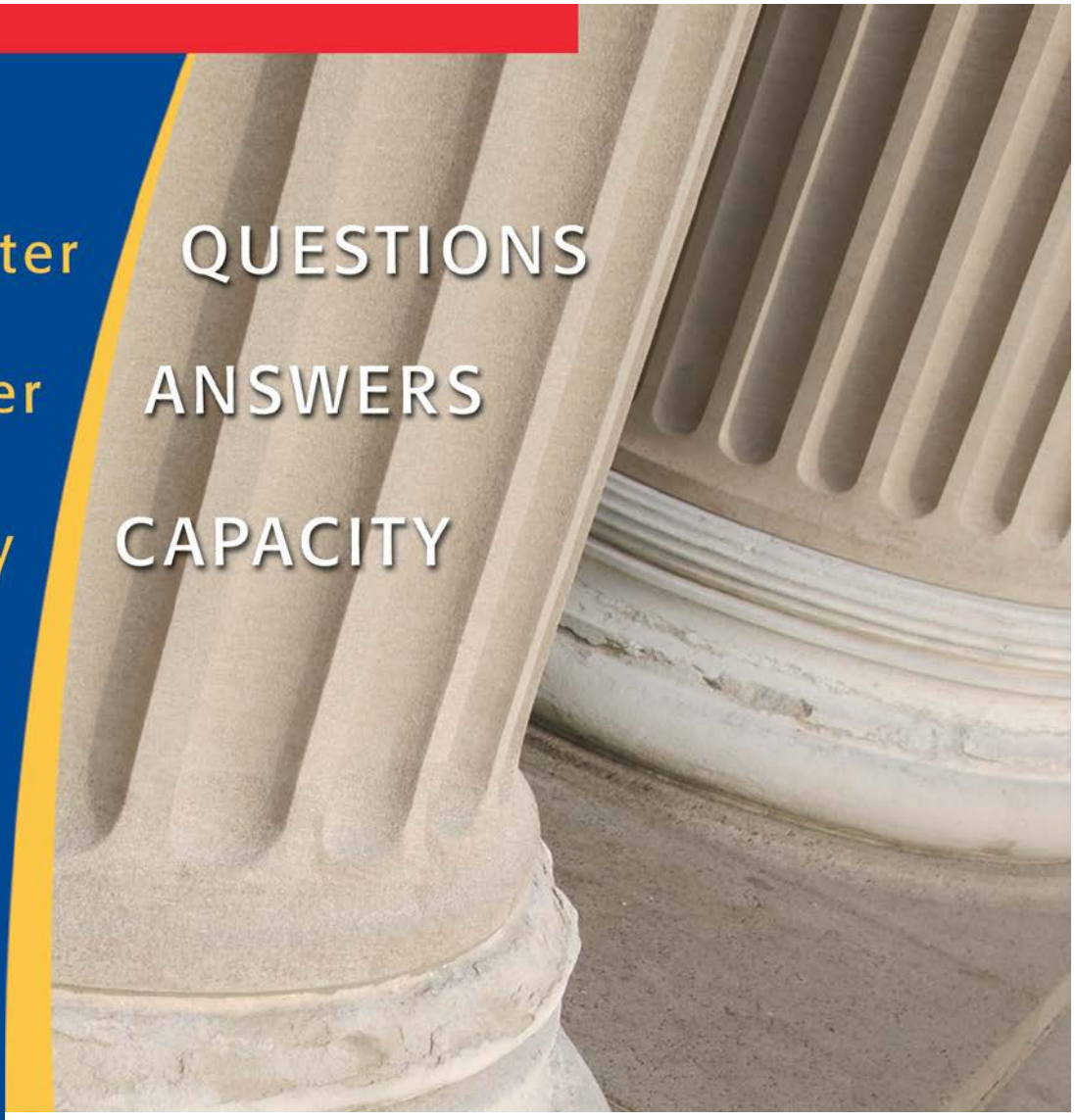
Ask Better QUESTIONS

Give Better ANSWERS

Expand County CAPACITY



COURSE MATERIALS

Realignment 301: Where the Funds Flow

Andy Pease, Dorothy Thrush, Robert Manchia, and Danielle Enriquez

CI 307a

CSAC INSTITUTE FOR EXCELLENCE IN COUNTY GOVERNMENT

www.csacinstitute.org

CSAC REALIGNMENT 301
Hand-Out List
09/26/2014

1. Agenda
2. Realignment 301 – PowerPoint Presentation
3. Realignment Resource List
4. 1991 Realignment Sales Tax Structure Pre AB-85 (State)
5. 1991 Realignment Sales Tax Structure Post AB-85 (State)
6. AB-85 Redirection
7. MH Realignment & CalWORKs MOE Flow Chart
8. Local Revenue Fund 2011 Structure FY 13-14 (State)
9. Local Revenue Fund 2011 Structure FY 13-14 for Support Services (State)
10. Annual Allocations "Realignment 2011" Table
11. 1991 Realignment Social Services (Sales Tax and VLF) – Full Funding Assertion
12. 2011 Realignment Growth Table
13. Prop 172 & Realignment Tracking (Sales Tax)
14. VLF & Realignment Tracking
15. Local Revenue Fund 2011 Distribution and Authorized Funding
16. Department of Finance - 2014-15 Budget Bill for Trial Court Security

CSAC REALIGNMENT 301
"Where the Funds Flow"

09/26/2014
10:00 am – 3:30 pm

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

Realignment 301:
Where the Funds Flow

September 26, 2014

Presenters

- Robert Manchia, San Mateo, Human Services
- Andrew Pease, San Diego – Health & Human Services
- Dorothy Thrush, San Diego – Public Safety

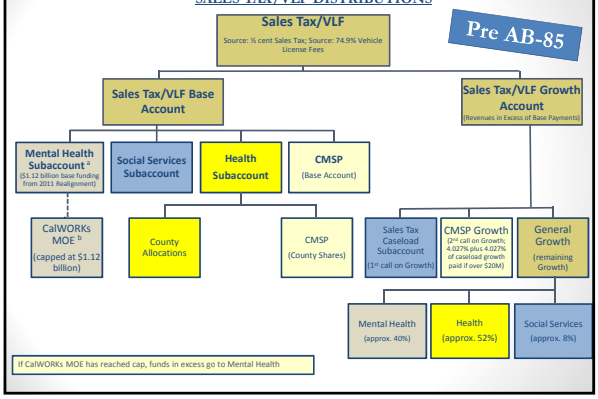
Agenda

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

Realignment Overview & Structure - 1991

1991 REALIGNMENT STRUCTURE - STATE

SALES TAX/VLF DISTRIBUTIONS



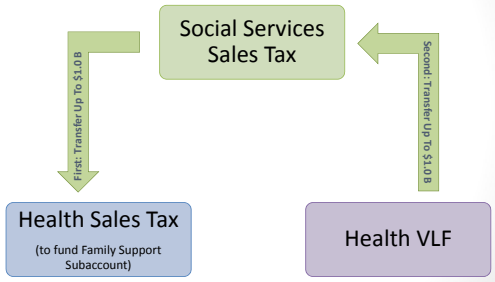
AB 85: Redirection of County Health Realignment Funds

- 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 off-set 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

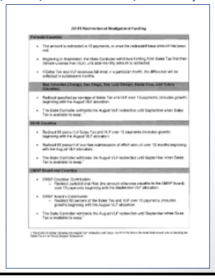
AB 85: Sales Tax and Vehicle License Fee Swap (W&I Code 17600.15(d)

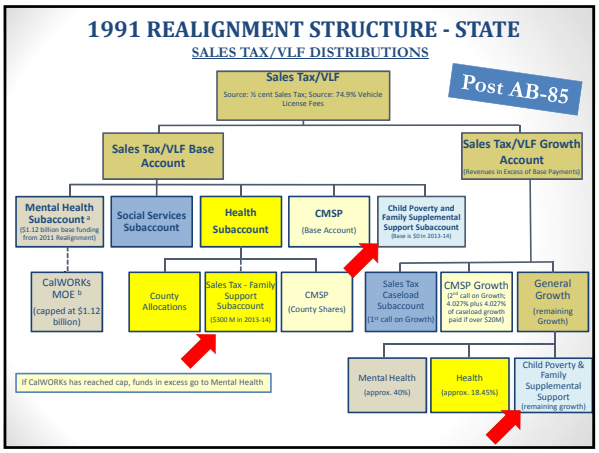


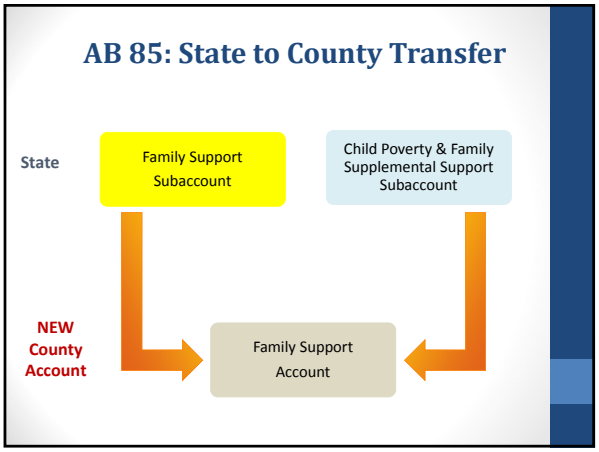
AB-85 Redirection of Realignment Funding

