

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. This realignment provides counties with dedicated tax revenues from the state sales tax and vehicle license fee to pay for these programs.

3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2011-12	2012-13	2013-14	2011-12*	2012-13*	2013-14*
10 State-Local Realignment	-	-	-	\$4,191,613	\$4,313,764	\$4,535,013
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$4,191,613	\$4,313,764	\$4,535,013
FUNDING				2011-12*	2012-13*	2013-14*
0329 Vehicle License Collection Account, Local Revenue Fund				\$14,000	\$14,000	\$14,000
0332 Vehicle License Fee Account, Local Revenue Fund				1,369,449	1,441,595	1,441,595
0334 Vehicle License Fee Growth Account				111,922	-	22,146
0352 Social Services Subaccount, Sales Tax Account				1,441,436	1,669,073	1,707,576
0353 Health Subaccount, Sales Tax Account				325,583	325,583	398,553
0354 Caseload Subaccount, Sales Tax Growth Account				227,637	28,756	-
0359 County Medical Services Subaccount, Sales Tax Growth Account				-	6,521	8,018
0361 General Growth Subaccount, Sales Tax Growth Account				-	126,650	191,085
3200 CalWORKs Maintenance of Effort Subaccount, Sales Tax Account				701,586	701,586	752,040
TOTALS, EXPENDITURES, ALL FUNDS				\$4,191,613	\$4,313,764	\$4,535,013

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

	2012-13*			2013-14*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• 1991-92 Realignment Baseline Adjustment	\$-	\$6,343	-	\$-	\$227,592	-
Totals, Other Workload Budget Adjustments	\$-	\$6,343	-	\$-	\$227,592	-
Totals, Workload Budget Adjustments	\$-	\$6,343	-	\$-	\$227,592	-
Totals, Budget Adjustments	\$-	\$6,343	-	\$-	\$227,592	-

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

Estimated Revenue and Expenditures
(Dollars in Thousands)

	2011-12 State Fiscal Year				Totals
	CalWORKs MOE	Health	Social Services	Mental Health	
Base Funding					
Sales Tax Account	\$701,586	\$325,583	\$1,441,436	\$0	\$2,468,605
Vehicle License Fee Account	323,480	989,875	56,094	0	1,369,449
Total Base	\$1,025,066	\$1,315,458	\$1,497,530	\$0	\$3,838,054
Growth Funding					
Sales Tax Growth Account:	-	-	227,637	-	227,637
Caseload Subaccount	-	-	(227,637)	-	(227,637)
County Medical Services Subaccount	-	-	-	-	-
General Growth Subaccount	-	-	-	-	-
Vehicle License Fee Growth Account	38,686	65,762	7,473	-	111,921
Total Growth	\$38,686	\$65,762	\$235,110	\$0	\$339,558
Total Realignment 2011-12¹	\$1,063,752	\$1,381,220	\$1,732,640	\$0	\$4,177,612
2012-13 State Fiscal Year					
Base Funding					
Sales Tax Account	\$701,586	\$325,583	\$1,669,073	\$0	\$2,696,242
Vehicle License Fee Account	352,442	1,027,293	61,861	0	1,441,596
Total Base	\$1,054,028	\$1,352,876	\$1,730,934	\$0	\$4,137,838
Growth Funding					
Sales Tax Growth Account:	50,454	72,970	38,503	-	161,927
Caseload Subaccount	-	-	(28,756)	-	(28,756)
County Medical Services Subaccount	-	(6,521)	-	-	(6,521)
General Growth Subaccount	(50,454)	(66,449)	(9,747)	-	(126,650)
Vehicle License Fee Growth Account	-	-	-	-	-
Total Growth	\$50,454	\$72,970	\$38,503	\$0	\$161,927
Total Realignment 2012-13¹	\$1,104,482	\$1,425,846	\$1,769,437	\$0	\$4,299,765
2013-14 State Fiscal Year					
Base Funding					
Sales Tax Account	\$752,040	\$398,553	\$1,707,575	\$0	\$2,858,168
Vehicle License Fee Account	352,442	1,027,293	61,861	0	1,441,596
Total Base	\$1,104,482	\$1,425,846	\$1,769,436	\$0	\$4,299,764
Growth Funding					
Sales Tax Growth Account:	14,461	108,274	14,705	61,663	199,103
Caseload Subaccount	-	-	-	-	-
County Medical Services Subaccount	-	(8,018)	-	-	(8,018)
General Growth Subaccount	(14,461)	(100,256)	(14,705)	(61,663)	(191,085)
Vehicle License Fee Growth Account	1,608	12,043	1,636	6,859	22,146
Total Growth	\$16,069	\$120,317	\$16,341	\$68,522	\$221,249
Total Realignment 2013-14¹	\$1,120,551	\$1,546,163	\$1,785,777	\$68,522	\$4,521,013

¹ Excludes \$14 million in Vehicle License Collection Account moneys not derived from realignment revenue sources.

