REPORT BY THE

AUDITOR GENERAL

OF CALIFORNIA

A REVIEW OF FOUR COUNTIES' ADMINISTRATION OF THEIR SPECIAL DISTRICT AUGMENTATION FUNDS

P-463 DECEMBER 1984

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DECEMBER 1984

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December 6, 1984

P-463

Honorable Art Agnos, Chairman
Members, Joint Legislative
Audit Committee
State Capitol, Room 3151
Sacramento, California 95814

Dear Mr. Chairman and Members:

The Office of the Auditor General presents its report concerning counties' administration of their respective Special District Augmentation Funds. The report indicates that the counties are generally complying with statutory requirements for administering their Special District Augmentation Funds. However, one county retained a portion of its augmentation fund for emergencies and future needs that exceeds the portion allowed by law.

Respectfully submitted,

THOMAS W. HAYES
Auditor General

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SUMMARY

Contra Costa, Fresno, Los Angeles, and Sacramento counties are generally complying with statutory requirements for administering their Special District Augmentation Funds (augmentation fund). All four counties are properly determining the contributions that each special district must make to the county's augmentation fund, and three of the four counties are properly allocating the augmentation funds. We noted that the counties have developed different methods for allocating their augmentation funds.

In response to the passage of Proposition 13 in 1978, the Legislature, in fiscal year 1978-79, provided local governments and special districts financial assistance from the State. Furthermore, the Legislature enacted Chapter 282, Statutes of 1979, which provides long-term financing for local governments and special districts. A provision of this statute requires that each county establish a Special District Augmentation Fund to augment the revenues of special districts. Further, the legislation requires each special district that received state assistance in fiscal year 1978-79 to contribute a portion of its annual property tax revenue to the augmentation fund.

For the four counties we reviewed, all special districts that received state assistance in fiscal year 1978-79 contribute to their respective county's augmentation fund. The counties also properly computed the property tax that each special district should contribute to the augmentation funds. In addition, Fresno, Los Angeles, and Sacramento counties properly disbursed their total augmentation fund to special districts. However, Contra Costa County retained a portion of its augmentation fund for emergencies and future needs; this portion exceeded that allowed by law. According to an opinion of the Legislative Counsel, the Revenue and Taxation Code permits a county to retain not more than one percent of its augmentation fund for

emergencies, with the exception of fiscal year 1982-83, Contra Costa County has retained from 3 to 4 percent each year for emergencies. We recommend that the Board of Supervisors of Contra Costa County allocate not more than one percent of the augmentation fund for emergency purposes.

The counties use different methods for allocating their augmentation funds. Los Angeles County and Sacramento County allocated their augmentation funds based on funding levels established in fiscal year 1979-80. Contra Costa County and Fresno County allocated their augmentation funds based on the priority of service and the financial needs of each special district. In allocating their augmentation funds, all four counties gave priority to fire districts.

In each county, certain special districts have periodically received allocations from the augmentation funds even though they have not contributed to the funds. For example, some library and cemetery districts in Fresno, Los Angeles, and Sacramento counties do not contribute to these counties' augmentation funds, but the counties have periodically allocated money from the augmentation funds to these districts. In addition, in fiscal year 1983-84, Contra Costa County created a police district that did not contribute to the county's augmentation fund but that did receive an allocation of $3.3 million from the fund. The Revenue and Taxation Code does not preclude counties from making allocations to special districts that do not contribute to the augmentation funds or that were created after fiscal year 1978-79.

A group of citizens has filed a lawsuit against Contra Costa County challenging the creation of the police district. The plaintiffs contend that the county created the special district to divert money in the augmentation fund for use as general county revenue. As of September 20, 1984, the case was pending.

INTRODUCTION

Proposition 13, passed by the voters in 1978 and incorporated into the California Constitution as Article XIII(A), restricted property tax revenues available to local governments, including special districts. In response to Proposition 13, the Legislature, in fiscal year 1978-79, provided state assistance to local governments. The Legislature also enacted Chapter 282, Statutes of 1979, which altered the financing of various services provided by local governments. A provision of this legislation requires that each county establish a Special District Augmentation Fund (augmentation fund) to augment the revenues of special districts. (Special districts are entities within counties that provide services such as fire protection, street lighting, and flood control.)

The augmentation fund is supported solely by contributions from special districts. Section 98.6(a) of the Revenue and Taxation Code requires that each special district that received state assistance in fiscal year 1978-79 contribute to the augmentation fund a portion of its annual property tax revenue. Each district's annual contribution is computed using a ratio of the assistance that the State provided to the district in fiscal year 1978-79 to the district's total revenues, including property tax revenue, in that same year.

