

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		
	2007-08	2008-09	2009-10	2007-08*	2008-09*	2009-10*
10 State-Local Realignment	-	-	-	\$4,493,010	\$4,278,483	\$4,297,910
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$4,493,010	\$4,278,483	\$4,297,910
FUNDING				2007-08*	2008-09*	2009-10*
0329 Vehicle License Collection Account, Local Revenue Fund				\$14,000	\$14,000	\$14,000
0332 Vehicle License Fee Account, Local Revenue Fund				1,674,303	1,599,049	1,599,049
0334 Vehicle License Fee Growth Account				-	-	33,025
0351 Mental Health Subaccount, Sales Tax Account				832,852	791,495	787,458
0352 Social Services Subaccount, Sales Tax Account				1,576,557	1,498,270	1,490,626
0353 Health Subaccount, Sales Tax Account				395,298	375,669	373,752
TOTALS, EXPENDITURES, ALL FUNDS				\$4,493,010	\$4,278,483	\$4,297,910

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

	2008-09*			2009-10*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Realignment Baseline Adjustment	\$-	-\$530,389	-	\$-	-\$510,962	-
Totals, Other Workload Budget Adjustments	\$-	-\$530,389	-	\$-	-\$510,962	-
Totals, Workload Budget Adjustments	\$-	-\$530,389	-	\$-	-\$510,962	-
Totals, Budget Adjustments	\$-	-\$530,389	-	\$-	-\$510,962	-

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

5195 State-Local Realignment - Continued

2 Local Assistance

	Expenditures		
	2007-08*	2008-09*	2009-10*
Subventions	\$4,493,010	\$4,278,483	\$4,297,910
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$4,493,010	\$4,278,483	\$4,297,910

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

2 LOCAL ASSISTANCE	2007-08*	2008-09*	2009-10*
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	(\$2,804,707)	(\$2,665,434)	(\$2,651,836)
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	\$1,674,303	\$1,599,049	\$1,599,049
TOTALS, EXPENDITURES	\$1,674,303	\$1,599,049	\$1,599,049
0333 Sales Tax Growth Account, Local Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600.15	0	0	0
Transfer to various funds	0	0	0
TOTALS, EXPENDITURES	\$-	\$-	\$-
0334 Vehicle License Fee Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17606.20 and 17604	0	0	\$33,025
TOTALS, EXPENDITURES	\$-	\$-	\$33,025
0351 Mental Health Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17603 and 17600.15	\$832,852	\$791,495	\$787,458
TOTALS, EXPENDITURES	\$832,852	\$791,495	\$787,458
0352 Social Services Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17602 and 17600.15	\$1,576,557	\$1,498,270	\$1,490,626
TOTALS, EXPENDITURES	\$1,576,557	\$1,498,270	\$1,490,626
0353 Health Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17604 and 17600.15	\$395,298	\$375,669	\$373,752
TOTALS, EXPENDITURES	\$395,298	\$375,669	\$373,752
0354 Caseload Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 17605	0	0	\$-
TOTALS, EXPENDITURES	\$-	\$-	\$-
0359 County Medical Services Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 17605.07	\$-	0	0
TOTALS, EXPENDITURES	\$-	\$-	\$-
0361 General Growth Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			

* Dollars in thousands

5195 State-Local Realignment - Continued

2 LOCAL ASSISTANCE	2007-08*	2008-09*	2009-10*
Welfare and Institutions Code Section 17605.10	\$-	0	0
TOTALS, EXPENDITURES	\$-	\$-	\$-
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$4,493,010	\$4,278,483	\$4,297,910

FUND CONDITION STATEMENTS

	2007-08*	2008-09*	2009-10*
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	\$1,671,480	\$1,596,221	\$1,629,248
114800 Retail Sales and Use Tax-Realignment	2,805,238	2,665,951	2,652,357
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	-2,804,707	-2,665,434	-2,651,836
TO0332 To Vehicle License Fee Account, Local Revenue Fund per Welfare and Institutions Code Section 17600	-1,674,303	-1,599,049	-1,599,049
TO0334 To Vehicle License Fee Growth Account per Welfare and Institutions Code Section 17604	-	-	-33,025
Total Revenues, Transfers, and Other Adjustments	\$708	\$689	\$695
Total Resources	\$708	\$689	\$695
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	708	689	695
Total Expenditures and Expenditure Adjustments	\$708	\$689	\$695
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	\$2,804,707	\$2,665,434	\$2,651,836
TO0351 To Mental Health Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-832,852	-791,495	-787,458
TO0352 To Social Services Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-1,576,557	-1,498,270	-1,490,626
TO0353 To Health Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-395,298	-375,669	-373,752

* Dollars in thousands

5195 State-Local Realignment - Continued

	2007-08*	2008-09*	2009-10*
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	\$1,674,303	\$1,599,049	\$1,599,049
Total Revenues, Transfers, and Other Adjustments	\$1,674,303	\$1,599,049	\$1,599,049
Total Resources	\$1,674,303	\$1,599,049	\$1,599,049
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	1,674,303	1,599,049	1,599,049
Total Expenditures and Expenditure Adjustments	\$1,674,303	\$1,599,049	\$1,599,049
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	-	-	\$33,025
Total Revenues, Transfers, and Other Adjustments	-	-	\$33,025
Total Resources	-	-	\$33,025
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	-	-	33,025
Total Expenditures and Expenditure Adjustments	-	-	\$33,025
FUND BALANCE	-	-	-
0351 Mental 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	\$832,852	\$791,495	\$787,458
Total Revenues, Transfers, and Other Adjustments	\$832,852	\$791,495	\$787,458
Total Resources	\$832,852	\$791,495	\$787,458
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	832,852	791,495	787,458
Total Expenditures and Expenditure Adjustments	\$832,852	\$791,495	\$787,458
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	\$1,576,557	\$1,498,270	\$1,490,626
Total Revenues, Transfers, and Other Adjustments	\$1,576,557	\$1,498,270	\$1,490,626
Total Resources	\$1,576,557	\$1,498,270	\$1,490,626
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			

* Dollars in thousands

5195 State-Local Realignment - Continued

	2007-08*	2008-09*	2009-10*
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>1,576,557</u>	<u>1,498,270</u>	<u>1,490,626</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,576,557</u>	<u>\$1,498,270</u>	<u>\$1,490,626</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	<u>\$395,298</u>	<u>\$375,669</u>	<u>\$373,752</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$395,298</u>	<u>\$375,669</u>	<u>\$373,752</u>
Total Resources	\$395,298	\$375,669	\$373,752
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>395,298</u>	<u>375,669</u>	<u>373,752</u>
Total Expenditures and Expenditure Adjustments	<u>\$395,298</u>	<u>\$375,669</u>	<u>\$373,752</u>
FUND BALANCE	-	-	-

* Dollars in thousands