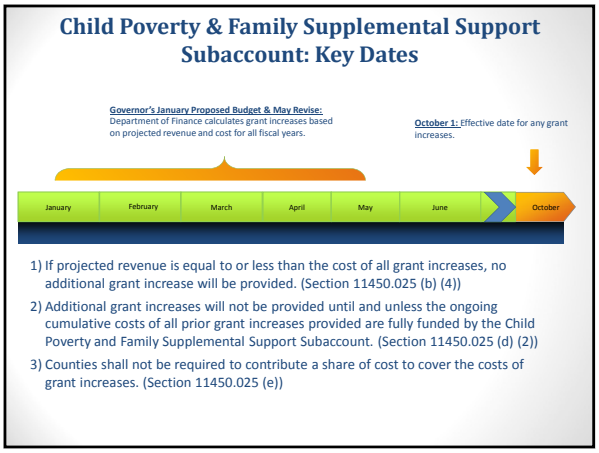
- Formula Counties
- Max Counties (Orange, San Diego, SLO, Santa Cruz, Tulare)
- 60/40 Counties
- CMSP Board and Counties

SEE HAND-OUT #6



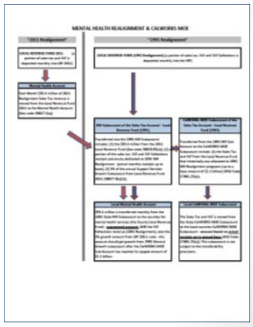

1991 REALIGNMENT STRUCTURE - STATE
SALES TAX/VLF DISTRIBUTIONS
Post AB-85
Sales Tax/VLF
Source: ½ cent Sales Tax; Source: 74.9% Vehicle License Fees
Sales Tax/VLF Base Account
Sales Tax/VLF Growth Account
(Revenues in Excess of Base Payments)
Mental Health Subaccount [a]
($1.12 billion base funding from 2011 Realignment)
Social Services Subaccount
Health Subaccount
CMSP
(Base Account)
Child Poverty and Family Supplemental Support Subaccount
(Base is $0 in 2013-14)
CalWORKs MOE [b]
(capped at $1.12 billion)
County Allocations
Sales Tax - Family Support Subaccount
($300 M in 2013-14)
CMSP
(County Shares)
Sales Tax Caseload Subaccount
(1st call on Growth)
CMSP Growth
(2nd call on Growth; 4.027% plus 4.027% of caseload growth paid if over $20M)
General Growth
(remaining Growth)
If CalWORKs has reached cap, funds in excess go to Mental Health
Mental Health
(approx. 40%)
Health
(approx. 18.45%)
Child Poverty & Family Supplemental Support
(remaining growth)


AB 85: State to County Transfer
State
Family Support Subaccount
Child Poverty & Family Supplemental Support Subaccount
NEW County Account
Family Support Account

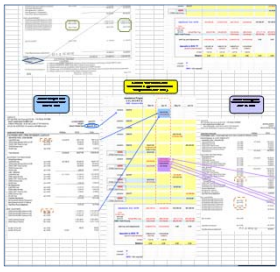

Child Poverty & Family Supplemental Support Subaccount: Key Dates
Governor's January Proposed Budget & May Revise:
Department of Finance calculates grant increases based on projected revenue and cost for all fiscal years.
October 1: Effective date for any grant increases.
January
February
March
April
May
June
October
1) If projected revenue is equal to or less than the cost of all grant increases, no additional grant increase will be provided. (Section 11450.025 (b) (4))
2) Additional grant increases will not be provided until and unless the ongoing cumulative costs of all prior grant increases provided are fully funded by the Child Poverty and Family Supplemental Support Subaccount. (Section 11450.025 (d) (2))
3) Counties shall not be required to contribute a share of cost to cover the costs of grant increases. (Section 11450.025 (e))

MHS Accounts & CalWORKS MOE Go Over Hand-Out

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



CalWORKS MOE Reconciliation Spreadsheet

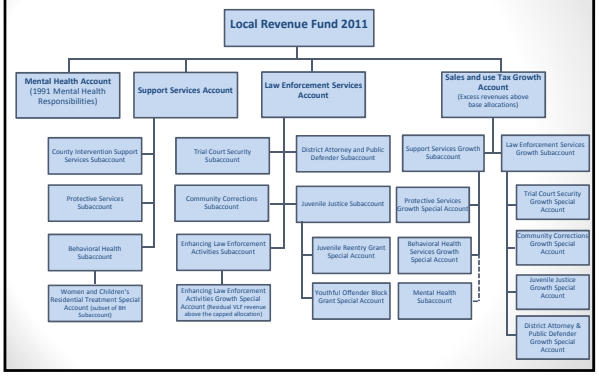


Workbook Demo

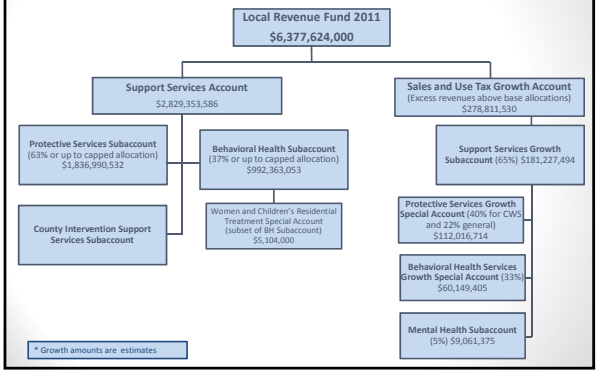
Realignment Overview & Structure - 2011

Support Services

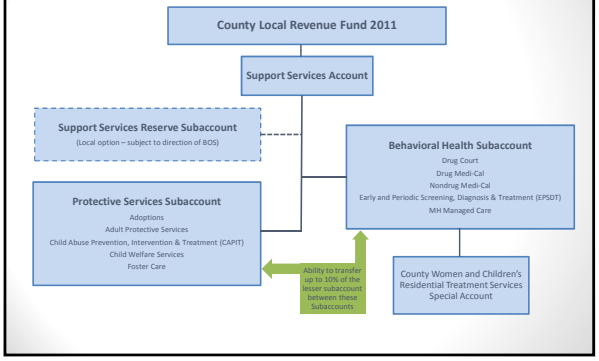
Local Revenue Fund 2011 State Structure



State Structure for Support Services for FY 2013-14

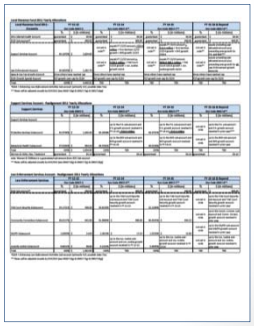


County Local Revenue Fund 2011 Support Services



2011 Realignment - Annual Allocation Go Over Hand-Out

See Hand-out #10:
"Annual Allocation Realignment 2011"
SUPPORT SERVICES



Realignment Overview & Structure - 2011

Law Enforcement

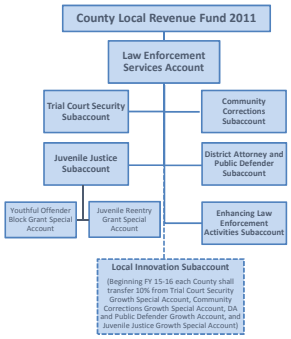
Law Enforcement Accounts

- Key Facts - Base & Growth in Law Enforcement
- What's Next
- What's New
- Focus on : Trial Court Security and AB 109

What Happened in 2011?

