

Budget Journal Entry

Document Number: BJE - 0006139 Batch ID: 2265476 Created On: 1/25/2019 2:13:47 PM
 Document Description: 2018-19 Property Tax Impounds Release Processed On: Created By: Claudia Ornelas
 Post On: 6/4/2019 Processed By:

References

Audit Trail: ImpouRelea Actualizing JE: 0181300

Budget Revision Request

Agenda Item: Agenda Date: 6/4/2019 Approval: BOS 4/5 Has Board Letter: Yes

Title: Release Nonspendable Fund Balance for Release of Property Tax Receivables for affected County funds.

Budget Action: Decrease Property Taxes Receivable of \$1,549,143 in multiple departments and funds, and release corresponding Nonspendable Fund Balance established by impounded property taxes due to assessment appeals filed by taxpayers in prior years.

Justification: Under previous Board Authorizations (File # 16-00355, 5-17-2016;#17-00346, 5-19-2017; 18-00233 4-3-18) the Auditor-Controller impounded selected 2015-16, 2016-17 and 2017-18 disputed property taxes. When impounded, property taxes were recognized as receivables and, due to the nonspendable nature of receivables, nonspendable fund balance was reserved accordingly in each affected county fund.

Related 2015 assessment appeals cases for aerospace (Space Exploration Technologies Corporation) totaling \$1,617,262 were resolved. In addition, tax years 2015, 2016 and 2017 cases for residences and estates (1260 BB and El Encanto) totaling \$1,880,347 were resolved. Lastly, tax years 2015, 2016, 2017 cases for oil and energy (ERG Resources, LLC) totaling 1,231,264 were resolved.

Accordingly, impounded property taxes for affected taxing entities are being released and their related accounts receivable for the County controlled funds is being eliminated. This action releases the nonspendable fund balance to reflect the elimination of the accounts receivable.

The affected departments/funds are: General Revenues/General Fund, Fire/Fire Protection District, Public Works/Flood Control & Zone Funds and the Water Agency Fund.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2280 - Fire Protection Dist	031 - Fire		91 - Changes to Nonspendable	474,945.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	474,945.00
		Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:		<u>474,945.00</u>	<u>474,945.00</u>
2130 - CSA 4	052 - Parks		91 - Changes to Nonspendable	130.00	0.00
2130 - CSA 4	052 - Parks		92 - Changes to Restricted	0.00	130.00
		Fund: 2130 - CSA 4, Department: 052 - Parks Total:		<u>130.00</u>	<u>130.00</u>

Budget Journal Entry

2140 - CSA 5	052 - Parks	91 - Changes to Nonspendable	386.00	0.00
2140 - CSA 5	052 - Parks	92 - Changes to Restricted	0.00	386.00
		Fund: 2140 - CSA 5, Department: 052 - Parks Total:	<u>386.00</u>	<u>386.00</u>
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works	91 - Changes to Nonspendable	3,014.00	0.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works	92 - Changes to Restricted	0.00	3,014.00
		Fund: 2120 - CSA 3 Unincorp Goleta Valley, Department: 054 - Public Works Total:	<u>3,014.00</u>	<u>3,014.00</u>
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works	91 - Changes to Nonspendable	155.00	0.00
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works	92 - Changes to Restricted	0.00	155.00
		Fund: 2170 - CSA 11 Carp Valley/Summerland, Department: 054 - Public Works Total:	<u>155.00</u>	<u>155.00</u>
2220 - CSA 31 Isla Vista	054 - Public Works	91 - Changes to Nonspendable	214.00	0.00
2220 - CSA 31 Isla Vista	054 - Public Works	92 - Changes to Restricted	0.00	214.00
		Fund: 2220 - CSA 31 Isla Vista, Department: 054 - Public Works Total:	<u>214.00</u>	<u>214.00</u>
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works	91 - Changes to Nonspendable	14,457.00	0.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works	92 - Changes to Restricted	0.00	14,457.00
		Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:	<u>14,457.00</u>	<u>14,457.00</u>
2460 - Guadalupe Flood Zone	054 - Public Works	91 - Changes to Nonspendable	217.00	0.00
2460 - Guadalupe Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	217.00
		Fund: 2460 - Guadalupe Flood Zone, Department: 054 - Public Works Total:	<u>217.00</u>	<u>217.00</u>
2470 - Lompoc City Flood Zone	054 - Public Works	91 - Changes to Nonspendable	1,070.00	0.00
2470 - Lompoc City Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	1,070.00
		Fund: 2470 - Lompoc City Flood Zone, Department: 054 - Public Works Total:	<u>1,070.00</u>	<u>1,070.00</u>
2480 - Lompoc Valley Flood Zone	054 - Public Works	91 - Changes to Nonspendable	654.00	0.00
2480 - Lompoc Valley Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	654.00
		Fund: 2480 - Lompoc Valley Flood Zone, Department: 054 - Public Works Total:	<u>654.00</u>	<u>654.00</u>
2500 - Los Alamos Flood Zone	054 - Public Works	91 - Changes to Nonspendable	1,662.00	0.00
2500 - Los Alamos Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	1,662.00
		Fund: 2500 - Los Alamos Flood Zone, Department: 054 - Public Works Total:	<u>1,662.00</u>	<u>1,662.00</u>
2510 - Orcutt Flood Zone	054 - Public Works	91 - Changes to Nonspendable	1,023.00	0.00
2510 - Orcutt Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	1,023.00
		Fund: 2510 - Orcutt Flood Zone, Department: 054 - Public Works Total:	<u>1,023.00</u>	<u>1,023.00</u>
2560 - SM Flood Zone	054 - Public Works	91 - Changes to Nonspendable	3,132.00	0.00
2560 - SM Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	3,132.00