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PROGRAM DESCRIPTIONS

10 - STATE-LOCAL REALIGNMENT

The objectives of Realignment are to assign program responsibility to the most appropriate level of government 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 a half cent sales tax and a dedicated portion of 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 and social services programs.

EXPENDITURES BY CATEGORY

2 Local Assistance	Expenditures		
	2011-12*	2012-13*	2013-14*
Subventions	\$4,191,613	\$4,313,764	\$4,535,013
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$4,191,613	\$4,313,764	\$4,535,013

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

2 LOCAL ASSISTANCE	2011-12*	2012-13*	2013-14*
0329 Vehicle License Collection Account, Local Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600 and Revenue and Taxation Code Section 11001.5	\$14,000	\$14,000	\$14,000
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	(\$2,468,605)	(\$2,696,242)	(\$2,858,169)
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	\$1,369,449	\$1,441,595	\$1,441,595
TOTALS, EXPENDITURES	\$1,369,449	\$1,441,595	\$1,441,595
0334 Vehicle License Fee Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17606.20 and 17604	\$111,922	\$-	\$22,146
TOTALS, EXPENDITURES	\$111,922	\$-	\$22,146
0352 Social Services Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17602 and 17600.15	\$1,441,436	\$1,669,073	\$1,707,576
TOTALS, EXPENDITURES	\$1,441,436	\$1,669,073	\$1,707,576
0353 Health Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17604 and 17600.15	\$325,583	\$325,583	\$398,553
TOTALS, EXPENDITURES	\$325,583	\$325,583	\$398,553
0354 Caseload Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare & Institutions Code Section 17600	\$227,637	\$28,756	\$-

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

2 LOCAL ASSISTANCE	2011-12*	2012-13*	2013-14*
TOTALS, EXPENDITURES	\$227,637	\$28,756	\$-
0359 County Medical Services Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code section 17600	\$-	\$6,521	\$8,018
TOTALS, EXPENDITURES	\$-	\$6,521	\$8,018
0361 General Growth Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code section 17600	\$-	\$126,650	\$191,085
TOTALS, EXPENDITURES	\$-	\$126,650	\$191,085
3200 CalWORKs Maintenance of Effort Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 1700(a) and 17601.20	\$701,586	\$-	\$-
Welfare and Institutions Code Section 1700(a), 17601.20, and 17602.1	-	701,586	752,040
TOTALS, EXPENDITURES	\$701,586	\$701,586	\$752,040
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$4,191,613	\$4,313,764	\$4,535,013

FUND CONDITION STATEMENTS

	2011-12*	2012-13*	2013-14*
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	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
113600 Motor Vehicle License (In-Lieu) Fees	\$1,478,550	\$1,438,770	\$1,460,922
114800 Retail Sales and Use Tax-Realignment	2,696,778	2,858,693	3,057,816
150300 Income From Surplus Money Investments	2,999	3,000	3,000
Transfers and Other Adjustments:			
TO0331 To Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17600	-2,468,605	-2,696,242	-2,858,169
TO0332 To Vehicle License Fee Account, Local Revenue Fund per Welfare and Institutions Code Section 17600	-1,369,449	-1,441,595	-1,441,595
TO0333 To Sales Tax Growth Account, Local Revenue Fund per Welfare and Institutions Code Section 17600.15	-227,637	-161,927	-199,103
TO0334 To Vehicle License Fee Growth Account per Welfare and Institutions Code Section 17604	-111,922	-	-22,146
Total Revenues, Transfers, and Other Adjustments	\$714	\$699	\$725
Total Resources	\$714	\$699	\$725
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

