Abolished August 2010

STATE OF CALIFORNIA
MANUAL OF STATE FUNDS

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**Legal Title**  
Local Public Safety Fund

**Legal Citation/Authority**  
Chapter 73, Statutes of 1993  
Government Code section 30051 (a)

**Fund Classification**

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<th>GAAP Basis</th>
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**Purpose**  
This fund shall consist of the Interim Public Safety Account to receive all revenues deposited therein pursuant to former paragraph (8) of, and the Public Safety Account to receive all those revenues deposited therein pursuant to former paragraph (9) of, subdivision (a) of Revenue and Taxation Code section 7102.

**Administering Agency/Organization Code**  
State Board of Equalization/Org 0860

**Major Revenue Source**  
Revenue deposited pursuant to Government Code section 30051 (a).

**Disposition of Fund (upon abolishment)**  
Pursuant to Government Code section 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**  
Notwithstanding Government Code section 13340, the two accounts in the Local Public Safety Fund created in Section 30051 are hereby continuously appropriated, without regard to fiscal years.

**State Appropriations Limit**  
Always Excluded – Non governmental cost funds are always excluded from the State Appropriations because the monies are derived from non-tax revenues. These funds consist of receipts from the sale of lands, funds created for accounting purposes, fines or penalties, or monies held in trust.

**Comments/Historical Information**  
Fund was abolished per Government Code section 13306 (b), effective August 16, 2010.