

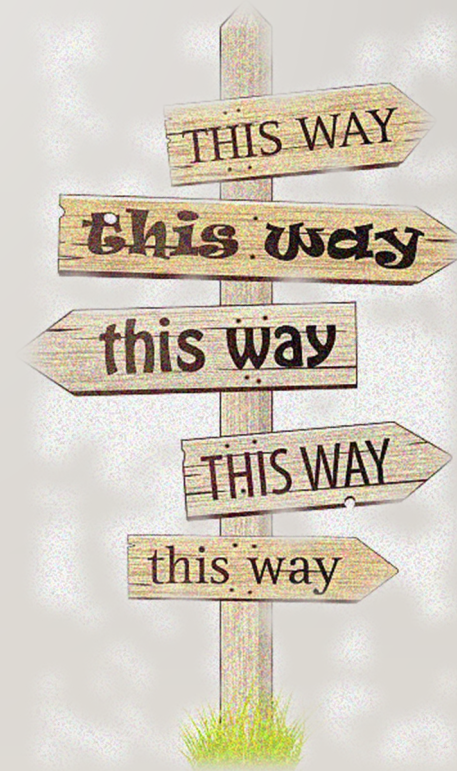
# FISCAL ESSENTIALS 101

- PRESENTERS:
- MONICA L BENTLEY – RIVERSIDE COUNTY
- ROBERT MANCHIA – SAN MATEO COUNTY
- ARDEE APOSTOL – SAN DIEGO COUNTY

# AGENDA

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- **Budgeting**
- **Funding Sources**
  - Federal
  - State
  - Realignment
    - 1991
    - 2011



# A DIRECTOR'S PERSPECTIVE

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# BUDGETS ARE MULTI-PURPOSE

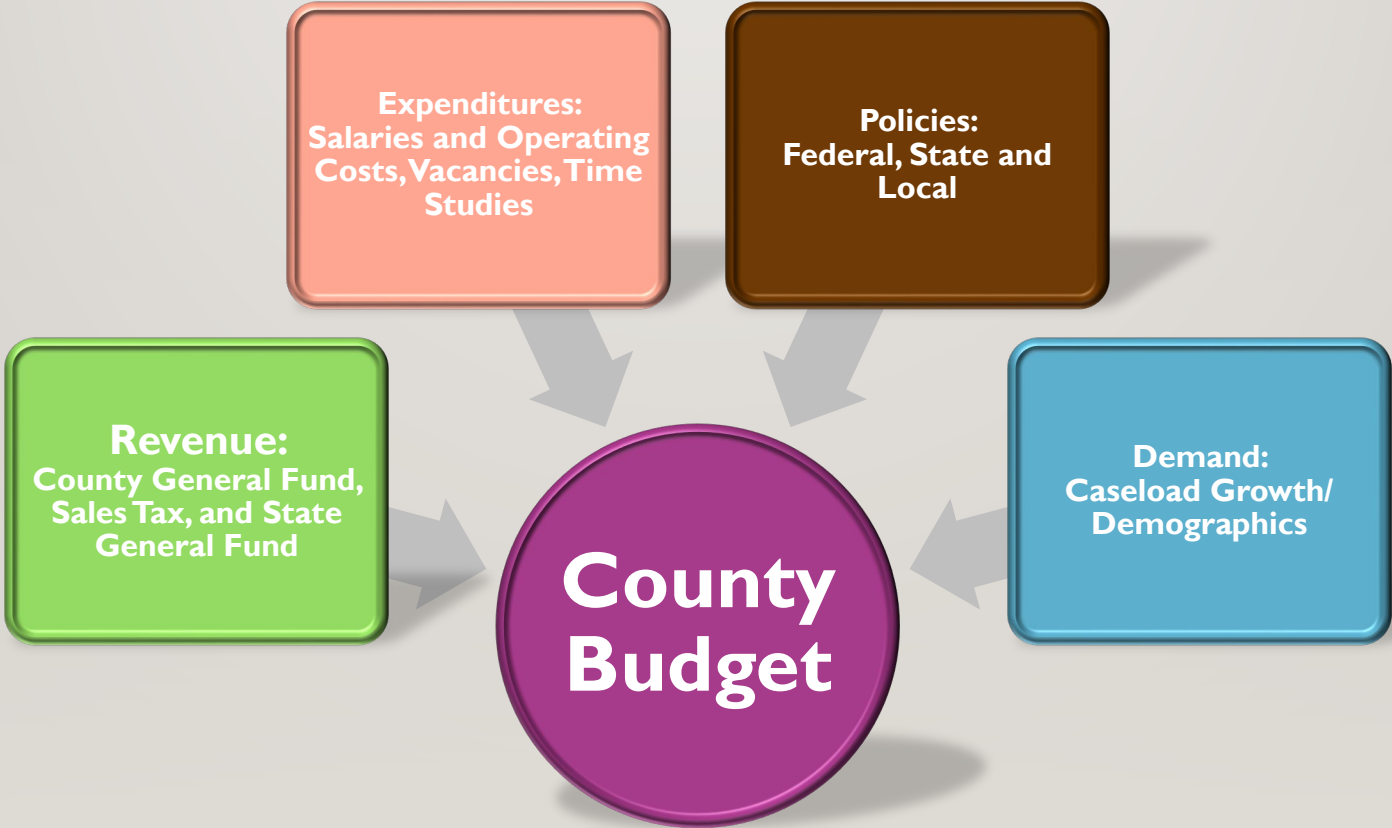
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- **Policy Document**
- **Financial Plan**
- **Operations Guide**
- **Communication Tool**
- **Not Actual Expenditures**



