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Give Better ANSWERS
Expand County CAPACITY

COURSE MATERIALS

Realignment 301: Where the Funds Flow

Andy Pease and Robert Manchia

CI 307a

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CSAC REALIGNMENT 301
Hand-Out List
01/30/2015

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CSAC REALIGNMENT 301

“Where the Funds Flow”

01/30/2015

10:00 am – 3:30 pm

- Introductions
- Realignment Overview & Structure
- Growth & Forecasting
- Group Discussions
- Closing Comments

**Realignment 301:
Where the Funds Flow**

January 30, 2015

Presenters

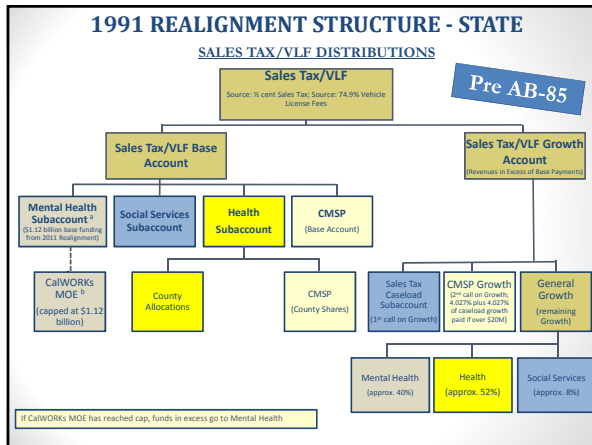
- Robert Manchia, San Mateo, Human Services
- Andrew Pease, San Diego – Health & Human Services

Agenda

- Realignment Overview & Structure
- Growth & Forecasting
- Group Discussions

Realignment Overview & Structure - 1991





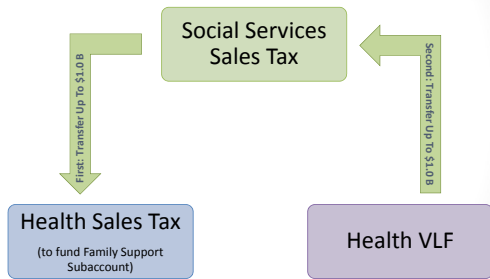
AB 85: Redirection of County Health Realignment Funds

- Created in 2013 as part of the State Budget Process
- Based on premise that counties would have savings to their indigent health programs due to the expansion of Medi-Cal to childless adults beginning January 1, 2014
- State wanted to reclaim these county savings in order to help fund increase state Medi-Cal costs
- Redirected Health Realignment funds are used to offset state General Fund obligations for CalWORKS

AB-85 Impacts

- Redirection of Health Realignment
 - New accounts (Child Poverty & Family Support)
 - Type of County formula
- VLF and Sales Tax Swap
- Changes/Redirection in Growth

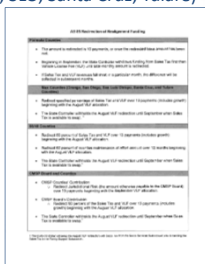
AB 85: Sales Tax and Vehicle License Fee Swap (W&I Code 17600.15(d))

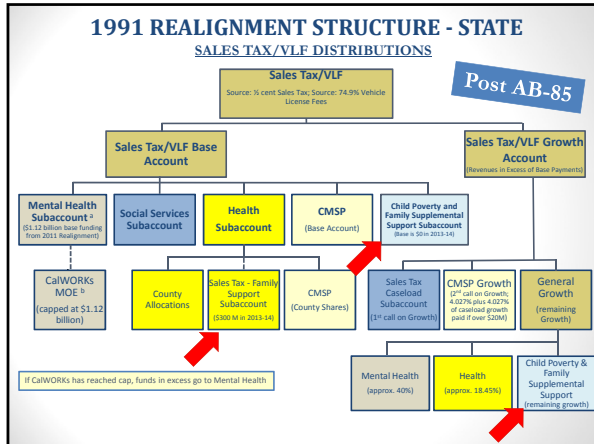


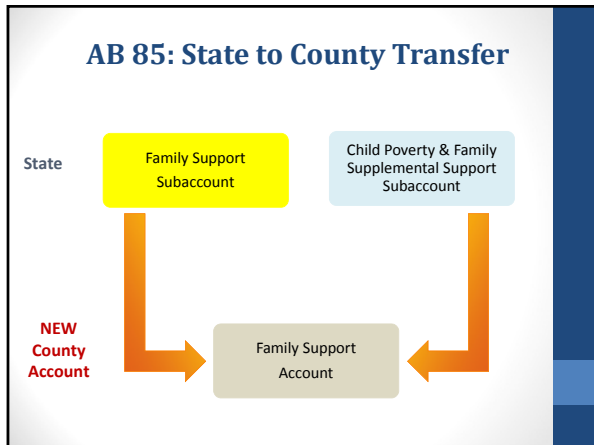
AB-85 Redirection of Realignment Funding

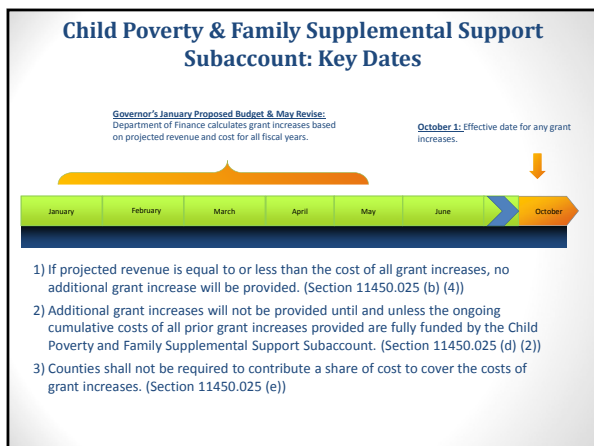
- Formula Counties
- Max Counties (Orange, San Diego, SLO, Santa Cruz, Tulare)
- 60/40 Counties
- CMSP Board and Counties

SEE HAND-OUT #6









MHS Accounts & CalWORKS MOE Go Over Hand-Out

See Hand-out #7:
"MH Realignment
And CalWORKS
MOE"

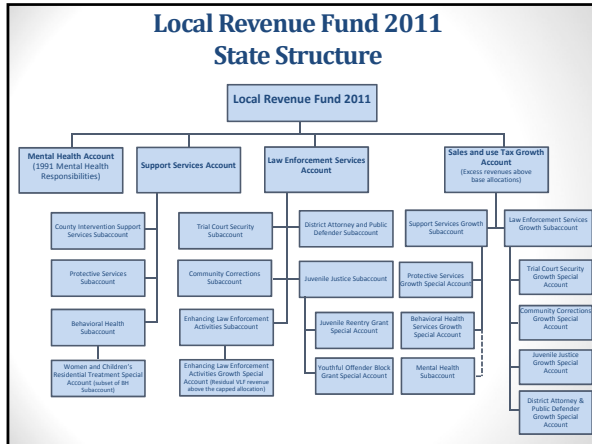
The diagram is a flowchart with the title "MENTAL HEALTH REALIGNMENT & CALWORKS MOE". It is divided into two main sections: "2011 Realignment" on the left and "2011 Budget" on the right. Arrows indicate the flow of information and resources between these two sections, showing how the realignment affects the budget and vice versa.

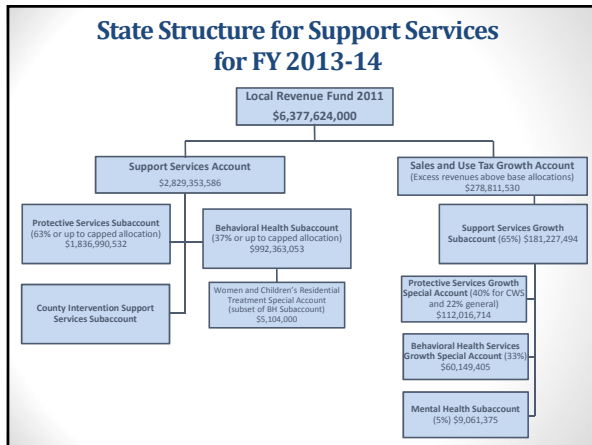
CalWORKS MOE Reconciliation Spreadsheet

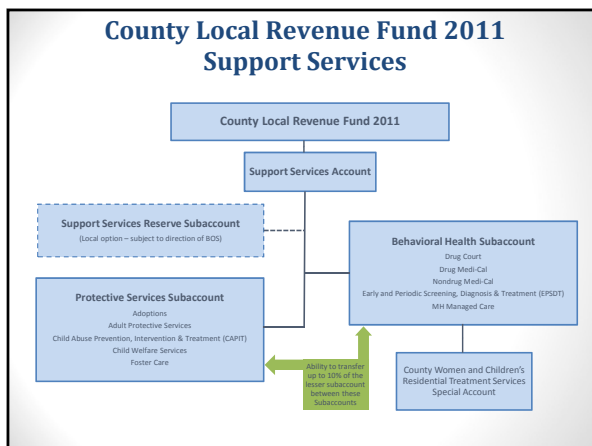
The screenshot shows a detailed spreadsheet with multiple columns and rows. It includes various data points, formulas, and highlighted cells in yellow and blue. The spreadsheet is used for reconciling MOE (Medi-Cal Only Expenditures) for CalWORKS. A small "Workbook Demo" icon is visible in the bottom right corner of the spreadsheet area.

Realignment Overview & Structure - 2011 Support Services

The graphic shows four interlocking puzzle pieces in red, blue, yellow, and green, arranged in a cluster. This graphic is used to represent the different components or support services of the 2011 realignment structure.









