

Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS	Fund: 3171 PAGE 1 Renumbered From:
<u>Legal Title</u> Local Revenue Fund 2011	
<u>Legal Citation/Authority</u> Chapter 13, Statutes of 2011 (ABX1 16) Government Code section 30025(a)	
<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 Local Revenue Fund 2011 is created to receive moneys from specified tax sources and other moneys that are specifically appropriated to be deposited in this fund shall be used exclusively for public safety purposes as defined in Government Code section 30025(h). Moneys in the fund shall be available to reimburse the General Fund for moneys that are advanced to the Local Revenue Fund 2011. Additionally, all funds deposited in the Local Revenue Fund 2011 and its accounts shall be available to pay for state costs incurred resulting from phasing in the implementation of Chapter 15 of the Statutes of 2011 and to reimburse the state for costs incurred on behalf of a local governmental entity in providing public safety services. Pursuant to Government Code section 30025(b), the following accounts shall be created within this fund and allocation to these funds are pursuant to Government Code section 30027: 1. Trial Court Security Account 2. Local Community Corrections Account 3. Local Law Enforcement Services Account 4. Mental Health Account 5. District Attorney and Public Defender Account 6. Juvenile Justice Account 7. Health and Human Services Account 8. Reserve Account 9. Undistributed Account Pursuant to Government Code section 30025(c), the following subaccounts shall be created within the Juvenile Justice Account and allocation to these funds are pursuant to Government Code section 30028: 1. Youthful Offender Block Grant Subaccount 2. Juvenile Reentry Grant Subaccount Pursuant to Government Code section 30025(d), the following subaccounts shall be created within the Health and Human Services Account and allocation to these funds are pursuant to Government Code section 30028.5:	

1. Adult Protective Services Subaccount
2. Foster Care Assistance Subaccount
3. Foster Care Administration Subaccount
4. Child Welfare Services Subaccount
5. Adoptions Subaccount
6. Adoption Assistance Program Subaccount
7. Child Abuse Prevention Subaccount
8. Women's and Children's Residential Treatment Services Subaccount
9. Drug Court Subaccount
10. Nondrug Medi-Cal Substance Abuse Treatment Services Subaccount
11. Drug Medi-Cal Subaccount

Administering Agency/Organization Code

State - Local Realignment, 2011/Org 5196

Major Revenue Source

Sales tax, excise tax, vehicle license fees and other moneys that may be specifically appropriated. Moneys are allocated to this fund pursuant to Revenue and Taxation Code sections 6051.15, 6201.15, 11001.5 and 11005.

Disposition of Fund (upon abolishment)

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.

Appropriation Authority

Notwithstanding Government Code section 13340, all moneys in the fund shall be continuously appropriated without regard to fiscal year.

State Appropriations Limit

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

Comments/Historical Information

Chapter 40, Statutes of 2011 (AB 118) originally created the fund and its subaccounts. This was amended by Chapter 13, Statutes of 2011 (ABX1 16) creating the Undistributed Account within the Local Revenue Fund 2011 and replacing the Foster Care Subaccount with the Foster Care Assistance Subaccount and Foster Care Administration Subaccount within the Health and Human Services Account.