# BIG TICKET ITEMS IMPACTING THE BUDGET

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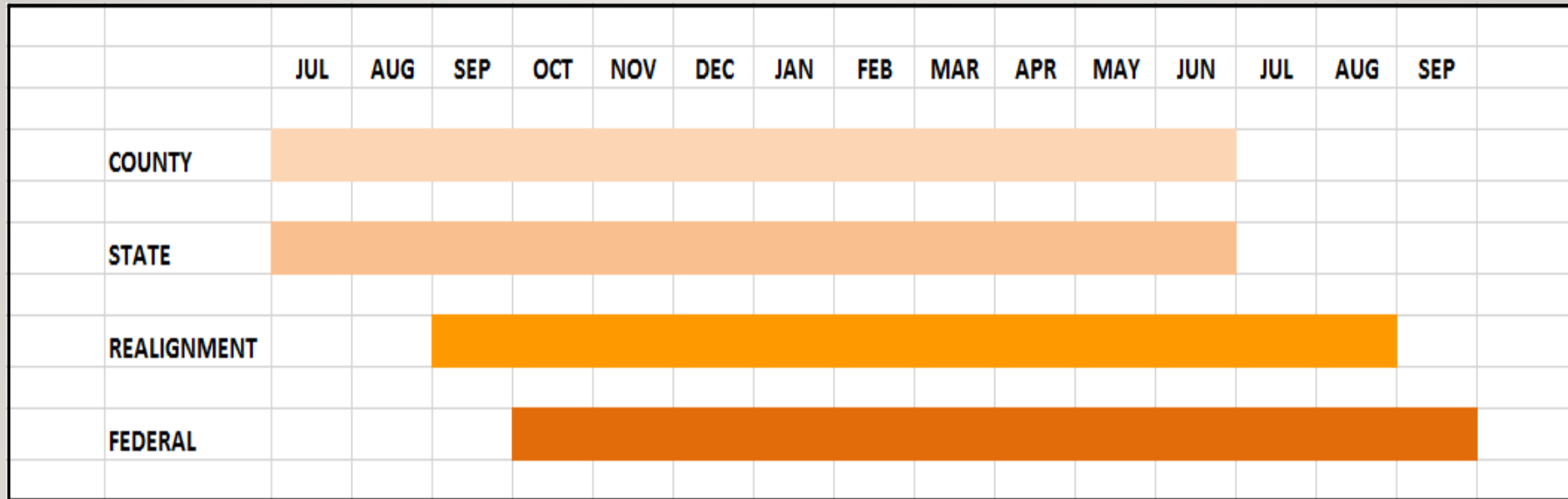
# FUNDING SOURCES

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# Chart of Fiscal Years

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# Funding / Revenue Components

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- **Federal Participation**
- **State Participation**
- **Realignment**
- **County Participation**
- **Grants**
- **Other/ Miscellaneous**