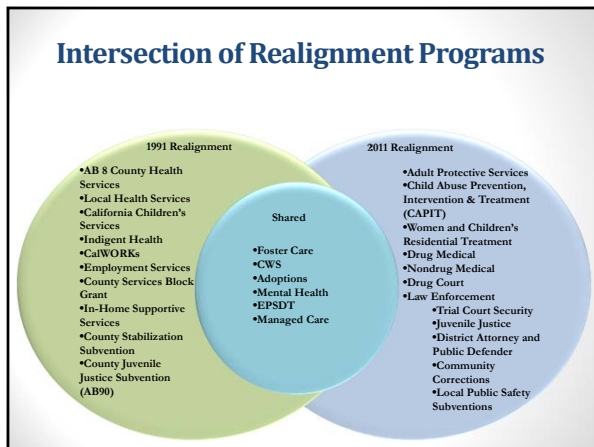
2011 Realignment - Annual Allocation Go Over Hand-Out

See Hand-out #10:
**“Annual Allocation
Realignment 2011”
SUPPORT SERVICES**

Realignment Overview & Structure - 1991 & 2011 Similarities & Differences







1991 Realignment Program Ratios

Program	Old Share (non-Fed)	New 1991 Share (non-Fed)
CalWORKs Aid Payments	11%	5%
CalWORKs Eligibility	50%	30%
Foster Care	5%	60%
Child Welfare Services	24%	30%
Adoptions Assistance	0%	25%
CalWORKs Employment Services	0%	30%
In-Home Supportive Services	3%	35%
County Services Block Grant	16%	30% total
California Children's Services	25%	50% total

Impact of 2011 Realignment to 1991 Sharing Ratios

Program	1991 Share (non-Fed)	New 2011 Share (non-Fed)
Foster Care	60%	100%
Child Welfare Services	30%	100%
Adoptions Assistance	25%	100%
Adoptions Eligibility	0%	100%
Adult Protective Services	MOE	100%
Child Abuse Prevention, Intervention, & Treatment (CAPIT)	16%	100%

Similarities and Differences 1991 & 2011

➤ Base Restoration	➤ Growth allocated
➤ Programs	➤ County Intervention
➤ Reserve Account	Services Account
➤ VLF vs. Sales Tax	➤ CWS
➤ Transfer Abilities	➤ Fiscal Years
➤ Reporting Requirements	➤ Constitutional
➤ Fed/Court Changes	Protections
➤ Flexibility	



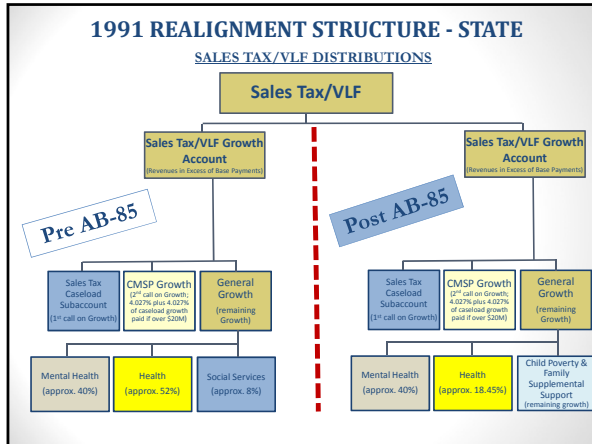
Flow of 1991 Realignment - Theory and Reality

See Hand-out #11:
"1991 Realignment (Sales Tax and VLF) - Full Funding Assertion"

Category	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
State
Local
Federal

AB-85 Growth Impacts

- > Social Services no longer receives general growth
- > Health Realignment will receive significantly less growth
- > Growth diverted to Child Poverty & FSS
- > Mental Health not impacted



1991 Realignment Caseload Growth Funding

- Reflects mandated growth in social services programs
- Amount based on program expenditures, not caseload
- Calculation based on change in County cost due to mandated cost increases (i.e. growth in caseload)
 - > Determined by comparison of County specific costs from two years ago compared to last year
 - > Increased costs generally = more caseload growth
- State Department of Social Services and Health Care Services calculate draft amounts for each county
- Counties Review to validate amounts and recommend adjustments

1991 Realignment Caseload Growth Tools

PROJECTED REALIGNMENT CASELOAD GROWTH
SAN DIEGO

Fiscal Year	Fed Eligible	Non-Fed Eligible	CalWORKERS	Adopt & CC Stage II	Foster Care	CalFresh	Foster Care	CBS	PPP	APP	PCIP	County
	Payments	Payments	Adopt & CC Stage II	Adopt & CC Stage II	Adopt & CC Stage II	Adopt & CC Stage II	Adopt & CC Stage II	Adopt & CC Stage II	Adopt & CC Stage II	Adopt & CC Stage II	Adopt & CC Stage II	Adopt & CC Stage II
2013-14	\$ (108,207)	\$ (3,895)	\$ (118,000)	\$ (25,924)	\$ (1,713,547)	\$ (599,024)	\$ (31,053)	\$ 73,959	\$ 202,581	\$ 1,029,763	\$ (1,295,252)	
2014-15	\$ (108,307)	\$ (4,114)	\$ (120,000)	\$ (27,739)	\$ (1,685,377)	\$ (593,811)	\$ (688,189)	\$ 78,181	\$ 208,633	\$ 1,032,463	\$ (1,447,814)	
2015-16	\$ (111,638)	\$ (4,228)	\$ (123,701)	\$ (25,688)	\$ (1,626,563)	\$ (590,882)	\$ (689,244)	\$ 84,676	\$ 210,766	\$ 1,038,577	\$ (1,487,807)	
2016-17	\$ (114,998)	\$ (4,365)	\$ (127,412)	\$ (19,758)	\$ (1,579,198)	\$ (587,874)	\$ (708,922)	\$ 90,603	\$ 214,981	\$ 1,043,712	\$ (1,527,055)	
2017-18	\$ (118,428)	\$ (4,498)	\$ (131,226)	\$ (13,981)	\$ (1,511,112)	\$ (583,094)	\$ (731,219)	\$ 96,945	\$ 219,281	\$ 1,049,911	\$ (1,567,039)	

'91 Realignment

2011 Realignment Growth

See Hand-out #12:
"2011 Realignment
Growth Chart"
SUPPORT SERVICES

Agency	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
...

Realignment Forecasting



2011 Realignment Forecasting Tool

Agency	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
...



Forecasting VLF & Sales Tax

See Hand-out #13:
“Prop 172 & Realignment Tracking”

#13
 VLF & Sales Tax

Group Discussions

- Preparing for Economic Fluctuations (downturns)
 - Discuss strategies in setting up your county to handle future recessions and shortfalls in realignment
- Leveraging the flexibility of Realignment among programs
 - Discuss opportunities in the integration of realignment among health and human services programs

Preparing for Economic Fluctuations

- What is a reasonable Reserve amount?
- What are different ways a county can set up a reserve(s)?
- How can counties allocate realignment in such a way to be able to maneuver quickly to economic fluctuations? (turning off the spigot when the funding dries up)

Flexibility/Integration

- Where are the intersections/integration opportunities between the programs that allow choices in which Realignment pot to use?
 - SB-163 Wrap Around Services?
 - Katie A.?
 - Mental Health Managed Care Offset?
 - AB-109?
 - What Else?

Contact Information

➤ PRESENTERS

- **Robert Manchia**, Deputy Director of Finance, San Mateo County Human Services; (650) 802-6491; rmanchia@smchsa.org
- **Andrew Pease**, Finance Director, County of San Diego, Health & Human Services Agency; (619) 515-6548; andrew.pease@sdcounty.ca.gov

Realignment Resource List

Reference	Description	Link
State Controller's Office	Lists of local apportionments for 1991 and 2011 Realignment.	http://www.sco.ca.gov/ard_local_apportionments.html
2011 Realignment		
Support Services Account		
2011 Protective Services Realignment	Provides monthly apportionment of 2011 Protective Services Realignment to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_protectiveservices.html
2011 Behavioral Health Realignment	Provides monthly apportionment of 2011 Behavioral Health Realignment to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_behavioralhealth.html
2011 Women and Children's Residential Treatment Realignment	Provides monthly apportionment of 2011 Women and Children's Residential Treatment Realignment to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_womenandchildrenresidentialtreatment.html
Law Enforcement Services Account		
Community Corrections (Local Community Corrections)	Provides monthly apportionment of 2011 Community Corrections Subaccount (Local Community Corrections) to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_local_community.html
District Attorney and Public Defender Enhancing Law Enforcement Activities Subaccount	Provides monthly apportionment of 2011 District Attorney and Public Defender to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_daandpubdef.html
Booking and Processing Fees Apportionment	Provides monthly apportionment of 2011 Booking and Processing Fees Apportionment to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_booking.html
Citizens' Option for Public Safety (COPS) Program and Multi-Agency Juvenile Justice Funds	Provides monthly apportionment of 2011 Citizens' Option for Public Safety (COPS) Program and Multi-Agency Juvenile Justice Funds to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_cops.html
Rural and Small County Law Enforcement	Provides monthly apportionment of 2011 Rural and Small County Law Enforcement to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_rural.html
California Emergency Management Agency	Provides monthly apportionment of 2011 California Emergency Management Agency to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_ca_emerg_man.html
Juvenile Probation Activities	Provides monthly apportionment of 2011 Juvenile Probation Activities to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_juv_prob.html
Juvenile Probation Camp Funding	Provides monthly apportionment of 2011 Juvenile Probation Camp Funding to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_juvenileprobationcampfunding.html
Juvenile Justice Subaccount		
Youthful Offender Block Grant Special Account	Provides monthly apportionment of 2011 Youthful Offender Block Grant Special Account to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_youth.html
Juvenile Reentry Grant Special Account	Provides monthly apportionment of 2011 Juvenile Reentry Grant Special Account to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_youth_reentry.html
Trial Court Security Subaccount	Provides monthly apportionment of 2011 Trial Court Security Subaccount to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_trialcourtsecurity.html
Sales and Use Tax Growth Account		
Protective Services Growth Special Account	Provides growth allocation.	http://www.sco.ca.gov/ard_payments_protectiveservicesgrowth.html
Behavioral Health Services Growth Special Account	Provides growth allocation.	http://www.sco.ca.gov/ard_payments_behavioralhealthgrowth.html
Mental Health Subaccount	Provides growth allocation.	http://www.sco.ca.gov/ard_payments_local_mentalhealthsubaccountgrowth.html
Trial Court Security Growth Special Account	Provides growth allocation.	http://www.sco.ca.gov/ard_payments_trialcourtsecuritygrowth.html
Community Corrections Growth Special Account	Provides growth allocation.	http://www.sco.ca.gov/ard_payments_local_communitygrowth.html
District Attorney and Public Defender Growth Special Account	Provides growth allocation.	http://www.sco.ca.gov/ard_payments_local_dapdgsa.html
Juvenile Justice Growth Special Account	Provides growth allocation.	http://www.sco.ca.gov/ard_payments_juvenilejusticegrowth.html
Government Code Section 30025-30029.12	Government Code for 2011 Realignment.	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=gov&group=30001-31000&file=30025-30029.12
2011 Realignment Trailer Bill - SB 1020	Trailer bill provides an overall financing structure of 2011 Realignment.	http://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201120120SB1020&search_keywords=
Behavioral Health Subaccount		
Department of Finance Letter	Letter regarding the Behavioral Health Subaccount of the Support Services Account of the 2011 Realignment.	http://www.cmhda.org/go/Portals/0/CMHDA%20Files/Breaking%20News/1209_September/DOF_Letter_Re_Beh_Health_Subaccount_(9-18-12).pdf
Behavioral Health Subaccount Percent Allocation	Percent allocation based on FY 2011-12 Substance Abuse Subaccount Allocations .	http://www.cmhda.org/go/Portals/0/CMHDA%20Files/Breaking%20News/1209_September/Behavioral_Health_Subaccount_Percent_Allocations_2012-13_(9-18-12).xlsx
EPSDT Allocation	EPSDT allocation calculation schedule.	http://www.cmhda.org/go/portals/0/cmhda%20files/breaking%20news/1209_september/FY2012-13_bh_subaccount_epsdt_allocation_schedule_(9-18-12).xlsx
EPSDT Allocation Narrative	Document outlining assumptions and methodology used in the calculation of the EPSDT allocation.	http://www.cmhda.org/go/portals/0/cmhda%20files/breaking%20news/1209_september/bh_subaccount_epsdt_allocation_narrative_(9-18-12).pdf
MHSD Information Notice No. 12-08	All County Letter regarding the Local Behavioral Health Subaccount allocations for FY 2012-13.	http://www.dhcs.ca.gov/formsandpubs/MHCCY/InfoNotice12-08.pdf
MHSUDS Information Notice No. 14-016	All County Letter regarding the Local Behavioral Health Subaccount allocations for FY 2013-14.	http://www.dhcs.ca.gov/formsandpubs/Documents/14_016_MHSUDS_Info_Notice.pdf
MHSUDS Information Notice No. 14-017	All County Letter regarding the Local Behavioral Health Growth Special Account allocations for FY 2013-14.	http://www.dhcs.ca.gov/formsandpubs/Documents/14_016_MHSUDS_Info_Notice.pdf
County Fiscal Letter 12/13-16	Protective Services Subaccount percentage calculation by county.	http://www.dss.cahwnet.gov/lettersnotices/entres/getinfo/cfi/2012-13/12_13-16.pdf
County Fiscal Letter 11/12-18	Health and Human Services Account percentage calculation for FY 2011-12 by county.	http://www.dss.cahwnet.gov/lettersnotices/entres/getinfo/cfi/2011-12/11-12_18.pdf
LAO Report on 2011 Realignment	Report published in May 2012 evaluating 2011 Realignment.	http://www.lao.ca.gov/handouts/socservices/2012/Evaluating_Realignment_Superstructure_5_25_12.pdf

