

Department of Finance		<b>Fund: 8055</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Municipal Shelter Spay-Neuter Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 328, Statutes of 2008 (AB 2291) Revenue and Taxation Code section 18755.1		
<b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds	<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Nongovernmental/Trust and Agency Funds- Non-Federal	
<b><u>Purpose</u></b> Grants distributed under this article create an additional funding source for spay and neuter services and programs for eligible municipal shelters and shall be used to supplement, not supplant, other funding sources for these services and programs.		
<b><u>Administering Agency/Organization Code</u></b> Department of Food and Agriculture/Org 8570		
<b><u>Major Revenue Source</u></b> Individual taxpayer contributions designated on their tax returns.		
<b><u>Disposition of Fund (upon abolishment)</u></b> 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.		
<b><u>Appropriation Authority</u></b> Upon appropriation by the Legislature		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – 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 Trust and Agency Fund.		
<b><u>Comments/Historical Information</u></b>		