The Revenue and Taxation Code requires each county to allocate money from its augmentation fund to special districts, and it provides guidelines for making the allocations. The Revenue and Taxation Code also specifies that a county must not allocate more than one percent of the augmentation fund to the county general fund to pay for administering the fund. Counties are also prohibited from retaining more than one percent of the augmentation fund to finance the emergency needs of special districts.

SCOPE AND METHODOLOGY

We reviewed the administration of the Special District Augmentation Funds in four counties for the fiscal years 1979-80 through 1983-84. The four counties are Contra Costa, Fresno, Los Angeles, and Sacramento. We reviewed each county's method for determining the special districts' contribution to the augmentation fund and each county's policies and procedures for allocating the augmentation fund to special districts.

To determine each county's policies and procedures for administering the augmentation fund, we interviewed staff from the offices of the county administrator and the auditor-controller of each county. We also reviewed financial data provided by each county on its augmentation fund. We did not, however, verify these data. On

completion of our review, we discussed the results of our analysis with each county. Furthermore, we obtained written comments from Contra Costa County because this county was not in compliance with the Revenue and Taxation Code.

AUDIT RESULTS

THREE OF THE FOUR COUNTIES IN OUR REVIEW HAVE COMPLIED WITH STATE LAW IN ADMINISTERING THEIR SPECIAL DISTRICT AUGMENTATION FUNDS

Three of the four counties we reviewed are complying with statutory requirements for administering their Special District Augmentation Funds (augmentation fund). All four counties properly determined each special district's contribution to the county's augmentation fund, and all but one of the counties properly allocated money from their augmentation funds. In complying with the requirements for administering the augmentation funds, counties use different methods to allocate money and each county allocated money from its augmentation fund to special districts that did not contribute to the fund.

Counties Are Properly Determining Each Special District's Contribution to the Augmentation Fund

All four counties that we reviewed are complying with Section 98.6 of the Revenue and Taxation Code that requires all special districts that received state assistance in fiscal year 1978-79 to contribute part of their property tax revenues to the augmentation fund. Our analysis showed that, for fiscal years 1979-80 through 1983-84, the auditor-controller for each county correctly computed the portion of the property tax revenues that each special district should

contribute annually; the auditor-controller used the ratio of the district's state assistance to its total revenue including property tax for fiscal year 1978-79.

Our analysis of the augmentation fund in each county also showed that, with one exception, the size of the fund has increased annually. For fiscal years 1979-80 through 1983-84, the increase ranged from 25 percent to 62 percent. For instance, Contra Costa's augmentation fund rose from $12.4 million in fiscal year 1979-80 to $20.0 million in fiscal year 1983-84, an increase of 62 percent. Fresno County's augmentation fund rose from $5.1 million in fiscal year 1979-80 to $6.4 million in fiscal year 1983-84, an increase of 25 percent. The staff of the Fresno County auditor-controller's office told us that the county's augmentation fund has grown because of the increased assessed valuation of property within the contributing special districts. (Appendix A shows the total contributions to the augmentation fund for each county for fiscal years 1979-80 through 1983-84.)

Three Counties Are Properly Allocating Their Augmentation Funds

Fresno, Los Angeles, and Sacramento counties complied with state law in allocating their augmentation funds. Revenue and Taxation Code Section 98.6(d) specifies that a county's governing body may not allocate more than one percent of the augmentation fund to the county general fund for the administration of the fund and one percent for

special district emergencies. None of the counties we reviewed allocated any funds from the augmentation fund to the general fund; all four counties used the augmentation fund exclusively for special districts. However, not all of the counties allocated the entire augmentation fund each fiscal year; Contra Costa County held a portion of its augmentation fund in reserve for special district emergencies and future needs.

With the exception of fiscal year 1982-83, Contra Costa County has set aside from 3 to 4 percent of its augmentation fund each year for emergency purposes. (Appendix B shows Contra Costa County's allocations of its augmentation fund.) This practice does not comply with the Revenue and Taxation Code. According to an opinion of the Legislative Counsel, Section 98.6 of the Revenue and Taxation Code allows a county to retain not more than one percent of its fund to finance the emergency needs of special districts. Therefore, we recommend that the Contra Costa County Board of Supervisors allocate not more than one percent of the county's augmentation fund for emergency purposes.

