Legal Title
Caseload Subaccount, Sales Tax Growth Account

Legal Citation/Authority
Chapter 13, Statutes of 2011 (ABX1 16)
Welfare and Institutions Code section 17600

Fund Classification
GAAP Basis
Governmental/Special Revenue Funds

Purpose
The Caseload Subaccount is a subaccount of the Sales Tax Growth Account in the Local Revenue Fund (0330). The Caseload Subaccount provides funds to counties for costs incurred as a result of caseload changes in specified social service programs and the California Children Services Program.

Administering Agency/Organization Code
State - Local Realignment/Org 5195

Major Revenue Source
Sales Tax

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
Continuously appropriated

State Appropriations Limit
Always Excluded – The major revenue source is transferred from another fund which will be counted in an always excluded fund, the Sales Tax Account, Local Revenue Fund (0331), and should not be double counted.

Comments/Historical Information
Chapter 89, Statutes of 1991 created this fund.

Welfare and Institutions Code Section 17605 specifies that repayment of county caseload growth costs shall be cumulative from prior fiscal years and the Caseload Subaccount shall receive all Sales Tax Growth funds until the repayment of the counties caseload growth costs have been achieved before allocating to other Sales Tax Growth subaccounts, except as specified in Welfare and Institutions Code section 17605.07(b).

On or before the 27th day of each month, the Controller shall allocate, to the local health and welfare trust...
fund social services accounts, the amounts deposited and remaining unexpended and unreserved on the 15th day of the month in the Caseload Subaccount of the Sales Tax Growth Account of the Local Revenue Fund. These funds shall be allocated by the State Controller to counties according to a schedule developed by the Department of Finance in coordination with the California State Association of Counties.