

Attachment B

BRR/BJE 0005540

Budget Journal Entry

Document Number:	BJE - 0005540	Batch ID:	2152168	Created On:	2/23/2018 11:18:02 AM
Document Description:	2017-18 Property Tax Impounds Release	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: 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 \$1,405,265 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 # 13-00286, 4-16-2013; #17-00346, 5-19-2017) the Auditor-Controller impounded selected 2012-13, and 2016-17 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 2012 assessment appeals cases for aerospace (United Launch Alliance) totaling \$2,890,961, and 2016 cases for oil and energy (Venoco and Freeport McMoran) totaling \$1,029,368, 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	479,079.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	479,079.00
		Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:		479,079.00	479,079.00
2130 - CSA 4	052 - Parks		91 - Changes to Nonspendable	53.00	0.00
2130 - CSA 4	052 - Parks		92 - Changes to Restricted	0.00	53.00
		Fund: 2130 - CSA 4, Department: 052 - Parks Total:		53.00	53.00
2140 - CSA 5	052 - Parks		91 - Changes to Nonspendable	154.00	0.00

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2140 - CSA 5	052 - Parks	92 - Changes to Restricted	0.00	154.00
		Fund: 2140 - CSA 5, Department: 052 - Parks Total:	154.00	154.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works	91 - Changes to Nonspendable	1,204.00	0.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works	92 - Changes to Restricted	0.00	1,204.00
		Fund: 2120 - CSA 3 Unincorp Goleta Valley, Department: 054 - Public Works Total:	1,204.00	1,204.00
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works	91 - Changes to Nonspendable	63.00	0.00
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works	92 - Changes to Restricted	0.00	63.00
		Fund: 2170 - CSA 11 Carp Valley/Summerland, Department: 054 - Public Works Total:	63.00	63.00
2220 - CSA 31 Isla Vista	054 - Public Works	91 - Changes to Nonspendable	87.00	0.00
2220 - CSA 31 Isla Vista	054 - Public Works	92 - Changes to Restricted	0.00	87.00
		Fund: 2220 - CSA 31 Isla Vista, Department: 054 - Public Works Total:	87.00	87.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works	91 - Changes to Nonspendable	12,336.00	0.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works	92 - Changes to Restricted	0.00	12,336.00
		Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:	12,336.00	12,336.00
2460 - Guadalupe Flood Zone Number 3	054 - Public Works	91 - Changes to Nonspendable	87.00	0.00
2460 - Guadalupe Flood Zone Number 3	054 - Public Works	92 - Changes to Restricted	0.00	87.00
		Fund: 2460 - Guadalupe Flood Zone Number 3, Department: 054 - Public Works Total:	87.00	87.00
2470 - Lompoc City Flood Zone 2	054 - Public Works	91 - Changes to Nonspendable	430.00	0.00
2470 - Lompoc City Flood Zone 2	054 - Public Works	92 - Changes to Restricted	0.00	430.00
		Fund: 2470 - Lompoc City Flood Zone 2, Department: 054 - Public Works Total:	430.00	430.00
2480 - Lompoc Valley Flood Zone 2	054 - Public Works	91 - Changes to Nonspendable	262.00	0.00
2480 - Lompoc Valley Flood Zone 2	054 - Public Works	92 - Changes to Restricted	0.00	262.00
		Fund: 2480 - Lompoc Valley Flood Zone 2, Department: 054 - Public Works Total:	262.00	262.00
2500 - Los Alamos Flood Zone Number 1	054 - Public Works	91 - Changes to Nonspendable	83.00	0.00
2500 - Los Alamos Flood Zone Number 1	054 - Public Works	92 - Changes to Restricted	0.00	83.00
		Fund: 2500 - Los Alamos Flood Zone Number 1, Department: 054 - Public Works Total:	83.00	83.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works	91 - Changes to Nonspendable	410.00	0.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works	92 - Changes to Restricted	0.00	410.00
		Fund: 2510 - Orcutt Flood Zone Number 3, Department: 054 - Public Works Total:	410.00	410.00
2560 - SM Flood Zone 3	054 - Public Works	91 - Changes to Nonspendable	1,245.00	0.00
2560 - SM Flood Zone 3	054 - Public Works	92 - Changes to Restricted	0.00	1,245.00
		Fund: 2560 - SM Flood Zone 3, Department: 054 - Public Works Total:	1,245.00	1,245.00

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2570 - SM River Levee Maint Zone	054 - Public Works	91 - Changes to Nonspendable	122.00	0.00
2570 - SM River Levee Maint Zone	054 - Public Works	92 - Changes to Restricted	0.00	122.00
	Fund: 2570 - SM River Levee Maint Zone, Department: 054 - Public Works Total:		122.00	122.00
2590 - Santa Ynez Flood Zone Number 1	054 - Public Works	91 - Changes to Nonspendable	432.00	0.00
2590 - Santa Ynez Flood Zone Number 1	054 - Public Works	92 - Changes to Restricted	0.00	432.00
	Fund: 2590 - Santa Ynez Flood Zone Number 1, Department: 054 - Public Works Total:		432.00	432.00
2610 - So Coast Flood Zone 2	054 - Public Works	91 - Changes to Nonspendable	8,653.00	0.00
2610 - So Coast Flood Zone 2	054 - Public Works	92 - Changes to Restricted	0.00	8,653.00
	Fund: 2610 - So Coast Flood Zone 2, Department: 054 - Public Works Total:		8,653.00	8,653.00
2670 - North County Lighting Dist	054 - Public Works	91 - Changes to Nonspendable	631.00	0.00
2670 - North County Lighting Dist	054 - Public Works	92 - Changes to Restricted	0.00	631.00
	Fund: 2670 - North County Lighting Dist, Department: 054 - Public Works Total:		631.00	631.00
2700 - Mission Lighting District	054 - Public Works	91 - Changes to Nonspendable	10.00	0.00
2700 - Mission Lighting District	054 - Public Works	92 - Changes to Restricted	0.00	10.00
	Fund: 2700 - Mission Lighting District, Department: 054 - Public Works Total:		10.00	10.00
3050 - Water Agency	054 - Public Works	91 - Changes to Nonspendable	15,888.00	0.00
3050 - Water Agency	054 - Public Works	92 - Changes to Restricted	0.00	15,888.00
	Fund: 3050 - Water Agency, Department: 054 - Public Works Total:		15,888.00	15,888.00
0001 - General	990 - General County Programs	91 - Changes to Nonspendable	884,036.00	0.00
0001 - General	990 - General County Programs	95 - Changes to Unassigned	0.00	884,036.00
	Fund: 0001 - General, Department: 990 - General County Programs Total:		884,036.00	884,036.00

