

5195 State-Local Realignment

In the 1991-92 fiscal year, State-Local Program Realignment restructured the state-county partnership by giving counties increased responsibilities and funding for a number of health, mental health, and social services programs. Realignment provided counties with dedicated tax revenues from the state sales tax and vehicle license fee to pay for these changes.

3-YR EXPENDITURES AND POSITIONS (Summary of Program Requirements)

	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
10 State-Local Realignment	-	-	-	\$4,565,788	\$4,637,266	\$4,808,872
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$4,565,788	\$4,637,266	\$4,808,872
FUNDING				2006-07*	2007-08*	2008-09*
0329 Vehicle License Collection Account, Local Revenue Fund				\$14,000	\$14,000	\$14,000
0332 Vehicle License Fee Account, Local Revenue Fund				1,582,139	1,689,959	1,737,186
0334 Vehicle License Fee Growth Account				107,820	47,227	45,312
0351 Mental Health Subaccount, Sales Tax Account				841,749	841,749	841,749
0352 Social Services Subaccount, Sales Tax Account				1,576,261	1,620,559	1,644,810
0353 Health Subaccount, Sales Tax Account				399,521	399,521	399,521
0354 Caseload Subaccount, Sales Tax Growth Account				44,298	24,251	22,995
0359 County Medical Services Subaccount, Sales Tax Growth Account				-	-	5,086
0361 General Growth Subaccount, Sales Tax Growth Account				-	-	98,213
TOTALS, EXPENDITURES, ALL FUNDS				\$4,565,788	\$4,637,266	\$4,808,872

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Welfare and Institutions Code, Division 9, Part 5, Chapter 1, et seq.

DETAILED BUDGET ADJUSTMENTS

	2007-08*			2008-09*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Baseline Adjustment Descriptions						
• Realignment Baseline Adjustment	\$-	-\$187,379	-	\$-	-\$15,773	-
Totals, Baseline Adjustments	\$-	-\$187,379	-	\$-	-\$15,773	-
TOTALS, BUDGET ADJUSTMENTS	\$-	-\$187,379	-	\$-	-\$15,773	-

PROGRAM DESCRIPTIONS (Program Objectives Statement)

10 - STATE-LOCAL REALIGNMENT

The objectives of Realignment are to assign program responsibility to the most appropriate level of government, either state or local, and achieve improved service levels with broad discretion given to the responsible entity. Realignment provides for greater funding stability for selected programs, increased local flexibility in administering these programs, and productive fiscal incentives to encourage cost-effective approaches to providing services.

Total Realignment revenues are comprised of sales tax and vehicle license fee revenues. Revenues are deposited into the Local Revenue Fund, which includes several accounts. Funds deposited in these accounts are continuously appropriated for allocation to local governments according to formula and are used to fund programs specified in realignment legislation. The legislation also includes local maintenance of effort and matching requirements in order to ensure that counties do not use the realigned funds to supplant local expenditure levels prior to realignment. This provision ensures compliance with other state and federal statutes which, in turn, provide hundreds of millions of dollars annually for county health, mental health, and alcohol and drug programs.

EXPENDITURES BY CATEGORY (Summary By Object)

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

2 Local Assistance	Expenditures		
	2006-07*	2007-08*	2008-09*
Subventions	<u>\$4,565,788</u>	<u>\$4,637,266</u>	<u>\$4,808,872</u>
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$4,565,788	\$4,637,266	\$4,808,872

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

2 LOCAL ASSISTANCE	2006-07*	2007-08*	2008-09*
0329 Vehicle License Collection Account, Local Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600 and Revenue and Taxation Code Section 11001.5	<u>\$14,000</u>	<u>\$14,000</u>	<u>\$14,000</u>
TOTALS, EXPENDITURES	\$14,000	\$14,000	\$14,000
0331 Sales Tax Account, Local Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600.15 and Revenue and Taxation Code Section 7102	<u>(\$2,817,531)</u>	<u>(\$2,861,829)</u>	<u>(\$2,886,080)</u>
TOTALS, EXPENDITURES	\$-	\$-	\$-
0332 Vehicle License Fee Account, Local Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600 and Revenue and Taxation Code Section 1101.5	<u>\$1,582,139</u>	<u>\$1,689,959</u>	<u>\$1,737,186</u>
TOTALS, EXPENDITURES	\$1,582,139	\$1,689,959	\$1,737,186
0333 Sales Tax Growth Account, Local Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600.15	<u>\$44,298</u>	<u>\$24,251</u>	<u>\$126,294</u>
Transfer to various funds	<u>-44,298</u>	<u>-24,251</u>	<u>-126,294</u>
TOTALS, EXPENDITURES	\$-	\$-	\$-
0334 Vehicle License Fee Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17606.20 and 17604	<u>\$107,820</u>	<u>\$47,227</u>	<u>\$45,312</u>
TOTALS, EXPENDITURES	\$107,820	\$47,227	\$45,312
0351 Mental Health Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17603 and 17600.15	<u>\$841,749</u>	<u>\$841,749</u>	<u>\$841,749</u>
TOTALS, EXPENDITURES	\$841,749	\$841,749	\$841,749
0352 Social Services Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17602 and 17600.15	<u>\$1,576,261</u>	<u>\$1,620,559</u>	<u>\$1,644,810</u>
TOTALS, EXPENDITURES	\$1,576,261	\$1,620,559	\$1,644,810
0353 Health Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17604 and 17600.15	<u>\$399,521</u>	<u>\$399,521</u>	<u>\$399,521</u>
TOTALS, EXPENDITURES	\$399,521	\$399,521	\$399,521
0354 Caseload Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 17605	<u>\$44,298</u>	<u>\$24,251</u>	<u>\$22,995</u>
TOTALS, EXPENDITURES	\$44,298	\$24,251	\$22,995
0359 County Medical Services Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 17605.07	<u>\$-</u>	<u>\$-</u>	<u>\$5,086</u>
TOTALS, EXPENDITURES	\$-	\$-	\$5,086

