



# Board Agenda Item 26

DATE: June 20, 2023  
TO: Board of Supervisors  
SUBMITTED BY: Lisa A. Smittcamp, District Attorney  
SUBJECT: District Attorney Budget Adjustments

## RECOMMENDED ACTION(S):

1. **Adopt Budget Resolution increasing FY 2022-23 appropriations in the District Attorney's Special Revenue Fund 0060, Department of Insurance (DOI) Workers Comp Fraud Program, Org 1107 in the amount of \$477,321 (4/5 vote);**
2. **Adopt Budget Resolution increasing FY 2022-23 appropriations and estimated revenues in the District Attorney-Grants Org 28627000 in the amount of \$477,321 (4/5 vote);**
3. **Adopt Budget Resolution increasing FY 2022-23 appropriations and estimated revenues in the District Attorney's Special Revenue Fund 0060, DOI Automobile Fraud Program, Org 1104 in the amount of \$67,772 (4/5 vote);**
4. **Adopt Budget Resolution increasing FY 2022-23 appropriations and estimated revenues in the District Attorney-Grants Org 28628000 in the amount of \$67,772 (4/5 vote);**
5. **Adopt Budget Resolution increasing FY 2022-23 appropriations and estimated revenues in the District Attorney's Special Revenue Fund 0060, DOI Disability and Healthcare Insurance Fraud Program, Org 1102 in the amount of \$125,749 (4/5 vote);**
6. **Adopt Budget Resolution increasing FY 2022-23 appropriations and estimated revenues in the District Attorney-Grants Org 28623000 in the amount of \$125,749 (4/5 vote); and**
7. **Approve and authorize the Clerk of the Board to execute Budget Transfer No. 77 transferring FY 2022-23 appropriations in the amount of \$425,000 from Account 6100 (Salaries) to Accounts 7190 (Jury & Witness Expense), 7416 (Trans & Travel County Garage), and 7430 (Utilities) within the District Attorney Org 2860, to fund unanticipated operating expenses.**

There is no increase in Net County Cost associated with these recommended actions. Recommended actions 1 through 6 are necessary to facilitate the transfer of the DOI grant funds from the Special Revenue Fund to the General Fund. Approval of the seventh recommended action will allow the District Attorney's Office to transfer salary savings to offset unanticipated operating expenses. This item is countywide.

## ALTERNATIVE ACTION(S):

If the recommended actions are not approved, the department will not be able to transfer restricted funds for FY 2022-23 qualified expenditures in a timely manner or have sufficient appropriations to pay for all FY 2022-23 operating expenses.

## FISCAL IMPACT:

There is no increase in Net County Cost (NCC) associated with these actions. Approval of the first 6 recommended actions will align appropriations and estimated revenues with the funding amount received from the DOI in FY 2022-23 and allow the transfer of earned revenue. Approval of the seventh

recommended action will allow the transfer of FY 2022-23 appropriations in the amount of \$425,000 from account 6100 to accounts 7190 (\$180,000), account 7416 (\$95,000), and account 7430 (\$150,000) within the District Attorney Org 2860, to create the additional appropriations necessary to fund the unanticipated operating expenses.

DISCUSSION:

Recommended actions 1 through 6 will address the inability to transfer earned revenue from the DOI Special Revenue Funds (SRF) to the General Fund. This situation occurs when DOI distributes funds for the prior fiscal year expenses in the current fiscal year so current year SRF appropriations are required to transfer the prior year revenue to the General Fund leaving current year revenue transfers short of SRF appropriations. These actions align revenues and appropriations so current year revenue transfers from the SRF's can be made to the General Fund.

Per Management Directive 780 Fund Balance Policy, all departments are required to transfer restricted funds at least quarterly to the fund in which the qualified expenditures have been incurred. Additionally, in a memo dated March 23, 2020, from the County Administrative Officer and the Auditor-Controller/Treasurer-Tax Collector, County departments have been directed to transfer restricted funds immediately upon incurring qualified expenditures. Approval of the recommended actions will align appropriations and revenues with the funding amount received from the DOI this fiscal year and allow the District Attorney to fulfill the County policy of immediate transfer of qualified expenditures.

Approval of the seventh recommended action will allow the transfer of FY 2022-23 appropriations in the amount of \$425,000 from account 6100 to accounts 7190 (\$180,000), account 7416 (\$95,000), and account 7430 (\$150,000) within the District Attorney Org 2860, to create the additional appropriations necessary to fund the unanticipated operating expenses. The majority of the \$180,000 associated with the Jury and Witness Expense are associated with the California Witness Relocation Assistance Program (CalWRAP) through the California Department of Justice and is 100% revenue offset. The other expenses associated with vehicles and utilities are not revenue offset.

ATTACHMENTS INCLUDED AND/OR ON FILE:

- On file with Clerk - Resolution (Org 1107)
- On file with Clerk - Resolution (Org 28627000)
- On file with Clerk - Resolution (Org 1104)
- On file with Clerk - Resolution (Org 28628000)
- On file with Clerk - Resolution (Org 1102)
- On file with Clerk - Resolution (Org 28623000)
- On file with Clerk - Budget Transfer No. 77

CAO ANALYST:

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