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	990	2420	9602	884,036.00		8300			201804	Release Impound Nonspendable FB
0001	990	2530	9940		884,036.00	8300			201804	Release Impound Nonspendable FB
2120	054	2420	9602	1,204.00		8941			201804	Release Impound Nonspendable FB
2120	054	2530	9799		1,204.00	8941			201804	Release Impound Nonspendable FB
2130	052	2420	9602	53.00		0705		CSAFOU	201804	Release Impound Nonspendable FB
2130	052	2530	9799		53.00	0705		CSAFOU	201804	Release Impound Nonspendable FB
2140	052	2420	9602	154.00		0702		CSAFID	201804	Release Impound Nonspendable FB
2140	052	2530	9799		154.00	0702		CSAFID	201804	Release Impound Nonspendable FB

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2170	054	2420	9602	63.00		8947		201804	Release Impound Nonspendable FB
2170	054	2530	9799		63.00	8947		201804	Release Impound Nonspendable FB
2220	054	2420	9602	87.00		0052		201804	Release Impound Nonspendable FB
2220	054	2530	9799		87.00	0052		201804	Release Impound Nonspendable FB
2280	031	2420	9602	479,079.00		7777	7000	201804	Release Impound Nonspendable FB
2280	031	2530	9799		479,079.00	7777	7000	201804	Release Impound Nonspendable FB
2400	054	2420	9602	12,336.00		3001		201804	Release Impound Nonspendable FB
2400	054	2530	9799		12,336.00	3001		201804	Release Impound Nonspendable FB
2460	054	2420	9602	87.00		3001		201804	Release Impound Nonspendable FB
2460	054	2530	9799		87.00	3001		201804	Release Impound Nonspendable FB
2470	054	2420	9602	430.00		3001		201804	Release Impound Nonspendable FB
2470	054	2530	9799		430.00	3001		201804	Release Impound Nonspendable FB
2480	054	2420	9602	262.00		3001		201804	Release Impound Nonspendable FB
2480	054	2530	9799		262.00	3001		201804	Release Impound Nonspendable FB
2500	054	2420	9602	83.00		3001		201804	Release Impound Nonspendable FB
2500	054	2530	9799		83.00	3001		201804	Release Impound Nonspendable FB
2510	054	2420	9602	410.00		3001		201804	Release Impound Nonspendable FB
2510	054	2530	9799		410.00	3001		201804	Release Impound Nonspendable FB
2560	054	2420	9602	1,245.00		3001		201804	Release Impound Nonspendable FB
2560	054	2530	9799		1,245.00	3001		201804	Release Impound Nonspendable FB
2570	054	2420	9602	122.00		3001		201804	Release Impound Nonspendable FB
2570	054	2530	9799		122.00	3001		201804	Release Impound Nonspendable FB
2590	054	2420	9602	432.00		3001		201804	Release Impound Nonspendable FB
2590	054	2530	9799		432.00	3001		201804	Release Impound Nonspendable FB
2610	054	2420	9602	8,653.00		3001		201804	Release Impound Nonspendable FB
2610	054	2530	9799		8,653.00	3001		201804	Release Impound Nonspendable FB
2670	054	2420	9602	631.00		9078		201804	Release Impound Nonspendable FB
2670	054	2530	9799		631.00	9078		201804	Release Impound Nonspendable FB
2700	054	2420	9602	10.00		9090		201804	Release Impound Nonspendable FB
2700	054	2530	9799		10.00	9090		201804	Release Impound Nonspendable FB
3050	054	2420	9602	15,888.00		3007		201804	Release Impound Nonspendable FB
3050	054	2530	9799		15,888.00	3007		201804	Release Impound Nonspendable FB

Budget Journal Entry

Total	<u>1,405,265.00</u>	<u>1,405,265.00</u>
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Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Wesley Welch	3/22/2018 4:00:06 PM	012 - County Executive Office	CEO Analyst	N
Lynne Dible	3/22/2018 4:24:58 PM	031 - Fire	Fund/Department	N
Ryder Bailey	3/22/2018 5:02:31 PM	057 - Community Services	Fund/Department	N
Stephen Williams	3/23/2018 11:45:58 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	3/23/2018 11:45:58 AM	061 - Auditor-Controller	FACS Supervisor	Y
C. Price	3/23/2018 11:49:17 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Lynne Dible	3/23/2018 12:58:04 PM	031 - Fire	Fund/Department	Y
Trevor Lysek	3/23/2018 6:44:24 PM	061 - Auditor-Controller		Y
Julie Hagen	3/26/2018 9:34:52 AM	054 - Public Works	Fund/Department	Y
Ryder Bailey	3/26/2018 3:57:02 PM	057 - Community Services	Fund/Department	Y