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

2 LOCAL ASSISTANCE	2006-07*	2007-08*	2008-09*
0361 General Growth Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 17605.10	\$-	\$-	\$98,213
TOTALS, EXPENDITURES	\$-	\$-	\$98,213
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$4,565,788	\$4,637,266	\$4,808,872

FUND CONDITION STATEMENTS

	2006-07*	2007-08*	2008-09*
0329 Vehicle License Collection Account, Local Revenue Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
113600 Motor Vehicle License (In-Lieu) Fees	\$14,000	\$14,000	\$14,000
Total Revenues, Transfers, and Other Adjustments	\$14,000	\$14,000	\$14,000
Total Resources	\$14,000	\$14,000	\$14,000
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	14,000	14,000	14,000
Total Expenditures and Expenditure Adjustments	\$14,000	\$14,000	\$14,000
FUND BALANCE	-	-	-
0330 Local Revenue Fund ^s			
BEGINNING BALANCE	\$69	-	-
Prior year adjustments	-69	-	-
Adjusted Beginning Balance	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
113600 Motor Vehicle License (In-Lieu) Fees	1,687,119	\$1,734,363	\$1,779,670
114800 Retail Sales and Use Tax-Realignment	2,862,308	2,886,611	3,012,890
150300 Income From Surplus Money Investments	3,000	3,000	3,000
Transfers and Other Adjustments:			
TO0331 To Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17600	-2,817,531	-2,861,829	-2,886,080
TO0332 To Vehicle License Fee Account, Local Revenue Fund per Welfare and Institutions Code Section 17600	-1,582,139	-1,689,959	-1,737,186
TO0333 To Sales Tax Growth Account, Local Revenue Fund per Welfare and Institutions Code Section 17600.15	-44,298	-24,251	-126,294
TO0334 To Vehicle License Fee Growth Account per Welfare and Institutions Code Section 17604	-107,820	-47,227	-45,312
Total Revenues, Transfers, and Other Adjustments	\$639	\$708	\$688
Total Resources	\$639	\$708	\$688
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	639	708	688
Total Expenditures and Expenditure Adjustments	\$639	\$708	\$688
FUND BALANCE	-	-	-
0331 Sales Tax Account, Local Revenue Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0330 From Local Revenue Fund per Welfare and Institutions Code Section 17600	\$2,817,531	\$2,861,829	\$2,886,080

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

	2006-07*	2007-08*	2008-09*
TO0351 To Mental Health Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-841,749	-841,749	-841,749
TO0352 To Social Services Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-1,576,261	-1,620,559	-1,644,810
TO0353 To Health Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-399,521	-399,521	-399,521
Total Revenues, Transfers, and Other Adjustments	-	-	-
Total Resources	-	-	-
FUND BALANCE	-	-	-

0332 Vehicle License Fee Account, Local Revenue Fund ^s

BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0330 From Local Revenue Fund per Welfare and Institutions Code Section 17600	\$1,582,139	\$1,689,959	\$1,737,186
Total Revenues, Transfers, and Other Adjustments	\$1,582,139	\$1,689,959	\$1,737,186
Total Resources	\$1,582,139	\$1,689,959	\$1,737,186
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	1,582,139	1,689,959	1,737,186
Total Expenditures and Expenditure Adjustments	\$1,582,139	\$1,689,959	\$1,737,186
FUND BALANCE	-	-	-

