

**State of California**

**GOVERNMENT CODE**

**Section 26110**

---

26110. (a) A county board of supervisors may, by ordinance, provide for the following commercial uses of county property listed in subdivision (b) provided that: (1) a county of the first class develops a viable marketing plan, and (2) all other counties comply with all of the following:

(1) Consults with a qualified licensing agent to develop a viable marketing plan. The plan shall identify marketing and licensing opportunities, including, but not limited to, the sale of advertising space, and the provision of nonexclusive and exclusive designation promotions. The plan shall outline a method for evaluating both the revenue potential of proposed contracts, and the future revenue impact of a proposed contract. The plan shall establish procedures for comparing the revenue potential of alternative contracts, and for auditing a licensee's performance. The plan shall detail short-term and long-term revenue goals.

(2) Adopts by resolution a county marketing plan.

(3) Annually reviews the marketing plan and reviews the performance of contracts. The board of supervisors shall by resolution adopt the findings of the annual review.

(b) A county board of supervisors may provide for the following commercial uses of county property consistent with the county marketing plan:

(1) The licensing, for a fee or other consideration, of the private commercial use of a county name, logo, or other intellectual property, or the depiction of county property.

(2) The donation of facilities or informational brochures, messages, or broadcasts which publicize acknowledgment of a sponsor's financial assistance.

(c) Agreements to confer any of the rights enumerated in this section and acknowledgment of donated moneys, goods, or services may be made in the manner and under terms and conditions approved by the supervisors. Any agreement which a county seeks to enter into pursuant to this section shall be presented at a duly noticed public hearing of a legislative body, as that term is defined by Sections 54952.2 and 54952.3, in strict compliance with the requirements of Section 54954.2.

(d) Nothing in this section shall be construed to empower a county to enter into any commercial arrangement under which the logo of a county or any of its departments can be reproduced and distributed in a manner to enable impersonation of a county official or safety employee.

(e) Nothing in this section is intended to vest in any person the right to enter into a marketing agreement with a county.

(Added by Stats. 1990, Ch. 946, Sec. 1.)

**State of California**

**GOVERNMENT CODE**

**Section 29000**

---

29000. This chapter shall be known, and may be cited, as the County Budget Act. Unless the context otherwise requires or provides, the general provisions set forth in this article, and the requirements concerning county budget matters prescribed by the Controller under Section 30200, govern the construction of this chapter.

(Amended by Stats. 2009, Ch. 332, Sec. 6. (SB 113) Effective January 1, 2010.)

**State of California**

**GOVERNMENT CODE**

**Section 29001**

---

29001. Except as otherwise defined in this section, the meaning of terms used in this chapter shall be as defined in the Accounting Standards and Procedures for Counties prescribed by the Controller pursuant to Section 30200.

As used in this chapter:

(a) “Administrative officer” means the chief administrative officer, county administrator, county executive, county manager, or other officials employed in the several counties under various titles whose duties and responsibilities are comparable to the officials named herein.

(b) “Adopted budget” means the budget document formally approved by the board of supervisors after the required public hearings and deliberations on the recommended budget.

(c) “Auditor” means the county auditor or that officer whose responsibilities include those designated in Chapter 4 (commencing with Section 26900) of Division 2.

(d) “Board” means the board of supervisors of the county, or the same body acting as the governing board of a special district whose affairs and finances are under its supervision and control.

(e) “Budget year” means the fiscal year (July 1 through June 30) for which the budget is being prepared.

(f) “Controller” means the State Controller.

(g) “Final budget” means the adopted budget adjusted by all revisions throughout the fiscal year as of June 30.

(h) “Fiscal year” means the current 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

(i) “Obligated fund balance” means the nonspendable, restricted, committed, and assigned fund balances.

(j) “Recommended budget” means the budget document recommended to the board of supervisors by the designated county official.

(Amended by Stats. 2011, Ch. 382, Sec. 1.5. (SB 194) Effective January 1, 2012.)

**State of California**

**GOVERNMENT CODE**

**Section 29002**

---

29002. This chapter shall apply to counties, dependent special districts, and other agencies whose affairs and finances are under the supervision and control of the board.

(Amended by Stats. 2009, Ch. 332, Sec. 8. (SB 113) Effective January 1, 2010.)

**State of California**

**GOVERNMENT CODE**

**Section 29003**

---

29003. Except as otherwise specifically provided by law, a majority vote of the total membership of the board is required for the board to take action pursuant to this chapter.

(Repealed and added by Stats. 2009, Ch. 332, Sec. 10. (SB 113) Effective January 1, 2010.)

**State of California**

**GOVERNMENT CODE**

**Section 29003**

---

29003. Except as otherwise specifically provided by law, a majority vote of the total membership of the board is required for the board to take action pursuant to this chapter.

(Repealed and added by Stats. 2009, Ch. 332, Sec. 10. (SB 113) Effective January 1, 2010.)