Budget Journal Entry

		Fund: 2560 - SM Flood Zone, Department: 054 - Public Works Total:	3,132.00	3,132.00
2570 - SM River Levee Maint Zone	054 - Public Works	91 - Changes to Nonspendable	306.00	0.00
2570 - SM River Levee Maint Zone	054 - Public Works	92 - Changes to Restricted	0.00	306.00
		Fund: 2570 - SM River Levee Maint Zone, Department: 054 - Public Works Total:	306.00	306.00
2590 - Santa Ynez Flood Zone	054 - Public Works	91 - Changes to Nonspendable	1,073.00	0.00
2590 - Santa Ynez Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	1,073.00
		Fund: 2590 - Santa Ynez Flood Zone, Department: 054 - Public Works Total:	1,073.00	1,073.00
2610 - So Coast Flood Zone	054 - Public Works	91 - Changes to Nonspendable	21,559.00	0.00
2610 - So Coast Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	21,559.00
		Fund: 2610 - So Coast Flood Zone, Department: 054 - Public Works Total:	21,559.00	21,559.00
2670 - North County Lighting Dist	054 - Public Works	91 - Changes to Nonspendable	2,350.00	0.00
2670 - North County Lighting Dist	054 - Public Works	92 - Changes to Restricted	0.00	2,350.00
		Fund: 2670 - North County Lighting Dist, Department: 054 - Public Works Total:	2,350.00	2,350.00
2700 - Mission Lighting District	054 - Public Works	91 - Changes to Nonspendable	26.00	0.00
2700 - Mission Lighting District	054 - Public Works	92 - Changes to Restricted	0.00	26.00
		Fund: 2700 - Mission Lighting District, Department: 054 - Public Works Total:	26.00	26.00
3050 - Water Agency	054 - Public Works	91 - Changes to Nonspendable	18,562.00	0.00
3050 - Water Agency	054 - Public Works	92 - Changes to Restricted	0.00	18,562.00
		Fund: 3050 - Water Agency, Department: 054 - Public Works Total:	18,562.00	18,562.00
0001 - General	990 - General County Programs	91 - Changes to Nonspendable	1,004,208.00	0.00
0001 - General	990 - General County Programs	95 - Changes to Unassigned	0.00	1,004,208.00
		Fund: 0001 - General, Department: 990 - General County Programs Total:	1,004,208.00	1,004,208.00

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	990	2420	9602	1,004,208.00	0.00	8300			201906	Release Impound Nonspendable FB
0001	990	2530	9940	0.00	1,004,208.00	8300			201906	Release Impound Nonspendable FB
2120	054	2420	9602	3,014.00	0.00	8941			201906	Release Impound Nonspendable FB
2120	054	2530	9799	0.00	3,014.00	8941			201906	Release Impound Nonspendable FB
2130	052	2420	9602	130.00	0.00	0705		CSAFOU	201906	Release Impound Nonspendable FB
2130	052	2530	9799	0.00	130.00	0705		CSAFOU	201906	Release Impound Nonspendable FB
2140	052	2420	9602	386.00	0.00	0702		CSAFID	201906	Release Impound Nonspendable FB

