

*county's School Assistance Fund for Education on the basis of population of such county in relation to the population of the State.*

*(2) Excluded from this subdivision shall be the portion of those revenues derived from or attributable to any of the following:*

*(A) The fund established by the Vehicle License Fee Law, or its successor, replacement or backfill fund or account, howsoever designated, that are transferred to the Local Revenue Fund pursuant to Sections 11000 through 11006, inclusive, of the Revenue and Taxation Code, and that are allocated to and restricted for funding the programs specified by Sections 17600 through 17600.20, inclusive, of the Welfare and Institutions Code.*

*(B) An amount sufficient to cover all allocations and interceptions of funds associated with all pledges, liens, encumbrances, and priorities as set forth in Section 25360.6 of the Government Code, which shall be transferred so as to pay such allocations and interceptions, until paid in full.*

*(C) An amount sufficient to cover all allocations and interceptions of funds associated with all pledges, liens, encumbrances, and priorities as set forth in Section 5450, Section 25360.6 and following, and Section 53584 and following of the Government Code, which shall be transferred so as to pay such allocations and interceptions, provided that any such allocation and interception was entered into prior to July 30, 2004. In enacting this clause, the People declare that this clause shall not be construed to obligated the State to make any payment to a city, city and county, or county from the Vehicle License Fee Account in the Transportation Tax Fund in any amount or pursuant to any allocation formula, or to make any other payment to a city, city and county, or county, including but not limited to any payment in satisfaction of any debt or liability incurred or so guaranteed if the State had not so bound itself prior to the enactment of this clause.*

*(3) The amount of revenues derived from or attributable to the fund established by the Vehicle License Fee Law, or its successor, replacement or backfill fund or account, howsoever designated, that are allocated pursuant to paragraph (1) shall be adjusted as necessary in accordance with the provisions of subdivision (b)(2) of Section 11005 of the Revenue and Taxation Code.*

*(4) This subdivision shall apply only to those revenues derived from or attributable to the fund established by the Vehicle License Fee Law, or its successor, replacement or backfill fund or account, howsoever designated, for taxes collected on and after July 1, 2005.*

*(b) All revenues, less refunds if any, derived from the taxes imposed pursuant to Sections 6051.7 and 6201.7 of the Revenue and Taxation Code.*

*30025. Notwithstanding any other provision of law, the provisions of this chapter shall govern the timing and manner of distribution of revenues from each county's School Assistance Fund for Education.*

*(a) Prior to the beginning of the 2005-06 fiscal year, and each fiscal year thereafter, each county auditor shall estimate the amount of additional property tax revenues to be allocated to the county and to each city within the county pursuant to the provisions of Section 16 of Article XI of the California Constitution and of Section 97.68 of the Revenue and Taxation Code, which additional property tax revenues correspond to the transfer and allocation of vehicle license fee revenues that are required by the Local Government Property Tax Protection Act.*

*(b) Upon determining the estimates of additional property tax revenues pursuant to subdivision (a), each county auditor shall advance and allocate from the county's School Assistance Fund for Education to the county and to each city within the county ninety percent of such estimates for each semi-annual property tax cycle, paid in six equal monthly installments.*

*(c) In the event that the amount of revenues that are available in the county's School Assistance Fund for Education is less than the amounts estimated to be advanced and allocated pursuant to subdivision (a), then the amounts to be advanced and allocated to the county and each city shall be reduced proportionately.*

*(d) At such time as property tax revenues are received and available to be allocated by the county auditor to cities, city and counties, and counties pursuant to Section 16 of Article XI of the California Constitution, the amount of property tax revenues equal to the amounts previously advanced and allocated to the county*

*and each city from the county's School Assistance Fund for Education in accordance with subdivision (b) shall be transferred by the county auditor to such fund as repayment of the advance. All revenues remaining after repayment shall be promptly allocated by the county auditor to each city, city and county, and county as appropriate and in accordance with otherwise applicable requirements of law, including but not limited to Section 97.68 of the Revenue and Taxation Code.*

*(e) In the event that the amount advanced and allocated to cities, city and counties, and counties in accordance with subdivision (b) exceeds the property tax revenues that are available to be allocated to cities, city and counties, and counties pursuant to Section 16 of Article XI of the California Constitution for any semi-annual property tax cycle, then the county auditor shall deduct the deficit amount as promptly as feasible from the amount advanced and allocated to the county and each city in the next semi-annual property tax cycle.*

*30026. (a) (1) On August 20 of the 2005-06 fiscal year, and on the 20th day of each sixth month thereafter, the county auditor shall allocate moneys from the county's School Assistance Fund for Education to school districts and county offices of education on a per-student basis as set forth in this section. Any funds remaining after allocation on a per-student basis as set forth in this subdivision shall be allocated among the cities, city and counties, counties, and special districts in proportion to their contribution to the county's School Assistance Fund for Education.*

*(2) The county auditor shall, based on information provided by the county superintendent of schools pursuant to this paragraph, allocate that proportion of the revenue in the county's School Assistance Fund for Education to be allocated to school districts and county offices of education only to those school districts and county offices of education within the county that are not excess tax school entities, as defined in subdivision (n) of Section 95 of the Revenue and Taxation Code. The county superintendent of schools shall determine the amount to be allocated to each school district on a per-student basis. In no event shall any additional money be allocated from the county's School Assistance Fund for Education to a school district or county office of education upon that district or county office of education becoming an excess tax school entity. If, after determining the amount to be allocated to each school district and county office of*

*education, the county superintendent of schools determines there are still additional funds to be allocated, the county superintendent of schools shall determine the remainder to be allocated on a per-student basis until all funds that would not result in a school district or county office of education becoming an excess tax school entity are allocated. The county superintendent of schools may determine the amounts to be allocated between each school district and county office of education to ensure that all funds that would not result in a school district or county office of education becoming an excess tax school entity are allocated.*

*(3) The county auditor shall, based on information provided by the Chancellor of the California Community Colleges pursuant to this paragraph, allocate that proportion of the revenue in the county's School Assistance Fund for Education to be allocated to community college districts only to those community college districts within the county that are not excess tax school entities, as defined in subdivision (n) of Section 95 of the Revenue and Taxation Code. The chancellor shall determine the amount to be allocated to each community college district on a per-student basis as defined by law. In no event shall any additional money be allocated from the county's School Assistance Fund for Education to a community college district upon that district becoming an excess tax school entity.*

*(4) (A) If, after making the allocation required pursuant to paragraph (2), the county auditor determines that there are still additional funds to be allocated, the auditor shall allocate those excess funds pursuant to paragraph (3). If, after making the allocation pursuant to paragraph (3), the auditor determines that there are still additional funds to be allocated, the auditor shall allocate those excess funds pursuant to paragraph (2). If, after determining the amount to be allocated to each community college district, the Chancellor of the California Community Colleges determines that there are still additional funds to be allocated, the Chancellor of the California Community Colleges shall determine the remainder to be allocated to each community college district on a per-student basis until all funds that would not result in a community college district becoming an excess tax school entity are allocated.*

*(B) If, after making the allocations pursuant to paragraphs (2) and (3) and subparagraph (A), the auditor determines that there are still additional funds to be allocated, the auditor shall allocate those excess funds to the county superintendent of schools.*