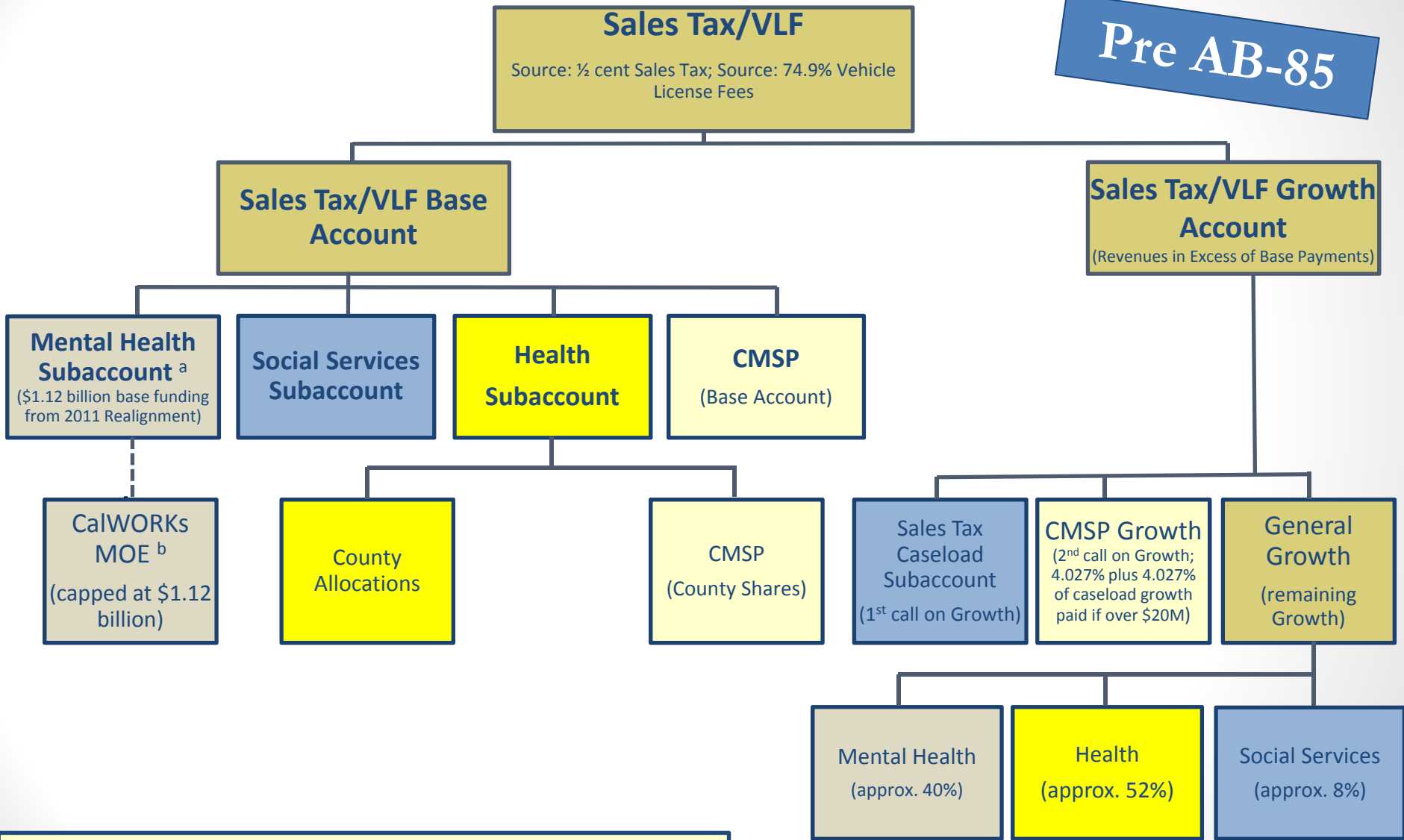
Realignment Resource List

Reference	Description	Link
1991 Realignment		
1991 Realignment	Provides monthly apportionment of 1991 Realignment to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_realign.html
1991 Realignment Statutes	California Welfare and Institution Codes for 1991 Realignment	
<i>WIC Section 17600 - 17600.20</i>	<i>Funding Allocations</i>	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17600-17600.20
<i>WIC Section 17601 - 17601.25</i>	<i>Mental Health Allocations</i>	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17601-17601.25
<i>WIC Section 17602 - 17602.1</i>	<i>Social Services Allocations</i>	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17602-17602.1
<i>WIC Section 17603 - 17603.05</i>	<i>Health Allocations</i>	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17603-17603.05
<i>WIC Section 17604 - 17604.05</i>	<i>Vehicle License Fee Allocations</i>	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17604-17604.05
<i>WIC Section 17605 - 17605.10</i>	<i>Growth Account Allocations--Deposits</i>	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17605-17605.10
<i>WIC Section 17606 - 17606.20</i>	<i>Allocation of Funds from the Sales Tax Growth Account</i>	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17606.05-17606.20
<i>WIC Section 17608.05 - 17608.15</i>	<i>County Matching Fund Requirements</i>	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17608.05-17608.15
<i>WIC Section 17609 - 17609.10</i>	<i>Expenditure Limitations and Reports</i>	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17609-17609.10
LAO Report on 1991 Realignment	Report published in Feb 2001 evaluating 1991 Realignment.	http://www.lao.ca.gov/laoapp/PubDetails.aspx?id=755
CWDA 1991 Realignment Growth Desk guide	Tool to assist counties in the realignment caseload growth reconciliation process.	http://www.cwda.org/tools/fiscal.php
Miscellaneous (Sales Tax and VLF info)		
AB 85	1991 Realignment/CalWORKs trailer bill. This bill also implements a mechanism for counties to share savings, which result from implementation of the federal Affordable Care Act (ACA), with the state.	http://www.leginfo.ca.gov/pub/13-14/bill/asm/ab_0051-0100/ab_85_bill_20130627_chaptered.pdf
AB 104	Bill with clean-up language for AB 85.	http://leginfo.ca.gov/faces/billNavClient.xhtml?bill_id=201320140AB104&search_keywords=
Prop 172	Provides monthly apportionment of Prop 172 (Half Percent Sales Tax for Public Safety) to counties, usually posts around 25th or 27th of the month.	http://www.sco.ca.gov/ard_payments_pubsafe.html
Monthly Statements of General Fund Cash Receipts and Disbursements	Statement reflecting California's General Fund cash position and compares actual receipts and disbursements for the current fiscal year to cash flow estimates prepared by Department of Finance during the budget process.	http://www.sco.ca.gov/ard_state_cash.html
CSAC	Link to training materials.	http://www.csac.counties.org/post/realignment-301-where-funds-flow
CSAC	Link to training materials.	http://www.csac.counties.org/knowledge-center

1991 REALIGNMENT STRUCTURE - STATE

SALES TAX/VLF DISTRIBUTIONS

Pre AB-85

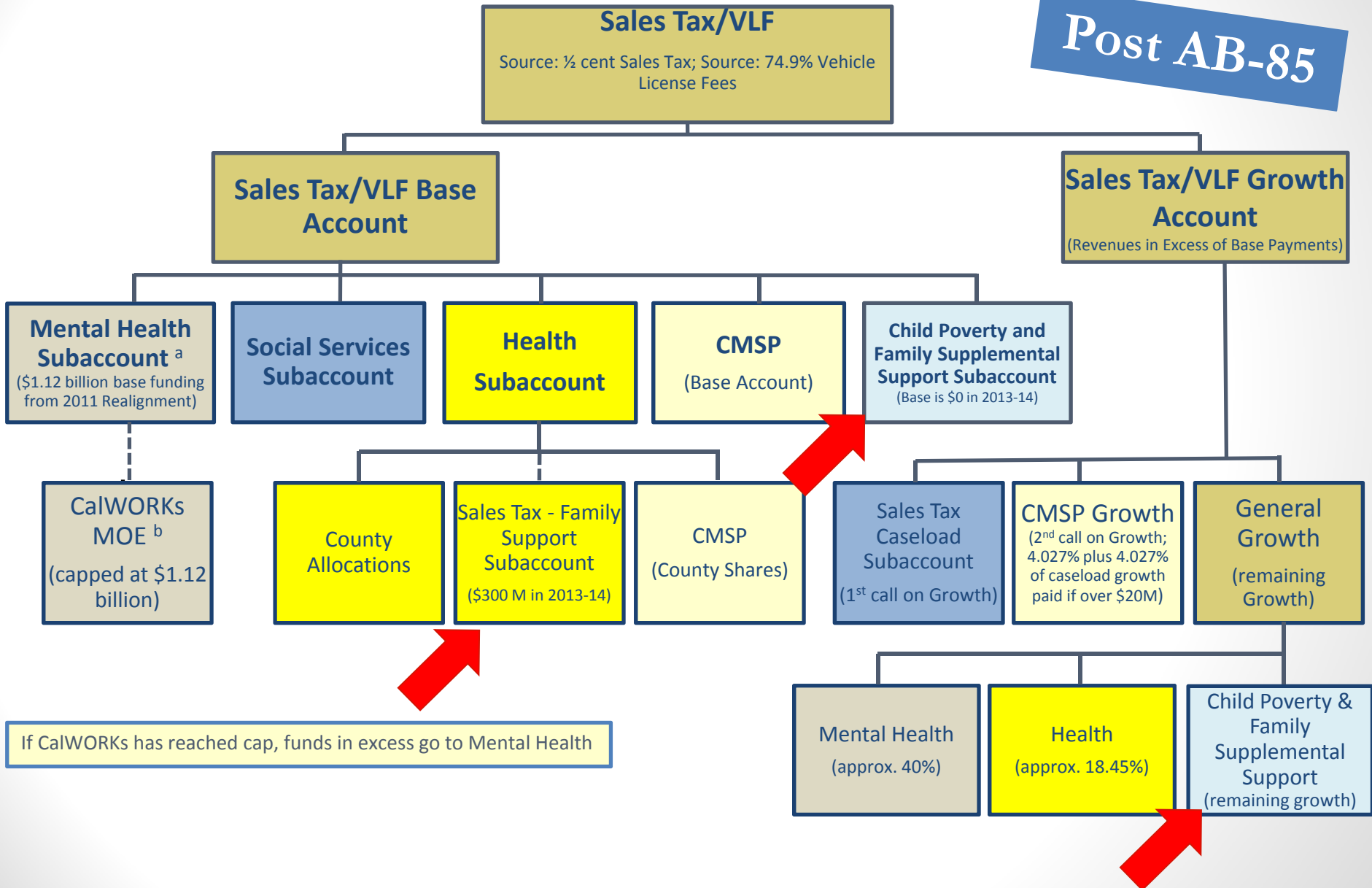


If CalWORKs MOE has reached cap, funds in excess go to Mental Health

1991 REALIGNMENT STRUCTURE - STATE

SALES TAX/VLF DISTRIBUTIONS

Post AB-85



AB 85 Redirection of Realignment Funding

Formula Counties

- The amount is redirected in 10 payments, or once the redirected base amount has been met.
- Beginning in September, the State Controller withdraws funding from Sales Tax first then Vehicle License Fee (VLF) until total monthly amount is redirected.
- If Sales Tax and VLF revenues fall short in a particular month, the difference will be collected in subsequent months.

