

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		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
4350 State-Local Realignment	-	-	-	\$4,609,126	\$4,879,811	\$5,102,506
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$4,609,126	\$4,879,811	\$5,102,506

FUNDING				2013-14*	2014-15*	2015-16*
0329	Vehicle License Collection Account, Local Revenue Fund			\$14,000	\$14,000	\$14,000
0332	Vehicle License Fee Account, Local Revenue Fund			1,454,801	1,591,620	1,632,485
0334	Vehicle License Fee Growth Account			136,819	40,865	47,015
0351	Mental Health Subaccount, Sales Tax Account			-	11,625	39,422
0352	Social Services Subaccount, Sales Tax Account			1,488,748	1,507,962	1,861,179
0353	Health Subaccount, Sales Tax Account			398,555	-	-
0354	Caseload Subaccount, Sales Tax Growth Account			17,670	56,310	61,941
0359	County Medical Services Subaccount, Sales Tax Growth Account			5,411	5,525	7,655
0361	General Growth Subaccount, Sales Tax Growth Account			71,360	52,056	120,500
3200	CalWORKs Maintenance of Effort Subaccount, Sales Tax Account			721,764	752,888	752,888
3248	Family Support Subaccount, Sales Tax Account			299,998	724,894	447,420
3249	Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account			-	122,066	118,001
TOTALS, EXPENDITURES, ALL FUNDS				\$4,609,126	\$4,879,811	\$5,102,506

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

	2014-15*			2015-16*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Miscellaneous Baseline Adjustments	\$-	\$45,130	-	\$-	\$267,826	-
Totals, Other Workload Budget Adjustments	\$-	\$45,130	-	\$-	\$267,826	-
Totals, Workload Budget Adjustments	\$-	\$45,130	-	\$-	\$267,826	-
Totals, Budget Adjustments	\$-	\$45,130	-	\$-	\$267,826	-

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

† Past year appropriations are net of subsequent budget adjustments.

