

Attachment

Budget Journal Entry

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References

Audit Trail: ImpouRelea Actualizing JE: 0199623

Budget Revision Request

Agenda Item: Agenda Date: 5/18/2021 Approval: BOS 4/5 Has Board Letter: Yes

Related Event:

Title: Release Nonspendable Fund Balance for Release of Property Tax Receivables for affected County funds.
 Budget Action: Decrease Property Taxes Receivable of \$3,430,968 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 #15-00469 6-2-2015; # 16-00355 5-17-2016; #17-00346, 5-9-2017; #18-00233, 4-3-2018) the Auditor-Controller impounded selected 2014-15, 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 2014, 2015, 2016, and 2017 assessment appeals cases for aerospace (United Launch Alliance) totaling \$6,848,458 , 2015, 2016 and 2017 cases for residences and estates (Fairway BB) totaling \$1,211,692 , and 2016 and 2017 cases for oil and energy (EXXON) totaling \$2,645,431 have been 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

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2280 - Fire Protection Dist	031 - Fire		91 - Changes to Nonspendable	1,003,569.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	1,003,569.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				<u>1,003,569.00</u>	<u>1,003,569.00</u>
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works		91 - Changes to Nonspendable	6,765.00	0.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works		92 - Changes to Restricted	0.00	6,765.00

Budget Journal Entry

	Fund: 2120 - CSA 3 Unincorp Goleta Valley, Department: 054 - Public Works Total:	6,765.00	6,765.00
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works 91 - Changes to Nonspendable	352.00	0.00
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works 92 - Changes to Restricted	0.00	352.00
	Fund: 2170 - CSA 11 Carp Valley/Summerland, Department: 054 - Public Works Total:	352.00	352.00
2220 - CSA 31 Isla Vista	054 - Public Works 91 - Changes to Nonspendable	483.00	0.00
2220 - CSA 31 Isla Vista	054 - Public Works 92 - Changes to Restricted	0.00	483.00
	Fund: 2220 - CSA 31 Isla Vista, Department: 054 - Public Works Total:	483.00	483.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works 91 - Changes to Nonspendable	32,654.00	0.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works 92 - Changes to Restricted	0.00	32,654.00
	Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:	32,654.00	32,654.00
2460 - Guadalupe Flood Zone	054 - Public Works 91 - Changes to Nonspendable	490.00	0.00
2460 - Guadalupe Flood Zone	054 - Public Works 92 - Changes to Restricted	0.00	490.00
	Fund: 2460 - Guadalupe Flood Zone, Department: 054 - Public Works Total:	490.00	490.00
2470 - Lompoc City Flood Zone	054 - Public Works 91 - Changes to Nonspendable	2,403.00	0.00
2470 - Lompoc City Flood Zone	054 - Public Works 92 - Changes to Restricted	0.00	2,403.00
	Fund: 2470 - Lompoc City Flood Zone, Department: 054 - Public Works Total:	2,403.00	2,403.00
2480 - Lompoc Valley Flood Zone	054 - Public Works 91 - Changes to Nonspendable	1,464.00	0.00
2480 - Lompoc Valley Flood Zone	054 - Public Works 92 - Changes to Restricted	0.00	1,464.00
	Fund: 2480 - Lompoc Valley Flood Zone, Department: 054 - Public Works Total:	1,464.00	1,464.00
2500 - Los Alamos Flood Zone	054 - Public Works 91 - Changes to Nonspendable	470.00	0.00
2500 - Los Alamos Flood Zone	054 - Public Works 92 - Changes to Restricted	0.00	470.00
	Fund: 2500 - Los Alamos Flood Zone, Department: 054 - Public Works Total:	470.00	470.00
2510 - Orcutt Flood Zone	054 - Public Works 91 - Changes to Nonspendable	2,300.00	0.00
2510 - Orcutt Flood Zone	054 - Public Works 92 - Changes to Restricted	0.00	2,300.00
	Fund: 2510 - Orcutt Flood Zone, Department: 054 - Public Works Total:	2,300.00	2,300.00
2560 - SM Flood Zone	054 - Public Works 91 - Changes to Nonspendable	7,041.00	0.00
2560 - SM Flood Zone	054 - Public Works 92 - Changes to Restricted	0.00	7,041.00
	Fund: 2560 - SM Flood Zone, Department: 054 - Public Works Total:	7,041.00	7,041.00
2570 - SM River Levee Maint Zone	054 - Public Works 91 - Changes to Nonspendable	687.00	0.00
2570 - SM River Levee Maint Zone	054 - Public Works 92 - Changes to Restricted	0.00	687.00
	Fund: 2570 - SM River Levee Maint Zone, Department: 054 - Public Works Total:	687.00	687.00
2590 - Santa Ynez Flood Zone	054 - Public Works 91 - Changes to Nonspendable	2,413.00	0.00

