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GOVERNMENT CODE - GOV

TITLE 3. GOVERNMENT OF COUNTIES [23000 - 33205] (Title 3 added by Stats. 1947, Ch. 424.)

DIVISION 3. FINANCIAL PROVISIONS [29000 - 30406] (Division 3 added by Stats. 1947, Ch. 424.)

CHAPTER 2. Funds [29300 - 29554] (Chapter 2 added by Stats. 1947, Ch. 424.)

ARTICLE 1. General [29300 - 29304] (Article 1 added by Stats. 1947, Ch. 424.)

29300. The income and revenue paid into the county treasury shall be at once appropriated to and kept in separate funds.

(Added by Stats. 1947, Ch. 424.)

29300.5. (a) Notwithstanding any other provisions of law, for the 1993–94 fiscal year, unreserved and undesignated fund balances in county or city and county special funds may be transferred to the county or city and county general fund for the general purposes of the county or city and county, provided that the special fund was created pursuant to Sections 41901 and 41902 of the Public Resources Code.

(b) Notwithstanding any other provision of law, the legislative body of a county or city and county, which also acts as the legislative body of a special district, commencing with the 1993–94 fiscal year, may make transfers of unreserved and undesignated fund balances from the special district to the general fund of the county or city and county for the general purposes of the county or city and county, provided that the district contributed to the Special District Augmentation Fund during the 1990–91 fiscal year and received no distribution from that fund in the same fiscal year.

(c) No provision of this section shall be construed to permit the legislative body of a county or city and county to make transfers from a local hospital district, as described in Division 23 (commencing with Section 32000) of the Health and Safety Code, a water agency that does not sell water at retail other than an agency the primary function of which, as determined on the basis of total revenues, is flood control, a transit district, a police protection district formed pursuant to Part 1 (commencing with Section 20000) of Division 14 of the Health and Safety Code, a district engaged in fire protection activities, or a special district that was a multicounty special district as of July 1, 1979.

(d) A transfer of moneys pursuant to this section shall be authorized by a resolution adopted by a majority vote of the board of supervisors, specifying each fund and the amount of moneys in those funds that are to be transferred to the general fund.

(e) A transfer of moneys pursuant to this section shall not result in a county or city and county imposing or increasing any fee, assessment, or other charge to replace the moneys transferred to the general fund of the county or city and county.

(Added by Stats. 1993, Ch. 905, Sec. 3. Effective October 8, 1993.)

29301. The general fund consists of money received into the treasury and not specially appropriated to any other fund.

(Added by Stats. 1947, Ch. 424.)

29302. If by law a tax is required or permitted to be levied at one uniform rate on all the taxable property in the county for the purpose of creating, replenishing, or contributing to a fund for particular and specified purposes, the board of supervisors may add the tax rate for such fund to the general fund tax rate for the purpose of simplifying the accounting, and the expenditures authorized to be paid from the special fund may be paid from the general fund by appropriations therefrom. The total appropriated from the general fund for the expenditures authorized to be paid from the special fund shall not exceed the total which would have been received if the special tax had been levied and collected separately.

Any money from sources other than taxation required by law to be deposited in the special fund shall be deposited in the general fund and appropriated for the purposes for which expenditures are required to be made from the particular fund.

Any appropriation made from the general fund instead of from a special fund shall not be less than the amount required to be provided in the special fund and shall be used only for the particular purposes for which the special fund is required to be used.

(Added by Stats. 1947, Ch. 424.)

29303. This section does not apply to the sale by counties of bonds purchased as investments. Whenever any bonds issued by any county or by any school, drainage, or other district in any county, whose accounts are required by law to be kept by the county auditor and treasurer, are sold at a premium or with accrued interest, or both, the amounts received for the premiums and accrued interest shall be deposited in the debt service fund of the county or district unless it is expressly provided by law that they be deposited in some other fund.

Interest earned by investment of proceeds of bonds which are authorized after the effective date of the amendment to this section adopted at the 1963 Regular Session of the Legislature shall be deposited in the debt service fund of the county or district unless it is expressly provided by law that such interest be deposited in some other fund or unless some other disposition of such interest is authorized by the resolution which authorized such bonds. This paragraph does not apply to the proceeds of bonds issued by any school district.

(Amended by Stats. 1963, Ch. 1185.)

29304. Whenever any special assessment or special assessment taxes are levied upon land or real property by any city, county, district or other public corporation, officer, or body, and the same are to be collected by the county or any county officer, whether acting as a county officer or as an ex officio officer of the city, district, public corporation, officer, or body, there shall be added to the amount of the special assessment or special assessment tax an amount fixed by agreement between the county and city, district, public corporation, officer, or body for each special assessment or special assessment tax to be collected. An equal part of such charge shall be collected with each installment of such special assessment or special assessment tax and shall be deducted by the county officer collecting the tax and by him be paid into the general fund of the county.

(Added by Stats. 1957, Ch. 1359.)