- Realigned Source of Funding
  - Juvenile Probation and Camps
  - YOBG and Juvenile Reentry
  - Trial Court Security
  - Multiagency Juvenile Justice – JJCPA
  - COPS
  - Booking Fees
  - Rural/small county sheriff
  - Cal EMA programs
- Realigned Responsibilities from the State to the Counties with a Funding Source
  - AB 109 – Community Corrections

County Local Revenue Fund 2011 Law Enforcement Services



Key Facts – State Level Accounts

- Law Enforcement Accounts are Part of the Larger Account Structure
- Certain Accounts Receive Guaranteed Amounts
  - Not Law Enforcement, but Impacts Law Enforcement : **Sales Tax** revenues are directed to the Mental Health Account first
  - **Sales Tax** revenues provide a backfill if **VLF** falls short of the guaranteed level for the ELEAS account
- Most Accounts Do not Have Guaranteed Amounts - These Depend on **Actual Sales Tax Receipts**

Key Facts – State Level Accounts

- **"Base"** amounts are targets, not guarantees for the Sales Tax accounts
- **If** revenues are sufficient - **"Growth"** funds are distributed after "Base" is achieved

Base Amounts Defined Law Enforcement

- Is a **target** amount that must be achieved before funds can flow to a Growth Account
- **Is not** a minimum, not a guaranteed amount, not related to workload
- A "Rolling Base" is a Base amount that is adjusted each year by the amount received in the Growth Account in a previous year
- All funds received in a fiscal year flow to the "Base" requirement first

What's Next in Law Enforcement

The Local Innovation Subaccount

- Must be established at the **Local Level in FY 15-16**
- Transfers begin in FY 15-16
- Transfer 10% of the moneys received from these State Growth Accounts to the Innovation Subaccount

  Trial Court - Community Corrections - District Attorney & Public Defender - Juvenile Justice

- Allowable Uses – By the Board of Supervisors – as would spend any funds in these accounts

What's New – Legislative Changes

Assembly Bill (AB) 1468 – Public Safety
FY 2013-14 Session

- Trial Court Security
- Supplantation definitions
- Alternative Custody Programs
- Juvenile Justice Data Workgroup
- Juvenile Reentry Grant
- Youthful Offender Block Grant
- Enhancing Law Enforcement Activities Subaccount (ELEAS)

Trial Court Security

Account: A Rolling Base, No Reporting, Distribution Percentages in Statute, Same Percentage for Base and for Growth

Key Issues : Shift in Dynamics - New Facilities and Change in Service Levels

NEW: Appropriation in Budget. Application to Department of Finance. **Due March 1, 2015**

AB 109 Statewide Allocations

($ in Millions)

FY 11-12	• $354.3
FY 12-13	• $842.9
FY 13-14	• $998.9 and $86.7 Growth
FY 14-15	• $934.1 and $73.2 Growth
FY 15-16	• $934.1 and $151 Growth (*)

(*) Growth Amount is an estimate

Recap of Previous Allocation Formulas

AB 109 County Allocations

Long Term Formulas – Base Funding Factors *

Guided by CAO Developed Key Principles

Information Distributed 9/3/14 – *in your packets*

Caseload 45%	• **Jail (1170(h) – 22.5%** • **Probation (PRCS and Felony Probation Caseload) – 22.5%**
Crime and Population 45%	• County Population – 22.5% • Total Part 1 Crimes – 22.5%
Special Factors 10%	• Poverty – 10% • Small County Minimums • Impacts of State Prisons

* Percentages Approximate – See RAC Materials

AB 109 County Allocations

FY 14-15

- Base – Modified Base Formula
- Growth – FY 13-14 Dollars, Modified Growth Formula

FY 15-16

- Base - County Base Shares are Set
- Growth – FY 14-15 Dollars, One Time Transition / Stabilization / Performance Formula

FY 16-17

- Base – County Base Shares are Applied

Realignment Overview & Structure - 1991 & 2011 Similarities & Differences

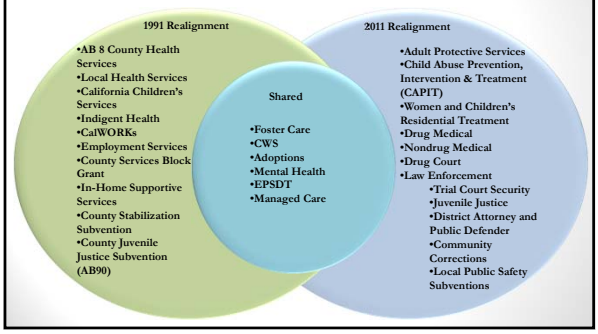
1991 Realignment Programs

- AB 8 County Health Services
- Local Health Services
- California Children's Services
- Indigent Health
- CalWORKs
- Employment Services
- County Services Block Grant
- In-Home Supportive Services
- Foster Care
- CWS
- Adoptions
- County Stabilization Subvention
- County Juvenile Justice Subvention (AB90)
- Mental Health
- EPSDT
- Managed Care

2011 Realignment Programs

- Foster Care
- CWS
- Adoptions
- Adult Protective Services
- Child Abuse Prevention, Intervention & Treatment (CAPIT)
- Women and Children's Residential Treatment
- Drug Medical
- Nondrug Medical
- Drug Court
- Mental Health
- EPSDT
- Managed Care
- Law Enforcement
  - Trial Court Security
  - District Attorney and Public Defender
  - Juvenile Justice
  - Community Corrections
  - Local Public Safety Subventions

Intersection of Realignment Programs



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%

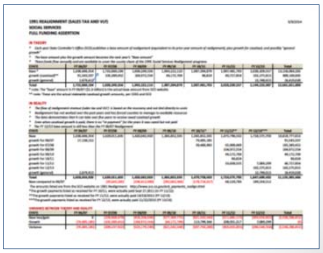
Similarities and Differences 1991 & 2011

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

Realignment Growth

Flow of 1991 Realignment - Theory and Reality

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

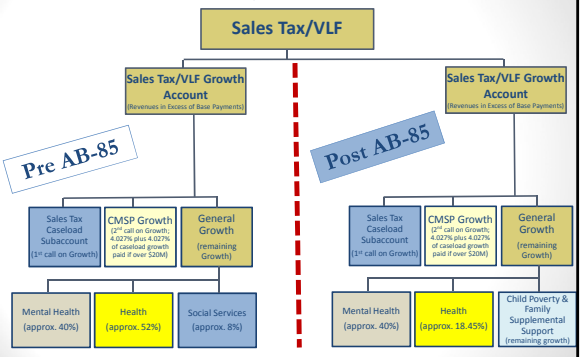


AB-85 Growth Impacts

- 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 STRUCTURE - STATE

SALES TAX/VLF DISTRIBUTIONS



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 CalWORKs Payments	Non-Fed Eligible CalWORKs Payments	CalWORKs Admin & CC Stage II	Foster Care Admin	CalFresh Admin	Foster Care Assistance	CWS	FFP	AAP	NISS Svcs PCSP MOE	County Share Growth/Reduction
2013-14	$ (105,201)	$ (3,995)	$ (116,600)	$ (25,604)	$ (1,713,541)	$ (599,634)	$ (30,683)	$ 73,959	$ 202,581	$ 1,029,783	$ (1,289,255)
2014-15	$ (108,357)	$ (4,114)	$ (120,098)	$ (27,739)	$ (585,377)	$ (293,821)	$ 669,169	$ 79,136	$ 206,633	$ 1,632,442	$ 1,447,874
2015-16	$ (111,608)	$ (4,238)	$ (123,701)	$ (29,680)	$ (626,353)	$ (290,882)	$ 689,244	$ 84,676	$ 210,766	$ 1,689,577	$ 1,487,801
2016-17	$ (114,956)	$ (4,365)	$ (127,412)	$ (31,758)	$ (670,198)	$ (287,974)	$ 709,922	$ 90,603	$ 214,981	$ 1,748,712	$ 1,527,595
2017-18	$ (118,405)	$ (4,496)	$ (131,235)	$ (33,981)	$ (717,112)	$ (285,094)	$ 731,219	$ 96,945	$ 219,281	$ 1,809,917	$ 1,567,039

'91 Realignment

2011 Realignment Growth

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

Growth Amounts in Law Enforcement

Formulas Applied at the State Account Level

- Sales Tax and Related Accounts

Support Services Growth Subaccount	Law Enforcement Services Growth Subaccount	
65%	35%	
	Trial Court Security	10%
	Juvenile Justice	10%
	Community Corrections	75%
	District Attorney / Public Defender	5%

- When is Growth Distributed to Counties?

