

Department of Finance		Fund: 0387 PAGE 1 Renumbered From:
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		
<u>Legal Title</u> Integrated Waste Management Account, Integrated Waste Management Fund		
<u>Legal Citation/Authority</u> Chapter 1095, Statutes of 1989 Public Resources Code section 48001		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> A depository for tipping fees authorized to be collected pursuant to Public Resources Code section 48000.		
<u>Administering Agency/ Organization Code</u> Department of Resources Recycling and Recovery/Org 3970		
<u>Major Revenue Source</u> Specified tipping fees collected from owners and operators of solid waste landfill facilities. Public Resources Code section 48000(b) allows for the tipping fee to be increased by as much as \$1.40 per ton.		
<u>Disposition of Fund (upon abolishment)</u> 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.		
<u>Appropriation Authority</u> Public Resources Code section 48004 provides that the money in the account shall be used by the board, upon appropriation by the Legislature for the purposes specified.		
<u>State Appropriations Limit</u> Excluded – Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. These revenues are used to provide the service and to regulate the activities engaged in by the payers.		
<u>Comments/Historical Information</u> Chapter 1293, Statutes of 1992 re-titled fund from Solid Waste Management Fund. Chapter 21, Statutes of 2009 (SB 63) Section 9 changed administering agency from the California Integrated Waste Management Board/Org 3910 to the Department of Resources Recycling and Recovery/Org 3500 per Public Resources Code section 40401(a)(1). Pursuant to the Governor’s Reorganization Plan 2, the Administering Agency’s Organization Code changed from Org 3500 to Org 3970, effective July 1, 2013.		