TO BE PUBLISHED IN THE OFFICIAL REPORTS

OFFICE OF THE ATTORNEY GENERAL
State of California

GEORGE DEUKMEJIAN
Attorney General

OPINION

of

GEORGE DEUKMEJIAN
Attorney General

RONALD M. WEISKOPF
Deputy Attorney General

No. 81-410

MARCH 2, 1982

THE HONORABLE ALEX R. CUNNINGHAM, DIRECTOR, OFFICE OF EMERGENCY SERVICES, has requested an opinion on the following questions:

1. How do the provisions of section 3(c) of article XIII B of the California Constitution, which provide for the expenditure of funds by state and local governments in excess of permissible limits in the event of an emergency, affect the limits that these bodies may appropriate in subsequent years?

2. What circumstances constitute an "emergency" within the meaning of article XIII B, section 3(c)?

CONCLUSIONS

1. Under section 3(c) of article XIII B of the California Constitution, when an emergency occurs, the appropriation limit for a governmental entity in that fiscal year may be exceeded for that year only by the amount needed to pay for the emergency but the limits that would otherwise have been placed on its appropriations for the subsequent three years must be reduced to recoup the entire additional spending occasioned by the emergency.

2. As used in section 3(c), the term "an emergency" refers to an extraordinary occurrence or combination of circumstances that was unforeseen and unexpected at the time a governmental entity adopted its budget for the fiscal year in which it occurs and which requires immediate and sudden action of a drastic but

temporary nature. The action it engenders must relate to redressing the emergency itself and not be intertwined with addressing other matters, must be undertaken within a short time after the untoward events occur, and must not be continuous. While an emergency may stem from other than natural causes, an inability to or difficulty in carrying out voluntarily undertaken normal governmental operations because of financial straits does not constitute an emergency within the meaning of section 3(c).

ANALYSIS

On June 6, 1978, the California voters approved Proposition 13, adding article XIII A to the California Constitution which limits ad valorem taxes on real property to one percent of the "full cash value" of the property. Continuing in the "spirit of Proposition 13," at a special statewide election held on November 6, 1979, the voters approved a Proposition 4, adding article XIII B to the Constitution to provide constitutional limitations on government spending by restricting the amounts that the state or local governments can permissibly appropriate for expenditures. By its terms "the total annual appropriations subject to limitation of the state and of each local government" for any particular year must be limited to "[their respective] appropriations limit . . . for the prior year adjusted for changes in the cost of living and population . . . ." (Cal. Const., art. XIII B, § 1.) Section 3(c) provides, however, that "[i]n the event of an emergency, the appropriation limit [for any fiscal year] may be exceeded provided that the appropriation limits in the following three years are reduced accordingly to prevent an aggregate increase in appropriations resulting from the emergency." In connection therewith we are asked (1) how the provisions permitting the state and local governments to expend funds in an emergency in excess of otherwise permissible limits affect the limits placed on their subsequent years' appropriations, and (2) what circumstances constitute an "emergency" as the term is used in that section. We undertake to resolve those questions.

1. The Mechanism of Section 3(c)

We first explain the mechanism of section 3(c) and particularly how it affects appropriation limits in years subsequent to an emergency, examining it in the context of other provisions of the article.

Article XIII B, section 1/ provides that:

> "The total annual appropriations subject to limitation of the state and of each local government shall not exceed the appropriations limit of such entity of government for the prior year adjusted for changes in the cost of living and population except as otherwise provided in this Article."

Section 8, subdivision (h) defines the "appropriation limit of each entity of government" for each fiscal year as "that amount which total annual appropriations subject to limitation may not exceed . . ." (Cal. Const., art. XIII B, § 8, subd. (h).) In turn, the phrase "appropriations subject to limitation of the state is defined to mean:

> "[A]ny authorization to expend during a fiscal year the proceeds of taxes [1/] levied by or for the state, exclusive of state subventions for the use and operation of local government (other than subventions made pursuant to Section 6 of this Article) and further exclusive of refunds of taxes, benefit payments from retirement, unemployment insurance and disability insurance funds. . . ." (Id., subd. (a).)