Growth Amounts in Law Enforcement

Formulas Applied at the State Account Level

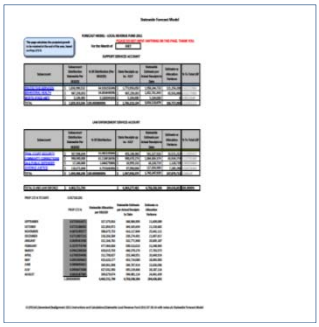
- VLF and Related Accounts

Citizens Options Public Safety	27.08%
JJCPA	27.08%
Juvenile Probation	38.40%
Juvenile Camps	7.44%

- Estimates of Available FY 13-14 Growth
- The Question of Budgeting Growth

Realignment Forecasting

2011 Realignment Forecasting Tool



About the Workbook

Forecasting VLF & Sales Tax

See Hand-out #13: **"Prop 172 & Realignment Tracking"**

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
  - **Dorothy Thrush**, Finance Director, County of San Diego, Public Safety Group; (619) 531-4599; dorothy.thrush@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_womenandchildrenresidemtialtreatment.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	*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
Enhancing Law Enforcement Activities Subaccount		
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_payrments_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/Behavorial_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/cfl/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/cfl/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

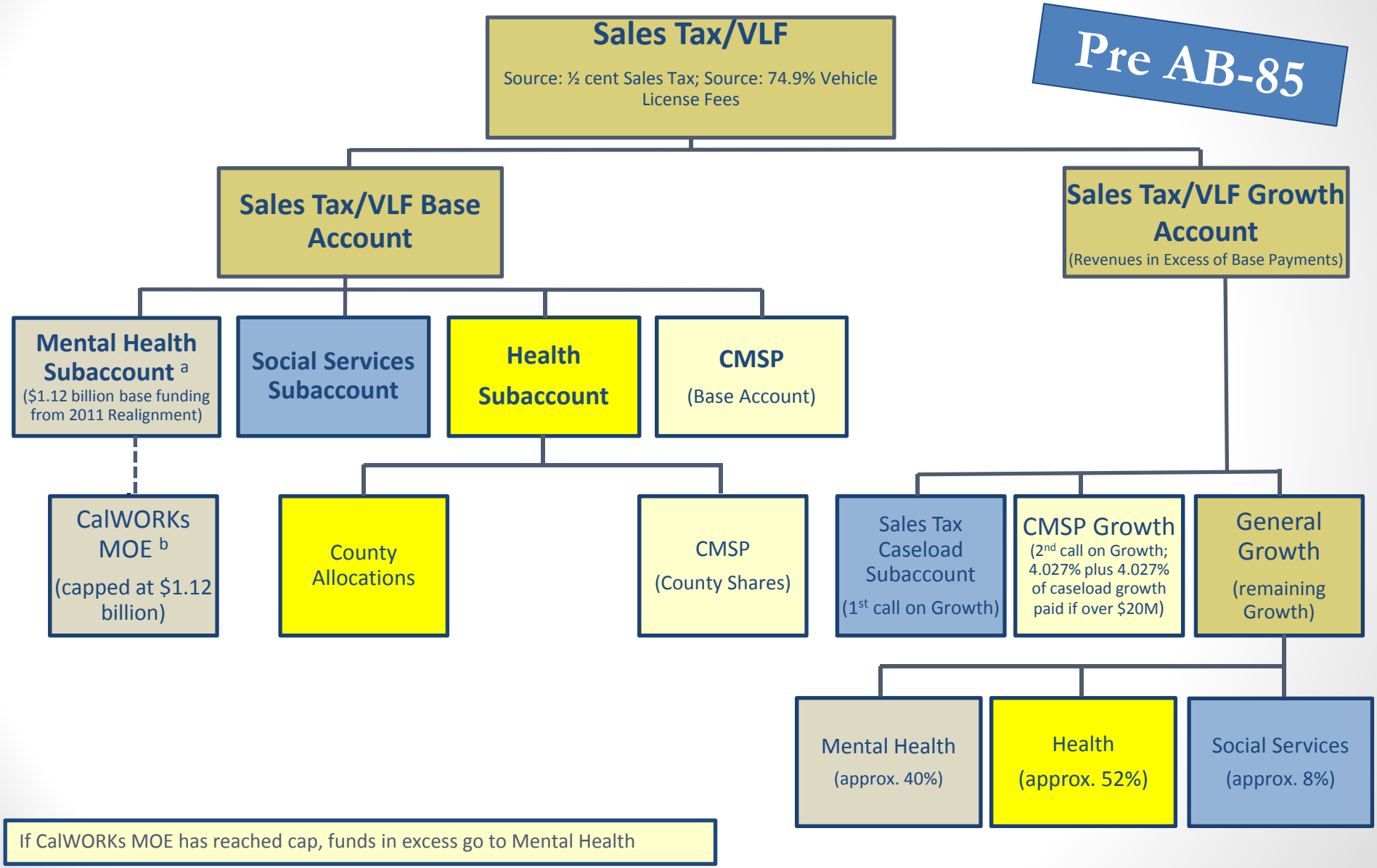
Realignment Resource List

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	
WIC Section 17600 - 17600.20	*Funding Allocations*	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17600-17600.20
WIC Section 17601 - 17601.25	*Mental Health Allocations*	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17601-17601.25
WIC Section 17602 - 17602.1	*Social Services Allocations*	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17602-17602.1
WIC Section 17603 - 17603.05	*Health Allocations*	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17603-17603.05
WIC Section 17604 - 17604.05	*Vehicle License Fee Allocations*	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17604-17604.05
WIC Section 17605 - 17605.10	*Growth Account Allocations--Deposits*	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17605-17605.10
WIC Section 17606 - 17606.20	*Allocation of Funds from the Sales Tax Growth Account*	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17606.05-17606.20
WIC Section 17608.05 - 17608.15	*County Matching Fund Requirements*	http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wic&group=17001-18000&file=17608.05-17608.15
WIC Section 17609 - 17609.10	*Expenditure Limitations and Reports*	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.legislature.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

#3

1991 REALIGNMENT STRUCTURE - STATE

SALES TAX/VLF DISTRIBUTIONS

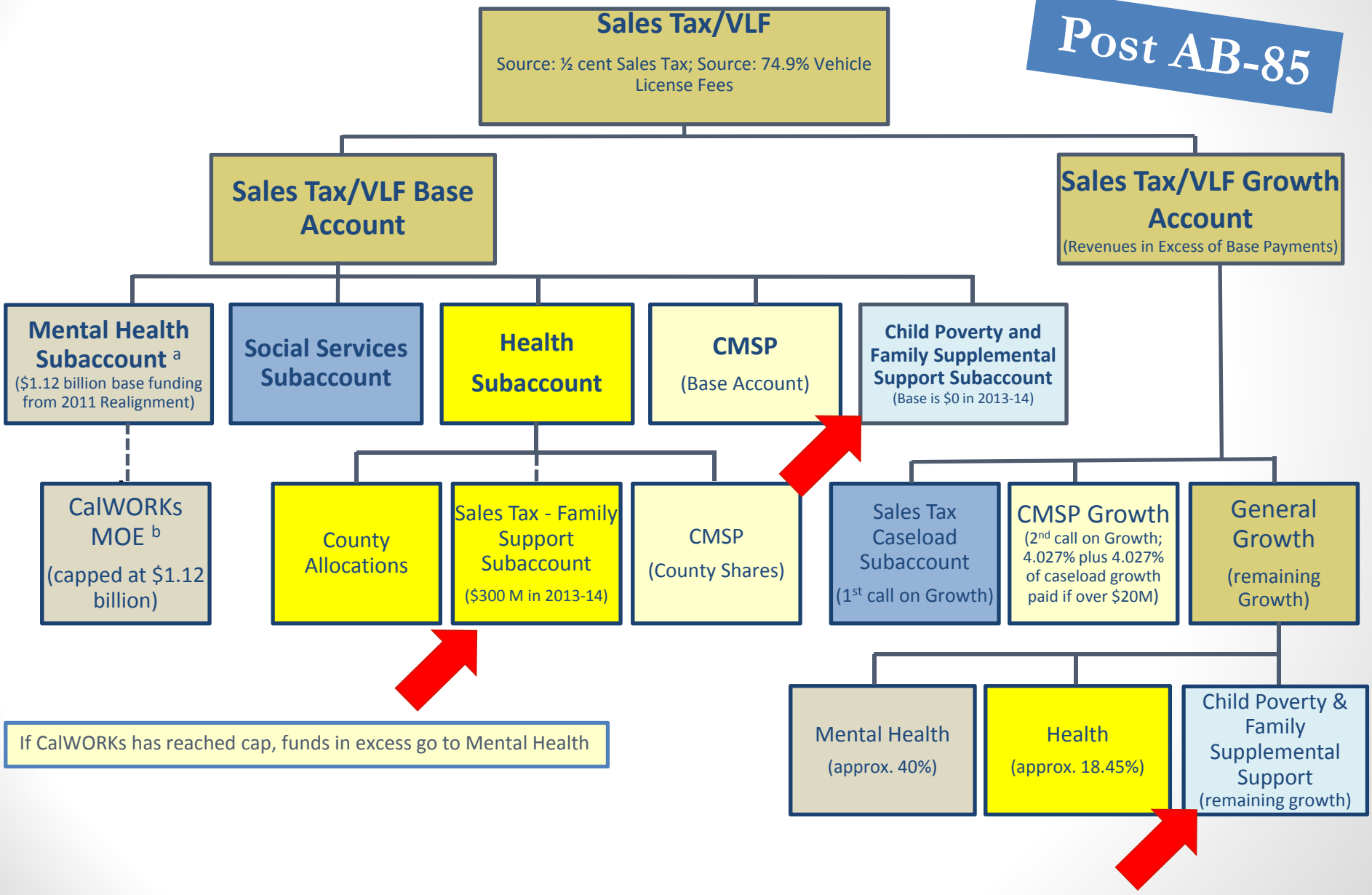


If CalWORKs MOE has reached cap, funds in excess go to Mental Health

#4

1991 REALIGNMENT STRUCTURE - STATE

SALES TAX/VLF DISTRIBUTIONS



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

"2011 Realignment"

