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 2012-13

RESOLUTION NO. 12-

WHEREAS, the Board of Supervisors of the County of Santa Barbara, State of
California, has been meeting from time to time and holding public hearings at such meetings
for the discussion and consideration of the recommended budget for the 2012-13 fiscal year,
all pursuant to notice and the provisions of law, said public hearings having commenced on
June 11, 2012, and concluded on June 15, 2012, pursuant to the requirements of Sections
29080 through 29092 of the Government Code of the State of California; and

WHEREAS, said Board of Supervisors has met pursuant to such published notice
and heard all members of the general public and officials present regarding the matters
aforesaid and has considered, made and settled all revisions of, deductions from, and
increases or additions to the recommended budget which it deems advisable; and

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

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of the
County of Santa Barbara, State of California, that said budget as so increased, modified,
revised and finally settled shall be, and the same hereby is adopted as the budget for the
2012-13 fiscal year for the County of Santa Barbara and all other entities whose affairs are
financed and under the supervision of the Board of Supervisors; and that said budget
document presently consists of the 2012-13 Recommended Budget, the record for the Budget
Hearings, and the summaries and decisions of the Santa Barbara County Board of Supervisors in making final budget adjustments which are incorporated herein and made a part of this resolution as though set forth in full pursuant to Government Code Section 29090.

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

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

**BE IT FURTHER RESOLVED** that the County Executive Officer and the Auditor-Controller are authorized to make final budget adjustments that transfer 2011-12 appropriations for fixed assets and other material purchases that have been ordered but not received, by June 30, 2012 to the 2012-13 budget, subject to established criteria.

**BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to approve revisions to the 2012-13 budget that increase appropriations for approved fixed assets because of price changes subsequent to the adoption of the budget in amounts up to ten percent (10%) of the approved budget for the item.

**BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to approve revisions to the 2012-13 budget to allow purchase of equipment approved in the budget as “Service and Supplies,” which are subject to reclassification as fixed assets due to
price changes which occur after the preparation of the budget, causing the item to meet the 
capitalization threshold of $5,000 for equipment.

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

BE IT FURTHER RESOLVED that the internal charges for services included in the 
recommended budget and as increased, modified and revised, and finally settled, are hereby 
adopted and incorporated into the financing of the Final Budget.

BE IT FURTHER RESOLVED that the Auditor-Controller is authorized to make 
adjustments to the final budget throughout fiscal year 2012-13 for line item accounts 3381 
Unrealized Gain/Loss on Investments and 9897 Unrealized Gains to properly record changes 
in the fair value of investments.

BE IT FURTHER RESOLVED that the Auditor-Controller is authorized to make 
adjustments to the final budget throughout fiscal year 2012-13 for line item account 3380 
Interest Income and various fund balance accounts in order to properly record fund balance 
increases in operating funds due to interest income in the underlying agency fund.

BE IT FURTHER RESOLVED that the Auditor-Controller and County Executive 
Officer are authorized to make any adjustments to the final budget for fiscal year 2012-13 in 
order to comply with any Governmental Accounting Standards Board Pronouncements or to 
conform the budget to Generally Accepted Accounting Principles.

BE IT FURTHER RESOLVED that the Auditor-Controller is hereby authorized to 
make adjustments to the final budget for fiscal year 2012-13 to reflect the transfer of any 
undesignated General Fund balance greater than $0 (zero) to the General Fund Strategic
Reserve. If the General Fund undesignated fund balance ends the fiscal year below $0 (zero) the difference will be taken from the General Fund Strategic Reserve.

**PASSED, APPROVED, AND ADOPTED** by reference in accordance with Government Code Section 29090 by the Board of Supervisors of the County of Santa Barbara, State of California, this fifteenth day of June 2012 by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

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Doreen Farr, Chair

Chandra L. Wallar

Board of Supervisors

Clerk of the Board

BY: ______________________

APPROVED AS TO FORM:

Dennis Marshall

County Counsel

APPROVED AS TO ACCOUNTING FORM

Robert W. Geis, CPA

Auditor-Controller

BY: ______________________

BY: ______________________

County Counsel

Auditor-Controller