**Legal Title**  
County Jail Capital Expenditure Fund - Bond Act of 1981

**Legal Citation/Authority**  
Chapter 1351, Statutes of 1980  
Penal Code sections 4412 and 6029.1

<table>
<thead>
<tr>
<th><strong>Fund Classification</strong></th>
<th><strong>Fund Classification</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GAAP Basis</strong></td>
<td><strong>Legal Basis</strong></td>
</tr>
<tr>
<td>Governmental/Special Revenue Funds</td>
<td>Nongovernmental/Bond Funds</td>
</tr>
</tbody>
</table>

**Purpose**  
This fund was created to assist counties in financing jail construction, including, but not limited to, reconstruction, remodeling, replacement of facilities, and performance of deferred maintenance. Through June 30, 1984, this fund was numbered 933. Chapter 34, Statutes of 1982 directed this fund to be the depository for proceeds from the sale of bonds relating to the County Jail Capital Expenditure Bond Act of 1981. As of July 1, 1984, this fund was renumbered 725. Subsequently, the fund was renamed, County Jail Capital Expenditure Fund--Bond Act of 1984.

**Administering Agency/Organization Code**  
Department of Corrections and Rehabilitation/Org 5225

**Major Revenue Source**  
Initial $100,000 appropriated from the Special Account for Capital Outlay in the General Fund (Fund 036). Interest or other increment resulting from investment of excess fund. Proceeds from the sale of $280,000,000 of general obligation bonds. Advances from the General Fund.

**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**  
Penal Code, Section 6029.1 requires that all moneys in the fund, as provided by Chapter 1351, Statutes of 1980, shall be available for encumbrances without regard to fiscal year. Penal Code section 4422 provides that no funds derived from bonds authorized by Chapter 34, Statutes of 1982 may be expended unless appropriated in the Budget Act.

**State Appropriations Limit**  
Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Bond Fund.

**Comments/Historical Information**  
Administering organization changed from 5430 to 5225 per Chapter 10, Statutes of 2005.