5195 State-Local Realignment - Continued

Estimated Revenues and Expenditures

Amount	2013-14 State Fiscal Year						Totals
	CalWORKs MOE	Health	Social Services	Mental Health	Family Support	Child Poverty	
BOE Allocation Adjustment for Prior Years	\$-	\$34,637	\$2,170	\$10,001	\$-	\$3,442	\$50,250
Base Funding							
Sales Tax Account	\$721,764	\$398,555	\$1,488,748	\$-	\$299,998	\$-	\$2,909,065
Vehicle License Fee Account	334,480	761,379	358,942	-	-	-	1,454,801
Total Base	\$1,056,244	\$1,159,934	\$1,847,690	\$-	\$299,998	\$-	\$4,363,866
Growth Funding							
Sales Tax Growth Account:	31,862	29,208	17,670	15,701	-	57,591	152,032
Caseload Subaccount	-	-	(17,670)	-	-	-	(17,670)
County Medical Services Subaccount	-	(5,411)	-	-	-	-	(5,411)
General Growth Subaccount	(31,862)	(23,797)	-	(15,701)	-	(57,591)	(128,951)
Vehicle License Fee Growth Account	32,445	29,742	-	15,988	-	58,644	136,819
Total Growth	\$64,307	\$58,950	\$17,670	\$31,689	\$-	\$116,235	\$288,851
General Growth Carryover to 2014-15 ¹	-	-	-	-	-	(67,080)	(67,080)
Total Realignment 2013-14²	\$1,120,551	\$1,253,521	\$1,867,530	\$41,690	\$299,998	\$52,597	\$4,635,887
Amount	2014-15 State Fiscal Year						Totals
	CalWORKs MOE	Health	Social Services	Mental Health	Family Support	Child Poverty	
Base Funding							
Sales Tax Account	\$752,888	\$-	\$1,507,962	\$11,625	\$724,894	\$61,033	\$3,058,402
Vehicle License Fee Account	367,663	799,094	355,049	11,170	-	58,644	1,591,620
Total Base	\$1,120,551	\$799,094	\$1,863,011	\$22,795	\$724,894	\$119,677	\$4,650,022
General Growth Carryover from 2013-14 ¹	-	-	-	-	-	67,080	67,080
Growth Funding							
Sales Tax Growth Account:	-	19,433	56,310	27,798	-	33,659	137,200
Caseload Subaccount	-	-	(56,310)	-	-	-	(56,310)
County Medical Services Subaccount	-	(5,525)	-	-	-	-	(5,525)
General Growth Subaccount	-	(13,908)	-	(27,798)	-	(33,659)	(75,365)
Vehicle License Fee Growth Account	-	9,818	-	14,043	-	17,004	40,865
Total Growth	\$-	\$29,251	\$56,310	\$41,841	\$-	\$50,663	\$178,065
General Growth Carryover to 2015-16 ³	-	-	-	-	-	(23,309)	(23,309)
Total Realignment 2014-15²	\$1,120,551	\$828,345	\$1,919,321	\$64,636	\$724,894	\$214,111	\$4,871,858
Amount	2015-16 State Fiscal Year						Totals
	CalWORKs MOE	Health	Social Services	Mental Health	Family Support	Child Poverty	
Base Funding							
Sales Tax Account	\$752,888	\$-	\$1,861,179	\$39,422	\$447,421	\$94,692	\$3,195,602
Vehicle License Fee Account	367,663	855,011	58,142	25,213	250,807	75,648	1,632,484
Total Base	\$1,120,551	\$855,011	\$1,919,321	\$64,635	\$698,228	\$170,340	\$4,828,086
General Growth Carryover from 2014-15 ³	-	-	-	-	-	23,309	23,309
Growth Funding							
Sales Tax Growth Account:	-	29,893	61,941	44,446	-	53,816	190,096
Caseload Subaccount	-	-	(61,941)	-	-	-	(61,941)
County Medical Services Subaccount	-	(7,655)	-	-	-	-	(7,655)
General Growth Subaccount	-	(22,238)	-	(44,446)	-	(53,816)	(120,500)
Vehicle License Fee Growth Account	-	10,966	-	16,305	-	19,743	47,014
Total Growth	\$-	\$40,859	\$61,941	\$60,751	\$-	\$73,559	\$237,110
Total Realignment 2015-16²	\$1,120,551	\$895,870	\$1,981,262	\$125,386	\$698,228	\$267,208	\$5,088,505

¹ Reflects general growth carryover to fund the 5-percent increase to CalWORKs Maximum Aid Payment levels effective March 1, 2014, pursuant to Welfare and Institutions Code section 17601.50.

² Excludes \$14 million in Vehicle License Collection Account moneys not derived from realignment revenue sources.

³ Reflects general growth carryover to fund the 5-percent increase to CalWORKs Maximum Aid Payment levels effective April 1, 2015, pursuant to Welfare and Institutions Code section 17601.50.

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5195 State-Local Realignment - Continued

PROGRAM DESCRIPTIONS

4350 - 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.