**State of California**

**GOVERNMENT CODE**

**Section 29006**

---

29006. For the adopted budget, the various forms, as prescribed by the Controller pursuant to Section 29005, shall provide for the presentation of data and information to include, at a minimum, estimated or actual amounts of the following items by fund:

(a) Fund balances.

(1) Nonspendable.

(2) Restricted.

(3) Committed.

(4) Assigned.

(5) Unassigned.

(b) Additional financing sources shall be classified by source in accordance with the accounting procedures for counties as prescribed by the Controller pursuant to Section 30200.

For comparative purposes the amounts of financing sources shall be shown as follows:

(1) On an actual basis for the fiscal year two years prior to the budget year.

(2) On an actual basis, except for those sources that can only be estimated, for the fiscal year prior to the budget year.

(3) On an estimated basis for the budget year, as submitted by those officials or persons responsible, or as recommended by the administrative officer or auditor, as appropriate.

(4) On an estimated basis for the budget year, as approved, or as adopted, by the board.

(c) Financing uses for each budget unit, classified by the fund or funds from which financed, by the objects of expenditure, other financing uses, intrafund transfers, and transfers-out in accordance with the accounting procedures for counties and by such further classifications or requirements pertaining to county budget matters as prescribed by the Controller pursuant to Section 30200.

For comparative purposes the amounts of financing uses shall be shown as follows:

(1) On an actual basis for the fiscal year two years prior to the budget year.

(2) On an actual basis, except for those uses that can only be estimated, for the fiscal year prior to the budget year.

(3) On an estimated basis for the budget year, as submitted by those officials or persons responsible, or as recommended by the administrative officer or auditor, as appropriate.

(4) On an estimated basis for the budget year, as approved, or as adopted, by the board.

- (d) Appropriations for contingencies.
  - (e) Provisions for nonspendable, restricted, committed, and assigned fund balances.
  - (f) The appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Division 9 (commencing with Section 7900) of Title 1.
- (Amended by Stats. 2011, Ch. 382, Sec. 1.6. (SB 194) Effective January 1, 2012.)



**State of California**

**GOVERNMENT CODE**

**Section 29007**

---

29007. There shall be a schedule in or supporting the adopted budget document or separate ordinance or resolution, setting forth for each budget unit the following data for each position classification:

- (a) Salary rate or range, as applicable.
- (b) Total allocated positions approved by the board.

(Amended by Stats. 2009, Ch. 332, Sec. 14. (SB 113) Effective January 1, 2010.)

**State of California**

**GOVERNMENT CODE**

**Section 29008**

---

29008. At a minimum, within the object of capital assets, the budget amounts for the following shall be reported, as specified:

(a) Land shall be reported in total amounts, except when included as a component of a project.

(b) Structures and improvements shall be reported separately for each project, except that minor improvement projects may be reported in totals.

(c) Equipment shall be reported in total amounts by budget unit.

(d) Infrastructure shall be reported in total amounts by budget unit.

(e) Intangible assets may be reported in total amounts by budget unit.

(Amended by Stats. 2011, Ch. 382, Sec. 1.7. (SB 194) Effective January 1, 2012.)

**State of California**

**GOVERNMENT CODE**

**Section 29009**

---

29009. In the recommended, adopted, and final budgets the funding sources shall equal the financing uses.

(Amended by Stats. 2009, Ch. 332, Sec. 16. (SB 113) Effective January 1, 2010.)

**State of California**

**GOVERNMENT CODE**

**Section 29400**

---

29400. There is a district attorney's special appropriation in each county.

(Amended by Stats. 1963, Ch. 536.)

**State of California**

**GOVERNMENT CODE**

**Section 29401**

---

29401. At the beginning of each fiscal year in counties having a population of 90,000 or more, the board of supervisors shall make available to the district attorney's special appropriation an amount sufficient to make the sum of five thousand dollars (\$5,000) in the special appropriation. The board may transfer additional amounts to the special appropriation.

(Amended by Stats. 1963, Ch. 536.)

**State of California**

**GOVERNMENT CODE**

**Section 29402**

---

29402. At the beginning of each fiscal year in all other counties, the board of supervisors shall make available to the district attorney's special appropriation an amount sufficient to make the sum in the district attorney's special appropriation the amount determined by the board, not to exceed two thousand five hundred dollars (\$2,500).

(Amended by Stats. 1963, Ch. 536.)

**State of California**

**GOVERNMENT CODE**

**Section 29403**

---

29403. The population basis is that fixed by the last decennial federal census.  
(Amended by Stats. 1955, Ch. 905.)

**State of California**

**GOVERNMENT CODE**

**Section 29404**

---

29404. The district attorney shall only use the special appropriation to pay:

- (a) Expenses lawfully incurred in criminal cases arising in the county.
- (b) Expenses lawfully incurred in the detection of crime, other than those declared to be misdemeanors by the Vehicle Code.
- (c) Expenses lawfully incurred in civil actions or proceedings.