# FEDERAL BUDGET

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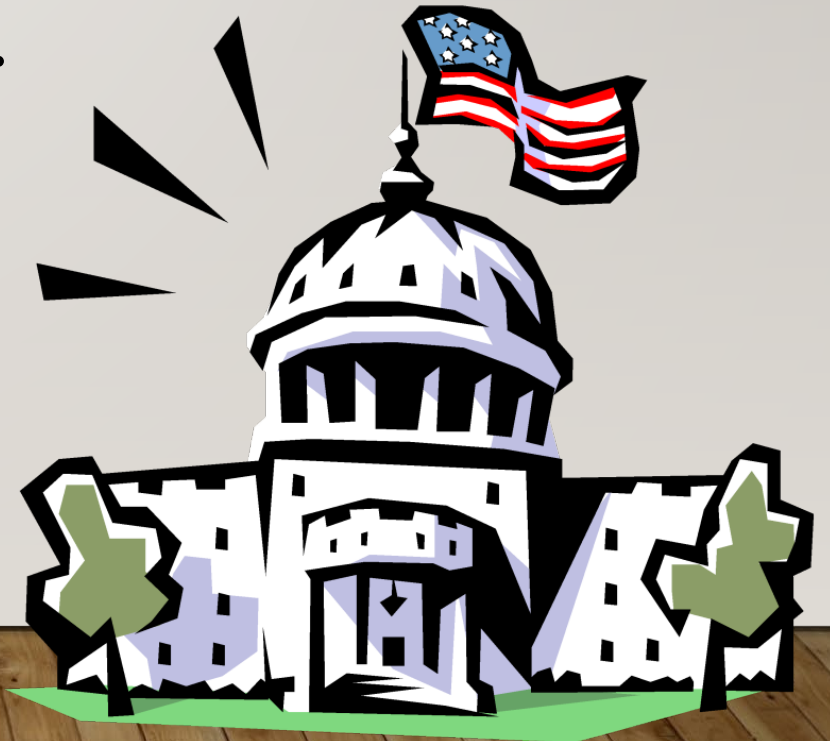
- **Federal fiscal year is October 1-Sept 30**
- **The majority of our mandated program funding begins at the federal level.**
- **Federal program regulations describe the funding parameters that are to be used for each federal funding source.**



# FEDERAL FUNDING

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- The Federal budget delineates how much each state will receive.
- Federal funds require a match.
  - Match is usually required to be non-Fed.
- Federal funding is usually open ended.



# State General Funding

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- **State fiscal year is July 1- June 30**
- **The State budget delineates how much State General funds will be available**
  - **State General Fund is used to draw down Federal dollars.**
  - **There are also State only programs.**
- **Allocations letters inform counties on how much they will receive.**



# Allocation Development

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- **Each Allocation uses a prescribed methodology to develop county specific amounts.**
- **Usually outlined in Allocation Letter.**
- **Outlined in Annual Allocation Matrix developed by the CWDA FAAD's workgroup.**



# REALIGNMENT

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# Realignment

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**Social Services is funded with two Realignment pools.**

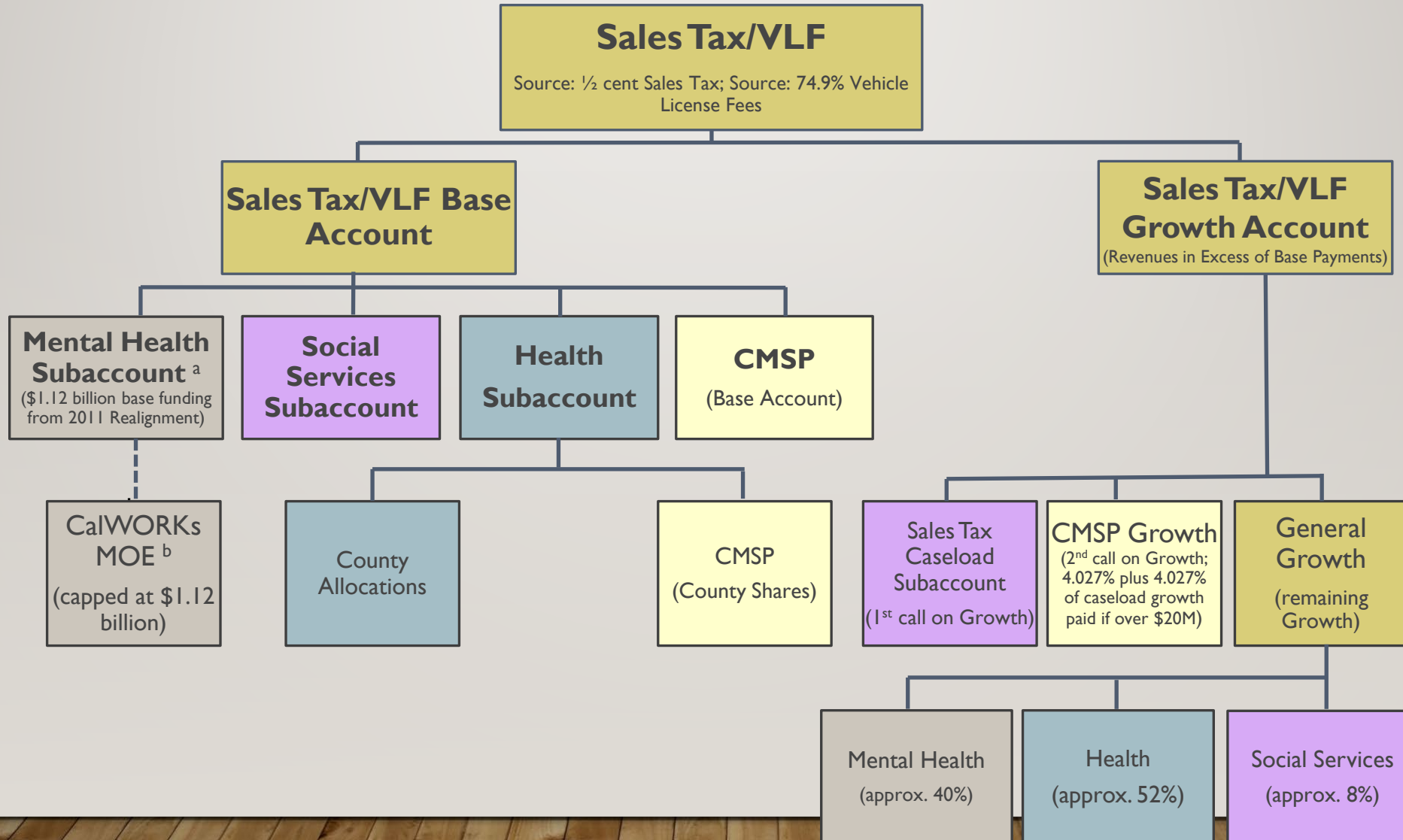
- **1991 Realignment**
- **2011 Realignment**