DETAILED EXPENDITURES BY PROGRAM

		2013-14*	2014-15*	2015-16*
PROGRAM REQUIREMENTS				
4350	STATE-LOCAL REALIGNMENT			
	Local Assistance:			
0329	Vehicle License Collection Account, Local Revenue Fund	\$14,000	\$14,000	\$14,000
0332	Vehicle License Fee Account, Local Revenue Fund	1,454,801	1,591,620	1,632,485
0334	Vehicle License Fee Growth Account	136,819	40,865	47,015
0351	Mental Health Subaccount, Sales Tax Account	-	11,625	39,422
0352	Social Services Subaccount, Sales Tax Account	1,488,748	1,507,962	1,861,179
0353	Health Subaccount, Sales Tax Account	398,555	-	-
0354	Caseload Subaccount, Sales Tax Growth Account	17,670	56,310	61,941
0359	County Medical Services Subaccount, Sales Tax Growth Account	5,411	5,525	7,655
0361	General Growth Subaccount, Sales Tax Growth Account	71,360	52,056	120,500
3200	CalWORKs Maintenance of Effort Subaccount, Sales Tax Account	721,764	752,888	752,888
3248	Family Support Subaccount, Sales Tax Account	299,998	724,894	447,420
3249	Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account	-	122,066	118,001
	Totals, Local Assistance	\$4,609,126	\$4,879,811	\$5,102,506
	TOTALS, EXPENDITURES			
	Local Assistance	4,609,126	4,879,811	5,102,506
	Totals, Expenditures	\$4,609,126	\$4,879,811	\$5,102,506

EXPENDITURES BY CATEGORY

	Expenditures		
	2013-14*	2014-15*	2015-16*
2 Local Assistance			
Grants and Subventions - Governmental	\$4,609,126	\$4,879,811	\$5,102,506
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$4,609,126	\$4,879,811	\$5,102,506

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

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5195 State-Local Realignment - Continued

2 LOCAL ASSISTANCE	2013-14*†	2014-15*	2015-16*
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	(\$2,909,065	(\$3,063,429	(\$3,218,910
)))
1991 Realignment Baseline Adjustment	(-)	(56,005)	(-)
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	\$1,454,801	\$1,526,250	\$1,632,485
1991 Realignment Baseline Adjustment	-	65,370	-
TOTALS, EXPENDITURES	\$1,454,801	\$1,591,620	\$1,632,485
0334 Vehicle License Fee Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17606.20 and 17604	\$136,819	\$33,356	\$47,015
1991 Realignment Baseline Adjustment	-	7,509	-
TOTALS, EXPENDITURES	\$136,819	\$40,865	\$47,015
0351 Mental Health Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600	-	\$648	\$39,422
1991 Realignment Baseline Adjustment	-	10,977	-
TOTALS, EXPENDITURES	\$-	\$11,625	\$39,422
0352 Social Services Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17602 and 17600.15	\$1,488,746	\$1,520,520	\$1,861,179
1991 Realignment Baseline Adjustment	2	-12,558	-
TOTALS, EXPENDITURES	\$1,488,748	\$1,507,962	\$1,861,179
0353 Health Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17604 and 17600.15	\$398,555	-	-
TOTALS, EXPENDITURES	\$398,555	\$-	\$-
0354 Caseload Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600	\$17,670	\$41,309	\$61,941
1991 Realignment Baseline Adjustment	-	15,001	-
TOTALS, EXPENDITURES	\$17,670	\$56,310	\$61,941
0359 County Medical Services Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600	\$5,411	\$7,959	\$7,655
1991 Realignment Baseline Adjustment	-	-2,434	-
TOTALS, EXPENDITURES	\$5,411	\$5,525	\$7,655
0361 General Growth Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600	\$128,951	\$148,377	\$120,500
1991 Realignment Baseline Adjustment	-57,591	-96,321	-

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5195 State-Local Realignment - Continued

2 LOCAL ASSISTANCE	2013-14*†	2014-15*	2015-16*
TOTALS, EXPENDITURES	\$71,360	\$52,056	\$120,500
3200 CalWORKs Maintenance of Effort Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 1700(a), 17601.20, and 17602.1	\$721,764	\$770,281	\$752,888
1991 Realignment Baseline Adjustment	-	-17,393	-
TOTALS, EXPENDITURES	\$721,764	\$752,888	\$752,888
3248 Family Support Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600	\$300,000	\$724,894	\$447,420
1991 Realignment Baseline Adjustment	-2	-	-
TOTALS, EXPENDITURES	\$299,998	\$724,894	\$447,420
3249 Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600	-	-	\$118,001
Welfare and Institutions Code Section 17601.50	-	47,086	-
1991 Realignment Baseline Adjustment	-	74,980	-
TOTALS, EXPENDITURES	\$-	\$122,066	\$118,001
Total Expenditures, All Funds, (Local Assistance)	\$4,609,126	\$4,879,811	\$5,102,506