Max Counties (Orange, San Diego, San Luis Obispo, Santa Cruz, and Tulare Counties)

- Redirect specified percentage of Sales Tax and VLF over 13 payments (includes growth) beginning with the August VLF allocation.
- The State Controller withholds the August VLF redirection until September when Sales Tax is available to swap.¹

60/40 Counties

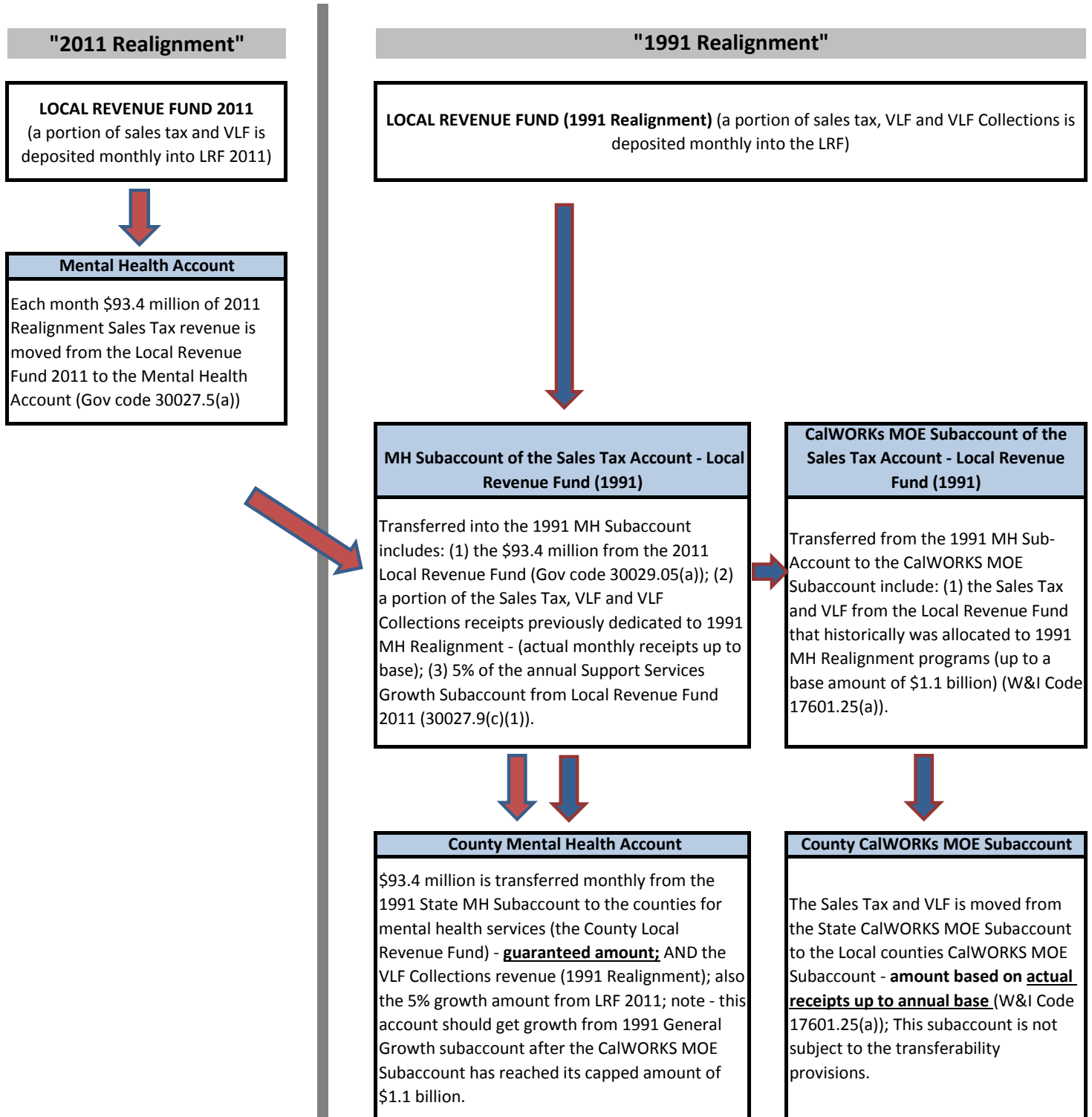
- Redirect 60 percent of Sales Tax and VLF over 13 payments (includes growth) beginning with the August VLF allocation.
- Redirect 60 percent of counties maintenance-of-effort amount over 12 months beginning with the August VLF allocation.
- The State Controller withholds the August VLF redirection until September when Sales Tax is available to swap.¹

CMSP Board and Counties

- CMSP Counties' Contribution
 - Redirect Jurisdictional Risk (the amount otherwise payable to the CMSP Board) over 10 payments beginning with the September VLF allocation.
- CMSP Board's Contribution
 - Redirect 60 percent of the Sales Tax and VLF over 13 payments (includes growth) beginning with the August VLF allocation.
- The State Controller withholds the August VLF redirection until September when Sales Tax is available to swap.¹

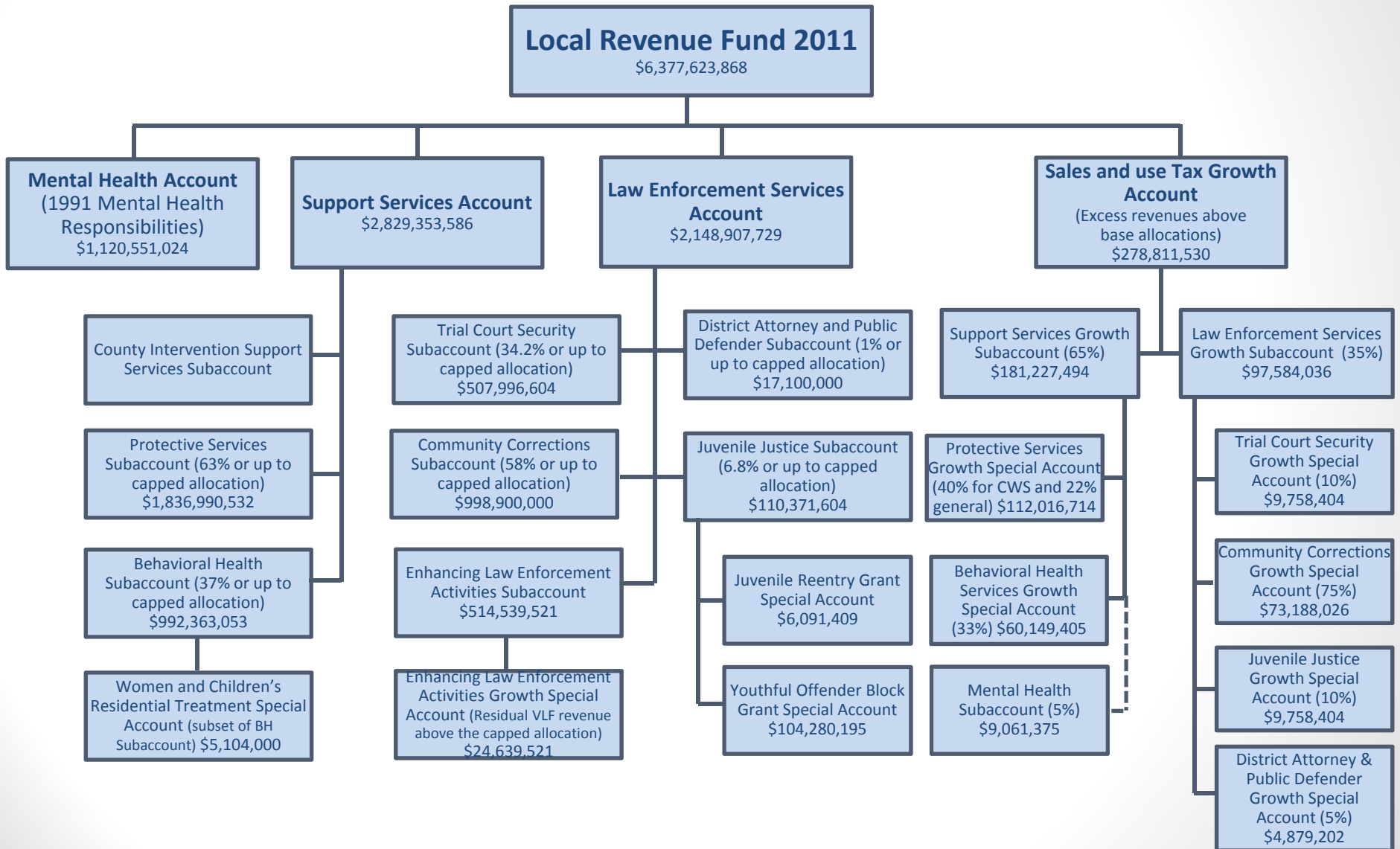
¹ The State Controller will swap the August VLF redirection with Sales Tax from the Social Services Subaccount prior to sending the Sales Tax to the Family Support Subaccount.