In fiscal year 1982-83, Contra Costa County allocated to special districts approximately 7 percent more than it received from those special districts. The county made the allocation from reserves that it had accumulated during fiscal years 1979-80, 1980-81, and 1981-82. According to a Contra Costa County assistant administrator, the funds were used primarily to finance capital improvements in the county's fire districts.

The other three counties allocated all of their augmentation funds each fiscal year. Fresno County, for example, retained less than 0.5 percent of the augmentation fund in a contingency reserve at the beginning of each fiscal year. However, according to a principal analyst, by the end of each fiscal year, Fresno County had allocated to the special districts all of the money it received in the fund. The principal analyst said that the county uses the reserve to finance the unforeseen needs of the special districts. For example, during fiscal year 1980-81, a county water district received augmentation funds from the contingency reserve to replace a water pump that failed. This district served an impoverished area, and because it received funding for the pump, the district was able to avoid increasing the fee that it charges for water service. (Appendices C, D, and E show the allocations of the augmentation funds for Fresno, Los Angeles, and Sacramento counties, respectively.)

Counties' Methods for Allocating the Augmentation Funds Differ

For the counties we reviewed, allocating the augmentation fund is a three-step process involving the auditor-controller, the county executive officer or administrative officer, and the board of supervisors. First, using the county property tax rolls, the auditor-controller computes the portion of the property tax that each special district must contribute to the augmentation fund. The auditor-controller then provides the data to the county executive officer or administrative officer. Second, the county executive

officer or administrative officer recommends the amounts that the board of supervisors should allocate to the special districts. Finally, the board of supervisors holds a public hearing to review the proposed allocation of the funds and then determines the amount of funds to be allocated to each special district and directs the auditor-controller to disburse the funds.

Although the Revenue and Taxation Code requires the boards of supervisors to allocate the augmentation funds, the code does not prescribe the method that the counties must use in determining the allocation for each special district. Our review found that the method used to determine the allocation of funds to special districts varies by county. For example, Los Angeles County and Sacramento County allocate funds to types of special districts according to the approximate funding priorities established in fiscal year 1979-80. In contrast, Contra Costa County and Fresno County allocate funds based upon the financial needs of each special district and the priority of the service that the special district provides.

In Los Angeles County and Sacramento County, each type of special district receives approximately the same percentage of the fund each year. For example, except for one year, park districts in Sacramento County have received approximately 8.5 percent of the augmentation fund annually. In Contra Costa County, the share of the augmentation fund that each special district receives each year depends upon the financial needs of that district. For example, the percentage

of the augmentation fund allocated to library districts increased markedly in fiscal years 1982-83 and 1983-84 compared to the previous three fiscal years. According to an assistant county administrator for Contra Costa County, the library districts required additional funds to maintain existing services.

The counties also differ in how they delegate responsibility for allocating the fund. Contra Costa, Fresno, and Los Angeles counties allocate the augmentation fund to each specific special district. Sacramento County, however, allocates a portion of the augmentation fund for fire districts and park districts and then allows the Fire Directors Association and the Park Directors Association to recommend the specific allocation to the individual fire districts and park districts. According to a principal analyst for the county, the Sacramento County Board of Supervisors usually accepts the recommendations of the two associations.

Although the method of allocating the augmentation fund varies by county, certain similarities exist in the allocations. For example, each county we reviewed gave highest priority for funding to fire districts. In each county, fire districts received the largest share, annually receiving over 58 percent of the augmentation fund each year. The counties also allocate funds to other types of special districts, such as libraries and parks, that provide essential services to the county.

Counties Allocate Money to Special Districts That Do Not Contribute to the Augmentation Fund

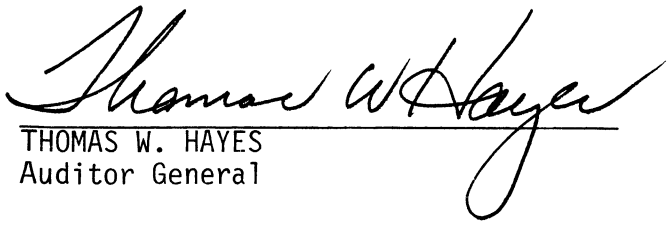
The Revenue and Taxation Code does not preclude counties from making allocations to special districts that do not contribute to the augmentation fund or that were created after fiscal year 1978-79. We found that certain special districts in each county have received allocations from the augmentation fund even though they have not contributed to the fund. For example, not all library or cemetery districts in Fresno, Los Angeles, and Sacramento counties contribute to the augmentation fund. Nevertheless, the boards of supervisors have allocated funds to these special districts. These special districts are not required to contribute property tax revenue to the fund because they did not receive state assistance in fiscal year 1978-79.