With respect to an entity of "local government," i.e., "any city, county, city and county, school district, special district, authority, or other political subdivision of or within the state" (id., subd. (d)), the phrase "appropriations subject to limitations" is defined as:

---

1. Proceeds of taxes is defined in subdivision (c) of section 8 as follows:

> "(c) Proceeds of taxes shall include, but not be restricted to, all tax revenues and the proceeds to an entity of government, from (i) regulatory licenses, user charges, and user fees to the extent that such proceeds exceed the costs reasonably borne by such entity in providing the regulation, product, or service, and (ii) the investment of tax revenues. With respect to any local government, 'proceeds of taxes' shall include subventions received from the state, other than pursuant to Section 6 of this Article, and, with respect to the state, proceeds of taxes shall exclude such subventions. . . ."

"[A]ny authorization to expend during a fiscal year the proceeds of taxes levied by or for that entity and the proceeds of state subventions to that entity (other than subventions made pursuant to Section 6 of this Article) exclusive of refunds of taxes . . . ." (Id., subd. (b).)

Pursuant to section 1, then, the appropriations limit for any particular fiscal year placed on both the state and local governments equals their limit for the prior year, adjusted for changes in the cost of living and population. 2/ (See also Analysis by Legislative Analyst of Proposition 4, California Ballot Pamphlet for the Special Statewide Election Held on November 6, 1979 [hereinafter cited as "Ballot Pamphlet"], at pp. 16, 20.) And, the limit so imposed is based on the limit for the prior year and not the actual level of appropriations made for that year if lower. (Id., at p. 16.) "Thus, even if the state [or local government] appropriations in a given year were held below the level permitted by [§ 1], the appropriation limit for the following year would not be any lower as a result." (Ibid.)

A simple tabular example is helpful. Positing an appropriation limit in a base year of $100---, and a ten percent adjustment for changes in the cost of living and population of a governmental entity in each of the next three fiscal years, the constitutional limitations placed on its appropriations, i.e., on its permissible spending during that period would be as follows:

FY 0			$100---
FY 1	$100 + (10%)	=	$110---
FY 2	$110 + (10%)	=	$121---
FY 3	$121 + (10%)	=	$133.1---

And, the total permissible appropriations for spending over the four year period would equal $464.1---.

---

2. The "cost of living" factor is determined by the Consumer Price Index for the United States as reported by the United States Department of Labor, but the change from a preceding year may not exceed the change in California per capita personal income from that year. (§ 8, subd. (e).)

The "population" factor is left for legislative determination revised as necessary to reflect the federal census. (Id., subd. (f).) With respect to a school district, however, the population is deemed to be its average daily attendance. (Ibid.)

We turn now to the situation when an emergency occurs and additional spending over the appropriations limit is needed. Here, section 3(c) about which we are asked provides as follows:

> "SEC. 3. The appropriations limit for any fiscal year pursuant to Sec. 1 shall be adjusted as follows: . . .
>
> "(c) In the event of an emergency, the appropriation limit may be exceeded provided that the appropriation limits in the following three years are reduced accordingly to prevent an aggregate increase in appropriations resulting from the emergency." (Emphasis added.)

Subdivision (c) thus allows the limit on appropriations for any fiscal year to be exceeded to permit additional funds to be appropriated and spent to meet the emergency. 3/ It contains a proviso however that requires the limitations on appropriations in the succeeding three years to be sufficiently reduced to recoup the "aggregate" or all of those excess appropriations. (See Analysis of the Legislative Analyst, Ballot Pamphlet, supra, at p. 20; cf. 63 Ops.Cal.Atty.Gen. 888, 899-900 (effect of proviso).) Thus while article XIII B, section 3, subdivision (c), recognizes that a governmental entity may spend funds in an emergency in addition to the amounts permitted by the constitutionally

---

3. While the subdivision authorizes expenditures to meet an emergency in excess of the limit placed on a governmental entity's appropriations for a given fiscal year, it does not constitute the appropriation itself. Providing that the appropriation limit may be exceeded, it contemplates further action taking place. Where the state is concerned this would involve the Legislature's making a specific appropriation for the circumstances. (Cal. Const., art. XVI, § 7, Gov. Code, §§ 12440, 8550; Vandegrift v. Riley (1934) 220 Cal. 340, 344, 346, 349; Stratton v. Green (1872) 45 Cal. 149, 151; Ingram v. Colgan (1895) 106 Cal. 113, 117; Raymond v. Christian (1937) 24 Cal.App.2d 92, 110, 113; Ryan v. Riley (1924) 65 Cal.App. 181, 187-188; see also 63 Ops.Cal.Atty.Gen. 77, 780 (1980); 56 Ops.Cal.Atty.Gen. 143, 147 (1973).) Where a local entity is concerned, it would involve the government body's declaring an emergency to exist, deciding to exceed the appropration limit and appropriating excess funds to meet the emergency. (Cf. Gov. Code, §§ 8630, 53021; 62 Ops.Cal.Atty.Gen. 701 (1979); Analysis by Legislative Analyst, Ballot Pamphlet, supra, at p. 20.)

