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 2016-17

RESOLUTION NO. 16-

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 2016-17 fiscal year, all pursuant to notice and the provisions of law, said public hearings having commenced on June 13, 2016, and concluded not later than June 17, 2016, 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 2016-17 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 2016-17 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 2015-16
appropriations for fixed assets and other material purchases that have been ordered but not
received, by June 30, 2016 to the 2016-17 budget, subject to established criteria.

BE IT FURTHER RESOLVED that the County Executive Officer is authorized to
approve revisions to the 2016-17 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 2016-17 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 fund balance components 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 2016-17 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 2016-17 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 Other Post Employment Benefits (OPEB)
contribution rate provided for by the County for fiscal year 2016-17 will be set at 4.0% of
pensionable compensation.

**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 2016-17 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 2016-17 to transfer available FY 2015-16 residual fund balance to the strategic reserve to meet the strategic reserve target adopted by the Board of Supervisors on November 3, 2015, as Budget Development Policy #5 ("Reserves").

BE IT FURTHER RESOLVED that after the strategic reserve target is met, the Auditor-Controller is hereby authorized to make adjustments to the final budget for fiscal year 2016-17 to reflect the transfer of any FY 2015-16 residual fund balance greater than $0 (zero) to the unassigned fund balance account. If the General Fund residual fund balance ends the 2015-16 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 _____ day of June 2016 by the following vote:

AYES:

NOES:

ABSENT:

ATTEST: 
Mona Miyasato
Clerk of the Board

BY: ______________________

APPROVED AS TO FORM:
Michael Ghizzoni
County Counsel

BY: ______________________

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

BY: ______________________

County Counsel

BY: ______________________

Auditor-Controller