Furthermore, our review of the four counties revealed that 23 special districts have been formed since fiscal year 1978-79. With one exception, these districts do not contribute to or receive an allocation from the augmentation fund. However, one county has used the augmentation fund to finance a special district created after fiscal year 1978-79. During fiscal year 1983-84, Contra Costa County established a police district to provide "extended police protection services" in unincorporated areas of the county. This new special district received an allocation of $3.3 million in fiscal year 1983-84, 17.2 percent of the total allocations from the county's augmentation fund. According to a county administrative officer, the district was financed exclusively by the augmentation fund.

A group of citizens filed a lawsuit against Contra Costa County challenging the creation of this district. The plaintiffs contend that extended police protection services are not being provided in the unincorporated areas of the county and that the district was created to divert money from the augmentation fund for use as general county revenue. According to an assistant county administrator, the case was still pending as of September 20, 1984.

We conducted this review under the authority vested in the Auditor General by Section 10500 et seq. of the California Government Code and according to generally accepted governmental auditing standards. We limited our review to those areas specified in the audit scope section of this report.

Respectfully submitted,



THOMAS W. HAYES
Auditor General

Date: November 19, 1984

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November 13, 1984

Mr. Thomas W. Hayes
Office of the Auditor General
660 J Street, Suite 300
Sacramento, CA 95814

P-463

Dear Mr. Hayes:

This is our response to the draft copy of your report entitled "A Review of Four Counties' Administration of Their Special District Augmentation Funds".

The report points out that Contra Costa County retained a portion of the Augmentation Fund for emergencies and future needs of special districts and that the portion retained (i.e. not allocated) in some years exceeded 1%. The report cites a Legislative Counsel opinion that section 98.6(d) of the Revenue and Taxation Code requires the Board to allocate to individual special districts every year all but the 1% referenced in Sec. 98.6(d)(2) (after certain other specified allocations). We discussed this with our County Counsel who informs us he believes section 98.6(d) is somewhat ambiguous in this regard. Section 98.6(d)(2) states, "The governing body may allocate to a special account in its general fund an amount not to exceed 1 percent . . . to pay only the costs of expenses incurred by special districts in the event of an emergency." County Counsel and county management believe this subsection (which was added in 1983) does not require 100% allocation of the remainder to individual special districts whether they need it or not.

Management believes it is prudent to have a reserve for contingencies and to meet changing public service requirements in the future, such as construction of new fire stations and the equipment and manning necessary to protect persons and property. It is generally accepted that 5% is a prudent figure for contingency reserves. By being able to provide a contingency reserve "pool" in the Augmentation Fund, individual districts can safely budget smaller contingency reserves, thus reducing combined budget requirements. It is the belief of our management that the State Legislature did not intend to substitute a spending requirement for a rational, business like approach to reviewing needs and financing of local services provided by local special districts. Since there is confusion over legislative intent in this matter, Contra Costa County is considering seeking legislation to clarify section 98.6(d).

Also, the report mentions a law suit filed against Contra Costa County challenging the creation of a Police Services District. We point out that,

Mr. Thomas W. Hayes
Office of the Auditor General
Sacramento, CA 95814

November 13, 1984

subsequent to issuing of the draft report, the plaintiffs have withdrawn the law suit. The withdrawal followed discussions with the Board of Supervisors and a commitment by the Board on future minimum allocation levels to fire districts.

We wish to state our appreciation for the professional manner in which the Auditor General's staff conducted the review and reached the findings. The above comments are not intended to imply that any part of the report is erroneous, but rather to discuss this County's interpretation and beliefs with respect to the portion of the Augmentation Fund that must be allocated each year.

Very truly yours,

Donald L. Bouchet

DONALD L. BOUCHET
Auditor-Controller

DLB:mp

SPECIAL DISTRICT AUGMENTATION FUNDS
TOTAL CONTRIBUTIONS IN FOUR COUNTIES
FISCAL YEARS 1979-80 THROUGH 1983-84
(Unaudited Data)

County	Fiscal Year 1979-80	Fiscal Year 1980-81	Fiscal Year 1981-82	Fiscal Year 1982-83	Fiscal Year 1983-84
Contra Costa	$12,390,044	$14,534,977	$16,716,110	$18,635,143	$20,017,310
Fresno	$ 5,087,241	$ 5,729,140	$ 6,173,348*	$ 6,007,542	$ 6,368,884
Los Angeles	$54,173,252	$61,628,832	$68,685,634	$76,567,616	$81,994,429
Sacramento	$12,356,405	$14,525,503	$15,741,813	$17,198,283	$18,510,606

*Total includes $70,424 interest credited to the Augmentation Fund.