FUND CONDITION STATEMENTS

	2013-14*	2014-15*	2015-16*
0329 Vehicle License Collection Account, Local Revenue Fund^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4115300 Motor Vehicles - 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
EXPENDITURE 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:			
4115300 Motor Vehicles - License (In-Lieu) Fees	\$1,592,305	\$1,630,274	\$1,677,284
4117600 Retail Sales and Use Tax - 1991 Realignment	3,064,538	3,195,601	3,385,697
4163000 Investment Income - Surplus Money Investments	1	3,000	3,000
Transfers and Other Adjustments			
Revenue Transfer from Local Revenue Fund (0330) to Sales Tax Account, Local Revenue Fund (0331) per Welfare and Institutions Code Section 17600	-2,909,065	-3,058,401	-3,195,601
Revenue Transfer from Local Revenue Fund (0330) to Sales Tax Growth Account, Local Revenue Fund (0333) per Welfare and Institutions Code Section 17600.15	-155,474	-137,200	-190,096
Revenue Transfer from Local Revenue Fund (0330) to Vehicle License Fee Account, Local Revenue Fund (0332) per Welfare and Institutions Code Section 17600	-1,454,801	-1,591,620	-1,632,485
Revenue Transfer from Local Revenue Fund (0330) to Vehicle License Fee Growth Account (0334) per Welfare and Institutions Code Section 17604	-136,819	-40,865	-47,015

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5195 State-Local Realignment - Continued

	2013-14*	2014-15*	2015-16*
Total Revenues, Transfers, and Other Adjustments	\$685	\$789	\$784
Total Resources	\$685	\$789	\$784
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	685	789	784
Total Expenditures and Expenditure Adjustments	\$685	\$789	\$784
FUND BALANCE	-	-	-
0331 Sales Tax Account, Local Revenue Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to CalWORKs Maintenance of Effort Subaccount, Sales Tax Account (3200) per Welfare and Institutions Code Section 17601.2	\$-721,764	\$-752,888	\$-752,888
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account (3249) per Welfare and Institutions Code Section 17600	-	-61,033	-94,692
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Health Subaccount, Sales Tax Account (0353) per Welfare and Institutions Code Section 17600.15	-698,552	-724,894	-447,420
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Mental Health Subaccount, Sales Tax Account (0351) per Welfare and Institutions Code Section 17600.15	-	-11,625	-39,422
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Social Services Subaccount, Sales Tax Account (0352) per Welfare and Institutions Code Section 17600.15	-1,488,748	-1,507,962	-1,861,179
Revenue Transfer from Local Revenue Fund (0330) to Sales Tax Account, Local Revenue Fund (0331) per Welfare and Institutions Code Section 17600	2,909,065	3,058,401	3,195,601
FUND BALANCE	-	-	-
0332 Vehicle License Fee Account, Local Revenue Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Local Revenue Fund (0330) to Vehicle License Fee Account, Local Revenue Fund (0332) per Welfare and Institutions Code Section 17600	\$1,454,801	\$1,591,620	\$1,632,485
Total Revenues, Transfers, and Other Adjustments	\$1,454,801	\$1,591,620	\$1,632,485
Total Resources	\$1,454,801	\$1,591,620	\$1,632,485
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	1,454,801	1,591,620	1,632,485
Total Expenditures and Expenditure Adjustments	\$1,454,801	\$1,591,620	\$1,632,485
FUND BALANCE	-	-	-
0333 Sales Tax Growth Account, Local Revenue Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Sales Tax Growth Account, Local Revenue Fund (0333) to Caseload Subaccount, Sales Tax Growth Account (0354) per Welfare and Institutions Code Section 17605	\$-17,670	\$-56,310	\$-61,941