**There are two dedicated revenue sources to fund the programs:**

- **State sales tax**
  - **Vehicle license fees**
- 

# 1991 REALIGNMENT STRUCTURE - STATE

## SALES TAX/VLF DISTRIBUTIONS





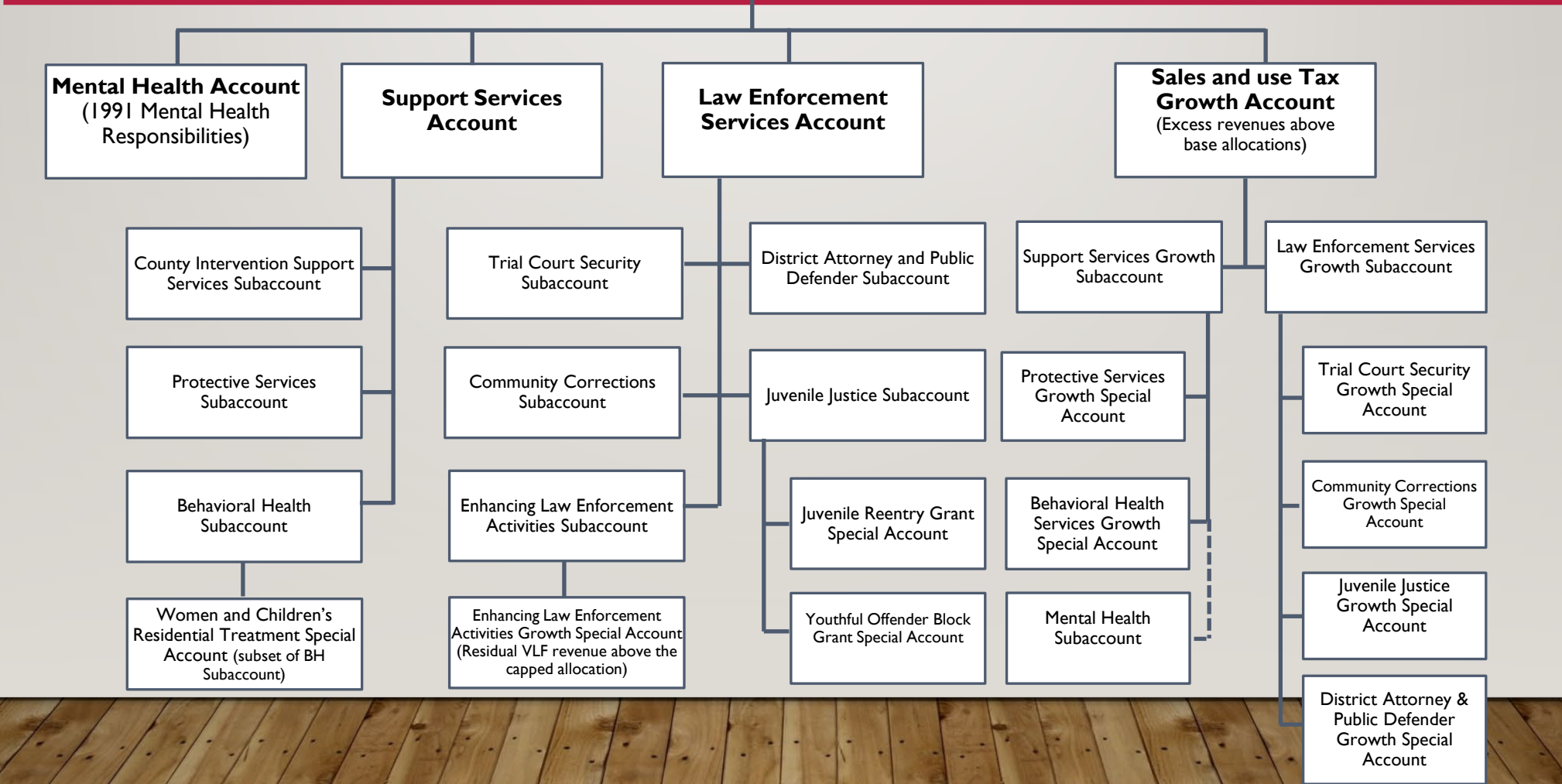
# 1991 Realignment Program Ratios

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

# LOCAL REVENUE FUND 2011

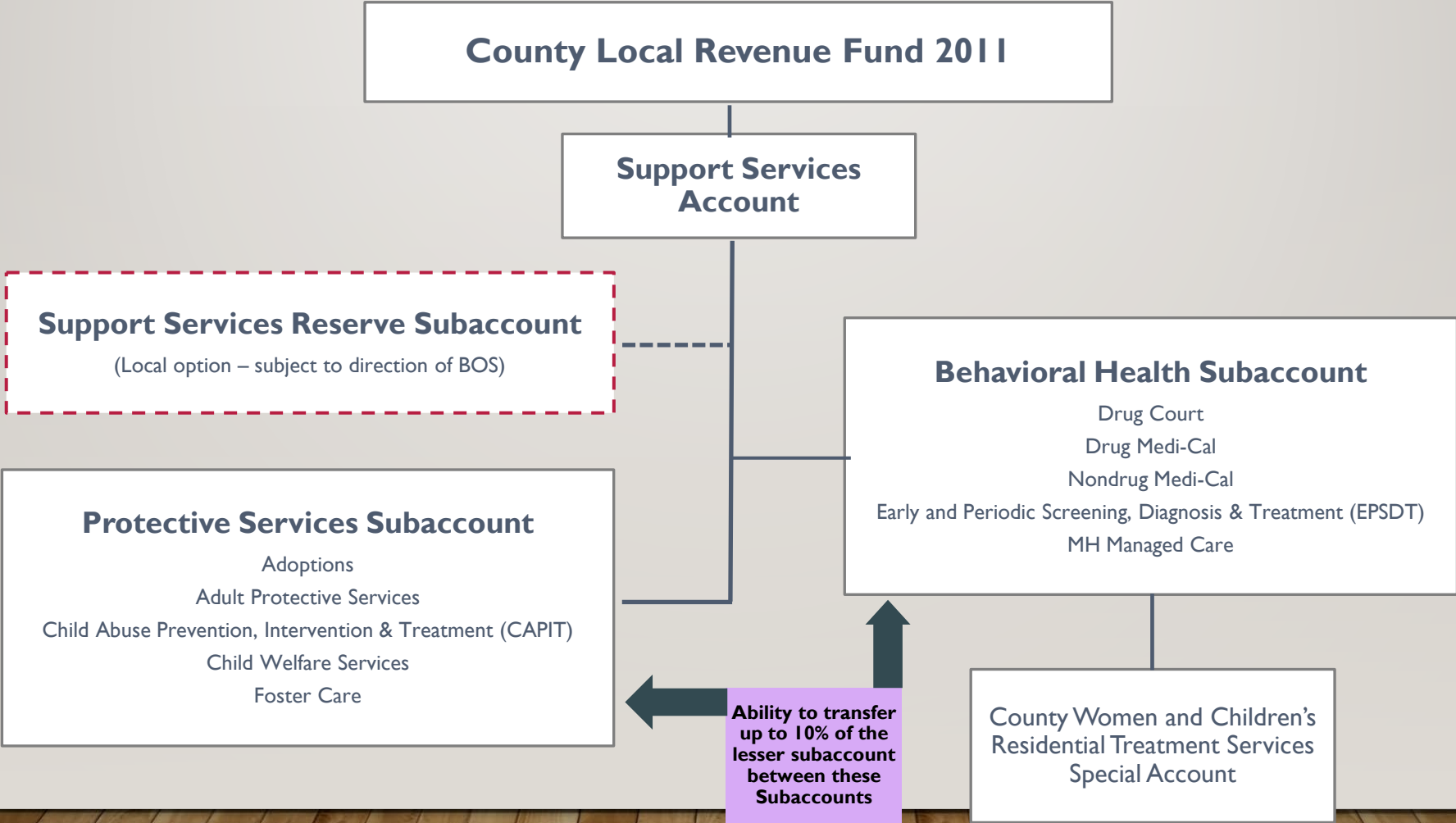
## State Structure

Local Revenue Fund  
2011