CONTRA COSTA COUNTY
SPECIAL DISTRICT AUGMENTATION FUND
CONTRIBUTIONS AND ALLOCATIONS
FISCAL YEARS 1979-80 THROUGH 1983-84
(Unaudited Data)

Special District Category	Fiscal Year 1979-80 Amount	Fiscal Year 1979-80 Percent of Total Contributions	Fiscal Year 1980-81 Amount	Fiscal Year 1980-81 Percent of Total Contributions	Fiscal Year 1981-82 Amount	Fiscal Year 1981-82 Percent of Total Contributions	Fiscal Year 1982-83 Amount	Fiscal Year 1982-83 Percent of Total Contributions	Fiscal Year 1983-84 Amount	Fiscal Year 1983-84 Percent of Total Contributions
Fire										
Contributed by Districts	$11,154,170	90.03	$13,101,817	90.14	$15,080,430	90.21	$16,814,071	90.22	$18,172,219	90.78
Allocated to Districts	10,974,540	88.58	13,032,519	89.66	14,647,827	87.63	16,463,933	88.35	12,881,426	64.35
Difference	(179,630)		(69,298)		(432,603)		(350,138)		(5,290,793)	
Street Lighting										
Contributed by Districts	142,994	1.15	164,172	1.13	181,152	1.08	196,306	1.05	184,204	0.92
Allocated to Districts	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Difference	(142,994)		(164,172)		(181,152)		(196,306)		(184,204)	
Recreation and Park										
Contributed by Districts	354,862	2.86	417,727	2.87	489,544	2.93	553,819	2.97	566,398	2.83
Allocated to Districts	344,451	2.78	375,074	2.58	363,970	2.17	373,754	2.01	399,906	2.00
Difference	(10,411)		(42,653)		(125,574)		(180,065)		(166,492)	
Flood Control and Storm Drainage										
Contributed by Districts	42,414	0.34	49,283	0.34	56,263	0.34	63,563	0.34	68,973	0.35
Allocated to Districts	0	0.00	63,700	0.44	515,566	3.08	346,500	1.86	90,000	0.45
Difference	(42,414)		14,417		459,303		282,937		21,027	
Library										
Contributed by Districts	72,865	0.59	83,713	0.58	95,447	0.57	105,816	0.57	116,364	0.58
Allocated to Districts	0	0.00	149,164	1.03	367,606	2.20	2,269,686	12.18	2,131,141	10.65
Difference	(72,865)		65,451		272,159		2,163,870		2,014,777	
Cemetery										
Contributed by Districts	20,383	0.17	24,479	0.17	28,645	0.17	32,695	0.18	35,780	0.18
Allocated to Districts	19,077	0.15	14,551	0.10	12,562	0.08	13,785	0.07	0	0.00
Difference	(1,306)		(9,928)		(16,083)		(18,910)		(35,780)	
County Service Area - Miscellaneous										
Contributed by Districts	68,065	0.55	76,972	0.53	84,363	0.51	90,749	0.49	94,739	0.47
Allocated to Districts	8,814	0.07	8,177	0.06	0	0.00	0	0.00	23,291	0.12
Difference	(59,251)		(68,795)		(84,363)		(90,749)		(71,448)	
Resource Conservation										
Contributed by Districts	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Allocated to Districts	0	0.00	11,982	0.08	11,504	0.07	8,978	0.05	5,143	0.03
Difference	0		11,981		11,504		8,978		5,143	
Mosquito										
Contributed by Districts	230,913	1.86	274,770	1.89	319,261	1.91	364,930	1.96	401,493	2.01
Allocated to Districts	146,491	1.18	0	0.00	0	0.00	150,645	0.81	0	0.00
Difference	(84,422)		(274,770)		(319,261)		(214,285)		(401,493)	
Police										
Contributed by Districts	303,378	2.45	342,044	2.35	381,005	2.28	413,194	2.22	377,140	1.88
Allocated to Districts	380,347	3.07	366,661	2.52	325,696	1.95	394,249	2.11	3,697,956	18.47
Difference	76,969		24,617		(55,309)		(18,945)		3,320,816	
Total Contributed by Districts	$12,390,044	100.00	$14,534,977	100.00	$16,716,110	100.00	$18,635,143	100.00	$20,017,310	100.00
Total Allocated to Districts	$11,873,720	95.83	$14,021,828	96.47	$16,244,731	97.18	$20,021,530	107.44	$19,228,863	96.07
Unallocated Balance (Contingency Fund)	$ 516,324	4.17	$ 513,149	3.53	$ 471,379	2.82	$(1,386,387)	(7.44)	$ 788,447	3.93
Accumulated Unallocated Balance	$ 516,324		$ 1,029,473		$ 1,500,852		$ 114,465		$ 902,912	

LEGEND: ( ) = Allocation was less than the contribution.

