

▼ California Local Revenue Fund 2011

Held in Special Revenue fund 0009 by the
Auditor-Controller's Office
(FY 2025/2026)

Overview of LRF 2011

- • Established by the 2011 Public Safety Realignment Act
- • Provides dedicated funding to counties for:
 - - Public safety
 - - Health & human services
 - - Other realigned programs
- • Allocated by the State, held in Special Revenue Fund 0009 by county Auditor's Office

Trust Fund Role

- • Funds deposited by the State of California
- • Auditor-Controller acts as trustee
- • Distributions made in accordance with state statutes & allocations
- • Requires accurate accounting and transparent reporting by departments
- Departments responsible for transferring funds to proper accounts

FY Revenues

- • State allocations to County: \$9,469,808
- • Total revenue held in trust to be transferred : \$9,523,808
- Surplus Deficit \$54,000
- Fund Balance July 1, 2025, \$4,884,229

FY Expenditures

- Public Safety programs: \$1,238,280
- Health & Human Service \$8,344,500
- Total expenditures: \$9,523,808

Fund Balance

- • Beginning Balance: \$5,228,202
- • Revenues: \$9,469,808
- • Expenditures: \$9,523,808
- • Ending Balance: \$5,174,202

Oversight & Reporting

- • Monthly allocations tracked in Auditor's Office
- Departments oversee restrictions of funds
- • Annual reporting to State Controller's Office
- • Transparency measures in place
- • Independent audits as required

Key Issues & Considerations

- • Complexity of state formulas for allocations
- • Timing delays in State distributions
- • Program demand vs. available funds
- • Ensuring compliance with state statutes

Looking Ahead

- Projected allocations for next FY
- Monitoring state legislative changes
- Continued focus on compliance & transparency

Closing

- California Local Revenue Fund 2011
- Held in Trust by the Auditor's Office
- Dedicated to accountability, stewardship, and service