imposed limitations on its expenditures, consistent with the purpose for which article XIII B was adopted - i.e., "to limit state and local governmental spending" (Argument in Favor of Proposition 4, Ballot Pamphlet, supra, at p. 18), subdivision (c) requires that the entity spend no more over a four year period than if the emergency had not occurred. The governmental entity is in effect permitted to expend additional funds to meet an emergency only by "borrowing" against its permitted expenditures in the next three years. The key to this is the constitutional requirement that the limits on the entity's permissible appropriations in those years be reduced to recoup the entire additional spending occassioned by the emergency. Just how that recoupment is to be made is not spelled out and it is left to the discretion of the entity involved. What is certain, however, is that it be accomplished before the start of the fourth succeeding fiscal year.

We elaborate on the effect additional spending occasioned by an emergency has on the limitations on permissible appropriations for a government agency in succeeding fiscal years under section 3(c). As with any constitutional amendment we must construe section 3(c) in accordance with the natural and ordinary meaning of its words (In re Quinn (1973) 35 Cal.App.3d 473, 482) and to fulfill the apparent intent of its framers (Amador Valley Joint Union High Sch. Dist. v. State Bd. of Equalization (1978) 22 Cal.3d 208, 245) and that of the voters adopting it (Kaiser v. Hopkins (1936) 6 Cal.2d 537, 538). Toward this end we may resort to the ballot summary and to the arguments submitted to the electorate. (Amador Valley Joint Union High Sch. Dist. v. State Board of Equalization, supra, 22 Cal.3d at pp. 245-246; Carter v. Seaboard Finance Co. (1949) 33 Cal.2d 564, 579; Carter v. Com. on Qualifications, etc. (1939) 14 Cal.2d 179, 185.) Here, it is clear that the purpose of Proposition 4 was to "continue the spirit of Proposition 13" and to preserve its gains by limiting state and local government spending. (Cf. Arguments In Favor of Proposition 4, Ballot Pamphlet, supra, at p. 18.) And, to be sure, it was expected that when an emergency occurred future expenditures in other areas would be cut back. (Cf. Rebuttal to Arguments in Favor of Proposition 4, Ballot Pamphlet, supra, at p. 18.) But we do not believe a permanent reduction in future expenditures was ever contemplated.

As we have noted, section 3(c) permits a governmental entity to "borrow" against its next three years' permitted expenditures to meet a current year's emergency, which "borrowing" it forces to be "paid back" by mandating reductions in the appropriations limits for those years. The section thus does not purport to affect the governmental entity's appropriation limits on future

expenditures other than in that temporary three year recoupment period following the emergency. It follows then that section 3(c) was not designed to have a permanent effect beyond that time on the normal appropriation limits that would have obtained had an emergency not occurred by, for example, changing the base from which they are computed either upwards or downwards. If their basis for computation were to change upwards to reflect the intitial emergency expenditures or downwards to reflect the subsequent reductions in limits to recoup the same, the computation of future limits would be forever affected. Section 3(c) contemplates that that will not happen but rather that the computation of what we call the "normal" or base limits in future years after the "three year recoupment period" would continue as if no emergency had occurred.

It is to that "three year recoupment period" that we now turn to discuss how emergency expenditures affect the current year's appropriations limit and the "emergency adjusted appropriations limits" in the succeeding three years. First we note that an emergency expenditure does not change the current year's limit, (i.e., the limit for the year when the emergency occurs); section 3(c) simply authorizes expenditures to be made in excess of that limit to pay for the emergency (viz., "in the event of an emergency, the appropriation limit may be exceeded provided that . . .") but the limit itself remains intact. 4/ Section 3(c) does however require a change to be made in the

---

4. We therefore reject the suggestion that the excess expenditures in the year an emergency occurs reflect an increased appropriation limit for that year which should be factored into computing the appropriations limits for at least the next two succeeding years as long as that increase is recouped in the third along with the amount of the increased expenditures itself. Under section 3(c) there is no increase in the appropriations limit in the base or current year when the emergency occurs. Further given the purpose of Proposition 4 to limit government spending, it could not be consistently maintained that an emergency could serve to form the basis for unrelated increases in permissible spending limitations even for two years. This is all too apparent from the wording of section 3(c) itself. It provides that "in the event of an emergency, the appropriation limit may be exceeded provided that the appropriation limits in the following three years are reduced . . . ." The use of the singular "limit" indicates that under its mechanism only the restriction on one year's appropriation may be exceeded, and that is for only the year in which the emergency occurs and additional expenditures are necessary.

