### Legal Title

### Legal Citation/Authority
- Chapter 618, Statutes of 2010 (AB 2791)
- Government Code section 8879.23 (j)(1)

### Fund Classification

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

### Purpose
To be used for the completion of high-priority grade separation and railroad crossing safety improvement projects pursuant to Chapter 10 (commencing with Section 2450) of Division 3 of the Streets and Highways Code; dollar for dollar match of non-state funds shall be provided for each project, and the limitation on maximum project cost in subdivision (g) of Section 2454 of the Streets and Highways Code shall not be applicable to projects funded with these funds.

### Administering Agency/Organization Code
Department of Transportation/Org 2660

### Major Revenue Source
Proceeds of general obligation bonds issued and sold

### 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
Upon appropriation by the Legislature

### 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
Proposition 1B – Nov 2006 Election
Chapter 181, Statutes of 2007 (SB 88), also known as the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 provides additional information.

March 2013 revisions: (1) Legal Citation – add chapter reference, and (2) GAAP Classification - change from Fiduciary/Trust and Agency Funds-Other to Governmental/Special Revenue Funds.