0333 Sales Tax Growth Account, Local Revenue Fund ^s

BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0330 From Local Revenue Fund per Welfare and Institutions Code Section 17600.15	\$44,298	\$24,251	\$126,294
TO0354 To Caseload Subaccount, Sales Tax Growth Account per Welfare and Institutions Code Section 17605	-44,298	-24,251	-22,995
TO0359 To County Medical Services Subaccount, Sales Tax Growth Account per Welfare and Institutions Code, Section 17605.07	-	-	-5,086
TO0361 To General Growth Subaccount, Sales Tax Growth Account per Welfare and Institutions Code, Section 17605.10	-	-	-98,213
Total Revenues, Transfers, and Other Adjustments	-	-	-
Total Resources	-	-	-
FUND BALANCE	-	-	-

0334 Vehicle License Fee Growth Account ^s

BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0330 From Local Revenue Fund per Welfare and Institutions Code Section 17604	\$107,820	\$47,227	\$45,312
Total Revenues, Transfers, and Other Adjustments	\$107,820	\$47,227	\$45,312
Total Resources	\$107,820	\$47,227	\$45,312
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	107,820	47,227	45,312
Total Expenditures and Expenditure Adjustments	\$107,820	\$47,227	\$45,312
FUND BALANCE	-	-	-

0351 Mental Health Subaccount, Sales Tax Account ^s

BEGINNING BALANCE	-	-	-
-------------------	---	---	---

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

	2006-07*	2007-08*	2008-09*
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0331 From Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17600.15	\$841,749	\$841,749	\$841,749
Total Revenues, Transfers, and Other Adjustments	<u>\$841,749</u>	<u>\$841,749</u>	<u>\$841,749</u>
Total Resources	\$841,749	\$841,749	\$841,749
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>841,749</u>	<u>841,749</u>	<u>841,749</u>
Total Expenditures and Expenditure Adjustments	<u>\$841,749</u>	<u>\$841,749</u>	<u>\$841,749</u>
FUND BALANCE	-	-	-
0352 Social Services Subaccount, Sales Tax Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0331 From Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17600.15	\$1,576,261	\$1,620,559	\$1,644,810
Total Revenues, Transfers, and Other Adjustments	<u>\$1,576,261</u>	<u>\$1,620,559</u>	<u>\$1,644,810</u>
Total Resources	\$1,576,261	\$1,620,559	\$1,644,810
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>1,576,261</u>	<u>1,620,559</u>	<u>1,644,810</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,576,261</u>	<u>\$1,620,559</u>	<u>\$1,644,810</u>
FUND BALANCE	-	-	-
0353 Health Subaccount, Sales Tax Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0331 From Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17600.15	\$399,521	\$399,521	\$399,521
Total Revenues, Transfers, and Other Adjustments	<u>\$399,521</u>	<u>\$399,521</u>	<u>\$399,521</u>
Total Resources	\$399,521	\$399,521	\$399,521
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>399,521</u>	<u>399,521</u>	<u>399,521</u>
Total Expenditures and Expenditure Adjustments	<u>\$399,521</u>	<u>\$399,521</u>	<u>\$399,521</u>
FUND BALANCE	-	-	-
0354 Caseload Subaccount, Sales Tax Growth Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0333 From Sales Tax Growth Account, Local Revenue Fund per Welfare and Institutions Code Section 17605	\$44,298	\$24,251	\$22,995
Total Revenues, Transfers, and Other Adjustments	<u>\$44,298</u>	<u>\$24,251</u>	<u>\$22,995</u>
Total Resources	\$44,298	\$24,251	\$22,995
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>44,298</u>	<u>24,251</u>	<u>22,995</u>
Total Expenditures and Expenditure Adjustments	<u>\$44,298</u>	<u>\$24,251</u>	<u>\$22,995</u>
FUND BALANCE	-	-	-

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

	2006-07*	2007-08*	2008-09*
0359 County Medical Services Subaccount, Sales Tax Growth Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0333 From Sales Tax Growth Account, Local Revenue Fund per Welfare and Institutions Code, Section 17605.07	-	-	\$5,086
Total Revenues, Transfers, and Other Adjustments	-	-	\$5,086
Total Resources	-	-	\$5,086
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	-	-	5,086
Total Expenditures and Expenditure Adjustments	-	-	\$5,086
FUND BALANCE	-	-	-
0361 General Growth Subaccount, Sales Tax Growth Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0333 From Sales Tax Growth Account, Local Revenue Fund per Welfare and Institutions Code, Section 17605.10	-	-	\$98,213
Total Revenues, Transfers, and Other Adjustments	-	-	\$98,213
Total Resources	-	-	\$98,213
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	-	-	98,213
Total Expenditures and Expenditure Adjustments	-	-	\$98,213
FUND BALANCE	-	-	-

* Dollars in thousands, except in Salary Range.