(Amended by Stats. 2003, Ch. 38, Sec. 1. Effective January 1, 2004.)



**State of California**

**GOVERNMENT CODE**

**Section 29405**

---

29405. On the presentation by the district attorney of his requisition to the auditor, the auditor shall draw his warrant in favor of the district attorney on the special appropriation for such amounts as the district attorney requires. The treasurer shall pay the warrant.

(Amended by Stats. 1963, Ch. 536.)

**State of California**

**GOVERNMENT CODE**

**Section 29406**

---

29406. The district attorney shall file vouchers with the auditor at the end of each fiscal year, and may file vouchers from time to time during the year, showing the disposition he has made of any money received from the special appropriation and the particular purpose for which it was spent. If at the end of the fiscal year a criminal proceeding is pending or under investigation, the vouchers as to any money spent in the proceeding or investigation need not be filed until the trial of the proceeding is ended or the investigation concluded.

(Amended by Stats. 1973, Ch. 427.)

**State of California**

**GOVERNMENT CODE**

**Section 29407**

---

29407. The district attorney's special appropriation is in addition to any other appropriations at his disposal, and this article does not limit or affect any provision of law relative to the expenses of the district attorney which are incurred by him and paid as other county claims after allowance by the board of supervisors.

(Amended by Stats. 1963, Ch. 536.)

**State of California**

**GOVERNMENT CODE**

**Section 29408**

---

29408. This article does not apply to any county operating under a charter making provision for a similar appropriation.

(Amended by Stats. 1963, Ch. 536.)

**State of California**

**GOVERNMENT CODE**

**Section 29430**

---

29430. The county board of supervisors shall establish a sheriff's special appropriation in such amount as the board determines. In counties having a population of 500,000 or more, the board shall make available to the sheriff's special appropriation no less than five thousand dollars (\$5,000).

(Repealed and added by Stats. 1969, Ch. 566.)

**State of California**

**GOVERNMENT CODE**

**Section 29434**

---

29434. The population basis is that fixed by the last decennial federal census.  
(Amended by Stats. 1955, Ch. 904.)

**State of California**

**GOVERNMENT CODE**

**Section 29435**

---

29435. The sheriff may use the appropriation for:

- (a) His expenses incurred in criminal cases arising in the county.
- (b) Expenses necessarily incurred by him in the preservation of peace.
- (c) Expenses necessarily incurred by him in the suppression of crime.

(Amended by Stats. 1963, Ch. 536.)

**State of California**

**GOVERNMENT CODE**

**Section 29436**

---

29436. On the presentation by the sheriff of his requisition to the auditor, the auditor shall draw his warrant in favor of the sheriff on the special appropriation for such amounts as the sheriff requires. The treasurer shall pay the warrant.

(Amended by Stats. 1963, Ch. 536.)



**State of California**

**GOVERNMENT CODE**

**Section 29437**

---

29437. The sheriff shall file vouchers with the auditor at the end of the fiscal year and may file vouchers from time to time during the year showing the disposition he has made of any money received from the special appropriation and the particular purpose for which it was spent. If at the end of the fiscal year a criminal proceeding is pending or under investigation, the vouchers as to any money spent in the proceeding or investigation need not be filed until the trial of the proceeding is ended or the investigation concluded.

(Amended by Stats. 1963, Ch. 536.)

**State of California**

**GOVERNMENT CODE**

**Section 29438**

---

29438. Upon the filing of vouchers at any time, the board may reimburse the special appropriation in a sum not to exceed the amount accounted for by the vouchers. The reimbursement shall be made in the same manner as the establishment of the appropriation.

(Amended by Stats. 1963, Ch. 536.)

**State of California**

**GOVERNMENT CODE**

**Section 29439**

---

29439. The sheriff's special appropriation is in addition to any other appropriations at his disposal, and this article does not limit or affect any provision of law relative to the expenses of the sheriff which are incurred by him and paid as are other county claims, after allowance by the board of supervisors.

(Amended by Stats. 1963, Ch. 536.)

**State of California**

**GOVERNMENT CODE**

**Section 29440**

---

29440. The provisions of this article relating to the sheriff's special appropriation do not apply to any county operating under a charter making provision for a similar appropriation.

(Amended by Stats. 1963, Ch. 536.)

**State of California**

**GOVERNMENT CODE**

**Section 29441**

---

29441. In addition to any other revolving funds provided for by this chapter, the board of supervisors may establish a revolving fund to be used by the sheriff in paying the expense of transporting persons committed to state institutions. The fund shall be in an amount sufficient to enable the sheriff at all times to meet such expense.

If necessary the fund may be in an amount greater than one thousand dollars (\$1,000). The fund shall be used only in transporting persons the cost of whose transportation is a state charge, and shall be replenished by demands made against the State. In all other respects, the provisions of Article 2 shall govern this fund.

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