Budget Journal Entry

2590 - Santa Ynez Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	2,413.00
	Fund: 2590 - Santa Ynez Flood Zone, Department: 054 - Public Works Total:		2,413.00	2,413.00
2610 - So Coast Flood Zone	054 - Public Works	91 - Changes to Nonspendable	55,520.00	0.00
2610 - So Coast Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	55,520.00
	Fund: 2610 - So Coast Flood Zone, Department: 054 - Public Works Total:		55,520.00	55,520.00
2670 - North County Lighting Dist	054 - Public Works	91 - Changes to Nonspendable	3,551.00	0.00
2670 - North County Lighting Dist	054 - Public Works	92 - Changes to Restricted	0.00	3,551.00
	Fund: 2670 - North County Lighting Dist, Department: 054 - Public Works Total:		3,551.00	3,551.00
2700 - Mission Lighting District	054 - Public Works	91 - Changes to Nonspendable	58.00	0.00
2700 - Mission Lighting District	054 - Public Works	92 - Changes to Restricted	0.00	58.00
	Fund: 2700 - Mission Lighting District, Department: 054 - Public Works Total:		58.00	58.00
3050 - Water Agency	054 - Public Works	91 - Changes to Nonspendable	42,040.00	0.00
3050 - Water Agency	054 - Public Works	92 - Changes to Restricted	0.00	42,040.00
	Fund: 3050 - Water Agency, Department: 054 - Public Works Total:		42,040.00	42,040.00
2130 - CSA 4	057 - Community Services	91 - Changes to Nonspendable	290.00	0.00
2130 - CSA 4	057 - Community Services	92 - Changes to Restricted	0.00	290.00
	Fund: 2130 - CSA 4, Department: 057 - Community Services Total:		290.00	290.00
2140 - CSA 5	057 - Community Services	91 - Changes to Nonspendable	868.00	0.00
2140 - CSA 5	057 - Community Services	92 - Changes to Restricted	0.00	868.00
	Fund: 2140 - CSA 5, Department: 057 - Community Services Total:		868.00	868.00
0001 - General	990 - General County Programs	91 - Changes to Nonspendable	2,267,550.00	0.00
0001 - General	990 - General County Programs	95 - Changes to Unassigned	0.00	2,267,550.00
	Fund: 0001 - General, Department: 990 - General County Programs Total:		2,267,550.00	2,267,550.00

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	990	2420	9602	2,267,550.00		8300			202105	Release Impound Nonspendable FB
0001	990	2530	9940		2,267,550.00	8300			202105	Release Impound Nonspendable FB
2120	054	2420	9602	6,765.00		8941			202105	Release Impound Nonspendable FB
2120	054	2530	9799		6,765.00	8941			202105	Release Impound Nonspendable FB
2130	057	2420	9602	290.00		0705		CSAFOU	202105	Release Impound Nonspendable FB
2130	057	2530	9799		290.00	0705		CSAFOU	202105	Release Impound Nonspendable FB

