

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF SANTA BARBARA STATE OF CALIFORNIA**

IN THE MATTER OF ADOPTING THE BUDGET FOR FISCAL YEAR 2017-18

RESOLUTION NO. 17-

1 **WHEREAS**, the Board of Supervisors of the County of Santa Barbara, State of
2 California, has been meeting from time to time and holding public hearings at such meetings
3 for the discussion and consideration of the Recommended Budget (as shown in the
4 Recommended Operational Plan) for the 2017-18 fiscal year, all pursuant to notice and the
5 provisions of law, said public hearings having commenced on June 12, 2017, and concluded
6 not later than June 23, 2017, pursuant to the requirements of Sections 29080 through 29092
7 of the Government Code of the State of California; and

8 **WHEREAS**, said Board of Supervisors has met pursuant to such published notice
9 and heard all members of the general public and officials present regarding the matters
10 aforesaid and has considered, made and settled all revisions of, deductions from, and
11 increases or additions to the Recommended Budget (as shown in the Recommended
12 Operational Plan) which it deems advisable; and

13 **WHEREAS**, the record is in final form in the possession of the Santa Barbara County
14 Clerk of the Board of Supervisors and Auditor-Controller, which meets requirements set
15 forth in Government Code Section 29089, and the public hearing on said budget being now
16 finally closed, and the meetings thereon finally concluded;

17 **NOW THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the
18 County of Santa Barbara, State of California, that said budget as so increased, modified,
19 revised and finally settled shall be, and the same hereby is adopted as the budget for the
20 2017-18 fiscal year for the County of Santa Barbara and all other entities whose affairs are
21 financed and under the supervision of the Board of Supervisors; and that said budget

1 document presently consists of the 2017-18 Recommended Budget (as shown in the
2 Recommended Operational Plan), the record for the Budget Hearings, and the summaries and
3 decisions of the Santa Barbara County Board of Supervisors in making final budget
4 adjustments which are incorporated herein and made a part of this resolution as though set
5 forth in full pursuant to Government Code Section 29090.

6 **BE IT FURTHER RESOLVED** that the Auditor-Controller in compiling the final
7 budget, is authorized to make adjustments required to balance interfund and intrafund
8 transfers, and to make adjustments in offsetting revenue/expenditure accounts to the extent
9 that there is no net overall change in the budget or no net change in General Fund
10 Contribution as adopted during budget hearings.

11 **BE IT FURTHER RESOLVED** that the County Executive Officer and the Auditor-
12 Controller are authorized to transfer appropriations to or from the Salary and Retirement
13 Offset account in order to make adjustments, if necessary, to the Salaries and Benefits
14 account of departmental budgets in accordance with any negotiated salary agreements or
15 retirement rate changes.

16 **BE IT FURTHER RESOLVED** that the County Executive Officer and the Auditor-
17 Controller are authorized to make final budget adjustments that transfer 2016-17
18 appropriations for fixed assets and other material purchases that have been ordered but not
19 received, by June 30, 2017 to the 2017-18 budget, subject to established criteria.

20 **BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to
21 approve revisions to the 2017-18 budget that increase appropriations for approved fixed
22 assets because of price changes subsequent to the adoption of the budget in amounts up to ten
23 percent (10%) of the approved budget for the item.

24 **BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to
25 approve revisions to the 2017-18 budget to allow purchase of equipment approved in the

1 budget as "Service and Supplies," which are subject to reclassification as fixed assets due to
2 price changes which occur after the preparation of the budget, causing the item to meet the
3 capitalization threshold of \$5,000 for equipment.

4 **BE IT FURTHER RESOLVED** that the Auditor-Controller, in compiling the Final
5 Budget, is authorized to make ministerial budget changes and to transfer appropriations to or
6 from fund balance components and contingencies to balance the budget for the various funds
7 governed by the Board of Supervisors.

8 **BE IT FURTHER RESOLVED** that the internal charges for services included in the
9 Recommended Budget (as shown in the Recommended Operational Plan) and as increased,
10 modified and revised, and finally settled, are hereby adopted and incorporated into the
11 financing of the Final Budget.

12 **BE IT FURTHER RESOLVED** that the Auditor-Controller is authorized to make
13 adjustments to the final budget throughout fiscal year 2017-18 for line item accounts 3381
14 Unrealized Gain/Loss on Investments and 9897 Unrealized Gains to properly record changes
15 in the fair value of investments.

16 **BE IT FURTHER RESOLVED** that the Auditor-Controller is authorized to make
17 adjustments to the final budget throughout fiscal year 2017-18 for line item account 3380
18 Interest Income and various fund balance accounts in order to properly record fund balance
19 increases in operating funds due to interest income in the underlying agency fund.

20 **BE IT FURTHER RESOLVED** that the Other Post Employment Benefits (OPEB)
21 contribution rate provided for by the County for fiscal year 2017-18 will be set at 4.0% of
22 pensionable compensation.

23 **BE IT FURTHER RESOLVED** that the Auditor-Controller and County Executive
24 Officer are authorized to make any adjustments to the final budget for fiscal year 2017-18 in

1 order to comply with any Governmental Accounting Standards Board Pronouncements or to
2 conform the budget to Generally Accepted Accounting Principles.

3 **BE IT FURTHER RESOLVED** that the Auditor-Controller is hereby authorized to
4 make adjustments to the final budget for fiscal year 2017-18 to reflect the transfer of any FY
5 2016-17 residual fund balance greater than \$0 (zero) to the unassigned fund balance account.
6 If the General Fund residual fund balance ends the 2016-17 fiscal year below \$0 (zero), the
7 difference will be taken from the General Fund Strategic Reserve.

8 **PASSED, APPROVED, AND ADOPTED** by reference in accordance with
9 Government Code Section 29090 by the Board of Supervisors of the County of Santa
10 Barbara, State of California, this _____ day of June 2017 by the following vote:

11 AYES:

12 NOES:

13 ABSENT:

14 ATTEST:
Mona Miyasato
Clerk of the Board

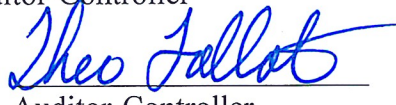
Joan Hartmann, Chair
Board of Supervisors

BY: _____

APPROVED AS TO FORM:
Michael Ghizzoni
County Counsel

APPROVED AS TO
ACCOUNTING FORM
Theodore A. Fallati, CPA
Auditor-Controller

BY: 
County Counsel

BY: 
Auditor-Controller