



County of Monterey

Board of Supervisors
Chambers
168 W. Alisal St., 1st Floor
Salinas, CA 93901

Board Report

File #: 13-1293, **Version:** 1

Authorize the Auditor-Controller to amend the FY 2013-14 budget for the District Attorney; increasing revenues by \$128,773 in DIS001 and increasing revenues and appropriations by \$257,546 in DIS022 (4/5ths vote required).

RECOMMENDATION:

It is recommended that the Board of Supervisors:

- a) Authorize the Auditor-Controller to amend the FY 2013-14 budget for the District Attorney; increasing revenues by \$128,773 in DIS001 and increasing revenues and appropriations by \$257,546 in DIS022 (4/5ths vote required).

SUMMARY:

The District Attorney requests the Monterey County Board of Supervisors support a modification of the FY 2013-14 budget to reflect the receipt of \$257,546 in Supplemental Law Enforcement Services Account funds.

DISCUSSION:

Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) established the Local Revenue Fund 2011 to account for the receipt of State sales and use tax monies in support of realigned public safety, health and human services programs. Included within the Local Revenue Fund is the Supplemental Law Enforcement Services Account (SLESA) for support of front-line law enforcement carried out by the Sheriff's Office, Probation, and the District Attorney. To implement AB 118, the County's Auditor-Controller worked with impacted departments to establish a new County fund (Fund 022) to account for the Local Revenue Fund 2011 monies. Funding in support of realignment, including the SLESA, are received and appropriated in Fund 022 and then transferred into general fund operating departments as actual expenses are incurred.

Since 2012-13, the District Attorney received SLESA monies in the amount of \$257,546, including \$128,773 earned in 2012-13 and an additional \$128,773 for 2013-14. Last fiscal year (2012-13), these monies were received in Fund 022 but the Department was unable to transfer these monies into the general fund where the related expenditures were incurred, without a modification to the appropriation. The absence of this transfer contributed to the District Attorney's 2012-13 general fund revenue shortfall reported in the recently published *Budget End of Year Report*. This Budget Committee report requests support for an increase of \$128,773 in the District Attorney's 2013-14 general fund revenues to correctly reflect these earned revenues. This report also correctly reflects the additional \$128,773 expected to be received in 2013-14. The net effect is an increase in revenues of \$257,546 and an increase in appropriations of \$128,773, for a net contribution to the general fund of \$128,773. Specific transactions are detailed below. The County's accounting practices require that these realignment monies are received in both Fund 022 and the general fund.

<u>Account</u>	<u>Current Budget</u>	<u>Changes</u>	<u>Revised Budget</u>
<u>Revenues</u>			
001-2240-8063-5940	\$175,117	\$128,773	\$303,890
022-2240-8063-5035	\$91,117	\$257,546	\$348,663
<u>Appropriation</u>			
022-2240-8063-7614	\$91,117	\$257,546	\$348,663

OTHER AGENCY INVOLVEMENT:

This request has been reviewed by the Auditor-Controller and the County Administrative Office as to form.

FINANCING:

If authorized by the Board, it will increase revenues by \$128,773 in DIS001; and increase revenues and appropriations by \$257,546 in DIS022.

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Approved by: Dean D. Flippo, District Attorney, Ext. 5470

Attachments:

None.