FRESNO COUNTY
SPECIAL DISTRICT AUGMENTATION FUND
CONTRIBUTIONS AND ALLOCATIONS
FISCAL YEARS 1979-80 THROUGH 1983-84
(Unaudited Data)

Special District Category	Fiscal Year 1979-80 Amount	Fiscal Year 1979-80 Percent of Total Contributions	Fiscal Year 1980-81 Amount	Fiscal Year 1980-81 Percent of Total Contributions	Fiscal Year 1981-82 Amount	Fiscal Year 1981-82 Percent of Total Contributions	Fiscal Year 1982-83 Amount	Fiscal Year 1982-83 Percent of Total Contributions	Fiscal Year 1983-84 Amount	Fiscal Year 1983-84 Percent of Total Contributions
Cemetery										
Contributed by Districts	$ 119,016	2.34	$ 136,441	2.38	$ 149,206	2.42	$ 167,027	2.78	$ 167,575	2.63
Allocated to Districts	99,031	1.95	60,009	1.05	76,121	1.23	54,800	0.91	57,053	0.90
Difference	(19,985)		(76,432)		(83,085)		(112,227)		(110,522)	
Community Services										
Contributed by Districts	8,752	0.17	11,318	0.20	District Dissolved					
Allocated to Districts	7,257	0.14	6,497	0.11						
Difference	(1,495)		(4,821)							
County Service Areas										
Contributed by Districts	15,406	0.30	17,649	0.30	16,287	0.26	16,203	0.27	16,637	0.26
Allocated to Districts	10,797	0.21	17,649	0.31	19,230	0.31	19,230	0.32	23,493	0.37
Difference	(4,609)		0		2,943		3,027		6,856	
County Water										
Contributed by Districts	32,850	0.65	36,964	0.65	40,466	0.66	43,179	0.72	40,818	0.64
Allocated to Districts	27,667	0.54	30,066	0.52	22,244	0.36	17,244	0.29	17,244	0.27
Difference	(5,183)		(6,898)		(18,222)		(25,935)		(23,574)	
Fire										
Contributed by Districts	3,357,671	66.00	3,752,579	65.50	3,915,639	63.42	3,699,514	61.58	3,934,068	61.77
Allocated to Districts	2,985,795	58.69	3,724,526	65.01	4,159,063	67.37	4,150,660	69.09	4,416,414	69.33
Difference	(371,876)		(28,053)		243,424		451,146		582,346	
Flood Control										
Contributed by Districts	755,825	14.86	888,072	15.50	1,008,498	16.33	1,114,365	18.55	1,155,090	18.14
Allocated to Districts	634,364	12.47	650,792	11.36	741,683	12.01	711,683	11.85	752,383	11.81
Difference	(121,461)		(237,280)		(266,815)		(402,682)		(402,707)	
Hospital										
Contributed by Districts	164,817	3.24	175,658	3.07	193,127	3.13	154,010	2.56	184,719	2.90
Allocated to Districts	145,280	2.86	150,000	2.62	185,400	3.00	185,400	3.09	225,000	3.53
Difference	(19,537)		(25,658)		(7,727)		31,390		40,281	
Library										
Contributed by Districts	42,447	0.83	45,248	0.79	49,769	0.81	48,056	0.80	54,909	0.86
Allocated to Districts	662,489	13.02	624,435	10.90	661,601	10.72	643,600	10.71	628,416	9.87
Difference	620,042		579,187		611,832		595,544		573,507	
Memorial										
Contributed by Districts	44,638	0.88	55,852	0.97	63,374	1.03	69,994	1.17	73,235	1.15
Allocated to Districts	34,047	0.67	0	0.00	0	0.00	0	0.00	0	0.00
Difference	(10,591)		(55,852)		(63,374)		(69,994)		(73,235)	
Mosquito										
Contributed by Districts	335,972	6.60	380,501	6.64	414,046	6.71	437,457	7.28	462,085	7.26
Allocated to Districts	295,782	5.81	235,787	4.12	151,080	2.45	89,813	1.50	159,000	2.50
Difference	(40,190)		(144,714)		(262,966)		(347,644)		(303,085)	
Parks and Recreation										
Contributed by Districts	179,942	3.54	195,711	3.42	217,691	3.53	219,988	3.66	240,827	3.78
Allocated to Districts	155,971	3.07	161,612	2.82	107,634	1.74	92,634	1.54	92,234	1.45
Difference	(23,971)		(34,099)		(110,057)		(127,354)		(148,593)	
Police										
Contributed by Districts	29,905	0.59	33,147	0.58	34,761	0.56	37,749	0.63	38,921	0.61
Allocated to Districts	28,756	0.57	41,404	0.72	38,808	0.63	38,728	0.64	22,000	0.35
Difference	(1,149)		8,257		4,047		979		(16,921)	
Total Contributed by Districts	$5,087,241	100.00	$5,729,140	100.00	$6,173,348*	100.00	$6,007,542	100.00	$6,368,884	100.00
Total Allocated to Districts	$5,087,236	100.00	$5,702,777	99.54	$6,162,864	99.83	$6,003,792	99.94	$6,393,237**	100.38
Unallocated Balance*** (Contingency Fund)	$ 5	0.00	$ 26,363	0.41	$ 10,484	0.17	$ 3,750	0.06	$ (24,353)	(0.38)