MENTAL HEALTH REALIGNMENT & CALWORKS MOE

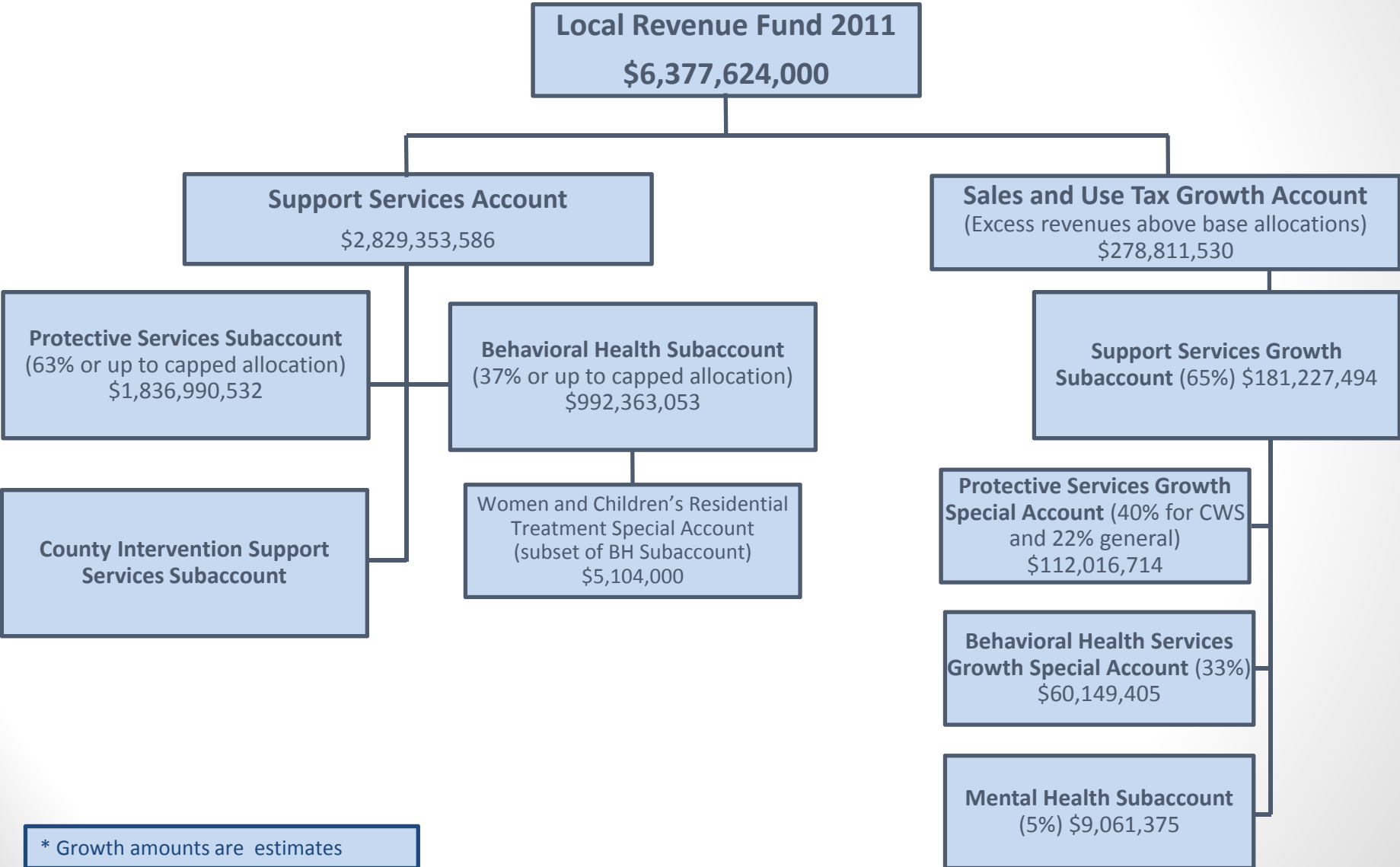


Local Revenue Fund 2011

State Structure for FY 2013-14



State Structure for Support Services for FY 2013-14



Local Revenue Fund 2011 Yearly Allocations

Local Revenue Fund 2011 - Accounts	FY 12-13 Gov Code 30027.5		FY 13-14 Gov Code 30027.6**		FY 14-15 Gov Code 30027.7**		FY 15-16 & Beyond Gov Code 30027.8**	
	%	\$(in millions)	%	\$(in millions)	%	\$(in millions)	%	\$(in millions)
2011 Mental Health Account	guaranteed	\$ 1,120.55	guaranteed	\$ 1,120.55	guaranteed	\$ 1,120.55	guaranteed	\$ 1,120.55
ELEA Subaccount*	guaranteed	\$ 489.90	guaranteed	\$ 489.90	guaranteed	\$ 489.90	guaranteed	\$ 489.90
Support Services Account	64.1975%	\$ 2,604.90	not set in code**	equals FY 12/13 amount ± \$20.4 million + PS 12/13 growth + BHS growth 12/13	not set in code**	equals FY 13/14 amount ± \$15.3 million + PS 13/14 growth + BHS growth 13/14	not set in code**	equals preceding year allocated amount plus preceding year growth for PS and BHS
Law Enforcement Account	35.8025%	\$ 1,452.73	not set in code**	equals FY 12/13 amount ± \$158.5 million + Trial Court 12/13 growth + Juv. Justice growth 12/13	not set in code**	equals FY 13/14 amount MINUS \$66.1 million + Trial Court 13/14 growth + Juv. Justice growth 13/14	not set in code**	equals preceding year allocated amount plus preceding year growth for all Law Enforcement growth accounts
Sales & Use Tax Growth Account	Once others have reached cap		Once others have reached cap		Once others have reached cap		Once others have reached cap	
ELEA Growth Special Account	VLF growth over cap for ELEA		VLF growth over cap for ELEA		VLF growth over cap for ELEA		VLF growth over cap for ELEA	
Total	100%	\$ 5,668.08	TBD	TBD	TBD	TBD	TBD	TBD

*ELEA = Enhancing Law Enforcement Activities Subaccount (primarily VLF, possible Sales Tax)

** These will be adjusted annually by DOF/SCO [see 30027.6(g) & 30027.7(g) & 30027.8(g)]

Support Services Account - Realignment 2011 Yearly Allocations

Support Services	FY 12-13 Gov Code 30027.5		FY 13-14 Gov Code 30027.6**		FY 14-15 Gov Code 30027.7**		FY 15-16 & Beyond Gov Code 30027.8**	
	%	\$(in millions)	%	\$(in millions)	%	\$(in millions)	%	\$(in millions)
Support Services Account								
Protective Services Subaccount	62.9736%	\$ 1,640.40	63.2609%	up to the PS Subaccount and PS growth received in FY 12-13 + \$20.4 million	63.4742%	up to the PS Subaccount and PS growth received in FY 13-14 + \$15.3 million	not set in code	up to the PS Subaccount and PS growth received in prior year
Behavioral Health Subaccount	37.0264%	\$ 964.50	36.7391%	up to the BHS Subaccount and BHS growth received in FY 12-13	36.5258%	up to the BHS Subaccount and BHS growth received in FY 13-14	not set in code	up to the BHS Subaccount and BHS growth received in prior year
Total	100%	\$ 2,604.90	100%	TBD	100%	TBD	TBD	TBD
Women & Child.s Res. Treatment	guaranteed	\$5.10	guaranteed	\$5.10	guaranteed	\$5.10	guaranteed	\$5.10

note: Women & Childrens is a guaranteed sub-amount from BHS Subaccount

** These will be adjusted annually by DOF/SCO [see 30027.6(g) & 30027.7(g) & 30027.8(g)]

Law Enforcement Services Account - Realignment 2011 Yearly Allocations

Law Enforcement Services	FY 12-13 Gov Code 30027.5		FY 13-14 Gov Code 30027.6**		FY 14-15 Gov Code 30027.7**		FY 15-16 & Beyond Gov Code 30027.8**	
	%	\$(in millions)	%	\$(in millions)	%	\$(in millions)	%	\$(in millions)
ELEA Subaccount*	guaranteed	\$ 489.90	guaranteed	\$ 489.90	guaranteed	\$ 489.90	guaranteed	\$ 489.90
Trial Court Security Subaccount	34.1721%	\$ 496.40	30.8105%	up to the Trial Court Security Subaccount and Trial Court Security growth received in FY 12-13	32.1286%	up to the Trial Court Security Subaccount and Trial Court Security growth received in FY 13-14	not set in code	up to the Trial Court Security Subaccount and Trial Court Security growth received in prior year
Community Corrections Subaccount	58.0217%	\$ 842.90	61.9960%	\$ 998.90	60.4543%	\$ 934.10	not set in code	up to the Comm. Correct. Subaccount and Comm. Correct. growth received in prior year
DA/PA Subaccount	1.0050%	\$ 14.60	1.0613%	\$ 17.10	1.0226%	\$ 15.80	not set in code	up to the DA/PA Subaccount and DA/PA growth received in prior year
Juvenile Justice Subaccount	6.8012%	\$ 98.80	6.1322%	up to the Juv. Justice Subaccount and Juv. Justice growth received in FY 12-13	6.3945%	up to the Juv. Justice Subaccount and Juv. Justice growth received in FY 13-14	not set in code	up to the Juv. Justice Subaccount and Juv. Justice growth received in prior year
Total	100%	\$ 1,942.60	100%	TBD	100%	TBD	TBD	TBD

*ELEA = Enhancing Law Enforcement Activities Subaccount (primarily VLF, possible Sales Tax)

** These will be adjusted annually by DOF/SCO [see 30027.6(g) & 30027.7(g) & 30027.8(g)]

1991 REALIGNMENT (SALES TAX AND VLF)
SOCIAL SERVICES
FULL FUNDING ASSERTION

9/9/2014

IN THEORY

* Each year State Controller's Office (SCO) publishes a base amount of realignment (equivalent to its prior year amount of realignment), plus growth for caseload, and possibly "general growth"

* The base amount plus the growth amount becomes the next year's "Base amount"

* These funds flow annually and are available to cover the county share of the 1991 Social Services Realignment programs

STATE	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	Total
Base *	1,638,646,354	1,732,860,104	1,838,249,556	1,943,222,110	1,987,394,879	1,987,481,703	2,028,209,557	13,156,064,265
growth (caseload)**	91,543,337	105,389,452	104,972,554	44,172,769	86,824	40,727,854	102,275,815	489,168,605
growth (general)	2,670,413						13,748,615	16,419,028
Total	1,732,860,104	1,838,249,556	1,943,222,110	1,987,394,879	1,987,481,703	2,028,209,557	2,144,233,987	13,661,651,898

* note: The "base" amount in FY 06/07 (\$1.6 billion) is the actual base amount from SCO website

** note: These are the actual statewide caseload growth amounts, per CDSS and SCO

IN REALITY

* The flow of realignment revenue (sales tax and VLF) is based on the economy and not tied directly to costs

* Realignment has not worked over the past years and has forced counties to manage to available resources

* The data demonstrates that it can take over five years to receive owed caseload growth

* Even when caseload growth is paid, there is no "re-payment" for the years it was owed but not paid

* The FY 12/13 base amount is still less than the FY 06/07 Realignment

STATE	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11*	FY 11/12**	FY 12/13***	Total
Base	1,638,646,354	1,629,011,635	1,420,042,920	1,365,852,335	1,365,852,335	1,475,796,532	1,724,575,703	10,619,777,813
growth for 06/07	17,138,152				74,405,185			91,543,337
growth for 07/08					39,480,983	65,908,469		105,389,452
growth for 08/09						104,972,554		104,972,554
growth for 09/10						44,172,769		44,172,769
growth for 10/11						86,824		86,824
growth for 11/12						33,638,555	7,089,299	40,727,854
growth for 12/13							102,275,815	102,275,815
growth (general)	2,670,413						13,748,615	16,419,028
Total	1,658,454,920	1,629,011,635	1,420,042,920	1,365,852,335	1,479,738,503	1,724,575,703	1,847,689,432	11,125,365,446

