

Department of Finance		Fund: 0361
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> General Growth Subaccount, Sales Tax Growth Account		
<u>Legal Citation/Authority</u> Chapter 13, Statutes of 2011 (ABX1 16) Welfare and Institutions Code section 17600		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> The General Growth Subaccount is a subaccount of the Sales Tax Growth Account in the Local Revenue Fund (0330).		
<u>Administering Agency/Organization Code</u> State - Local Realignment/Org 5195		
<u>Major Revenue Source</u> Sales Tax		
<u>Disposition of Fund (upon abolishment)</u> 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.		
<u>Appropriation Authority</u> Continuously appropriated		
<u>State Appropriations Limit</u> Always Excluded – The major revenue source is transferred from another fund which will be counted in an always excluded fund, the Sales Tax Growth Account (0333), and should not be double counted.		
<u>Comments/Historical Information</u> Chapter 89, Statutes of 1991 created this fund. After satisfying the obligations to the Caseload, Base Restoration, County Medical Services and Special Equity subaccounts of the Sales Tax Growth Account, the Controller shall deposit any funds remaining in the Sales Tax Growth Account of the Local Revenue Fund into the specified subaccounts and allocation percentage:		
Indigent Health Equity Subaccount	4.9388	
Community Health Equity Subaccount	12.0937	
Mental Health Equity Subaccount	3.9081	
State Hospital Mental Health Equity Subaccount	6.9377	
General Growth Subaccount	64.0367	
Special Equity Subaccount	8.0850	

Welfare and Institutions Code section 17605.10 specifies that allocations according to the specified schedule shall be made to the Indigent Health Equity Subaccount, the Community Health Equity Subaccount, the Mental Health Equity Subaccount, the State Hospital Mental Health Equity Subaccount, and the Special Equity Subaccount until a specified total, without regard to fiscal year, is allocated for these subaccounts. In 2001-02 the conditions of Welfare and Institutions Code section 17605.10 were met. Since that time, the remaining Sales Tax Growth dollars that are not allocated to the County Medical Services Program Subaccount (0359) are entirely allocated to the General Growth Subaccount.