LOCAL REVENUE FUND 2011
(a portion of sales tax and VLF is deposited monthly into LRF 2011)

Mental Health Account

Each month $93.4 million of 2011 Realignment Sales Tax revenue is moved from the Local Revenue Fund 2011 to the Mental Health Account (Gov code 30027.5(a))

"1991 Realignment"

LOCAL REVENUE FUND (1991 Realignment) (a portion of sales tax, VLF and VLF Collections is deposited monthly into the LRF)

MH Subaccount of the Sales Tax Account - Local Revenue Fund (1991)

Transferred into the 1991 MH Subaccount includes: (1) the $93.4 million from the 2011 Local Revenue Fund (Gov code 30029.05(a)); (2) a portion of the Sales Tax, VLF and VLF Collections receipts previously dedicated to 1991 MH Realignment - (actual monthly receipts up to base); (3) 5% of the annual Support Services Growth Subaccount from Local Revenue Fund 2011 (30027.9(c)(1)).

CalWORKs MOE Subaccount of the Sales Tax Account - Local Revenue Fund (1991)

Transferred from the 1991 MH Sub-Account to the CalWORKS MOE Subaccount include: (1) the Sales Tax and VLF from the Local Revenue Fund that historically was allocated to 1991 MH Realignment programs (up to a base amount of $1.1 billion) (W&I Code 17601.25(a)).

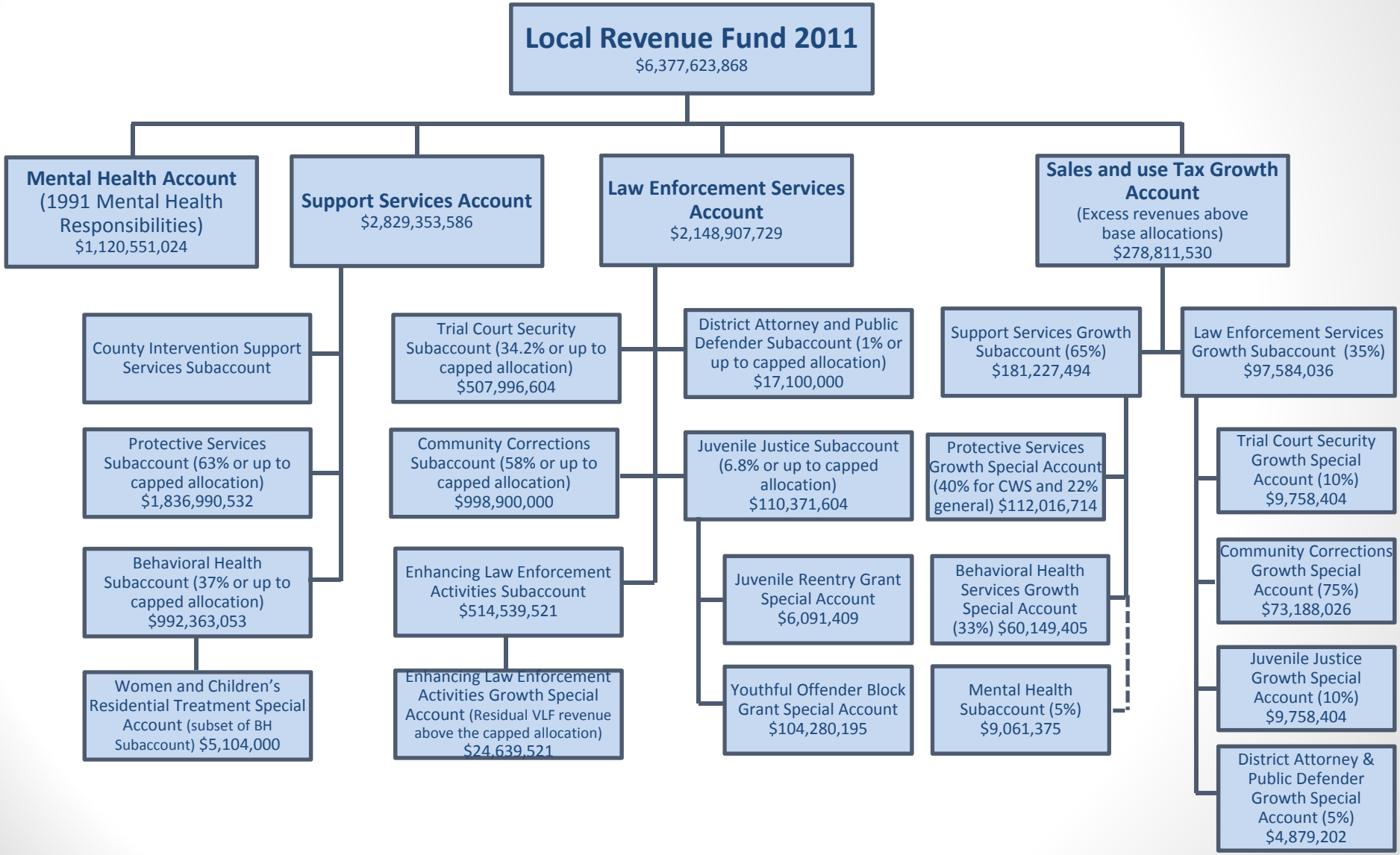
County Mental Health Account

$93.4 million is transferred monthly from the 1991 State MH Subaccount to the counties for mental health services (the County Local Revenue Fund) - **guaranteed amount;** AND the VLF Collections revenue (1991 Realignment); also the 5% growth amount from LRF 2011; note - this account should get growth from 1991 General Growth subaccount after the CalWORKS MOE Subaccount has reached its capped amount of $1.1 billion.

County CalWORKs MOE Subaccount

The Sales Tax and VLF is moved from the State CalWORKS MOE Subaccount to the Local counties CalWORKS MOE Subaccount - **amount based on actual receipts up to annual base** (W&I Code 17601.25(a)); This subaccount is not subject to the transferability provisions.

Local Revenue Fund 2011
State Structure for FY 2013-14



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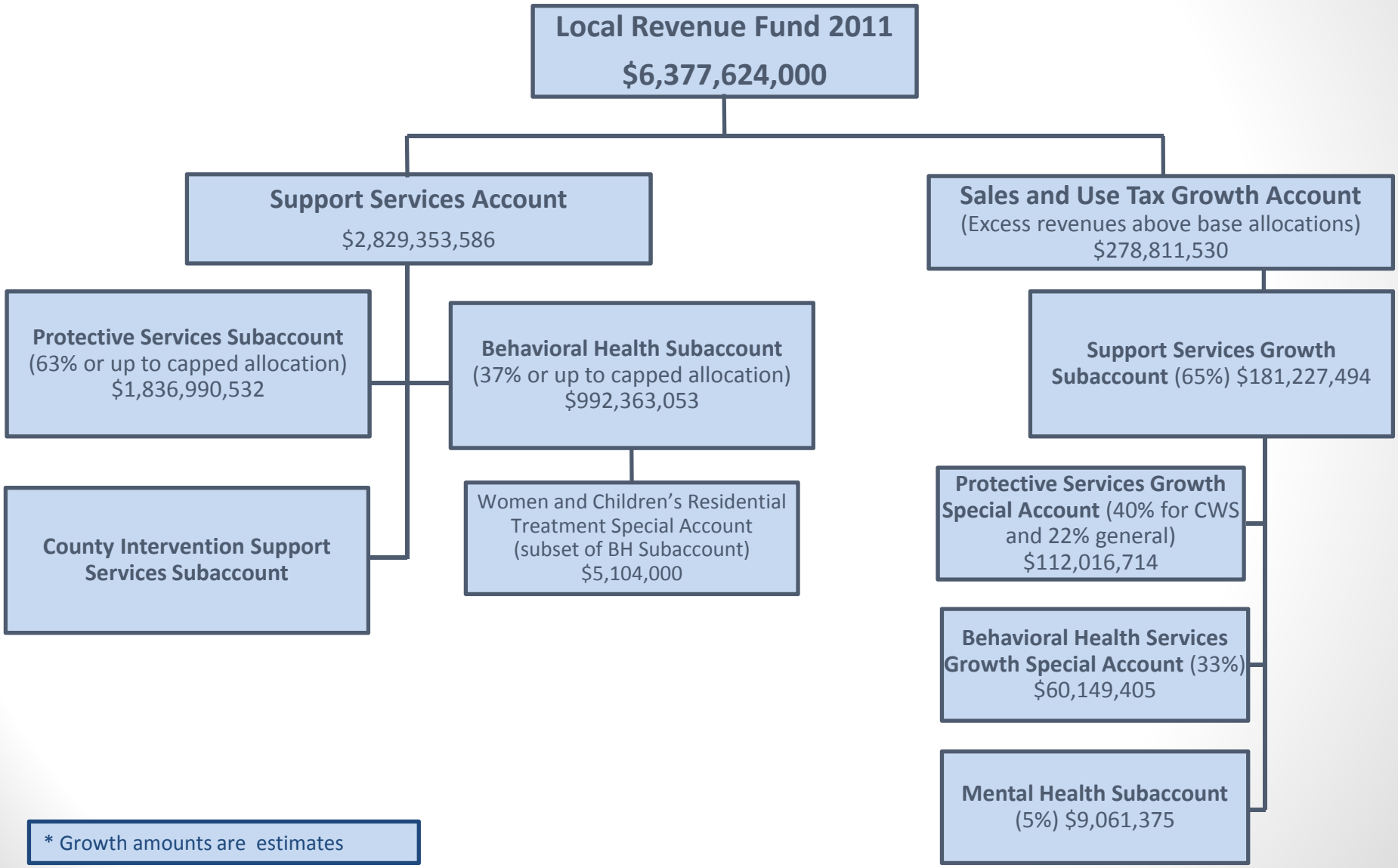
State Structure for Support Services for FY 2013-14