appropriation limits in up to the next succeeding three years in order to recoup the amount of those emergency expenditures (viz., ". . . provided that the appropriation limits in the following three years are reduced accordingly to prevent an aggregate increase in appropriations resulting from the emergency."). Once again, just how that reduction is to be accomplished - i.e., whether in one year, two or three - is not spelled out and section 3(c) thus gives the government entity involved the discretion to determine how to reduce its appropriation limits in each of three years following the emergency expenditure, as long as any balance remaining after the second year is fully recouped in the third so that the total excess expenditures it had made to meet the emergency would be ultimately recouped by that time. The "emergency adjusted appropriation limit" for any of the three succeeding years may therefore be defined as the "normal" limit for that year less those reductions designated (with full balance mandatory in the third year) to offset or recoup the emergency expenditure that had been made.

We therefore conclude that, under section 3(c) of article XIII B, when an emergency occurs and a governmental entity finds it necessary to make expenditures in excess of its appropriations limit, the limit may be exceeded for that fiscal year only by the amount needed to pay for the emergency, but the limits that would otherwise have been placed on its appropriations for the next three years had the emergency not occurred must be reduced to recoup the entire additional spending occasioned by the emergency.

2. What Constitutes An Emergency

We turn now to a discussion of what constitutes an "emergency" within the meaning of section 3(c), or in other words, under what circumstances may a governmental entity's limit on appropriations set for a particular fiscal year be exceeded.

Article XIII B "does not place any restrictions upon the types of circumstances which may be declared to constitute an emergency" (Analysis by Legislative Analyst, Ballot Pamphlet, supra, at p. 20) and, given the unforeseen nature of one, the term was probably deliberately left undefined. 5/ Still we are not completely adrift in the area.

---

5. In light of this we view the request as seeking a more general answer to the question of what constitutes an emergency than a detailed listing of those unhappy events as appears elsewhere. (See, e.g., Gov. Code, § 8558, "existence of conditions of disaster or of extreme peril to

In San Christina etc. v. San Francisco (1914) 167 Cal. 762 our Supreme Court adopted a definition of emergency as follows:

> "'An unforeseen occurrence or combination of circumstances which calls for immediate action or remedy; [a] pressing necessity, [an] exigency.' . . . It is the meaning of the word that obtains in the mind of the lawyer as well as in the mind of the layman."

(Id., at p. 773, quoting Webster's Internat. Dict.; accord Burr v. San Francisco (1921) 186 Cal. 508, 514; Spreckels v. San Francisco (1926) 76 Cal.App. 267, 272; see also 17 A.L.R. 586 (Annotation: "What is 'emergency' within exception to limitation of tax levy or municipal indebtedness").) That case, as well as the other two cited, involved review of the propriety of the San Francisco Board of Supervisors' invoking a provision of their charter (§ 13 of art. III of ch. I) which permitted the dollar limitation upon the rate of taxation to be temporarily suspended "in case of any great necessity or emergency." (Compare art. XIII B, § 3(c), supra, providing for a one year's increase in appropriations.) In San Christina and Spreckels the supervisors invoked the charter provision and increased the rates of taxation to raise additional revenues in fiscal 1910-1911 in order to pave, grade, and repair streets to reconstruct and repair sewers, to construct and repair public buildings, to construct and repair buildings of and purchase land or equipment for the fire, police and school departments, and to continue the enforcement of sanitary measures. (San Christina, v. San Francisco, supra, 167 Cal. at p. 765; Spreckels v. San Francisco, supra, 76 Cal.App. at pp. 270-271.) The recited necessity in the enacting ordinance was the need for funds to remedy the destruction caused by the fire and earthquake of April 1906 and to prevent a recurrence of the bubonic plague that was

---

5. (Continued.)

the safety of persons and property . . . caused by such conditions as air pollution, fire, flood, storm, epidemic, riot, drought, sudden and severe energy shortage, or earthquake or other conditions.") We do note, however, that at the time of the passage of Proposition 4 it was contemplated that an emergency might be economic as well as natural. (Arguments in Favor of Proposition 4, Ballot Pamphlet, supra, at p. 18: "[T]his measure . . . will not prevent the state and local governments from responding to emergencies whether natural or economic.")

prevalent in 1907. (San Christina, supra, at p. 765; Spreckels, supra, at p. 270.) In Burr v. San Francisco, supra, 186 Cal. 508, the emergency was strictly economic; in fiscal 1914-1915 San Francisco needed more money for increased operations caused both by increased municipal obligations (e.g. higher salaries) and a growing body politic. (186 Cal. at pp. 511-512.)