Budget Journal Entry

2140	052	2530	9799	0.00	386.00	0702		CSAFID	201906	Release Impound Nonspendable FB
2170	054	2420	9602	155.00	0.00	8947			201906	Release Impound Nonspendable FB
2170	054	2530	9799	0.00	155.00	8947			201906	Release Impound Nonspendable FB
2220	054	2420	9602	214.00	0.00	0052			201906	Release Impound Nonspendable FB
2220	054	2530	9799	0.00	214.00	0052			201906	Release Impound Nonspendable FB
2280	031	2420	9602	474,945.00	0.00	7777	7000		201906	Release Impound Nonspendable FB
2280	031	2530	9799	0.00	474,945.00	7777	7000		201906	Release Impound Nonspendable FB
2400	054	2420	9602	14,457.00	0.00	3001			201906	Release Impound Nonspendable FB
2400	054	2530	9799	0.00	14,457.00	3001			201906	Release Impound Nonspendable FB
2460	054	2420	9602	217.00	0.00	3001			201906	Release Impound Nonspendable FB
2460	054	2530	9799	0.00	217.00	3001			201906	Release Impound Nonspendable FB
2470	054	2420	9602	1,070.00	0.00	3001			201906	Release Impound Nonspendable FB
2470	054	2530	9799	0.00	1,070.00	3001			201906	Release Impound Nonspendable FB
2480	054	2420	9602	654.00	0.00	3001			201906	Release Impound Nonspendable FB
2480	054	2530	9799	0.00	654.00	3001			201906	Release Impound Nonspendable FB
2500	054	2420	9602	1,662.00	0.00	3001			201906	Release Impound Nonspendable FB
2500	054	2530	9799	0.00	1,662.00	3001			201906	Release Impound Nonspendable FB
2510	054	2420	9602	1,023.00	0.00	3001			201906	Release Impound Nonspendable FB
2510	054	2530	9799	0.00	1,023.00	3001			201906	Release Impound Nonspendable FB
2560	054	2420	9602	3,132.00	0.00	3001			201906	Release Impound Nonspendable FB
2560	054	2530	9799	0.00	3,132.00	3001			201906	Release Impound Nonspendable FB
2570	054	2420	9602	306.00	0.00	3001			201906	Release Impound Nonspendable FB
2570	054	2530	9799	0.00	306.00	3001			201906	Release Impound Nonspendable FB
2590	054	2420	9602	1,073.00	0.00	3001			201906	Release Impound Nonspendable FB
2590	054	2530	9799	0.00	1,073.00	3001			201906	Release Impound Nonspendable FB
2610	054	2420	9602	21,559.00	0.00	3001			201906	Release Impound Nonspendable FB
2610	054	2530	9799	0.00	21,559.00	3001			201906	Release Impound Nonspendable FB
2670	054	2420	9602	2,350.00	0.00	9078			201906	Release Impound Nonspendable FB
2670	054	2530	9799	0.00	2,350.00	9078			201906	Release Impound Nonspendable FB
2700	054	2420	9602	26.00	0.00	9090			201906	Release Impound Nonspendable FB
2700	054	2530	9799	0.00	26.00	9090			201906	Release Impound Nonspendable FB
3050	054	2420	9602	18,562.00	0.00	3007			201906	Release Impound Nonspendable FB

Budget Journal Entry

3050	054	2530	9799	0.00	18,562.00	3007		201906	Release Impound Nonspendable FB
Total				<u>1,549,143.00</u>	<u>1,549,143.00</u>				

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Ryder Bailey	Fund/Department	057-Parks Funds	5/21/2019 4:17:00 PM	N
Ryder Bailey	Fund/Department	057-Parks Funds	5/28/2019 9:38:06 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	5/28/2019 1:25:56 PM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	5/28/2019 2:29:09 PM	Y
Lynne Dible	Fund/Department	031-General Services Funds	5/28/2019 3:19:22 PM	Y
Trevor Lysek		061-Auditor-Controller	5/28/2019 3:30:43 PM	Y
Claudia Ornelas		061-Auditor-Controller	5/28/2019 3:31:41 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	5/28/2019 4:01:28 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/28/2019 4:13:29 PM	Y