Base compared to 06/07

(29,443,285)

(238,412,000)

(292,602,584)

(178,716,417)

66,120,783

189,234,512

The amounts listed are from the SCO website on 1991 Realignment: http://www.sco.ca.gov/ard_payments_realign.html

*The growth payments listed as received for FY 10/11, were actually paid Sept 27,2011 (in FY 11/12)

**The growth payments listed as received for FY 11/12, were actually paid 10/18/2012 (FY 12/13)

***The growth payments listed as received for FY 12/13, were actually paid 11/22/2013 (FY 13/14)

VARIANCE BETWEEN THEORY AND REALITY

STATE	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	Total
Base loss/gain	0	(103,848,470)	(418,206,636)	(577,369,775)	(621,542,544)	(511,685,172)	(303,633,855)	(2,536,286,452)
Growth	(74,405,185)	(105,389,452)	(104,972,554)	(44,172,769)	113,799,344	208,051,317	7,089,299	(0)
Variance	(74,405,185)	(209,237,922)	(523,179,190)	(621,542,544)	(507,743,200)	(303,633,855)	(296,544,556)	(2,536,286,452)

Local Revenue Fund 2011 - Sales & Use Tax Growth Account

Local Revenue Fund 2011 - Accounts	FY 12-13		FY 13-14		FY 14-15		FY 15-16 & Beyond	
	Gov Code 30027.9		Gov Code 30027.9		Gov Code 30027.9		Gov Code 30027.9	
1st Base Retoration (my wording)		NA		SCO shall 1st allocate amounts necessary to provide full base funding or the "appropriate level" to Support Services & Law Enforcement Accounts; remaining funds will be distributed to the growth subaccounts based on listed percents.		SCO shall 1st allocate amounts necessary to provide full base funding or the "appropriate level" to Support Services & Law Enforcement Accounts; remaining funds will be distributed to the growth subaccounts based on listed percents.		SCO shall 1st allocate amounts necessary to provide full base funding or the "appropriate level" to Support Services & Law Enforcement Accounts; remaining funds will be distributed to the growth subaccounts based on listed percents.
Support Services Growth Subaccount	65.00%		65.00%		65.00%		65.00%	
Law Enforcement Services Subaccount	35.00%				35.00%		35.00%	
Total	100%		100%		100%		100%	

Support Services Growth Subaccount - Growth Allocations

Support Services	FY 12-13		FY 13-14 (see note)		FY 14-15 (see note)		FY 15-16 & Beyond (see note)	
	Gov Code 30027.9		Gov Code 30027.9		Gov Code 30027.9		Gov Code 30027.9	
1st Base Retoration (my wording)		NA		see note below*		see note below**		see note below***
Protective Services Growth Special Account (see note)	42.03%		21.81%	see note below*	21.81%	see note below**	45.00%	see note below***
Protective Services Growth Special Account for CWS (see note)	40.00%		40.00%	see note below*	40.00%	see note below**	0.00%	see note below***
Behavioral Health Services Growth Special Account (see note)	12.97%		33.19%		33.19%		50.00%	
Mental Health Subaccount (1991 LRF)	5.00%		5.00%		5.00%		5.00%	
Total	100%		100%		100%		100%	

NOTE: Beginning in FY 13-14, the listed percents will be used until \$200 million has been allocated to CWS at the 40% each year, then the growth percents will be the amounts shown in FY 15-16 in this table

Law Enforcement Services Growth Subaccount - Growth Allocations

Law Enforcement Services	FY 12-13		FY 13-14		FY 14-15		FY 15-16 & Beyond	
	Gov Code 30027.9		Gov Code 30027.9		Gov Code 30027.9		Gov Code 30027.9	
1st Base Retoration (my wording)		NA		see note below*		see note below**		see note below***
Trial Court Security Growth Special Account	10.00%		10.00%	see note below*	10.00%	see note below**	10.00%	see note below***
Juvenile Justice Growth Special Account	10.00%		10.00%	see note below*	10.00%	see note below**	10.00%	see note below***
Community Corrections Growth Special Account	75.00%		75.00%	see note below*	75.00%	see note below**	75.00%	see note below***
DA/PD Growth Special Account	5.00%		5.00%	see note below*	5.00%	see note below**	5.00%	see note below***
Total	100%		100%		100%		100%	

Beginning in FY 13-14, for Trial Court Security and the Juvenile Justice Account, base+growth=new base; The DA/PD & Community Corrections Growth subaccounts, base+growth=new base starting in FY15-16

*** FY 13-14: Law Enforcement Services Account** 30027.9(a)(2): (A) The amount necessary to provide the appropriate level of funding for the Law Enforcement Services Account shall be the sum of the following: (i) The greater of the amounts that either the predecessor of the Trial Court Security Subaccount received in the 2011-12 fiscal year, or the total amount the Trial Court Security Subaccount and the Trial Court Security Growth Special Account received in the 2012-13 fiscal year. (ii) The greater of the amounts that either the predecessor of the Juvenile Justice Subaccount received in the 2011-12 fiscal year, or the total amount the Juvenile Justice Subaccount and the Juvenile Justice Growth Special Account received in the 2012-13 fiscal year. (iii) The maximum amount authorized to be allocated pursuant to paragraph (2) of subdivision (e) of Section 30027.5 to the Community Corrections Subaccount. (iv) The maximum amount authorized to be allocated pursuant to paragraph (3) of subdivision (e) of Section 30027.5 to the District Attorney and Public Defender Subaccount.

*** FY 13-14: Support Services Account** 30027.9(a)(2): (B) The amount necessary to provide full base funding for the Support Services Account shall be the sum of the following: (i) The maximum amount authorized to be allocated pursuant to paragraph (1) of subdivision (f) of Section 30027.5 to the Behavioral Health Subaccount. (ii) The maximum amount authorized to be allocated pursuant to paragraph (2) of subdivision (f) of Section 30027.5 to the Protective Services Subaccount.

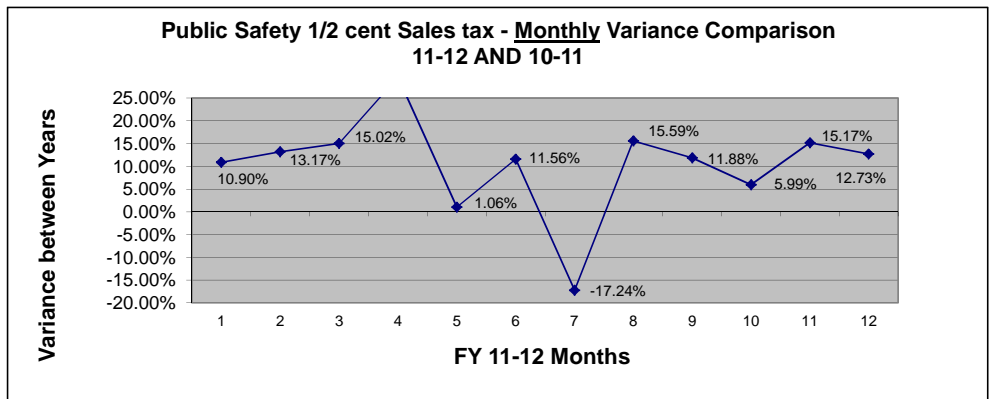
**** FY 14-15: Law Enforcement Services Account** 30027.9(a)(3): (A) The amount necessary to provide the appropriate level of funding for the Law Enforcement Services Account shall be the sum of the following: (i) The greater of either the total amount received by the Trial Court Security Subaccount and the Trial Court Security Growth Special Account in a single fiscal year beginning with the 2012-13 fiscal year or the amount the applicable predecessor account received in the 2011-12 fiscal year. (ii) The greater of either the total amount received by the Juvenile Justice Subaccount and the Juvenile Justice Growth Special Account in a single fiscal year beginning with the 2012-13 fiscal year or the amount the applicable predecessor account received in the 2011-12 fiscal year. (iii) The greatest amount received by the Community Corrections Subaccount in a single year beginning with the 2012-13 fiscal year. (iv) The greatest amount received by the District Attorney and Public Defender Subaccount in a single year beginning with the 2012-13 fiscal year.

**** FY 14-15: Support Services Account** 30027.9(a)(3): (B) The amount necessary to provide full funding for the Support Services Account shall be the sum of the following: (i) The greater of either the maximum amount that could be allocated pursuant to paragraph (1) of subdivision (f) of Section 30027.5 or the largest combined total amounts actually received by the Behavioral Health Subaccount and the Behavioral Health Services Growth Special Account in any single year beginning with the 2012-13 fiscal year. (ii) The greater of either the maximum amount that was allocated pursuant to paragraph (2) of subdivision (f) of Section 30027.5, or the amount that was allocated pursuant to paragraph (2) of subdivision (f) of Section 30027.6, to the Protective Services Subaccount.

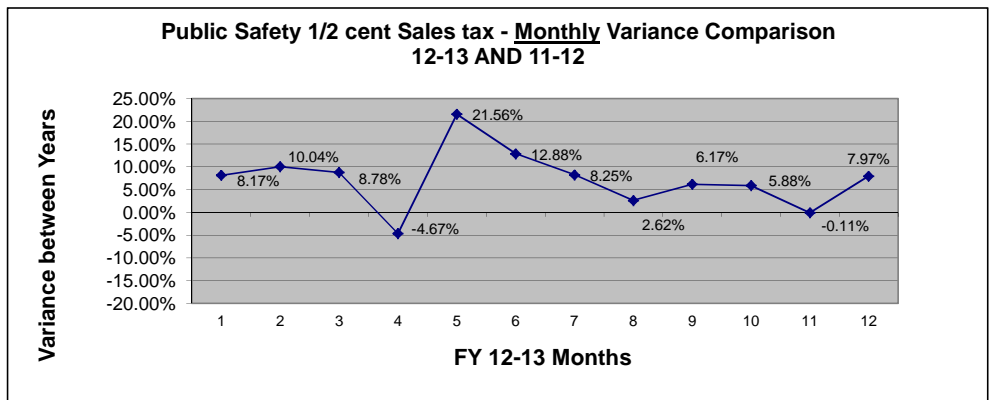
***** FY 15-16 & Beyond: Law Enforcement Services Account** 30027.9(a)(4): (A) The amount necessary to provide full base funding for the Law Enforcement Services Account shall be the sum of the following: (i) The greater of either the total combined amount received by the Trial Court Security Subaccount and the Trial Court Security Growth Special Account in any single fiscal year beginning with the 2012-13 fiscal year or the amount the applicable predecessor account received in 2011-12. (ii) The greater of either the total combined amount received by the Juvenile Justice Subaccount and the Juvenile Justice Growth Special Account in any single fiscal year beginning with the 2012-13 fiscal year or the amount the applicable predecessor account received in 2011-12. (iii) The greater of either the total combined amount received by the Community Corrections Subaccount and the Community Corrections Growth Special Account in any single fiscal year beginning with the 2014-15 fiscal year, or the highest amount the Community Corrections Subaccount or its predecessor was authorized to receive in any single fiscal year beginning with the 2012-13 fiscal year. (iv) The greater of either the total combined amount received by the District Attorney and Public Defender Subaccount and the District Attorney and Public Defender Growth Special Account in any single fiscal year beginning with the 2014-15 fiscal year, or the highest amount the District Attorney and Public Defender Subaccount or its predecessor was authorized to receive in any single fiscal year beginning with the 2012-13 fiscal year.

