

Attachment C

California Government Code § 29130

At any regular or special meeting, the board by a four-fifths vote may make available for appropriation any of the following fund balances for which the board has authority:

- (a) Restricted, committed, assigned, and unassigned fund balances, excluding the general reserves and nonspendable fund balance.
- (b) Amounts that are either in excess of anticipated amounts or not specifically set forth in the budget derived from any actual or anticipated increases in financing sources.

California Government Code § 29125

(a) Transfers and revisions to the adopted appropriations may be made by an action formally adopted by the board at a regular or special meeting as follows:

- (1) If between funds, by a four-fifths vote.
 - (2) If transfers from appropriation for contingencies, by a four-fifths vote.
 - (3) If between budget units within a fund if overall appropriations are not increased, by a majority vote.
- (b) The board may designate the administrative officer or auditor to approve transfers and revisions of appropriations within a budget unit if the overall appropriations of the budget unit are not increased.

California Government Code § 25252

The board of supervisors shall establish or abolish, those funds as are necessary for the proper transaction of the business of the county, and may transfer money from one fund to another, as the public interest requires. The board may by resolution authorize the county auditor to perform one or more of these functions. The board of supervisors may, by resolution, authorize the auditor to transfer money from one fund to another if the board of supervisors has authority over each fund. Wherever reference is made elsewhere in the law to a county salary fund such reference may, upon order of the board of supervisors, after July 1, 1947, be deemed to refer to the county general fund.