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 anually 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 anually 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/PD Subaccount	1.0050%	$ 14.60	1.0613%	$ 17.10	1.0226%	$ 15.80	not set in code	up to the DA/PD Subaccount and DA/PD 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 anually by DOF/SCO [see 30027.6(g) & 30027.7(g) & 30027.8(g)]*

1991 REALIGNMENT (SALES TAX AND VLF) 9/9/2014
SOCIAL SERVICES
FULL FUNDING ASSERTION

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 Gov Code 30027.9		FY 13-14 Gov Code 30027.9		FY 14-15 Gov Code 30027.9		FY 15-16 & Beyond 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 Acccounts; 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 Acccounts; 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 Acccounts; 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%		35.00%	
Total	100%		100%		100%		100%	

Support Services Growth Subaccount - Growth Allocations

Support Services	FY 12-13 Gov Code 30027.9		FY 13-14 (see note) Gov Code 30027.9		FY 14-15 (see note) Gov Code 30027.9		FY 15-16 & Beyond (see note) 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 Gov Code 30027.9		FY 13-14 Gov Code 30027.9		FY 14-15 Gov Code 30027.9		FY 15-16 & Beyond 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 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 Servi 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.

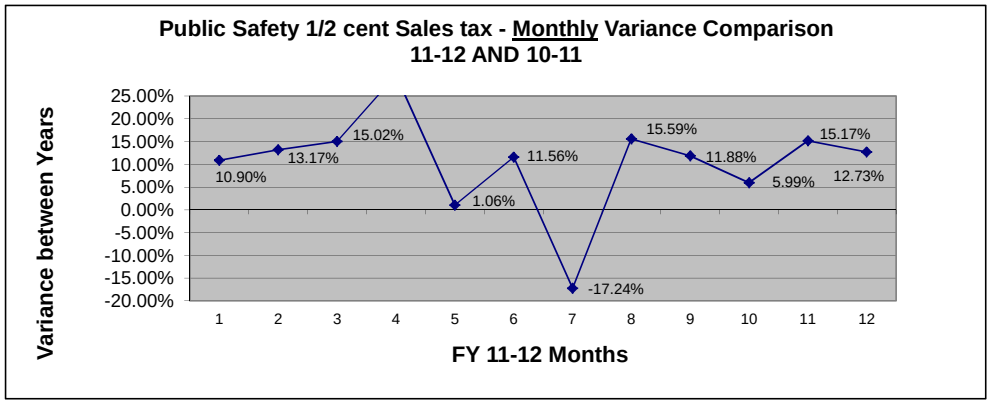
**** FY 14-15: Support Services Account** 30027.9(a)(3): (B) The amount necessary to provide full funding for the Support Services Account shall be the sum of the following: (i) The greater of either the maximum amount that could be allocated pursuant to paragraph (1) of subdivision (f) of Section 30027.5 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.

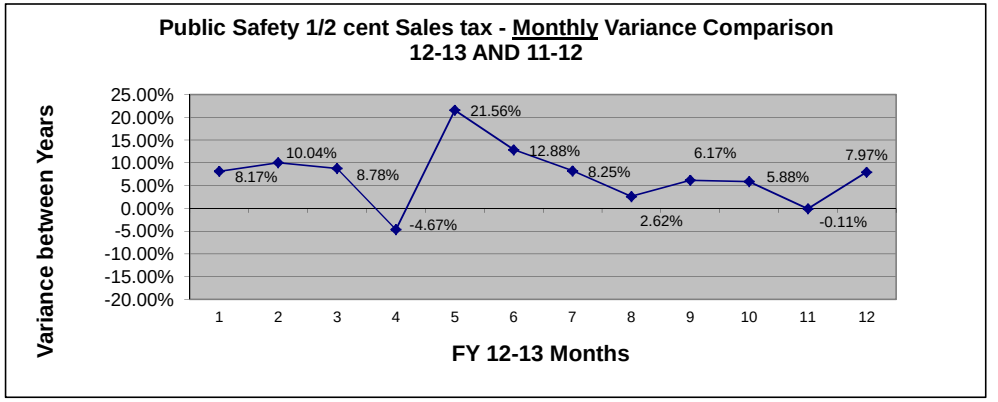
***** FY 15-16 & Beyond: Support Services Account** 30027.9(a)(4): (B) The amount necessary to provide full base funding for the Support Services Account shall be the sum of the following: (i) The greater of either the maximum amount th was allocated pursuant to paragraph (1) of subdivision (f) of Section 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.

#12

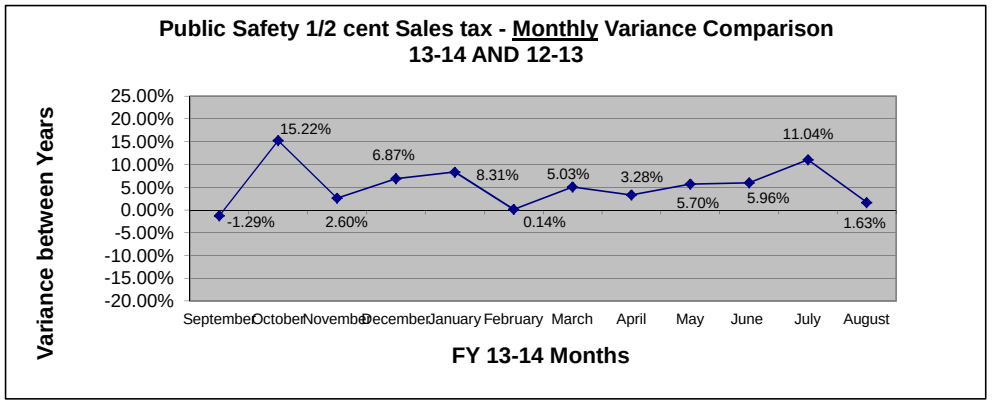
PUBLIC SAFETY SALES TAX 11-12 AND 10-11					
MONTH		2011-12	2010-11	DIFF.	% CHANGE
September		200,799,486.15	181,065,512.06	19,733,974.09	10.90%
October		202,088,155.89	178,565,117.04	23,523,038.85	13.17%
November		247,141,261.58	214,858,747.03	32,282,514.55	15.02%
December		228,080,666.04	176,027,364.57	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%***		