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5195 State-Local Realignment - Continued

	2013-14*	2014-15*	2015-16*
Revenue Transfer from Sales Tax Growth Account, Local Revenue Fund (0333) to County Medical Services Subaccount, Sales Tax Growth Account (0359) per Welfare and Institutions Code Section 17605.07	-5,411	-5,525	-7,655
Revenue Transfer from Sales Tax Growth Account, Local Revenue Fund (0333) to General Growth Subaccount, Sales Tax Growth Account (0361) per Welfare and Institutions Code Section 17605.10	-132,393	-75,364	-120,500
Revenue Transfer from Local Revenue Fund (0330) to Sales Tax Growth Account, Local Revenue Fund (0333) per Welfare and Institutions Code Section 17600.15	155,474	137,200	190,096
FUND BALANCE	-	-	-
0334 Vehicle License Fee Growth Account [§]			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Local Revenue Fund (0330) to Vehicle License Fee Growth Account (0334) per Welfare and Institutions Code Section 17604	\$136,819	\$40,865	\$47,015
Total Revenues, Transfers, and Other Adjustments	\$136,819	\$40,865	\$47,015
Total Resources	\$136,819	\$40,865	\$47,015
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	136,819	40,865	47,015
Total Expenditures and Expenditure Adjustments	\$136,819	\$40,865	\$47,015
FUND BALANCE	-	-	-
0352 Social Services Subaccount, Sales Tax Account [§]			
BEGINNING BALANCE	\$1	\$1	\$1
Adjusted Beginning Balance	\$1	\$1	\$1
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Social Services Subaccount, Sales Tax Account (0352) per Welfare and Institutions Code Section 17600.15	1,488,748	1,507,962	1,861,179
Total Revenues, Transfers, and Other Adjustments	\$1,488,748	\$1,507,962	\$1,861,179
Total Resources	\$1,488,749	\$1,507,963	\$1,861,180
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	1,488,748	1,507,962	1,861,179
Total Expenditures and Expenditure Adjustments	\$1,488,748	\$1,507,962	\$1,861,179
FUND BALANCE	\$1	\$1	\$1
Reserve for economic uncertainties	1	1	1
0353 Health Subaccount, Sales Tax Account [§]			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Health Subaccount, Sales Tax Account (0353) to Family Support Subaccount, Sales Tax Account (3248) per Welfare and Institutions Code Section 17600.50	\$-299,998	\$-724,894	\$-447,420
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Health Subaccount, Sales Tax Account (0353) per Welfare and Institutions Code Section 17600.15	698,552	724,894	447,420
Total Revenues, Transfers, and Other Adjustments	\$398,555	-	-

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5195 State-Local Realignment - Continued

	2013-14*	2014-15*	2015-16*
Total Resources	\$398,555	-	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	398,555	-	-
Total Expenditures and Expenditure Adjustments	\$398,555	-	-
FUND BALANCE	-	-	-
0354 Caseload Subaccount, Sales Tax Growth Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Sales Tax Growth Account, Local Revenue Fund (0333) to Caseload Subaccount, Sales Tax Growth Account (0354) per Welfare and Institutions Code Section 17605	\$17,670	\$56,310	\$61,941
Total Revenues, Transfers, and Other Adjustments	\$17,670	\$56,310	\$61,941
Total Resources	\$17,670	\$56,310	\$61,941
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	17,670	56,310	61,941
Total Expenditures and Expenditure Adjustments	\$17,670	\$56,310	\$61,941
FUND BALANCE	-	-	-
0359 County Medical Services Subaccount, Sales Tax Growth Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Sales Tax Growth Account, Local Revenue Fund (0333) to County Medical Services Subaccount, Sales Tax Growth Account (0359) per Welfare and Institutions Code Section 17605.07	\$5,411	\$5,525	\$7,655
Total Revenues, Transfers, and Other Adjustments	\$5,411	\$5,525	\$7,655
Total Resources	\$5,411	\$5,525	\$7,655
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	5,411	5,525	7,655
Total Expenditures and Expenditure Adjustments	\$5,411	\$5,525	\$7,655
FUND BALANCE	-	-	-
0361 General Growth Subaccount, Sales Tax Growth Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from General Growth Subaccount, Sales Tax Growth Account (0361) to Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account (3249) per Welfare and Institutions Code Section 17601.50	\$-61,033	\$-23,309	-
Revenue Transfer from Sales Tax Growth Account, Local Revenue Fund (0333) to General Growth Subaccount, Sales Tax Growth Account (0361) per Welfare and Institutions Code Section 17605.10	132,393	75,364	\$120,500
Total Revenues, Transfers, and Other Adjustments	\$71,360	\$52,056	\$120,500
Total Resources	\$71,360	\$52,056	\$120,500
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	71,360	52,056	120,500