LEGEND: ( ) = Allocation was less than the contribution.

*Total includes $70,424 interest credited to the Augmentation Fund.

**Total allocations exceeded total contributions by approximately $40,000 due to interest revenue and unused prior year contingency funds.

***At the beginning of the fiscal year, the county estimates amounts needed for emergencies in special districts. However, the county allocates all funds by the end of the year.

LOS ANGELES COUNTY
SPECIAL DISTRICT AUGMENTATION FUND
CONTRIBUTIONS AND ALLOCATIONS
FISCAL YEARS 1979-80 THROUGH 1983-84
(Unaudited Data)

Special District Category	Fiscal Year 1979-80 Amount	Fiscal Year 1979-80 Percent of Total Contributions	Fiscal Year 1980-81 Amount	Fiscal Year 1980-81 Percent of Total Contributions	Fiscal Year 1981-82 Amount	Fiscal Year 1981-82 Percent of Total Contributions	Fiscal Year 1982-83 Amount	Fiscal Year 1982-83 Percent of Total Contributions	Fiscal Year 1983-84 Amount	Fiscal Year 1983-84 Percent of Total Contributions
Fire Protection										
Contributed by Districts	$39,809,766	73.48	$45,204,807	75.35	$50,474,873	73.49	$56,407,037	73.67	$60,221,530	73.53
Allocated to Districts	40,148,120	74.11	48,499,123	78.70	54,202,097	78.91	60,604,327	79.15	64,836,313	79.17
Difference	338,354		3,294,316		3,727,224		4,197,290		4,614,783	
County Public Library										
Contributed by Districts	2,668,765	4.93	3,055,579	4.96	3,422,176	4.98	3,856,130	5.04	4,146,576	5.06
Allocated to Districts	10,849,272	20.02	12,050,705	19.55	13,367,447	19.46	14,738,202	19.25	15,768,256	19.25
Difference	8,180,507		8,995,126		9,945,271		10,882,072		11,621,681	
Garbage Disposal										
Contributed by Districts	1,067,798	1.97	1,167,346	1.89	1,255,734	1.83	1,208,094	1.58	1,255,649	1.53
Allocated to Districts	2,025,222	3.74	0	0	0	0	0	0	0	0
Difference	957,424		(1,167,346)		(1,255,734)		(1,208,094)		(1,255,649)	
Library										
Contributed by Districts	327,560	0.60	376,800	0.61	420,150	0.61	487,259	0.64	527,680	0.64
Allocated to Districts	580,518	1.07	636,437	1.03	679,876	0.99	749,390	0.98	801,789	0.98
Difference	252,958		259,637		259,726		262,131		274,109	
Mosquito Abatement										
Contributed by Districts	91,890	0.16	105,789	0.17	116,324	0.17	130,776	0.17	140,668	0.17
Allocated to Districts	382,920	0.70	411,337	0.67	436,217	0.64	460,744	0.60	491,067	0.60
Difference	291,030		305,548		319,893		329,968		350,399	
Recreation and Park										
Contributed by Districts	0	0	0	0	0	0	0	0	0	0
Allocated to Districts	187,200	.34	3,470	.006	0	0	0	0	0	0
Difference	187,200		3,470							
Cemetery										
Contributed by Districts	0	0	0	0	0	0	0	0	0	0
Allocated to Districts	0	0	27,760	0.05	0	0	14,953	0.02	2,002	.00
Difference			27,760				14,953			
Flood Control										
Contributed by Districts	10,207,473	18.84	11,718,511	19.02	12,996,377	18.92	14,478,320	18.91	15,607,326	19.07
Allocated to Districts	0	0	0	0	0	0	0	0	0	0
Difference	(10,207,473)		(11,718,511)		(12,996,377)		(14,478,320)		(15,607,326)	
Total Contributed by Districts	$54,173,252	100.00	$61,628,832	100.00	$68,685,634	100.00	$76,567,616	100.00	$81,899,429	100.00
Total Allocated to Districts	$54,173,252	100.00	$61,628,832	100.00	$68,685,637	100.00	$76,567,616	100.00	$81,899,427	100.00

