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**GOVERNMENT CODE - GOV**

**TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980]** ( Title 2 enacted by Stats. 1943, Ch. 134. )

**DIVISION 4. FISCAL AFFAIRS [16100 - 17700]** ( Division 4 added by Stats. 1945, Ch. 119. )

**PART 1.5. DISTRIBUTION OF FUNDS TO LOCAL AGENCIES [16250 - 16282]** ( Part 1.5 added by Stats. 1978, Ch. 292. )

**CHAPTER 2. Counties [16260 - 16262.5]** ( Chapter 2 added by Stats. 1978, Ch. 292. )

**16260.** (a) Except as provided in subdivision (x), out of the amount appropriated by Section 16100, there shall be allocated for counties and cities and counties, for the 1978–79 fiscal year only four hundred thirty-six million dollars (\$436,000,000) to be distributed as provided in subdivisions (b), (c), (d), and (e).

(b) (1) For each county and city and county, the amount of property taxes collected, plus the amount of homeowners' and business inventory exemption reimbursements, for the 1977–78 fiscal year shall be computed by the Controller.

(2) From the amount determined pursuant to paragraph (1), there shall be subtracted the amount determined for each county and city and county in 1978–79 pursuant to Section 26912.1.

(3) From the remainder determined pursuant to paragraph (2), there shall be subtracted the dollar amount of a county's obligation in 1978–79 relieved by Sections 33 and 34 of Chapter 292 of the Statutes of 1978.

(4) The amount determined pursuant to paragraph (3) shall be aggregated for counties and cities and counties in the state.

(5) The Controller shall then determine what the percentage of the amount computed for each county and city and county pursuant to paragraph (3) is of the total statewide amount computed pursuant to paragraph (4).

(6) The percentage determined pursuant to paragraph (5) shall be applied to the amount described in subdivision (a), modified by subdivision (x) if applicable, to determine the dollar share of the surplus allocation for each county and city and county.

(c) From each county's or city and county's surplus allocation, there shall be subtracted an amount equal to one-third of the amount by which the county's or city and county's general fund reserve balance on July 1, 1978, as defined in subdivision (e), exceeds 5 percent of the county's or city and county's total 1977–78 revenues.

(d) The remainder determined in subdivision (b) minus the amount determined in subdivision (c), if positive, shall be distributed to each county and city and county by the Controller in accordance with the following schedule:

Thirty-three percent—on August 31, 1978, or a subsequent date if the information needed by the Controller is not available by this date.

Thirty-three percent—on December 10, 1978.

Thirty-four percent—on May 10, 1979.

(e) As used in this section, "general fund reserves" includes the fund balance available as of June 30, 1978, of the general fund. "General fund reserves" shall not include:

(1) Noncash assets such as stores, inventory, property and buildings, or other investments purchased prior to June 6, 1978.

(2) Any amounts for self-insurance, for contractual obligations, or for reserves established by law or a governing board policy adopted prior to June 6, 1978.

(3) Any amounts restricted by law or court order.

(4) Any amounts committed to a capital outlay project approved prior to June 6, 1978, by the board of supervisors.

(f) For the purpose of this section, the amount of property tax collections pursuant to existing law for the purpose of making annual payments for the interest and principal on outstanding general obligation bonds or other indebtedness approved by the voters prior to July 1, 1978, shall be excluded from all calculations.

(g) Funds distributed pursuant to this section shall be given first for police, sheriff, and fire protection programs in order not to jeopardize the health and safety of the community. The legislative body shall ensure that the level of police, sheriff, and fire protection programs actually provided in the 1977–78 fiscal year shall be continued in 1978–79.

Nothing in this section shall prevent the legislative body from reviewing and establishing its police, sheriff, and fire protection program in the 1978–79 fiscal year in a manner which will make such program more efficient and effective.

Any determination by the legislative body implementing this section is hereby declared to be a legislative act.

(h) The Controller shall estimate the amounts required to be determined pursuant to paragraph (3) of subdivision (b).

The Controller shall make any necessary reconciliation no later than August 30, 1979.

(x) The amount allocated in subdivision (a) shall be reduced by an amount equal to the county share of any cost-of-living increase in aid payments under the Aid to Families With Dependent Children program, as provided in Section 35 of Chapter 292 of the Statutes of 1978.

*(Amended by Stats. 1980, Ch. 676.)*

**16261.** No action or proceeding shall be commenced to contest any determination of the governing body pursuant to this chapter, unless such action or proceeding shall have been brought within 90 days after the governing body's determination.