Local Revenue Fund 2011 Distribution and Authorized Funding

	2013-14			2014-15			2015-16
	Distribution	Cap	Amount Authorized	Distribution	Cap	Amount Authorized	and each fiscal year thereafter
MENTAL HEALTH ACCOUNT	**$ 1,120,551,024** Guaranteed and capped distribution G.C. Section 30027.6 (a)			**$ 1,120,551,024** Guaranteed and capped distribution G.C. Section 30027.7 (a)			**$ 1,120,551,024** G.C. Section 30027.8 (a)
SUPPORT SERVICES ACCOUNT	**PY Amt + $20,368,000 + PS and BHS Growth Special Account (in 12/13)** G.C. Section 30027.6 (c)(1)			**PY Amt + $15,333,000 + PS and BHS Growth Special Account (in 13/14)** G.C. Section 30027.7 (c)(1)			**SS Account + PS and BHS Growth Special Account in immediately preceding FY** G.C. Section 30027.8 (c)(1)
Protective Services Subaccount	63.2609% G.C. Section 30027.6 (f)(2)	(PS Subaccount + PS Growth Special Account in 12/13) + $20,368,000	$ 1,640,400,000 G.C. Section 30027.9 (a)(2)(B)(ii)	63.4742% G.C. Section 30027.7 (f)(2)	(PS Subaccount + PS Growth Special Account in 13/14) + $15,333,000	Larger of PS Subaccount in 12/13 or 13/14 G.C. Section 30027.9 (a)(3)(B)(ii)	PS Subaccount + PS Growth Special Account in immediately preceding FY G.C. Section 30027.8 (f)(2)
Behavioral Health Subaccount	36.7391% G.C. Section 30027.6 (f)(1)(A)	BH Subaccount + BHS Growth Special Account in 12/13	$ 964,500,000 G.C. Section 30027.9 (a)(2)(B)(i)	36.5258% G.C. Section 30027.7 (f)(1)(A)	BH Subaccount + BHS Growth Special Account in 13/14	$964.5 million or larger of BH Subaccount + BHS Growth Special Account in 12/13 or 13/14 G.C. Section 30027.9 (a)(3)(B)(i)	BH Subaccount + BHS Growth Special Account in immediately preceding FY G.C. Section 30027.8 (f)(1)
→ *Women and Children's Residential Treatment Services Special Account*	*$ 5,104,000* *G.C. Section 30027.6 (f)(1)(B)*			*$ 5,104,000* *G.C. Section 30027.7 (f)(1)(B)*			*$ 5,104,000* *G.C. Section 30027.8 (f)(3)*
County Intervention Support Services Subaccount							
Support Services Reserve Subaccount[1]							
LAW ENFORCEMENT SERVICES ACCOUNT	**PY Amt + $158,500,000 + TCS and JJ Growth Special Accts (in 12/13)** G.C. Section 30027.6 (c)(2)			**PY Amt - $66,100,000 + TCS and JJ Growth Special Accts (in 13/14)** G.C. Section 30027.7 (c)(2)			**LES Account + LES Growth Subaccount in immediately preceding FY** G.C. Section 30027.8 (c)(2)
Trial Court Security Subaccount	30.8105% G.C. Section 30027.6 (e)(1)	TCS Subaccount + TCS Growth Special Account in 12/13	Greater of amounts rec'd in 11/12 OR the total amount received in 12/13 incl growth G.C. Section 30027.9 (a)(2)(A)(i)	32.1286% G.C. Section 30027.7 (e)(1)	TCS Subaccount + TCS Growth Special Account in 13/14	Greater of amounts rec'd in 11/12, total amount received in 12/13 incl growth, OR total amount received in 13/14 incl growth G.C. Section 30027.9 (a)(3)(A)(i)	TCS Subaccount + TCS Growth Special Account in immediately preceding FY G.C. Section 30027.8 (e)(1)
Enhancing Law Enforcement Activities Subaccount[2]	$ 489,900,000 Guaranteed and capped distribution G.C. Section 30027.6 (b) & G.C. Section 30027.6 (d)(1)			$ 489,900,000 Guaranteed and capped distribution G.C. Section 30027.7 (b) & G.C. Section 30027.7 (d)(1)			$ 489,900,000 G.C. Section 30027.8 (b) & G.C. Section 30027.8 (d)(1)
→ *Enhancing Law Enforcement Activities Growth Special Account*[3]							
Community Corrections Subaccount	61.9960% G.C. Section 30027.6 (e)(2)	up to annual total of $998,900,000	$ 842,900,000 G.C. Section 30027.9 (a)(2)(A)(iii)	60.4543% G.C. Section 30027.7 (e)(2)	up to annual total of $934,100,000	Greater of amount rec'd in 12/13 OR amount rec'd in 13/14 (neither incl growth) G.C. Section 30027.9 (a)(3)(A)(iii)	CC Subaccount + CC Growth Special Account in immediately preceding FY G.C. Section 30027.8 (e)(2)
District Attorney and Public Defender Subaccount	1.0613% G.C. Section 30027.6 (e)(3)	up to annual total of $17,100,000	$ 14,600,000 G.C. Section 30027.9 (a)(2)(A)(iv)	1.0226% G.C. Section 30027.7 (e)(3)	up to annual total of $15,800,000	Greater of amount rec'd in 12/13 OR amount rec'd in 13/14 (neither incl growth) G.C. Section 30027.9 (a)(3)(A)(iv)	DA/PD Subaccount + DA/PD Growth Special Account in immediately preceding FY G.C. Section 30027.8 (e)(3)
Juvenile Justice Subaccount	6.1322% G.C. Section 30027.6 (e)(4)	JJ Subaccount + JJ Growth Special Account in 12/13	Greater of amounts rec'd in 11/12 OR the total amount received in 12/13 incl growth G.C. Section 30027.9 (a)(2)(A)(ii)	6.3945% G.C. Section 30027.7 (e)(4)	JJ Subaccount + JJ Growth Special Account in 13/14	Greater of amounts rec'd in 11/12, total amount received in 12/13 incl growth, OR total amount received in 13/14 incl growth G.C. Section 30027.9 (a)(3)(A)(ii)	JJ Subaccount + JJ Growth Special Account in immediately preceding FY G.C. Section 30027.8 (e)(4)
→ *Youthful Offender Block Grant Special Account*	*94.481%* *G.C. Section 30028.1 (a)*			*94.481%* *G.C. Section 30028.1 (a)*			*94.481%* *G.C. Section 30028.1 (a)*
→ *Juvenile Reentry Grant Special Account*	*5.519%* *G.C. Section 30028.1 (b)*			*5.519%* *G.C. Section 30028.1 (b)*			*5.519%* *G.C. Section 30028.1 (b)*
Innovation Subaccount[4]							10% * (TCS Growth Special Account + CC Growth Special Account + DA/PA Growth Special Account + JJ Growth Special Account) G.C. Section 30029.07 (b)

Local Revenue Fund 2011 Distribution and Authorized Funding

	2013-14			2014-15			2015-16
	Distribution	Cap	Amount Authorized	Distribution	Cap	Amount Authorized	and each fiscal year thereafter
SALES AND USE TAX GROWTH ACCOUNT	2013-14			Once $200M is paid to PS Growth Special Acount for CWS:			
Support Services Growth Subaccount	65.00%	G.C. Section 30027.9 (a)(2), (a)(3), & (a)(4)					
→ *Protective Services Growth Special Account for CWS*	40.00%	G.C. Section 30027.9 (d)(1)(B)		0.00%			
→ *Protective Services Growth Special Account*	21.81%	G.C. Section 30027.9 (d)(1)(C)		45.00%	G.C. Section 30027.9 (e)(1)(B)		
→ *Behavioral Health Services Growth Special Account*	33.19%	G.C. Section 30027.9 (d)(1)(D)		50.00%	G.C. Section 30027.9 (e)(1)(C)		
Mental Health Subaccount	5.00%	G.C. Section 30027.9 (d)(1)(A)		5.00%	G.C. Section 30027.9 (e)(1)(A)		
Law Enforcement Services Growth Subaccount	35.00%	G.C. Section 30027.9 (a)(2), (a)(3), & (a)(4)					
→ *Trial Court Security Growth Special Account*	10.00%	G.C. Section 30027.9 (b)(1)(A)					
→ *Community Corrections Growth Special Account*	75.00%	G.C. Section 30027.9 (b)(1)(D)					
→ *District Attorney and Public Defender Growth Special Account*	5.00%	G.C. Section 30027.9 (b)(1)(B)					
→ *Juvenile Justice Growth Special Account*	10.00%	G.C. Section 30027.9 (b)(1)(C)					

Enhancing Law Enforcement Activities Growth Special Account	2012-13 and beyond	
→ Booking and Processing Fees	0.00%	
→ Citizens Option for Public Safety (COPS)	27.08%	G.C. Section 30029.05 (f)(2)
→ Juvenile Justice Program	27.08%	G.C. Section 30029.05 (f)(3)
→ Rural Small County Assistance (Sheriffs)	0.00%	
→ California Emergency Management Agency	0.00%	
→ Juvenile Probation Activities	38.40%	G.C. Section 30029.05 (f)(1)
→ Juvenile Probation Camps	7.44%	G.C. Section 30029.05 (f)(4)

NOTES:

[1] BOS may create reserve, which is capped at 5% of the total funds allocated to the Protective Services and Behavioral Health Subaccounts in a given fiscal year.

[2] If there are not sufficient VLF revenues to provide $489.9 M to the ELEAS, then sales tax revenues from the LRF are used to make up the difference.

[3] Only VLF growth. Does not receive sales tax growth.