Budget Journal Entry

2140	057	2420	9602	868.00		0702	CSAFID	202105	Release Impound Nonspendable FB
2140	057	2530	9799		868.00	0702	CSAFID	202105	Release Impound Nonspendable FB
2170	054	2420	9602	352.00		8947		202105	Release Impound Nonspendable FB
2170	054	2530	9799		352.00	8947		202105	Release Impound Nonspendable FB
2220	054	2420	9602	483.00		0052		202105	Release Impound Nonspendable FB
2220	054	2530	9799		483.00	0052		202105	Release Impound Nonspendable FB
2280	031	2420	9602	1,003,569.00		7777	7000	202105	Release Impound Nonspendable FB
2280	031	2530	9799		1,003,569.00	7777	7000	202105	Release Impound Nonspendable FB
2400	054	2420	9602	32,654.00		3001		202105	Release Impound Nonspendable FB
2400	054	2530	9799		32,654.00	3001		202105	Release Impound Nonspendable FB
2460	054	2420	9602	490.00		3001		202105	Release Impound Nonspendable FB
2460	054	2530	9799		490.00	3001		202105	Release Impound Nonspendable FB
2470	054	2420	9602	2,403.00		3001		202105	Release Impound Nonspendable FB
2470	054	2530	9799		2,403.00	3001		202105	Release Impound Nonspendable FB
2480	054	2420	9602	1,464.00		3001		202105	Release Impound Nonspendable FB
2480	054	2530	9799		1,464.00	3001		202105	Release Impound Nonspendable FB
2500	054	2420	9602	470.00		3001		202105	Release Impound Nonspendable FB
2500	054	2530	9799		470.00	3001		202105	Release Impound Nonspendable FB
2510	054	2420	9602	2,300.00		3001		202105	Release Impound Nonspendable FB
2510	054	2530	9799		2,300.00	3001		202105	Release Impound Nonspendable FB
2560	054	2420	9602	7,041.00		3001		202105	Release Impound Nonspendable FB
2560	054	2530	9799		7,041.00	3001		202105	Release Impound Nonspendable FB
2570	054	2420	9602	687.00		3001		202105	Release Impound Nonspendable FB
2570	054	2530	9799		687.00	3001		202105	Release Impound Nonspendable FB
2590	054	2420	9602	2,413.00		3001		202105	Release Impound Nonspendable FB
2590	054	2530	9799		2,413.00	3001		202105	Release Impound Nonspendable FB
2610	054	2420	9602	55,520.00		3001		202105	Release Impound Nonspendable FB
2610	054	2530	9799		55,520.00	3001		202105	Release Impound Nonspendable FB
2670	054	2420	9602	3,551.00		9078		202105	Release Impound Nonspendable FB
2670	054	2530	9799		3,551.00	9078		202105	Release Impound Nonspendable FB
2700	054	2420	9602	58.00		9090		202105	Release Impound Nonspendable FB
2700	054	2530	9799		58.00	9090		202105	Release Impound Nonspendable FB

Budget Journal Entry

3050	054	2420	9602	42,040.00		3007		202105	Release Impound Nonspendable FB
3050	054	2530	9799		42,040.00	3007		202105	Release Impound Nonspendable FB
Total				<u>3,430,968.00</u>	<u>3,430,968.00</u>				

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Shawna Jorgensen	Fund/Department	031-Fire Funds	4/28/2021 10:15:31 AM	N
Ryder Bailey	Fund/Department	057-Parks Funds	4/28/2021 10:23:34 AM	N
Julie Hagen	Fund/Department	054-Public Works Funds	5/3/2021 10:51:49 AM	Y
Shawna Jorgensen	Fund/Department	031-Fire Funds	5/4/2021 9:24:22 AM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	5/4/2021 9:42:48 AM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	5/5/2021 8:16:57 AM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	5/5/2021 9:08:12 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/5/2021 3:32:30 PM	Y
Sara Weal	FACS	All Depts-All Funds	5/5/2021 4:32:52 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 8:54:37 AM	Y