### Legal Title
Delta Levee Rehabilitation Subaccount

### Legal Citation/Authority
Chapter 725, Statutes of 1999
Water Code sections 78540 and 79045

### Fund Classification

<table>
<thead>
<tr>
<th>GAAP Basis</th>
<th>Legal Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental/Special Revenue Funds</td>
<td>Nongovernmental/Bond Funds</td>
</tr>
</tbody>
</table>

### Purpose
The purposes of the money deposited in this subaccount are for local assistance under the delta levee maintenance subventions program and for special flood protection projects and subsidence studies and monitoring.

### Administering Agency/Organization Code
Department of Water Resources/Org 3860

### Major Revenue Source
Transfer from the Delta Improvement Account.

### Disposition of Fund (upon abolishment)
Pursuant to Government Code 16346, in the absence of language that identifies a successor fund, any remaining balance and existing obligations in this fund upon abolishment shall be transferred to the General Fund.

### Appropriation Authority
Continuously appropriated

### State Appropriations Limit

- **Always Excluded** — The major revenue source is transferred from another fund which has already in an always excluded fund, Delta Protection Account (0403), and should not be double counted; as well as, this fund is derived from a Bond Fund.

### Comments/Historical Information
Chapter 135, Statutes of 1996 this fund was originally established with the passage of Proposition 204 on the November 1996 ballot and has been continued by Proposition 13 on the March 2000 ballot.