[4] Ten percent of funds received in the Law Enforcement Services Growth Subaccount. BOS has authority to spend these funds as they would funds in any of the other law enforcement subaccounts, with the exception of the ELEAS.

DEPARTMENT OF FINANCE
OFFICE OF THE DIRECTOR

EDMUND G. BROWN JR. ▪ GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DOF.CA.GOV

July 22, 2014

Matt Cate
Executive Director
California State Association of Counties
1100 K Street, Suite 101
Sacramento, CA 95814

Supervisor, John Gioia
President
California State Association of Counties
11780 San Pablo Avenue, Suite D
El Cerrito, CA 94530

Dear Mr. Cate and Supervisor Gioia:

The 2014-15 budget package included a $1 million appropriation and statutory language detailing the mechanism by which counties may seek funding to address increased levels of court security services following activation of a new court facility. This memo outlines the steps counties must take to submit a funding request. Outside of the instructions provided herein, there is no formal application or form required.

Background. Proposition 30 requires the state to provide annual funding for newly required activities (after October 9, 2011) that have the overall effect of increasing the level of service or increasing a county's costs in a realigned program. Recognizing that new court facilities built by the state and occupied on or after October 9, 2011, may impose additional court security responsibilities, the 2014 Budget Act (Chapter 25, Statutes of 2014) appropriates $1 million and establishes a process (contained in the public safety trailer bill (Chapter 26, Statutes of 2014)) for evaluating changed service requirements in new facilities. (See language in Attachment I and II).

As outlined in new Government Code section 69927, counties seeking funding to cover costs associated with the activation of a new courthouse must submit information to the Department of Finance (Finance) for purposes of evaluating a variety of relevant factors including, among others, changes in court security associated with facility consolidation, square footage accessible to the public, types of cases being heard, the number of holding cells, and other design considerations. The section also specifies that any funds authorized for this purpose shall be used exclusively for sheriff-provided court security services and excludes payment of any general county administrative costs. Approved requests will be funded on an ongoing basis, subject to an annual budget appropriation, and would be adjusted annually by the same rate applicable to the 2011 Realignment trial court security subaccount.

Application Process. Applicant counties should take the following steps to apply for funding.

- Prepare the necessary documentation and narrative for each of the 13 factors specified in Government Code section 69927 subdivision (d). The written submission should focus on quantifying the differences between the previous and new or replacement facility that "imposes a measurable and higher level of court security costs incurred by the sheriff."

- Submit photos, if desired, that help illustrate the differences in the previous and new or replacement facility. (This is optional.)

- Include a brief cover letter indicating that the county is submitting a funding request for supplemental court security funding pursuant to Government Code section 69927 that specifies the amount of funding being requested. The cover letter also should include the name and contact information (phone and email address) for the key county point of contact that would be able to respond to follow-up questions from Finance.

- Submit the entire packet of materials, as follows:
  - A hard copy of the cover letter and accompanying materials, including a detailed narrative regarding each of the 13 factors in Government Code section 69927(d) to:

    Chris Ryan
    Program Budget Manager
    915 L Street
    Sacramento, CA 95814

    An electronic version of the cover letter and accompanying explanatory materials, including any photos being submitted, should be simultaneously transmitted to:

    Chris Ryan (chris.ryan@dof.ca.gov) and
    Amy Jarvis (amy.jarvis@dof.ca.gov)

While the deadline for submissions for fiscal year 2014-15 is March 15, 2015, counties are encouraged to submit the necessary documentation well in advance to allow for exchange of any additional information or clarification that may be requested by Finance.

Should you have any questions, please contact Amy Jarvis, Assistant Program Budget Manager, at (916) 445-8913.

MICHAEL COHEN
Director
By:

KEELY M. BOSLER
Chief Deputy Director

Attachment

cc: Sheriff Adam Christianson, President, California State Sheriffs' Association
Ms. Elizabeth Howard Espinosa, Senior Legislative Representative, California State Association of Counties
Mr. Nick Warner, Policy Director, California State Sheriffs' Association
Mr. Aaron Maguire, Legislative Counsel, California State Sheriffs' Association
Mr. Curt Soderlund, Chief Administrative Officer, Administrative Office of the Courts

2014-15 Budget Bill ($1 million appropriation + additional provisions)
SB 852 (Leno) – Budget Item 9285-101-0001

9285-101-0001—For local assistance, payment to counties for Trial Court Security, to be allocated by the Controller 1,000,000

Provisions:

1. The amount appropriated in this item is to provide payment to Calaveras and San Benito counties for increased trial court security staff as a result of court construction projects that had an occupancy date on or after October 9, 2011.

2. The specified counties may be eligible and may apply for funding from the Department of Finance if they demonstrate that, as a result of projects described in Provision 1, there is an overall effect of increasing costs to the county sheriff for court security. The Department of Finance may allocate funds upon a determination that additional funding is warranted under Section 69927 of the Government Code.

3. Funding requests may be submitted to the Department of Finance at any time, but requests must be submitted by March 1, 2015, to be considered for funding in the 2014–15 fiscal year. Each county requesting additional trial court security staff as a result of the state's construction of court facilities shall submit a request to the Department of Finance pursuant to Section 69927 of the Government Code. Requests will be considered by the Department of Finance on a case-by-case basis. Requests received after March 1, 2015, shall be considered for funding in the following fiscal year, subject to an appropriation.

4. Upon review and approval of requests, the Department of Finance shall submit an allocation schedule to the Controller and shall notify the county of its decision. The Controller shall make payments to counties within 30 days of receipt of the allocation schedule provided by the Department of Finance.

5. To the extent counties not specified in Provision 1 may be eligible and apply for funding, the Department of Finance shall notify the Chairperson of the Joint Legislative Budget Committee of its intent to approve a funding request not sooner than 30 days prior to submitting an allocation schedule to the Controller and notifying the county of its decision.

6. The amount provided to counties may not exceed $100,000 for each additional staff that the Department of Finance determines is necessary to meet the increased trial court security workload.

Public Safety Trailer Bill language – AB 1468

SEC. 9. Section 69927 is added to the Government Code, to read:

It is the intent of the Legislature to establish a process and funding mechanism for sheriffs that overall incur increased trial court security costs as a result of court construction projects that had an occupancy date on or after October 9, 2011.

(a) Funding for increased trial court security costs pursuant to this section shall be funded by the General Fund, subject to an annual appropriation by the Legislature.

(b) Counties that demonstrate increased trial court security costs incurred by the sheriff as a result of court construction projects that had an occupancy date on or after October 9, 2011, may request funding pursuant to this section.

(1) Requests shall be submitted to the Department of Finance, and shall include, but not be limited to, information described in subdivision (d).

(c) Counties shall assess and identify key, quantifiable differences between the previous court facility or facilities and the new or replacement facility that impose a measurable and higher level of court security costs incurred by the sheriff.

(d) In evaluating requests, the Department of Finance shall consider on a case-by-case basis relevant factors, including, but not limited to:

(1) Changes in court security due to the consolidation of court facilities.

(2) Changes in overall court security costs due to the consolidation of court facilities.

(3) The square footage of the facility that is accessible to the public.

(4) Other design considerations, such as multiple floors or the distance between entry points and courtrooms.

(5) The number of courtrooms compared to previous courtrooms.

(6) The case types and time spent on various case types being heard in the new facility as compared to the previous facility or facilities.

(7) The addition of holding cells and the escorting of inmates within the court facility.

(8) The number of public entrances and security screening stations.

(9) The presence of a security monitor or control panel.

(10) The presence, location, and expected utilization of jury assembly rooms and juries.

(11) Historical court security staffing and the use of deputies or court attendants.

(12) Personnel costs for sheriff deputies and court attendant staff within the county.

(13) The population of the county.

(e) In evaluating the number of courtrooms under paragraph (5) of subdivision (d), the addition of courtrooms for new judgeships that have not been both authorized and funded may be excluded.

(f) The Director of Finance, in his or her discretion, may limit the amount of funding provided within the annual appropriation.

(g) Funds authorized pursuant to this section shall be used exclusively to fund trial court security provided by county sheriffs. No general county administrative costs may be paid with the funds provided, including, but not limited to, the costs of administering the funds received pursuant to this section.

(h) Requests received by the Department of Finance shall be evaluated as expeditiously as possible.

(i) Requests approved by the Department of Finance shall be considered ongoing, subject to an annual appropriation by the Legislature. The appropriation shall be adjusted annually by a rate commensurate with the growth in the Trial Court Security Growth Subaccount in the prior fiscal year.

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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.*

*The **CSAC Institute for Excellence in County Government** is a professional, practical continuing education program for county officials. The experience is designed to expand the capacity and capability of county elected officials and senior executives to provide extraordinary services to their communities. The Institute is a program of CSAC and was established in 2008 with the first courses offered in early 2009.*

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