***** FY 15-16 & Beyond: Support Services Account** 30027.9(a)(4): (B) The amount necessary to provide full base funding for the Support Services Account shall be the sum of the following: (i) The greater of either the maximum amount that was allocated pursuant to paragraph (1) of subdivision (f) of Section 30027.5, or the highest combined total amounts received by the Behavioral Health Subaccount and the Behavioral Health Services Growth Special Account, in any single fiscal year beginning with the 2012-13 fiscal year. (ii) The greatest of the following: the maximum amount that was allocated pursuant to paragraph (2) of subdivision (f) of Section 30027.5; the amount that was allocated pursuant to paragraph (2) of subdivision (f) of Section 30027.6 for the Protective Services Subaccount; or the highest combined total amount received by the Protective Services Subaccount and the Protective Services Growth Special Account in any single fiscal year beginning with the 2012-13 fiscal year.

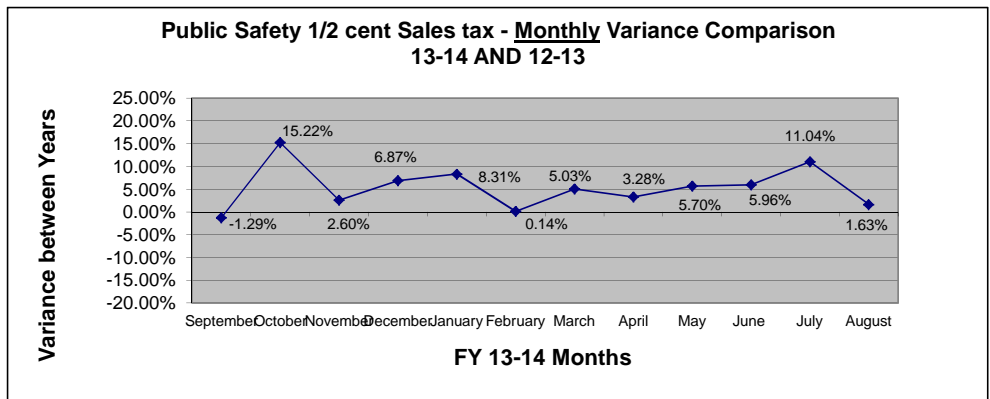
PUBLIC SAFETY SALES TAX 11-12 AND 10-11					
MONTH	2011-12	2010-11	DIFF.	% CHANGE	
September	200,799,486.15	181,065,512.06	19,733,974.09	10.90%	
October	202,088,155.89	178,565,117.04	23,523,038.85	13.17%	
November	247,141,261.58	214,858,747.03	32,282,514.55	15.02%	
December	228,080,666.04	176,027,364.57	52,053,301.47	29.57%	
January	174,480,416.17	172,653,676.25	1,826,739.92	1.06%	
February	294,900,995.49	264,353,085.24	30,547,910.25	11.56%	
March	192,526,488.75	232,634,769.95	(40,108,281.20)	-17.24%	
April	199,923,539.22	172,953,034.69	26,970,504.53	15.59%	
May	263,359,212.81	235,402,652.05	27,956,560.76	11.88%	
June	211,591,347.99	199,641,358.54	11,949,989.45	5.99%	
July	272,005,213.02	236,183,698.65	35,821,514.37	15.17%	
August	230,494,050.79	204,462,994.04	26,031,056.75	12.73%	
TOTAL	2,717,390,833.90	2,468,802,010.11	248,588,823.79	10.07%	



PUBLIC SAFETY SALES TAX 12-13 AND 11-12					
MONTH	2012-13	2011-12	DIFF.	% CHANGE	
September	217,197,293.54	200,799,486.15	16,397,807.39	8.17%	
October	222,376,546.98	202,088,155.89	20,288,391.09	10.04%	
November	268,837,254.91	247,141,261.58	21,695,993.33	8.78%	
December	217,424,181.49	228,080,666.04	(10,656,484.55)	-4.67%	
January	212,102,630.78	174,480,416.17	37,622,214.61	21.56%	
February	332,885,859.47	294,900,995.49	37,984,863.98	12.88%	
March	208,401,959.26	192,526,488.75	15,875,470.51	8.25%	
April	205,156,392.83	199,923,539.22	5,232,853.61	2.62%	
May	279,613,318.91	263,359,212.81	16,254,106.10	6.17%	
June	224,031,235.28	211,591,347.99	12,439,887.29	5.88%	
July	271,710,422.00	272,005,213.02	(294,791.02)	-0.11%	
August	248,858,135.81	230,494,050.79	18,364,085.02	7.97%	
TOTAL	2,908,595,231.26	2,717,390,833.90	191,204,397.36	7.04%	



PUBLIC SAFETY SALES TAX 13-14 AND 12-13					
MONTH	2013-14	2012-13	DIFF.	% CHANGE	
September	214,401,822.46	217,197,293.54	(2,795,471.08)	-1.29%	
October	256,229,843.62	222,376,546.98	33,853,296.64	15.22%	
November	275,830,446.76	268,837,254.91	6,993,191.85	2.60%	
December	232,356,531.50	217,424,181.49	14,932,350.01	6.87%	
January	229,722,169.59	212,102,630.78	17,619,538.81	8.31%	
February	333,336,889.35	332,885,859.47	451,029.88	0.14%	
March	218,883,096.66	208,401,959.26	10,481,137.40	5.03%	
April	211,881,585.14	205,156,392.83	6,725,192.31	3.28%	
May	295,556,742.04	279,613,318.91	15,943,423.13	5.70%	
June	237,375,429.72	224,031,235.28	13,344,194.44	5.96%	
July	301,712,377.35	271,710,422.00	30,001,955.35	11.04%	
August	252,925,722.02	248,858,135.81	4,067,586.21	1.63%	
TOTAL	3,060,212,656.21	2,908,595,231.26	151,617,424.95	5.21%	



from the SCO website: http://www.sco.ca.gov/ard_payments_pubsafe.html
 Prop 172 is a 1/2 cent sales tax flows monthly just like Realignment, with one exception; it flows each month based on actual State sales tax remittances and does not stop once "base" is reached.

TOTAL STATE REALIGNMENT/CMSP - ALL PROGRAMS FY 13-14 & 12-13

(updated 08-30-14)

% of Year Complete Tax 100%

SALES TAX

% of Year Complete VLF 100%

Aug-14

STATE TOTAL				
MONTH	2013-14	2012-13	DIFF.	% CHANGE
September	218,059,225.29	220,700,415.22	(2,641,189.93)	-1.20%
October	256,304,680.58	222,526,430.47	33,778,250.11	15.18%
November	275,831,069.97	268,838,231.33	6,992,838.64	2.60%
December	233,460,663.32	217,424,181.49	16,036,481.83	7.38%
January	228,672,127.80	212,145,921.17	16,526,206.63	7.79%
February	333,138,006.84	332,885,862.75	252,144.09	0.08%
March	218,602,468.76	208,401,959.25	10,200,509.51	4.89%
April	212,127,160.40	205,204,394.24	6,922,766.16	3.37%
May	295,820,552.99	279,613,068.23	16,207,484.76	5.80%
June	237,369,752.90	224,031,235.28	13,338,517.62	5.95%
July	300,964,809.36	271,012,250.15	29,952,559.21	11.05%
August	250,747,360.54	246,280,558.61	4,466,801.93	1.81%
TOTAL	3,061,097,878.75	2,909,064,508.19	152,033,370.56	5.23%
Baseline	2,909,064,508.19	2,717,908,013.62	191,156,494.57	7.03%
% of Base	105.23%	107.03%		

VLF (excludes VLF collections)

STATE TOTAL				
MONTH	2013-14	2012-13	DIFF.	% CHANGE
August	140,602,278.42	137,464,370.87	3,137,907.55	2.28%
September	170,380,755.28	141,542,509.73	28,838,245.55	20.37%
October	132,290,121.33	114,951,768.90	17,338,352.43	15.08%
November	124,223,810.76	117,307,571.72	6,916,239.04	5.90%
December	108,677,475.47	115,074,608.06	(6,397,132.59)	-5.56%
January	142,054,884.36	105,983,002.60	36,071,881.76	34.04%
February	132,556,714.65	141,135,379.22	(8,578,664.57)	-6.08%
March	134,351,783.53	113,880,696.73	20,471,086.80	17.98%
April	139,588,713.16	136,423,223.99	3,165,489.17	2.32%
May	134,515,559.10	123,924,657.59	10,590,901.51	8.55%
June	132,612,467.63	131,984,910.38	627,557.25	0.48%
July	99,762,274.40	75,128,629.26	24,633,645.14	32.79%
TOTAL	1,591,616,838.09	1,454,801,329.05	136,815,509.04	9.40%
Baseline	1,454,801,329.05	1,340,720,844.54	114,080,484.51	8.51%
% of Base	109.40%	108.51%		

October 10, 2014

Ms. Casandra Moore-Hudnall, Chief
Division of Accounting and Reporting
State Controller's Office
3301 C Street, Suite 750
Sacramento, CA 95816

Dear Ms. Moore-Hudnall:

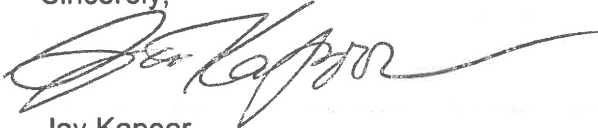
An independent audit recently performed at the Board of Equalization (BOE) identified an under-allocation of state sales taxes due to local governments in prior fiscal years, including 1991-92 Realignment and 2011 Public Safety Realignment funding. BOE has determined, and the Department of Finance (Finance) concurs, that additional monies are owed to both the Local Revenue Fund (LRF) and the LRF 2011, as follows:

- 1991-92 Realignment—The LRF will receive a one-time payment of \$50,250,404.80, which represents the net under-allocation of sales tax revenues to the fund from 2010-11 through 2013-14. Of this amount, \$19,693,451.19 should be allocated to the County Medical Services Program (CMSP) and \$3,441,906.41 should be allocated to the Child Poverty and Family Supplemental Support Subaccount. The remaining monies (\$27,115,047.20) should be allocated between the Mental Health Subaccount, Social Services Subaccount, and Health Subaccount, and subsequently distributed to counties, using the 2013-14 General Growth schedule, prior to any adjustments required pursuant to Chapter 24, Statutes of 2013 (AB 85). The pre-AB 85 2013-14 General Growth schedule is reflected on Attachment 1.
- 2011 Public Safety Realignment—The LRF 2011 will receive a one-time payment of \$24,007,331.28, which represents the total under-allocation of sales tax revenues to the fund in 2012-13 and 2013-14. The monies should be allocated to the various LRF 2011 accounts and subaccounts, and subsequently distributed to counties, using the 2013-14 base funding ratios. The distribution schedule is reflected on Attachment 2.

