

Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS		Fund: 0333 PAGE 1 Renumbered From:
<u>Legal Title</u> Sales Tax Growth Account, Local Revenue Fund		
<u>Legal Citation/Authority</u> Chapter 13, Statutes of 2011 (ABX1 16) Welfare and Institutions Codes 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 Sales Tax Growth Account was created in the Local Revenue Fund (Fund 0330) and shall have all of the following subaccounts: (1) The Caseload Subaccount (Fund 0354) (2) The Base Restoration Subaccount (Fund 0362) (3) The Indigent Health Equity Subaccount (Fund 0355) (4) The Community Health Equity Subaccount. (Fund 0356) (5) The Mental Health Equity Subaccount (Fund 0357) (6) The State Hospital Mental Health Equity Subaccount (Fund 0358) (7) The County Medical Services Subaccount (Fund 0359) (8) The General Growth Subaccount (Fund 0361) (9) The Special Equity Subaccount (Fund 0363) The State Controllers Office shall allocate funds on a monthly basis from the subaccounts in the Sales Tax Growth Account to the appropriate accounts in the local health and welfare trust fund of each county, city, and city and county. These funds shall be allocated by the State Controller according to schedules developed by the Department of Finance in coordination with the California State Association of Counties.		
<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 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> This fund is continuously appropriated		

State Appropriations Limit

Always Excluded – The major revenues source is transferred from another fund, which has already been counted in an included fund, Local Revenue Fund (0330), and should not be double counted.

Comments/Historical Information

Chapter 89, Statutes of 1991 created this fund.

The Base Restoration Subaccount, 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 are no longer receiving allocations. Welfare and Institutions Code, Section 17600 specifies that these accounts would receive growth funds until a specific subaccount cumulative threshold was reached. Each of these subaccounts have met their threshold and these amounts have become part of the ongoing 1991-92 realignment base.

The Special Equity Subaccount (0363) was abolished per Government Code Section 13306(b) effective October 22, 2010.