

Attachment A

BRR/BJE 0005562

Budget Journal Entry

Document Number: BJE - 0005562 Batch ID: 2160641 Created On: 3/20/2018 2:00:15 PM
Document Description: 2017-18 Property Tax Impounds New Processed On: Created By: Claudia Ornelas
Post On: 4/3/2018 Processed By:

References

Audit Trail: Actualizing JE:

Budget Revision Request

Agenda Item: Agenda Date: 4/3/2018 Approval: BOS 4/5 Has Board Letter: Yes

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

Budget Action: Transfer fund balance of \$933,753 in multiple departments and funds from Unassigned fund balance to Nonspendable fund balance in order to impound property tax revenues due to assessment appeals filed by taxpayers

Justification: Under Board Authorization (on 04/03/2018) the Auditor-Controller is ordered to impound selected current year disputed property taxes. These property taxes are recognized as receivables and due to the nonspendable nature of receivables, fund balance must be reserved accordingly in each affected county fund. This entry moves fund balance from Purpose of Fund or Unassigned Fund Balance to Nonspendable Fund Balance. The affected departments/funds are: General County Programs/General Fund, Fire/Fire Protection District, Public Works/Flood Zones, Lighting Districts 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	0.00	222,180.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	222,180.00	0.00
		Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:		222,180.00	222,180.00
2130 - CSA 4	052 - Parks		91 - Changes to Nonspendable	0.00	172.00
2130 - CSA 4	052 - Parks		92 - Changes to Restricted	172.00	0.00
		Fund: 2130 - CSA 4, Department: 052 - Parks Total:		172.00	172.00
2140 - CSA 5	052 - Parks		91 - Changes to Nonspendable	0.00	519.00

Budget Journal Entry

2140 - CSA 5	052 - Parks	92 - Changes to Restricted	519.00	0.00
		Fund: 2140 - CSA 5, Department: 052 - Parks Total:	519.00	519.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works	91 - Changes to Nonspendable	0.00	4,016.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works	92 - Changes to Restricted	4,016.00	0.00
		Fund: 2120 - CSA 3 Unincorp Goleta Valley, Department: 054 - Public Works Total:	4,016.00	4,016.00
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works	91 - Changes to Nonspendable	0.00	207.00
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works	92 - Changes to Restricted	207.00	0.00
		Fund: 2170 - CSA 11 Carp Valley/Summerland, Department: 054 - Public Works Total:	207.00	207.00
2220 - CSA 31 Isla Vista	054 - Public Works	91 - Changes to Nonspendable	0.00	285.00
2220 - CSA 31 Isla Vista	054 - Public Works	92 - Changes to Restricted	285.00	0.00
		Fund: 2220 - CSA 31 Isla Vista, Department: 054 - Public Works Total:	285.00	285.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works	91 - Changes to Nonspendable	0.00	9,865.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works	92 - Changes to Restricted	9,865.00	0.00
		Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:	9,865.00	9,865.00
2460 - Guadalupe Flood Zone Number 3	054 - Public Works	91 - Changes to Nonspendable	0.00	295.00
2460 - Guadalupe Flood Zone Number 3	054 - Public Works	92 - Changes to Restricted	295.00	0.00
		Fund: 2460 - Guadalupe Flood Zone Number 3, Department: 054 - Public Works Total:	295.00	295.00
2470 - Lompoc City Flood Zone 2	054 - Public Works	91 - Changes to Nonspendable	0.00	1,418.00
2470 - Lompoc City Flood Zone 2	054 - Public Works	92 - Changes to Restricted	1,418.00	0.00
		Fund: 2470 - Lompoc City Flood Zone 2, Department: 054 - Public Works Total:	1,418.00	1,418.00
2480 - Lompoc Valley Flood Zone 2	054 - Public Works	91 - Changes to Nonspendable	0.00	870.00
2480 - Lompoc Valley Flood Zone 2	054 - Public Works	92 - Changes to Restricted	870.00	0.00
		Fund: 2480 - Lompoc Valley Flood Zone 2, Department: 054 - Public Works Total:	870.00	870.00
2500 - Los Alamos Flood Zone Number 1	054 - Public Works	91 - Changes to Nonspendable	0.00	281.00
2500 - Los Alamos Flood Zone Number 1	054 - Public Works	92 - Changes to Restricted	281.00	0.00
		Fund: 2500 - Los Alamos Flood Zone Number 1, Department: 054 - Public Works Total:	281.00	281.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works	91 - Changes to Nonspendable	0.00	1,362.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works	92 - Changes to Restricted	1,362.00	0.00
		Fund: 2510 - Orcutt Flood Zone Number 3, Department: 054 - Public Works Total:	1,362.00	1,362.00
2560 - SM Flood Zone 3	054 - Public Works	91 - Changes to Nonspendable	0.00	4,210.00
2560 - SM Flood Zone 3	054 - Public Works	92 - Changes to Restricted	4,210.00	0.00
		Fund: 2560 - SM Flood Zone 3, Department: 054 - Public Works Total:	4,210.00	4,210.00

