**Legal Title**  

**Legal Citation/Authority**  
Chapter 618, Statutes of 2010 (AB 2791)  
Government Code section 8879.23 (k)(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**  
To be used for the purposes of the state highway operation and protection program as described in Section 14526.5 of the Government Code.

**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.