

**STATE OF CALIFORNIA
MANUAL OF STATE FUNDS**

Legal Title

Local Revenue Fund

Legal Citation/Authority

Chapter 89, Statutes of 1991 (AB 1288)

Welfare and Institutions Code section 17600 (a)

Fund Classification**GAAP Basis**

Governmental/Special Revenue Funds

Fund Classification**Legal Basis**

Governmental/Other Governmental Cost Funds

Purpose

To allocate sales tax revenue and vehicle license fee moneys to local agencies for the administration of various health and social programs in accordance with Welfare and Institutions Code section 17600 through 17600.60. This fund is divided into five accounts that are further divided into several subaccounts as listed below.

The Local Revenue Fund (Fund 0330) consists of the following accounts:

- (1) The Sales Tax Account – Fund 0331.
- (2) The Vehicle License Fee Account – Fund 0332.
- (3) The Vehicle License Collection Account – Fund 0329.
- (4) The Sales Tax Growth Account – Fund 0333.
- (5) The Vehicle License Fee Growth Account – Fund 0334.

The Sales Tax Account (Fund 0331) consists of the following subaccounts:

- (1) The Mental Health Subaccount – Fund 0351.
- (2) The Social Services Subaccount – Fund 0352.
- (3) The Health Subaccount – Fund 3253.
- (4) The CalWORKs Maintenance of Effort Subaccount – Fund 3200.
- (5) The Family Support Subaccount – Fund 3248.
- (6) The Child Poverty and Family Supplemental Support Subaccount – Fund 3249.
- (7) The County Medical Services Program Subaccount – Fund 3283.

The Vehicle License Fee Account (Fund 0332) consists of the following subaccounts:

- (1) The Mental Health Subaccount – Fund 3278.
- (2) The Social Services Subaccount – Fund 3274.
- (3) The Health Subaccount – Fund 3279.
- (4) The CalWORKs Maintenance of Effort Subaccount – Fund 3276.
- (5) The Family Support Subaccount – Fund 3281.
- (6) The Child Poverty and Family Supplemental Support Subaccount – Fund 3282.
- (7) The County Medical Services Program Subaccount – Fund 3275.

The Sales Tax Growth Account (Fund 0333) shall have all of the following subaccounts:

- (1) The Caseload Subaccount – Fund 0354.
- (2) The County Medical Services Program Growth Subaccount – Fund 3284 (similar Fund 0359)
- (3) The General Growth Subaccount – Fund 0361.

The Vehicle License Fee Growth Account (Fund 0334) consists of the following subaccounts:

- (1) The County Medical Services Program Growth Subaccount – Fund 3277.
- (2) The General Growth Subaccount – Fund 3280.

Administering Agency/Organization Code

State - Local Realignment/Org 5195

Major Revenue Source

Sales tax and vehicle license fees.

Disposition of Fund (upon abolishment)

Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

Appropriation Authority

Notwithstanding Government Code section 13340, the Local Revenue Fund is hereby continuously appropriated, without regard to fiscal years.

State Appropriations Limit

Included – Revenues in this fund are the proceeds of taxes, therefore, the fund is classified as included. The fund's subaccounts are all coded as "O", always excluded in order to avoid double counting.

Comments/Historical Information

Chapter 13, Statutes of 2011 created the CalWORKs Maintenance of Effort Subaccount within the Local Revenue Fund.

Chapter 20, Statutes of 2015 continued the existence of this fund effective June 24, 2015, created various new subaccounts within in Fund 0332, and added new Funds 3280, 3283 and 3284.