Budget Journal Entry

2570 - SM River Levee Maint Zone	054 - Public Works	91 - Changes to Nonspendable	0.00	412.00
2570 - SM River Levee Maint Zone	054 - Public Works	92 - Changes to Restricted	412.00	0.00
	Fund: 2570 - SM River Levee Maint Zone, Department: 054 - Public Works Total:		412.00	412.00
2590 - Santa Ynez Flood Zone Number 1	054 - Public Works	91 - Changes to Nonspendable	0.00	1,422.00
2590 - Santa Ynez Flood Zone Number 1	054 - Public Works	92 - Changes to Restricted	1,422.00	0.00
	Fund: 2590 - Santa Ynez Flood Zone Number 1, Department: 054 - Public Works Total:		1,422.00	1,422.00
2610 - So Coast Flood Zone 2	054 - Public Works	91 - Changes to Nonspendable	0.00	28,597.00
2610 - So Coast Flood Zone 2	054 - Public Works	92 - Changes to Restricted	28,597.00	0.00
	Fund: 2610 - So Coast Flood Zone 2, Department: 054 - Public Works Total:		28,597.00	28,597.00
2670 - North County Lighting Dist	054 - Public Works	91 - Changes to Nonspendable	0.00	2,110.00
2670 - North County Lighting Dist	054 - Public Works	92 - Changes to Restricted	2,110.00	0.00
	Fund: 2670 - North County Lighting Dist, Department: 054 - Public Works Total:		2,110.00	2,110.00
2700 - Mission Lighting District	054 - Public Works	91 - Changes to Nonspendable	0.00	35.00
2700 - Mission Lighting District	054 - Public Works	92 - Changes to Restricted	35.00	0.00
	Fund: 2700 - Mission Lighting District, Department: 054 - Public Works Total:		35.00	35.00
3050 - Water Agency	054 - Public Works	91 - Changes to Nonspendable	0.00	12,698.00
3050 - Water Agency	054 - Public Works	92 - Changes to Restricted	12,698.00	0.00
	Fund: 3050 - Water Agency, Department: 054 - Public Works Total:		12,698.00	12,698.00
0001 - General	990 - General County Programs	91 - Changes to Nonspendable	0.00	642,799.00
0001 - General	990 - General County Programs	95 - Changes to Unassigned	642,799.00	0.00
	Fund: 0001 - General, Department: 990 - General County Programs Total:		642,799.00	642,799.00

