

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 2011-12) 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 8, 2011, 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 19, 2011, 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 20, 2011, the District Board held a properly noticed hearing on the final
15 budget and during its deliberations the District Board has settled all revisions or deductions from and
16 increases or additions to the proposed budget, which it deems advisable; and

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

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

- 19 1. Said budget as modified, revised and finally settled by this Board shall be and the same
20 hereby is adopted as the budget for the 2011-12 fiscal year for the District, and that that said budget
21 document consists of the fiscal year 2011-12 Comprehensive Program Summary and Proposed Budget:
22 June Revise and related designations, budget revisions, the record for the Budget Hearings, and the
23 summaries and decisions of the District Board in making final budget adjustments which are incorporated
24 herein and made a part of this resolution as though set forth in full.

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

4 3. The Control Officer and Auditor-Controller are authorized to make final budget
5 adjustments that transfer 20010-11 appropriations for fixed assets and other material purchases that have
6 been ordered but not received, by June 30, 2010 to the 2011-12 budget.

7 4. The Control Officer and Auditor-Controller in compiling the final budget are authorized
8 to make adjustments where the fiscal year 2010-11 actual year-end closing figures for the General Fund
9 (No. 1960) differ from the budget estimates and to make any final budget changes required to balance the
10 budget by adjusting the applicable Fund Balance accounts.

11 5. The Control Officer and Auditor-Controller are hereby authorized to make adjustments
12 to the final budget for fiscal year 2011-12 to reflect the transfer of any fiscal year 2010-11 unassigned
13 General Fund (No. 1960) balance to the applicable Fund Balance accounts, such that the beginning
14 unassigned General Fund (No. 1960) balance for fiscal year 2011-12 will be zero.

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

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

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

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

25 10. The Control Officer and Auditor-Controller are authorized to make adjustments to the
26 final budget throughout fiscal year 2011-12 for line item accounts 3381 Unrealized Gain/Loss on
27 Investments and 9797 Unrealized Gains to properly record changes in the fair value of investments.

1 11. The Control Officer and Auditor-Controller are authorized to make adjustments to the
2 final budget throughout fiscal year 2011-12 for line item account 3380 Interest Income and associated
3 fund balance accounts in order to properly record fund balance increases in operating funds due to
4 interest income from the underlying agency fund (No. 1961).

5 12. The Control Officer and Auditor-Controller are authorized to make any adjustments to
6 the final budget for fiscal year 2011-12 in order to comply with any Governmental Accounting Standards
7 Board (GASB) Pronouncements or to conform the budget to Generally Accepted Accounting Principles
8 (GAAP).

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

10 **Passed and Adopted** by the Santa Barbara County Air Pollution Control District Board,
11 County of Santa Barbara, State of California, this 20th day of June 2011, by the following vote:

12 AYES:

13 NOES:

14 ABSTAIN:

15 ABSENT:

16 ATTEST:

17 Clerk of the Board

Chair, Santa Barbara County
Air Pollution Control District Board

19 BY: _____

20 APPROVED AS TO FORM:
21 Dennis Marshall
22 County Counsel

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

24 BY: _____
25 Deputy County Counsel

BY: _____
Auditor-Controller