Representatives from Finance and the California State Association of Counties have had extensive discussions regarding the distribution of the one-time sales tax monies to local governments and are in agreement with respect to the approach described above. Because sales tax revenues deposited to the LRF and LRF 2011 are local funds that support various health and public safety programs administered by local agencies, we would strongly recommend these funds be distributed in October 2014.

Attachments 3 and 4 reflect the corrected 2014-15 base amounts for 1991-92 Realignment and 2011 Public Safety Realignment, respectively. The new base amounts were calculated assuming the appropriate sales tax allocations had been made in prior fiscal years. These schedules reflect each account's or subaccount's base funding allocation for 2014-15. CSAC has reviewed and concurs with the 2014-15 base amounts displayed in the attachments. If you have any questions regarding the attached schedules, please John Silva, Principal Program Budget Analyst, at (916) 445-6423.

Sincerely,



Jay Kapoor
Assistant Program Budget Manager

Attachment

cc: Mr. Mark Ibele, Staff Director, Senate Budget and Fiscal Review Committee
Mr. Christian Griffith, Chief Consultant, Assembly Budget Committee
Mr. Seren Taylor, Staff Director, Senate Republican Fiscal Office
Mr. Eric Swanson, Staff Director, Assembly Minority Fiscal Committee
Honorable Diana S. Dooley, Secretary, Health and Human Services Agency
Ms. Lindy Harrington, Deputy Director, Administration, Department of Health Care Services
Mr. Gary Renslo, Chief, Financial Management and Outcomes Reporting Branch, Department of Health Care Services
Mr. Charles Anders, Chief, Fiscal Policy Section, Department of Health Care Services
Ms. Pat Leary, Chief Deputy Director, Department of Social Services
Mr. Brian Dougherty, Chief, Financial Management and Contracts Branch, Department of Social Services
Ms. Jean Hurst, Senior Legislative Representative, California State Association of Counties
Ms. Kelly Brooks-Lindsey, Legislative Representative, California State Association of Counties
Mr. Terry Schutten, Executive Director, County Administrative Officers Association of California
Ms. Eileen Cubanski, Senior Fiscal and Policy Analyst, County Welfare Directors Association
Ms. Judith Reigel, Executive Director, County Health Executives Association of California
Mr. Lee D. Kemper, Director of Policy and Planning, County Medical Services Program Governing Board
Ms. Kari Brownstein, Director of Administration and Finance, County Medical Services Program Governing Board
Mr. Michael Silvera, Accounting Analyst, State Controller's Office

For Distribution of One-Time Payment Related to Board of Equalization Under-Allocations in Prior Years

County	col 8	col 9	col 10
	Percentage Distribution of Health (col 7 / \$1,823,210,826.61)	Total Resources (col 3 + col 5 + col 7)	Percentage Distribution of Total (col 9 / \$3,308,109,555.28)
Alameda	0.03632725	\$130,343,213.29	0.0394011
Alpine	0.00011434	579,238.83	0.0001751
Amador	0.00199712	4,843,197.21	0.0014640
Butte	0.01525571	38,987,464.30	0.0117854
Calaveras	0.00237750	5,792,588.48	0.0017510
Colusa	0.00196680	4,650,198.21	0.0014057
Contra Costa	0.01850976	69,662,468.61	0.0210581
Del Norte	0.00213963	5,550,736.55	0.0016779
El Dorado	0.00887046	20,881,341.48	0.0063122
Fresno	0.02277441	87,689,745.65	0.0265075
Glenn	0.00209384	5,267,733.43	0.0015924
Humboldt	0.01629802	37,846,706.65	0.0114406
Imperial	0.01572062	36,258,635.74	0.0109605
Inyo	0.00288116	6,845,189.51	0.0020692
Kern	0.01548075	58,043,493.20	0.0175458
Kings	0.00744068	19,108,907.23	0.0057764
Lake	0.00301777	8,952,479.99	0.0027062
Lassen	0.00208777	5,365,909.07	0.0016220
Los Angeles	0.29012200	963,602,731.63	0.2912850
Madera	0.00745237	18,880,001.88	0.0057072
Marin	0.01849399	46,669,852.51	0.0141077
Mariposa	0.00119188	3,185,670.42	0.0009630
Mendocino	0.00456329	13,226,628.95	0.0039982
Merced	0.00526784	22,849,054.91	0.0069070
Modoc	0.00130162	3,240,627.92	0.0009796
Mono	0.00151316	3,462,535.08	0.0010467
Monterey	0.00748809	28,380,661.33	0.0085791
Napa	0.00758942	21,033,560.95	0.0063582
Nevada	0.00472826	12,046,514.56	0.0036415
Orange	0.05161130	178,513,347.11	0.0539623
Placer	0.00326562	13,670,834.08	0.0041325
Plumas	0.00213685	5,294,327.90	0.0016004
Riverside	0.02910656	107,155,823.54	0.0323919
Sacramento	0.03023062	116,342,920.57	0.0351690
San Benito	0.00280431	6,742,798.09	0.0020383
San Bernardino	0.03311219	132,425,336.23	0.0400305
San Diego	0.05887863	217,459,238.88	0.0657352
San Francisco	0.05533612	172,841,479.84	0.0522478
San Joaquin	0.01293665	52,574,241.60	0.0158925
San Luis Obispo	0.00419225	15,621,845.04	0.0047223
San Mateo	0.01290395	57,412,620.00	0.0173551
Santa Barbara	0.00771407	27,775,693.67	0.0083962
Santa Clara	0.03105888	119,803,213.09	0.0362150
Santa Cruz	0.00520233	17,995,936.13	0.0054399
Shasta	0.01339569	33,545,104.96	0.0101403
Sierra	0.00040778	1,297,203.84	0.0003921
Siskiyou	0.00359374	8,788,022.88	0.0026565
Solano	0.01822723	47,750,205.60	0.0144343
Sonoma	0.03171985	74,009,500.85	0.0223721
Stanislaus	0.01034287	41,935,858.54	0.0126767
Sutter	0.00740523	14,470,475.25	0.0043742
Sutter/Yuba	0.00000000	5,994,839.86	0.0018122
Tehama	0.00487063	12,094,797.24	0.0036561
Trinity	0.00182933	4,345,180.81	0.0013135
Tulare	0.00939683	38,928,007.92	0.0117674
Tuolumne	0.00373906	8,806,152.23	0.0026620
Ventura	0.01210247	44,179,923.00	0.0133550
Yolo	0.00333807	13,804,273.24	0.0041729
Yuba	0.00605220	12,594,893.79	0.0038073
Berkeley	0.00114078	4,484,970.24	0.0013558
Long Beach	0.00517077	9,427,410.04	0.0028498
Pasadena	0.00171162	3,120,641.05	0.0009433
Tri-Cities	0.00000000	3,655,350.60	0.0011050
Total	1.00000000	\$3,308,109,555.28	1.00000000
Percent of Total		1.00000000	

One-Time Payment D

\$27,115,047.17

2011 Realignment Distribution of One-Time Funds to Subaccounts

	Payment of One-Time Funding to Base Subaccounts
Total 2011 Local Revenue Fund One-Time Sales Tax Available	\$ 24,007,331.28
DISTRIBUTION	
CORRECTIONS	
Law Enforcement Services Account	\$ 4,550,060.02
Trial Court Security Subaccount	\$ 1,087,212.10
Enhancing Law Enforcement Activities Subaccount	
Community Correction Subaccount	\$ 2,227,158.58
District Attorney and Public Defender Subaccount	\$ 148,477.24
Juvenile Justice Subaccount	
Youthful Offender Block Grant Special Account	\$ 1,027,208.87
Juvenile Reentry Grant Special Account	\$ 60,003.24
HEALTH AND HUMAN SERVICES	
Mental Health Account	\$ 275,743.44
Support Services Account	\$ 19,181,527.82
Protective Services Subaccount	\$ 18,415,168.29
Behavioral Health Subaccount	\$ 766,359.53
Women and Children's Residential Treatment Services	
County Intervention Support Services Subaccount	
Total Allocation	\$ 24,007,331.28

**1991-92 Realignment Base Funding Distribution for 2014-15
with BOE Revenue Formula Adjustment**

Local Revenue Fund:	Sales Tax	VLF
CalWORKs MOE/Mental Health ^{1/}	\$764,512,273.53	\$378,833,284.09
Social Services	\$1,804,868,915.82	\$58,141,976.00
Health	\$375,207,831.21	\$972,215,355.64
County Services Medical Program	\$52,779,533.87	\$123,785,511.73
Child Poverty and Family Supplemental Support	\$61,032,927.36	\$58,644,192.09

^{1/} Pursuant to Welfare and Institutions Code section 17601.25, LRF monies for mental health are instead deposited into the CalWORKs MOE Subaccount, not to exceed \$1,120,551,000.00 in a fiscal year. Any revenues above the cap are credited to mental health.

2011 Public Safety Realignment Base Funding Distribution for 2014-15 with BOE Revenue Formula Adjustment

BASE ALLOCATIONS	2014-15
CORRECTIONS	
Law Enforcement Services Account	\$ 2,078,278,924
Trial Court Security Subaccount	\$ 518,051,962
Enhancing Law Enforcement Activities Subaccount (VLF)	\$ 489,900,000
Community Correction Subaccount	\$ 934,100,000
District Attorney and Public Defender Subaccount	\$ 15,800,000
Juvenile Justice Subaccount	\$ 120,426,962
Youthful Offender Block Grant Special Account	\$ 113,780,598
Juvenile Reentry Grant Special Account	\$ 6,646,364
HEALTH AND HUMAN SERVICES	
Mental Health Account	\$ 1,120,551,024
Support Services Account	\$ 3,022,091,830
Protective Services Subaccount	\$ 1,970,716,517
Behavioral Health Subaccount	\$ 1,051,375,313
Women and Children's Residential Treatment Services	\$ 5,104,000
County Intervention Support Services Subaccount	\$ -



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LEADERSHIP COMPETENCIES

Personal Literacy

- Trustworthiness
- Respect
- Responsibility
- Fairness
- Compassion

Strategy

- Strategic planning
- Adaptive change
- Shared vision
- Appreciate possibilities
- Future generations

Relationship Dexterity

- Coalition building
- Facilitate dialogue
- Appreciate differences
- Manage conflict

Advocacy

- Service to community
- Value to county
- Community needs

KNOWLEDGE COMPETENCIES

Governance

- State and local relations
- County roles and powers
- Finances
- Decision-making

Policy

- Social and human services
- Public safety
- Land use
- Environmental protection

Administration

- Personnel and employee relations
- Performance assessment
- Customer service
- Accountability

Stewardship

- Financial and human resources
- Meeting management
- Communication
- Media relations
- Crisis management

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ABOUT THE CSAC INSTITUTE

The **California State Association of Counties (CSAC)** is the voice of California's 58 counties at the state and federal level. The Association's long-term objective is to significantly improve the fiscal health of all California counties – from Alpine County with a little more than 1,200 people to Los Angeles County with more than 10 million – so they can adequately meet the demand for vital public programs and services. CSAC also places a strong emphasis on educating the public about the value and need for county programs and services.

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