

6-21-16 Addendum  
**Budget Revision Requests**

Revision No.: 0004543  
Departments: Fire, General County Programs, General Revenues, Public Works  
Title: Release Nonspendable Fund Balance for Impounded Property Tax Receivables for affected county funds.  
Budget Action: Decrease budgeted revenues of \$735,780 in multiple departments and funds in Property Tax Revenue funded by release of Nonspendable Fund Balance established by impounded revenues due to assessment appeals filed by taxpayers.

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**Budget Revision Requests**

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6/21/16

## Budget Revision Requests

Title: Release Nonspendable Fund Balance for Impounded Property Tax Receivables for affected county funds.

Budget Action: Decrease budgeted revenues of \$735,780 in multiple departments and funds in Property Tax Revenue funded by release of Nonspendable Fund Balance established by impounded revenues due to assessment appeals filed by taxpayers.

Justification: Previously under previous Board Authorizations (File # 12-00470 6/19/2012; #14-00281 4/15/2014; #15-00469 6/2/2015) the Auditor-Controller impounded selected 2011-12, 2013-14 & 2014-15 disputed property taxes. When impounded, property taxes are recognized as receivables and due to the unspendable nature of receivables, nonspendable fund balance was reserved accordingly in each affected county fund.

As the assessment appeals for one taxpayer has been resolved for three fiscal years, the impounded taxes of \$2,196,946 (FY 2011/12 \$664,289, FY 2013/14 \$838,424 and FY 2014/15 \$694,233) for affected taxing entities are being released and their related accounts receivable for the County controlled funds is being eliminated. Of the \$2,196,946 impounded, \$350,524 is being refunded to the taxpayer and the remaining \$1,846,422 is being returned to the affected taxing entities.

Of the \$735,780 taxes impounded for all three fiscal years from County controlled funds, \$117,394 is being released to the taxpayer as refunds and the remainder (\$618,386 is being returned to the taxing entities. This action releases the nonspendable fund balance to reflect the elimination of the accounts receivable.

### Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2280 - Fire Protection Dist	031 - Fire		05 - Taxes	(264,245.00)	0.00
2280 - Fire Protection Dist	031 - Fire		91 - Changes to Nonspendable	264,245.00	0.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				0.00	0.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		05 - Taxes	(5,996.00)	0.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		91 - Changes to Nonspendable	5,996.00	0.00
Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:				0.00	0.00
2500 - Los Alamos Flood Zone Number 1	054 - Public Works		05 - Taxes	(12,549.00)	0.00
2500 - Los Alamos Flood Zone Number 1	054 - Public Works		91 - Changes to Nonspendable	12,549.00	0.00
Fund: 2500 - Los Alamos Flood Zone Number 1, Department: 054 - Public Works Total:				0.00	0.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works		05 - Taxes	(3,263.00)	0.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works		91 - Changes to Nonspendable	3,263.00	0.00
Fund: 2510 - Orcutt Flood Zone Number 3, Department: 054 - Public Works Total:				0.00	0.00
3050 - Water Agency	054 - Public Works		05 - Taxes	(7,712.00)	0.00
3050 - Water Agency	054 - Public Works		91 - Changes to Nonspendable	7,712.00	0.00
Fund: 3050 - Water Agency, Department: 054 - Public Works Total:				0.00	0.00
0001 - General	990 - General County Programs		80 - Intrafund Expenditure Transfers (-)	0.00	442,015.00
0001 - General	990 - General County Programs		91 - Changes to Nonspendable	442,015.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				442,015.00	442,015.00
0001 - General	991 - General Revenues		05 - Taxes	(442,015.00)	0.00

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0001 - General	991 - General Revenues	85 - Intrafund Expenditure Transfers (+)	0.00	(442,015.00)
			<u>(442,015.00)</u>	<u>(442,015.00)</u>
			Fund: 0001 - General, Department: 991 - General Revenues Total:	

**Signatures**

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
C. Price	6/14/2016 4:37:09 PM	061 - Auditor-Controller	Fund/Department	Y
Mark Paul	6/15/2016 7:26:27 AM	054 - Public Works	Fund/Department	Y
Lynne Dible	6/15/2016 11:42:21 AM	031 - Fire	Fund/Department	Y
Richard Morgantini	6/15/2016 11:52:22 AM	012 - County Executive Office	CEO Analyst	Y
Theodore Fallati	6/15/2016 12:33:09 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/15/2016 12:52:41 PM	012 - County Executive Office	Budget Director	Y