# County Local Revenue Fund 2011

## Support Services



# Sharing Ratios

## HUMAN SERVICES FUNDING PROGRAM SHARING RATIOS (as of Sep 1, 2016)

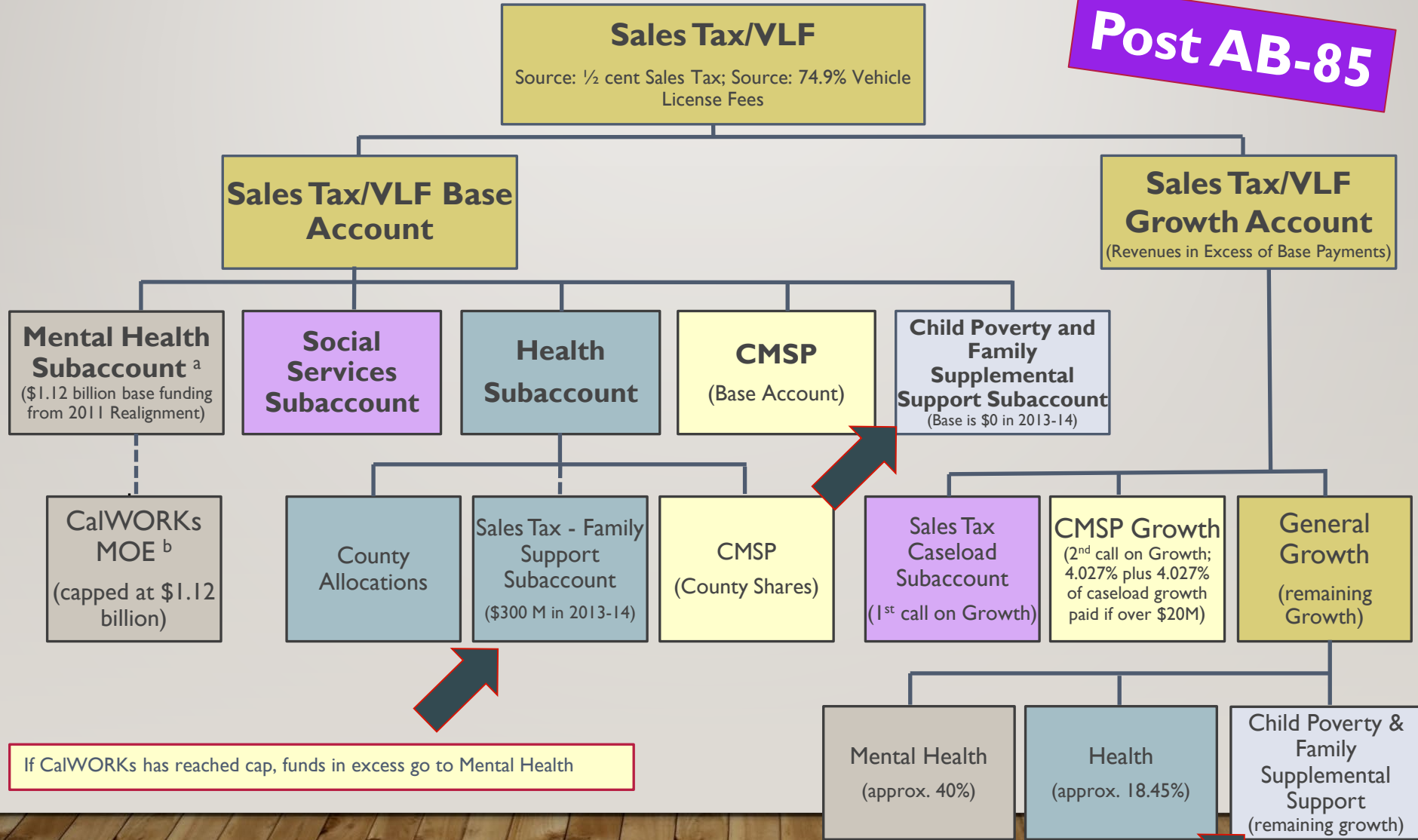
	FEDERAL	STATE	REALIGNMENT 2011	COUNTY SHARE POST 1991 REALIGNMENT
	<b>SERVICES</b>			
<b>CWS</b>	50% Eligible costs, Title IV-E  75% SPMP, Title XIX  50% HR, Title XIX 75% Title IV-B		70% NF Share	30% NF Share
<b>IHSS Admin</b>	75% SPMP, Title XIX 50% HR, Title XIX	State Share varies depending on MOE		MOE
<b>CSBG/APS</b>	75% SPMP, Title XIX  50% HR, Title XIX		70% NF Share	MOE
<b>Licensing</b>	50% Eligible costs, Title IV-E	100% NF Share		None
<b>Adoptions</b>	50% Eligible costs, Title IV-E		100% NF Share	None
<b>PSSF</b>	100%	None	None	None
<b>CAPIT</b>	None		100% Realigned	None
<b>State Family Preservation</b>	50% Eligible costs, Title IV-E		70% NF Share	30% NF Share
<b>Training</b>	75% Title IV-E		70% NF Share	30% NF Share



