Legal Title
Local Revenue Fund

Legal Citation/Authority
Chapter 89, Statutes of 1991 (AB 1288)
Welfare and Institutions Code section 17600 (a)

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:

2. The Vehicle License Fee Account – Fund 0332.
3. The Vehicle License Collection Account – Fund 0329.
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.
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.
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).
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.