	2011-12*	2012-13*	2013-14*
0840 State Controller (State Operations)	714	699	725
Total Expenditures and Expenditure Adjustments	\$714	\$699	\$725
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	\$2,468,605	\$2,696,242	\$2,858,169
TO0352 To Social Services Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-1,441,436	-1,669,073	-1,707,576
TO0353 To Health Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-325,583	-325,583	-398,553
TO3200 To CalWORKs Maintenance of Effort Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17601.2	-701,586	-701,586	-752,040
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	\$1,369,449	\$1,441,595	\$1,441,595
Total Revenues, Transfers, and Other Adjustments	\$1,369,449	\$1,441,595	\$1,441,595
Total Resources	\$1,369,449	\$1,441,595	\$1,441,595
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	1,369,449	1,441,595	1,441,595
Total Expenditures and Expenditure Adjustments	\$1,369,449	\$1,441,595	\$1,441,595
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	\$227,637	\$161,927	\$199,103
TO0354 To Caseload Subaccount, Sales Tax Growth Account per Welfare and Institutions Code Section 17605	-227,637	-28,756	-
TO0359 To County Medical Services Subaccount, Sales Tax Growth Account per Welfare and Institutions Code, Section 17605.07	-	-6,521	-8,018
TO0361 To General Growth Subaccount, Sales Tax Growth Account per Welfare and Institutions Code, Section 17605.10	-	-126,650	-191,085
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	\$111,922	-	\$22,146
Total Revenues, Transfers, and Other Adjustments	\$111,922	-	\$22,146

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

	2011-12*	2012-13*	2013-14*
Total Resources	\$111,922	-	\$22,146
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	111,922	-	22,146
Total Expenditures and Expenditure Adjustments	<u>\$111,922</u>	<u>-</u>	<u>\$22,146</u>
FUND BALANCE	-	-	-
0352 Social Services Subaccount, Sales Tax Account [§]			
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	\$1,441,436	\$1,669,073	\$1,707,576
Total Revenues, Transfers, and Other Adjustments	<u>\$1,441,436</u>	<u>\$1,669,073</u>	<u>\$1,707,576</u>
Total Resources	\$1,441,436	\$1,669,073	\$1,707,576
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	1,441,436	1,669,073	1,707,576
Total Expenditures and Expenditure Adjustments	<u>\$1,441,436</u>	<u>\$1,669,073</u>	<u>\$1,707,576</u>
FUND BALANCE	-	-	-
0353 Health Subaccount, Sales Tax Account [§]			
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	\$325,583	\$325,583	\$398,553
Total Revenues, Transfers, and Other Adjustments	<u>\$325,583</u>	<u>\$325,583</u>	<u>\$398,553</u>
Total Resources	\$325,583	\$325,583	\$398,553
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	325,583	325,583	398,553
Total Expenditures and Expenditure Adjustments	<u>\$325,583</u>	<u>\$325,583</u>	<u>\$398,553</u>
FUND BALANCE	-	-	-
0354 Caseload Subaccount, Sales Tax Growth Account [§]			
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	\$227,637	\$28,756	-
Total Revenues, Transfers, and Other Adjustments	<u>\$227,637</u>	<u>\$28,756</u>	<u>-</u>
Total Resources	\$227,637	\$28,756	-
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	227,637	28,756	-
Total Expenditures and Expenditure Adjustments	<u>\$227,637</u>	<u>\$28,756</u>	<u>-</u>
FUND BALANCE	-	-	-
0359 County Medical Services Subaccount, Sales Tax Growth Account [§]			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

	2011-12*	2012-13*	2013-14*
FO0333 From Sales Tax Growth Account, Local Revenue Fund per Welfare and Institutions Code, Section 17605.07	-	\$6,521	\$8,018
Total Revenues, Transfers, and Other Adjustments	-	\$6,521	\$8,018
Total Resources	-	\$6,521	\$8,018
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	-	6,521	8,018
Total Expenditures and Expenditure Adjustments	-	\$6,521	\$8,018
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	-	\$126,650	\$191,085
Total Revenues, Transfers, and Other Adjustments	-	\$126,650	\$191,085
Total Resources	-	\$126,650	\$191,085
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	-	126,650	191,085
Total Expenditures and Expenditure Adjustments	-	\$126,650	\$191,085
FUND BALANCE	-	-	-
3200 CalWORKs Maintenance of Effort 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 17601.2	\$701,586	\$701,586	\$752,040
Total Revenues, Transfers, and Other Adjustments	\$701,586	\$701,586	\$752,040
Total Resources	\$701,586	\$701,586	\$752,040
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	701,586	701,586	752,040
Total Expenditures and Expenditure Adjustments	\$701,586	\$701,586	\$752,040
FUND BALANCE	-	-	-

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