**Local Revenue Fund 2011**

**State Structure for FY 2012-13** (a)(b)

(a) Government Code Section 30025-30029.12

(b)Estimated dollar amounts in each account based on the administration’s revenue projections, and draft allocation estimates provided by the Department of Finance (DOF).

(c) This amount is transferred first from the sales tax revenues in the Local Revenue Fund (LRF).

(d) Includes 35.8 percent of LRF sales tax revenues (after 1991 Mental Health transfer and vehicle license fee [VLF] backfill) and VLF revenues. If the available revenues exceed the capped allocation, excess revenues are transferred to the growth accounts.

(e) Includes 64.2 percent of LRF (after 1991 Mental Health transfer and VLF backfill). If the available revenues exceed the capped allocation, excess revenues are transferred to the growth accounts.

(f)Includes a LRF sales tax backfill in the event that VLF revenues are insufficient to fully fund the allocation. The FY 2012-13 May Revision assumes an estimated $35 million VLF backfill in 2012-13.

(g) According to the DOF, the proposed fiscal superstructure legislation will be updated to reflect the percentage allocations displayed here.

(h) The Mental Health Growth goes to the Sales Tax Account in the LRF (1991 Realignment). Gov Code Section 30027.9 (c)(1)

CWS = Child Welfare Services.