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	990	2420	9940	642,799.00		1000			201804	Budget Nonspendable Fund Balance for Impound Rec
0001	990	2530	9602		642,799.00	1000			201804	Budget Nonspendable Fund Balance for Impound Rec
2120	054	2420	9799	4,016.00		8941			201804	Budget Nonspendable Fund Balance for Impound Rec
2120	054	2530	9602		4,016.00	8941			201804	Budget Nonspendable Fund Balance for Impound Rec
2130	052	2420	9799	172.00		0705		CSAFOU	201804	Budget Nonspendable Fund Balance for Impound Rec
2130	052	2530	9602		172.00	0705		CSAFOU	201804	Budget Nonspendable Fund Balance for Impound Rec
2140	052	2420	9799	519.00		0702		CSAFID	201804	Budget Nonspendable Fund Balance for Impound Rec
2140	052	2530	9602		519.00	0702		CSAFID	201804	Budget Nonspendable Fund Balance for Impound Rec

Budget Journal Entry

2170	054	2420	9799	207.00		8947		201804	Budget Nonspendable Fund Balance for Impound Rec
2170	054	2530	9602		207.00	8947		201804	Budget Nonspendable Fund Balance for Impound Rec
2220	054	2420	9799	285.00		0052		201804	Budget Nonspendable Fund Balance for Impound Rec
2220	054	2530	9602		285.00	0052		201804	Budget Nonspendable Fund Balance for Impound Rec
2280	031	2420	9799	222,180.00		7777	7000	201804	Budget Nonspendable Fund Balance for Impound Rec
2280	031	2530	9602		222,180.00	7777	7000	201804	Budget Nonspendable Fund Balance for Impound Rec
2400	054	2420	9799	9,865.00		3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2400	054	2530	9602		9,865.00	3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2460	054	2420	9799	295.00		3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2460	054	2530	9602		295.00	3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2470	054	2420	9799	1,418.00		3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2470	054	2530	9602		1,418.00	3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2480	054	2420	9799	870.00		3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2480	054	2530	9602		870.00	3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2500	054	2420	9799	281.00		3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2500	054	2530	9602		281.00	3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2510	054	2420	9799	1,362.00		3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2510	054	2530	9602		1,362.00	3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2560	054	2420	9799	4,210.00		3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2560	054	2530	9602		4,210.00	3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2570	054	2420	9799	412.00		3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2570	054	2530	9602		412.00	3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2590	054	2420	9799	1,422.00		3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2590	054	2530	9602		1,422.00	3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2610	054	2420	9799	28,597.00		3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2610	054	2530	9602		28,597.00	3001		201804	Budget Nonspendable Fund Balance for Impound Rec
2670	054	2420	9799	2,110.00		9078		201804	Budget Nonspendable Fund Balance for Impound Rec
2670	054	2530	9602		2,110.00	9078		201804	Budget Nonspendable Fund Balance for Impound Rec
2700	054	2420	9799	35.00		9090		201804	Budget Nonspendable Fund Balance for Impound Rec
2700	054	2530	9602		35.00	9090		201804	Budget Nonspendable Fund Balance for Impound Rec
3050	054	2420	9799	12,698.00		3007		201804	Budget Nonspendable Fund Balance for Impound Rec
3050	054	2530	9602		12,698.00	3007		201804	Budget Nonspendable Fund Balance for Impound Rec

Budget Journal Entry

Total	<u>933,753.00</u>	<u>933,753.00</u>
-------	-------------------	-------------------

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Trevor Lysek	3/22/2018 3:15:22 PM	061 - Auditor-Controller		Y
Wesley Welch	3/22/2018 4:02:21 PM	012 - County Executive Office	CEO Analyst	Y
Julie Hagen	3/22/2018 4:19:41 PM	054 - Public Works	Fund/Department	Y
Lynne Dible	3/22/2018 4:27:48 PM	031 - Fire	Fund/Department	Y
Ryder Bailey	3/22/2018 5:02:55 PM	057 - Community Services	Fund/Department	Y
Stephen Williams	3/23/2018 9:09:49 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	3/23/2018 9:09:49 AM	061 - Auditor-Controller	FACS Supervisor	Y
C. Price	3/23/2018 9:53:17 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	3/23/2018 10:58:13 AM	012 - County Executive Office	Budget Director	Y