

1                   **Resolution of the Air Pollution Control District Board of Directors of**  
2                   **the County of Santa Barbara, State of California**

3 In the Matter of Adopting the Budget                    )  
4 for Fiscal Year 2014-15                                    )                    APCD Resolution No. \_\_\_\_\_

5                   **Whereas**, the Air Pollution Control District of the County of Santa Barbara, State of California  
6 (“District”), is obligated by law to adopt a budget as set forth in Section 40130 et. seq. of the Health and  
7 Safety Code; and

8                   **Whereas**, on April 4, 2014, said District made copies of the proposed budget available to the  
9 general public and gave notice by mail to persons subject to District fees of the availability of said  
10 proposed budget; and

11                   **Whereas**, on May 15, 2014, the District Board held a properly noticed hearing to receive  
12 testimony from the general public and from officers and employees of the District with regard to the  
13 District’s proposed budget; and

14                   **Whereas**, on June 19, 2014, the District Board held a properly noticed hearing on the final  
15 budget; and

16                   **Whereas**, the public hearing on the final budget has now been closed.

17                   **Now, Therefore, It Is Hereby Resolved**, as follows:

18                   1.           Said budget as settled by this Board shall be and the same hereby is adopted as the  
19 budget for the 2014-15 fiscal year for the District, and said budget document consists of the fiscal year  
20 2014-15 Proposed Budget and related designations, budget revisions, the record for the Budget Hearings,  
21 and the summaries and decisions of the District Board in making final budget adjustments incorporated  
22 herein and made a part of this resolution as though set forth in full.

23                   2.           Said budget will be prepared in final form by the Control Officer and the Auditor-  
24 Controller in accordance with the requirements, determinations and actions of the District Board and the  
25 requirements of the State Controller's Office.

1           3.       The Control Officer and Auditor-Controller are authorized to make final budget  
2 adjustments that transfer 2013-14 appropriations for fixed assets and other material purchases that have  
3 been ordered, but not received, by June 30, 2014 to the 2014-15 budget.

4           4.       The Control Officer and Auditor-Controller in compiling the final budget are authorized  
5 to make adjustments where the fiscal year 2013-14 actual year-end closing figures for the General Fund  
6 (No. 1960) differ from the budget estimates and to make any final budget changes required to balance the  
7 budget by adjusting the applicable Fund Balance accounts.

8           5.       The Control Officer and Auditor-Controller are hereby authorized to make adjustments  
9 to the final budget for fiscal year 2014-15 to reflect the transfer of any fiscal year 2013-14 unassigned  
10 General Fund (No. 1960) balance to the applicable Fund Balance accounts, such that the beginning  
11 unassigned General Fund (No. 1960) balance for fiscal year 2014-15 will be zero.

12           6.       The fees and charges for services listed in the proposed budget and as modified, revised,  
13 and finally settled are hereby incorporated into the financing of the final budget.

14           7.       As appropriate during the fiscal year, and upon receipt of proper documentation by the  
15 Auditor-Controller's office, the Auditor-Controller is authorized to adjust monthly appropriations and  
16 revenue estimates.

17           8.       The Control Officer is hereby delegated the authority to transfer appropriations between  
18 object levels within the District budget units, as provided in Government Code section 29125.

19           9.       The Control Officer and Auditor-Controller, in compiling the final budget, are authorized  
20 to make ministerial budget changes and to transfer appropriations to or from fund balance accounts to  
21 balance the budget for the various funds governed by the District.

22           10.      The Control Officer and Auditor-Controller are authorized to make adjustments to the  
23 final budget throughout fiscal year 2014-15 for line item accounts 3381 Unrealized Gain/Loss on  
24 Investments and 9797 Unrealized Gains to properly record changes in the fair value of investments.

25           11.      The Control Officer and Auditor-Controller are authorized to make adjustments to the  
26 final budget throughout fiscal year 2014-15 for line item account 3380 Interest Income and associated

1 fund balance accounts in order to properly record fund balance increases in operating funds due to  
2 interest income from the underlying agency fund (No. 1961).

3 12. The Control Officer and Auditor-Controller are authorized to make any adjustments to  
4 the final budget for fiscal year 2014-15 in order to comply with any Governmental Accounting Standards  
5 Board Pronouncements or to conform the budget to Generally Accepted Accounting Principles.

6 13. A copy of said final budget will remain on file with the Clerk of the District Board.

7 **Passed and Adopted** by the Santa Barbara County Air Pollution Control District Board,  
8 County of Santa Barbara, State of California, this 19th day of June 2014, by the following vote:

9 AYES:

10 NOES:

11 ABSTAIN:

12 ABSENT:

13 ATTEST:

14 Clerk of the Board

\_\_\_\_\_  
Chair, Santa Barbara County  
Air Pollution Control District Board

16 BY: \_\_\_\_\_

17 APPROVED AS TO FORM:  
18 Michael C. Ghizzoni  
19 County Counsel

APPROVED AS TO  
ACCOUNTING FORM  
Robert W. Geis, CPA  
Auditor-Controller

21 BY:   
22 Deputy County Counsel

BY:   
Auditor-Controller