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

† Past year appropriations are net of subsequent budget adjustments.

5195 State-Local Realignment - Continued

	2013-14*	2014-15*	2015-16*
Total Expenditures and Expenditure Adjustments	<u>\$71,360</u>	<u>\$52,056</u>	<u>\$120,500</u>
FUND BALANCE	-	-	-
3200 CalWORKs Maintenance of Effort Subaccount, Sales Tax Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to CalWORKs Maintenance of Effort Subaccount, Sales Tax Account (3200) per Welfare and Institutions Code Section 17601.2	\$721,764	\$752,888	\$752,888
Total Revenues, Transfers, and Other Adjustments	<u>\$721,764</u>	<u>\$752,888</u>	<u>\$752,888</u>
Total Resources	\$721,764	\$752,888	\$752,888
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>721,764</u>	<u>752,888</u>	<u>752,888</u>
Total Expenditures and Expenditure Adjustments	<u>\$721,764</u>	<u>\$752,888</u>	<u>\$752,888</u>
FUND BALANCE	-	-	-
3248 Family Support Subaccount, Sales Tax Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Health Subaccount, Sales Tax Account (0353) to Family Support Subaccount, Sales Tax Account (3248) per Welfare and Institutions Code Section 17600.50	\$299,998	\$724,894	\$447,420
Total Revenues, Transfers, and Other Adjustments	<u>\$299,998</u>	<u>\$724,894</u>	<u>\$447,420</u>
Total Resources	\$299,998	\$724,894	\$447,420
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>299,998</u>	<u>724,894</u>	<u>447,420</u>
Total Expenditures and Expenditure Adjustments	<u>\$299,998</u>	<u>\$724,894</u>	<u>\$447,420</u>
FUND BALANCE	-	-	-
3249 Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account			
^s			
BEGINNING BALANCE	-	<u>\$61,033</u>	<u>\$23,309</u>
Adjusted Beginning Balance	-	\$61,033	\$23,309
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from General Growth Subaccount, Sales Tax Growth Account (0361) to Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account (3249) per Welfare and Institutions Code Section 17601.50	\$61,033	23,309	-
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account (3249) per Welfare and Institutions Code Section 17600	-	61,033	94,692
Total Revenues, Transfers, and Other Adjustments	<u>\$61,033</u>	<u>\$84,341</u>	<u>\$94,692</u>
Total Resources	\$61,033	\$145,374	\$118,001
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>-</u>	<u>122,066</u>	<u>118,001</u>
Total Expenditures and Expenditure Adjustments	<u>-</u>	<u>\$122,066</u>	<u>\$118,001</u>

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† Past year appropriations are net of subsequent budget adjustments.

5195 State-Local Realignment - Continued

	2013-14*	2014-15*	2015-16*
FUND BALANCE	\$61,033	\$23,309	-
Reserve for economic uncertainties	61,033	23,309	-

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