*(Added by Stats. 1978, Ch. 332.)*

**16262.** (a) Notwithstanding any other provision of law, until June 30, 1996, if county-imposed funding reductions prevent a county from fully funding the county share of the nonfederal administrative costs of the Aid to Families with Dependent Children, Food Stamps, and In-Home Supportive Services programs, the reimbursements to counties for the state share of nonfederal costs shall not be reduced.

(b) Subdivision (a) shall be subject to the following restrictions:

(1) The reduction imposed upon departments within a county responsible for administering the programs referred to in subdivision (a) shall be proportionate to the average reduction in county funds for administrative activities imposed on all other departments within a county, except departments funded with revenue from Section 35 of Article XIII of the California Constitution and the county departments of health services. The county board of supervisors shall certify that the reductions are imposed proportionately.

(2) If a county reduces the department responsible for administering the programs referred to in subdivision (a), and makes reductions that exceed the average reduction of any other county departments, with the exception of departments funded with revenue from Section 35 of Article XIII of the California Constitution, and the county departments of health services, then the state allocation for these programs shall be reduced by the same percentage.

(3) The state share of nonfederal costs for county administration allocated to a county for the administration of the programs referred to in subdivision (a) shall be limited to the 1995–96 fiscal year allocations as determined by the State Department of Social Services in compliance with current allocation formulas as adjusted pursuant to paragraph (2).

(4) No reduction in county administrative costs authorized by this section shall result in any increased cost to the state General Fund.

(5) No reduction in county administrative costs authorized by this section shall result in any decrease in county assistance payments in the programs referred to in subdivision (a).

(c) Subdivisions (a) and (b) shall become operative on the date the Budget Act of 1995 is enacted.

*(Added by Stats. 1995, Ch. 312, Sec. 1. Effective August 3, 1995. Note: The 1995 Budget Act (Ch. 303) was enacted on Aug. 3, 1995.)*

**16262.5.** (a) Notwithstanding any other provision of law, until June 30, 2001, the reimbursement of counties meeting one of the following conditions shall not be reduced for the state share of the nonfederal costs for the administration of the In-Home Supportive Services program.

(1) County-imposed funding reductions in the 1999–2000 or 2000–01 fiscal year prevent a county from fully funding the county share of the nonfederal administrative costs of the programs identified in subdivision (a).

(2) Application for relief under Section 16262 and this section was approved in a prior fiscal year for which relief is sought pursuant to these sections and the level of county match available is at least the amount specified in the application for that same fiscal year subject to the restrictions contained in subdivision (b).

(b) Subdivision (a) shall be subject to the following restrictions:

(1) The reduction imposed upon departments within a county responsible for administering the program referred to in subdivision (a) shall be proportionate to the average reduction in county funds for administrative activities imposed on all other departments within a county, except departments funded with revenue from Section 35 of Article XIII of the California Constitution and the county departments of health services. The county board of supervisors shall certify that the reductions are imposed proportionately.

(2) If a county reduces the department responsible for administering the program referred to in subdivision (a), and makes reductions that exceed the average reduction of any other county departments, with the exception of departments funded with revenue from Section 35 of Article XIII of the California Constitution, and the county departments of health services, then the state allocation for that program shall be reduced by the same percentage.

(3) The state share of nonfederal costs for county administration allocated to a county for the administration of the programs referred to in subdivision (a) shall be limited to the 1999–2000 or 2000–01 fiscal year allocations as determined by the State Department of Social Services in compliance with current allocation formulas as adjusted pursuant to paragraph (2).

(4) No reduction in county administrative costs authorized by this section shall result in any increased cost to the state General Fund.

(5) No reduction in county administrative costs authorized by this section shall result in any decrease in county assistance payments in the program referred to in subdivision (a).

(6) The maximum rate reduction shall not exceed 15 percent of the required county match. For counties that received fiscal relief in either the 1995–96 or 1996–97 fiscal year, the county match shall be the greater of 50 percent of the required county match for the year relief is being requested, or alternatively, the county match approved in either the 1995–96 or 1996–97 fiscal year.

(c) Counties requesting relief under this section shall apply to the State Department of Social Services on or before October 31 of the fiscal year for which relief is sought pursuant to this section.

*(Amended by Stats. 1999, Ch. 90, Sec. 1. Effective July 12, 1999.)*