1991-92 State-Local Program Realignment Flow Chart
California State Association of Counties

**Local Revenue Fund***

**Sales Tax Account**
Source: ½% sales tax

**Vehicle License Fee Account**
Source: 24.33% vehicle license fees. As of the 2004-05 fiscal year, 74.9% of vehicle licenses fees are dedicated to Realignment.

**Sales Tax Growth Account**
Source: ½% sales tax in excess of amount collected in 1991-92 (effective 1992-93)

**Vehicle License Fee Growth Account**
Source: 24.33% vehicle license fees in excess of amount collected in 1991-92 (effective 1992-93)

**Mental Health Subaccount**
Source: 51.9% of Sales Tax Account Revenue

**Social Services Subaccount**
Source: 36.17% of Sales Tax Account Revenue

**Health Subaccount**
Source: 11.92% of Sales Tax Account Revenue

**County Medical Services Program Account**
County Medical Services Program Account, County Health Services Fund

**Allocation to counties and cities per §17604 W&I (Funds go to health, mental health, and social services)**

**Caseload Subaccount***

**County Medical Services Subaccount***

**Community Health Subaccount***

**Mental Health Subaccount***

**State Hospital Mental Health Subaccount***

**Indigent Health Subaccount***

**General Growth Subaccount***

* Realignmenr revenue now on this chart reflects a funding base of 0.69% of a vehicle's value. (The VLF rate is temporarily set at 1.15% of a vehicle's value from May 2009 to June 2011).

*Note: California Children's Services (CCS) is included in the Social Services Account.

*Note: These subaccounts are now dead.