LEGEND: ( ) = Allocation was less than the contribution.

SACRAMENTO COUNTY
SPECIAL DISTRICT AUGMENTATION FUND
CONTRIBUTIONS AND ALLOCATIONS
FISCAL YEARS 1979-80 THROUGH 1983-84
(Unaudited Data)

Special District Category	Fiscal Year 1979-80 Amount	Fiscal Year 1979-80 Percent of Total Contributions	Fiscal Year 1980-81 Amount	Fiscal Year 1980-81 Percent of Total Contributions	Fiscal Year 1981-82 Amount	Fiscal Year 1981-82 Percent of Total Contributions	Fiscal Year 1982-83 Amount	Fiscal Year 1982-83 Percent of Total Contributions	Fiscal Year 1983-84 Amount	Fiscal Year 1983-84 Percent of Total Contributions
Fire										
Contributed by Districts	$11,206,534	90.69	$13,182,370	90.75	$14,304,266	90.87	$15,751,993	91.59	$16,949,927	91.56
Allocated to Districts	9,783,184	79.18	11,000,000	75.72	11,920,700	75.74	13,057,391	75.93	14,053,252	75.92
Difference	(1,423,350)		(2,182,370)		(2,383,566)		(2,694,602)		(2,896,675)	
Street Lighting										
Contributed by Districts	111,155	.90	128,150	.88	135,100	.86	145,772	.85	154,597	.84
Allocated to Districts	180,403	1.46	280,000	1.93	350,113	2.22	400,706	2.33	445,149	2.40
Difference	69,248		151,850		215,013		254,984		290,552	
Park										
Contributed by Districts	654,710	5.30	761,922	5.25	811,172	5.15	890,509	5.18	967,665	5.23
Allocated to Districts	1,461,456	11.83	1,270,503	8.75	1,329,057	8.44	1,455,806	8.46	1,566,942	8.47
Difference	806,746		508,581		517,885		565,296		599,277	
Flood Control and Storm Drainage										
Contributed by Districts	384,006	3.11	453,061	3.12	491,275	3.12	410,009	2.38	438,417	2.37
Allocated to Districts	881,320	7.13	570,000	3.92	617,709	3.92	606,051	3.52	638,615	3.45
Difference	497,324		116,939		126,434		196,042		200,198	
Cemetery										
Contributed by Districts	0	0	0		0		0			0
Allocated to Districts	50,042	.40	30,000	.21	17,200	.11	27,590	.16	30,575	.17
Difference	50,042		30,000		17,200		27,590		30,575	
Library										
Contributed by Districts	0	0	0		0		0		0	
Allocated to Districts	0	0	1,375,000	9.47	1,507,034	9.57	1,650,739	9.60	1,776,073	9.59
Difference			1,375,000		1,507,034		1,650,739		1,776,073	
Total Contributed by Districts	$12,356,405	100.00	$14,525,503	100.00	$15,741,813	100.00	$17,198,283	100.00	$18,510,606	100.00
Total Allocated to Districts	$12,356,405	100.00	$14,525,503	100.00	$15,741,813	100.00	$17,198,283	100.00	$18,510,606	100.00

LEGEND: ( ) = Allocation was less than the contribution.

cc: Members of the Legislature
Office of the Governor
Office of the Lieutenant Governor
State Controller
Legislative Analyst
Assembly Office of Research
Senate Office of Research
Assembly Majority/Minority Consultants
Senate Majority/Minority Consultants
Capitol Press Corps