While accepting the proposition that whether an emergency existed was a question of fact to be determined initially by the supervisors, the cases held that that determination was not conclusive and was subject to judicial review. (San Christina v San Francisco, supra, 167 Cal. at pp. 768-772; Burr v. San Francisco, supra, 186 Cal. at p. 513.) On review the courts found the supervisors' determinations wanting.

In San Christina the court held "an emergency" not to have existed to justify the increased levy. Because of the number of years which had passed since the occurrences, the supervisors' action could not be considered to have been taken in pressing or immediate response to them. (167 Cal. at p. 773.) "It was not in contemplation," said the court, "that the supervisors could foster and nurse such an emergency so as to spread their taxing power over an undetermined number of years." (Ibid.) Moreover it appeared that some of the purposes for which the taxes were levied were so commingled and intermingled in the levy with other purposes, not of an emergency kind, that it was not clear whether they really bore "forcefully and directly on the relief, cure, or prevention of [the] emergency or necessity." (Ibid.) Finally the court rejected the notion that mere "hardship or inconvenience" would constitute an emergency to justify the levy saying "'an inconvenience to the city does not justify the despoiling of its taxpayers.'" (Ibid. quoting Connelly v. San Francisco (1912) 164 Cal. 101.)

In Spreckels the court amplified these factors and discussed others which led it to hold that the action therein was not in response to an emergency. It too felt that (a) in view of the time which had elapsed since the events had occurred and the need for action arose, the action that was eventually taken would not be deemed to be in response to an emergency (76 Cal.App. 267 at p. 273); and that (b) since neither the funds appropriated nor the purposes for which they were assessed were segregated from other funds or needs of a nonemergency nature which had existed for the same length of time, their emergency character was questionable. (Id., at p. 274.) In addition the court held that inasmuch as an emergency is an unforeseen, sudden and temporary occurrence, measures that are wholly preventative, or which are designed to meet a danger that is of a

continuous nature or one that should have been anticipated, foreseen, ascertained or expected cannot be said to be undertaken in response to an emergency. (Id., at pp. 273, 274, 275.)

In Burr, as noted, the "emergency" was strictly one of financial difficulties; for various reasons taken together the city was unable to perform the ordinary functions of city government (i.e., its duties) for the fiscal year 1914-1915 within the dollar limit imposed by charter. (186 Cal., supra, at pp. 514-515.) The court summarily rejected the claim that that would constitute an emergency (great necessity) to justify an increased levy:

> "If this is the meaning of section 13, then it practically destroys the dollar limit. If the growth of the city, or changes in the charter, or in the state law, or the entering upon new activities by the city government, or other changes which are always to be expected in a growing community, require the creation of new offices, bureaus, or commissions and hiring of more employees and result in large additions to the regular yearly running expenses of the city, and there is no corresponding increase in the tax valuation, and these things are sufficient to create the 'great necessity' in mind when the charter was adopted in 1899, then, of course, they will continue to operate every year and the dollar limit ceases to exist. It reduces the meaning of the charter provisions on the subject to a mere statement that such tax shall not exceed the dollar rate, except in cases where that rate will be unlimited. The charter may as well have provided that such taxes should not exceed the dollar limit, unless a higher rate was necessary to raise the money required to pay the regular annual expenses of the city. The temporary suspension authorized to 'enable the supervisors to provide for such necessity or emergency' would immediately become regular and permanent. The restriction to the dollar limit, which was intended to compel reasonable economy, would have no effect of that kind whatever. All that the supervisors need do to circumvent the provision would be to create a necessity by their own extravagance or by engaging in new municipal activities and enterprises, benevolent or otherwise, and the power to levy the increased rate would automatically follow.

> We think the charter-makers did not intend that the dollar limit should be so ineffectual and useless." (Id., at pp. 515-516.) (Emphasis of word "temporary" in original text.)