# 1991 REALIGNMENT STRUCTURE - STATE

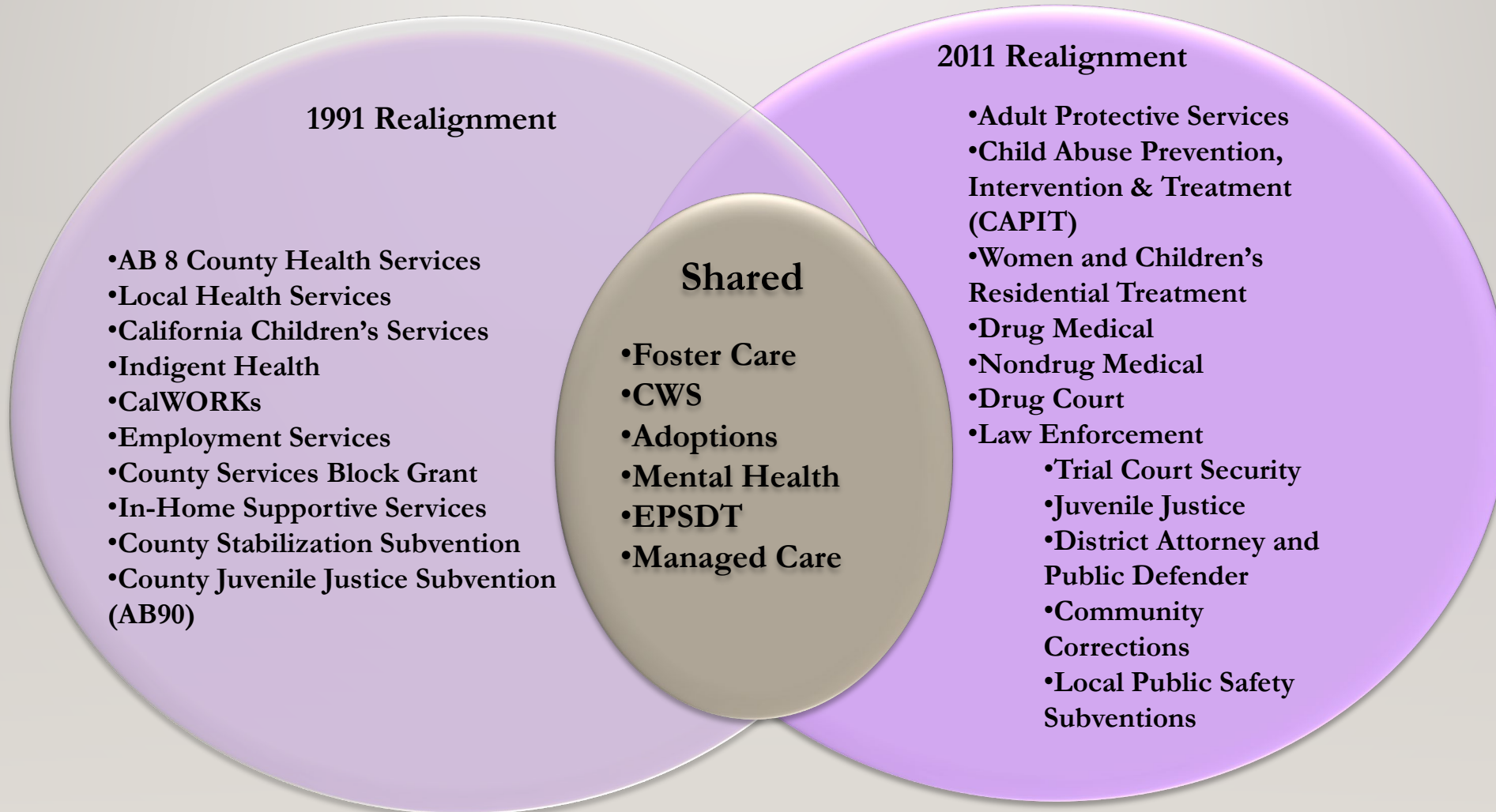
## SALES TAX/VLF DISTRIBUTIONS

**Post AB-85**



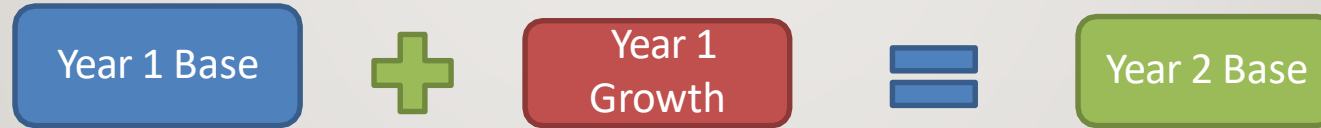
If CalWORKs has reached cap, funds in excess go to Mental Health

# INTERSECTION OF REALIGNMENT PROGRAMS

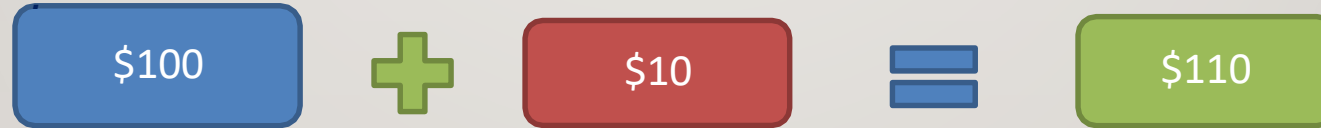


# REALIGNMENT “ROLLING” BASE FUNDING

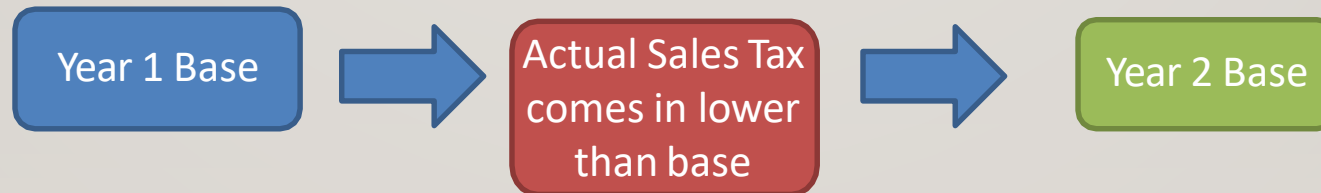
## Base met, growth available



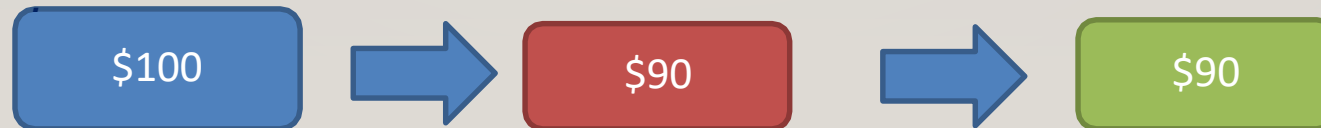
*Example*



## Base not met, growth unavailable



*Example*



# WHAT DOES THIS MEAN FOR YOU?

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Budgets are planning documents

Know where you can be flexible

Discover funding opportunities

Know your Fiscal/Program Person



# A DIRECTOR'S PERSPECTIVE

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# CONTACT INFORMATION

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- **ROBERT MANCHIA** – [RMANCHIA@SMCGOV.ORG](mailto:RMANCHIA@SMCGOV.ORG)
- **ARDEE APOSTOL** – [ARDEE.APOSTOL@SDCOUNTY.CA.GOV](mailto:ARDEE.APOSTOL@SDCOUNTY.CA.GOV)



THANK  
YOU