From the foregoing we distill the following: An emergency is an extraordinary occurrence or combination of circumstances that could not have been foreseen or expected at the time a budget was adopted and which calls for immediate and sudden action of a drastic but temporary kind. The action undertaken must relate to redressing the emergency itself and must not be intertwined with other matters of a nonemergency nature, must be undertaken within a time period close to the unhappy events, and must be temporary in nature and not continuous. In addition, the inability or difficulty of a governmental entity to carry out its normal business because of financial straits does not amount to an emergency.

Under article XIII B it is recognized that "economic" emergencies may occur, including those which stem from some of the factors which led to the financial difficulties experienced by San Francisco in the cited cases (e.g., a burgeoning population, inflation, or additional mandated obligations), which legitimately do require increased governmental spending, and its formulae take them into consideration in calculating the permissible increases in spending limitations on their occurrence or by otherwise accounting for them. For example, article XIII B, section 1 permits a governmental entity's "annual appropriations subject to limitation" to be adjusted for changes in the cost of living and population; section 3 permits adjustment in the appropriations limit in the event the financial responsibility of providing services is transferred; section 6 provides for state subventions to fund certain newly mandated programs by the Legislature or any state agency; and section 9(b) takes account of the necessity of complying with "mandates of the courts or the federal government which, without discretion, require an expenditure for additional services or which unavoidably make the providing of existing services more costly." The "economic emergencies" so contemplated however stem from causes other than from a governmental entity's own doing and from factors over which it has no discretion or control and we perceive a substantial difference to exist between an entity's having to make additional expenditures in that type of unavoidable situation (see also, e.g., Home Bldg. & L. Assn. v. Blaisdell (1934) 290 U.S. 398 437-447) and its needing funds in excess of the limits on its appropriations for projects which it itself has voluntarily chosen to

undertake. Whereas its needs in the former situation might be accommodated by article XIII B, those from the latter would not. Article XIII B still requires governmental entities to live and operate within their means, and to act with prudence and foresight in allocating their resources. 6/ While it has provided a temporary "escape valve" in section 3(c) for operations to be funded and undertaken in an emergency which may well be economic, it was not expected that that mechanism would be used in a way that is inconsistent with and would destroy the overall purpose for the article itself. Inasmuch as that was also the concern of the courts in the cases cited when they had occasion to review a provision similar to section 3(c), their teachings are appropriate to the question presented and we can extrapolate their perception of what constitutes "an emergency" to interpret its meaning in section 3(c).

---

6. Such foresight of course might include the establishment of an "emergency fund" to meet contingencies for which no provision or insufficient provision is otherwise made by way of appropriation. (See art. XIII B, § 5; Vandegrift v. Riley, supra, 220 Cal. 340, 350-352, 354.) That proverbial "saving for a rainy day," however, distinguishes the term "emergency" used there from what we view to be its meaning in section 3(c) for there at least existing funds are set aside within an overall budget even though they are not specifically allocated for a particular purpose, and overall appropriations do not increase when they are used. (Id., at pp. 345-346, 349, 353.) In fact article XIII B, section 5 contemplates the establishment of just such a fund. In contrast, when resort is had to the mechanism of section 3(c) overall appropriations do increase and new monies are involved. We thus distinguish the case of Vandegrift v. Riley, supra, which, relying on the definition of "emergency" contained in Budget Acts which created "emergency funds" (i.e., a "contingenc[y] for which no appropriation or insufficient appropriation has been made"), held that for an "emergency" to exist to justify the transfer of monies from such a fund for a particular department's use, the events giving rise to the need could well be foreseeable. (220 Cal. at pp. 350-352, 354.) We do not believe that either the case or the definition of emergency on which it rests is particularly relevant to our situation where the monies to be spent for emergency use have not already been set aside or appropriated at all. More apropos is the perception of what constitutes an emergency found in the trilogy of San Francisco cases cited herein, since they dealt with a mechanism similar to that established by section 3(c) and with not yet existing funds.

We therefore conclude as follows: The term "emergency" as used in section 3(c) refers to an extraordinary occurrence or combination of circumstances that was unforeseen and unexpected at the time a governmental entity adopted its budget for the fiscal year in which it occurs and which requires immediate and sudden action of a drastic but temporary nature. The responsive action it engenders must relate to its redress and not be intertwined with addressing other matters, must be undertaken shortly after the events involved occur, and must not be continuous. While an emergency may stem from other than natural causes, the inability to or difficulty in carrying out normal governmental operations voluntarily undertaken, because of financial straits, does not constitute an emergency within the meaning of section 3(c).

* * * *