

SPECIAL ASSESSMENT FUNDS

Special Assessment Funds are used to account for proceeds of assessments collected from property owners within the respective assessment districts established that are legally restricted to expenditures for the specific purposes of the district formation.

Various Landscaping and Lighting District Funds - These funds are used to account for expenditures and receipts of property taxes and service fees levied to the property owners in the various landscaping and lighting districts which were formed to provide landscaping and street lighting maintenance. Individual landscaping and lighting funds are set up for each district. Starting in 2003-2004 the service levels for each of the districts was reduced down based on the funding level agreed to by the property owners. Each level of service is described in the expenditure sheets.

EI Paseo Assessment District - This fund is used to collect assessments on all business establishments located within the boundaries set for the EI Paseo parking and business improvement area based on a fee schedule established for the various types of businesses. Collections are made in the same manner and at the same time as the city business license fees. Proceeds from all charges are used for the promotion of business activities in the area.

Zone 1 - President's Plaza I - Business Improvement District - Established beginning in 1998/99 after proposition 218 to provide improvements and services within the boundaries of the district. The services include regular maintenance, repair, removal or replacement of all or any part of the improvements including removal of trimmings, rubbish, debris and other solid waste; the cleaning.

Zone 2 - Canyon Cove - These parcels receive benefit from the improvements and the maintenance of street lighting encompassing all streets within the Zone and the landscaped area north of Haystack Road.

Zone 3 - Vineyards - These parcels receive benefit from the improvements and maintenance of street lighting within the Zone and maintenance of the landscaped area along the West side of Portola Avenue.

Zone 4 - Parkview Estates - These parcels receive benefit from the improvements and maintenance of street lighting.

Zone 5 - Cook & Country Club Area - These parcels receive benefit from the Tract street lighting, Parkway landscaping and entrance landscaping improvements. This includes Desert Mirage, Sandcastles, Primrose.

Zone 6 - Hovley Lane West - These parcels lie generally East of Monterey Avenue and West of Portola Avenue and includes parcels and tracts along Hovley Lane West. These parcels receive benefit from the improvements and maintenance of street lighting, parkway landscaping and some parcels with dry wells. This includes Monterey Meadows, The Glen, Hovley Estates, Sonata I, Sonata II, Hovley Collection, La Paloma, La Paloma II, La Paloma III, Sandpiper Court, Sandpiper West, Hovley West, Diamondback, Palm Court.

Zone 7 - Waring Court - These parcels receive benefit from the improvements and maintenance of landscaped parkways along Fred Waring Drive adjacent to the tract.

Zone 8 - Palm Gate - These parcels receive benefit from the improvements and maintenance of local street lighting and the landscaped parkways fronting the tract.

Zone 9 - The Grove - These parcels receive benefit from the improvements and maintenance of street lighting, landscaping and palm tree trimming within the public right-of ways.

Zone 11 - Portola Place - These parcels receive benefit from the improvements and maintenance of the landscaped parkways extending along Portola Avenue adjacent to the tract.

Zone 13 - Palm Desert Country Club - These parcels receive benefit from the improvements and maintenance of entryway landscaping and street lighting. This would include landscaping along Fred Waring Drive and along Hovley Lane East from Oasis to Washington.

Zone 14 - K & B at Palm Desert - All properties within the Zone benefit from street lighting, landscaping of the retention basin, and dry well maintenance.

Zone 15 - Canyon Crest - These parcels benefit from Tract street lighting and Parkway landscaping improvements.

Zone 16 - College View Estates - These parcels benefit from Tract street lighting and Parkway landscaping improvements. This would include Sundance West, College View Estates I, Petuna I, Sundance East and The Boulders.

President's Plaza III Business Improvement District - The district is located south of Highway 111 and north of El Paseo, east of Highway 74. The services include regular maintenance, repair, removal or replacement of all or any part of the improvements including removal of trimmings, rubbish, debris and other solid waste; the cleaning.

Alessandro Alley - These parcels benefit from street lighting, parking and landscaping improvements.

Benefit Assessment District No. 1 (Section 29) - These parcels benefit from drainage basin improvements.

**Special Assessment Funds
FISCAL YEAR 2014-2015**

| | CANYON COVE 276 Zone 02 | VINEYARDS 278 Zone 03 | PARKVIEW ESTATES 272 Zone 04 | DESERT MIRAGE 273-4680 Zone 05 DM | SANDCASTLES 273-4681 Zone 05 SC | PRIMROSE II 273-4682 Zone 05 PR | MONTEREY MEADOWS 275-4680 Zone 06 MM | HOVLEY GLEN 275-4681 Zone 06 HG | HOVLEY ESTATES 275-4682 Zone 06 HE | SONATA I 275-4683 Zone 06 S1 | SONATA II 275-4684 Zone 06 S2 | HOVLEY COLLECTION 275-4685 Zone 06 HC | LA PALOMA I 275-4686 Zone 06 L1 | LA PALOMA II 275-4687 Zone 06 L2 |
|---|-------------------------------|-----------------------------|------------------------------------|---|---------------------------------------|---------------------------------------|--|---------------------------------------|--|------------------------------------|-------------------------------------|---|---------------------------------------|--|
| Contract Landscape Maintenance | 10,800 | 2,465 | - | 4,800 | - | 3,598 | 1,011 | 2,392 | 2,975 | 2,750 | 4,830 | 2,000 | 2,851 | 2,851 |
| Maintenance Costs | 10,800 | 2,465 | - | 4,800 | - | 3,598 | 1,011 | 2,392 | 2,975 | 2,750 | 4,830 | 2,000 | 2,851 | 2,851 |
| Landscape (Water/Electric) | 30,000 | 1,800 | - | 2,000 | - | 600 | 700 | 950 | 2,200 | 900 | 1,200 | 1,050 | 950 | 1,050 |
| Landscape Utilities (Water/Electrical) | 30,000 | 1,800 | - | 2,000 | - | 600 | 700 | 950 | 2,200 | 900 | 1,200 | 1,050 | 950 | 1,050 |
| Landscape Repairs/Replacement | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Landscape Extras | 2,500 | 1,000 | - | 1,250 | - | 500 | 350 | 350 | 400 | 350 | 700 | 100 | 500 | 400 |
| Landscape Extras | 2,500 | 1,000 | - | 1,250 | - | 500 | 350 | 350 | 400 | 350 | 700 | 100 | 500 | 400 |
| Regular Tree Pruning | 11,400 | 500 | - | 1,100 | - | 400 | 350 | 500 | 400 | 400 | 1,000 | 925 | 200 | 200 |
| Tree Pruning | 11,400 | 500 | - | 1,100 | - | 400 | 350 | 500 | 400 | 400 | 1,000 | 925 | 200 | 200 |
| Street Lighting | 600 | 1,100 | 2,830 | 700 | 1,244 | 500 | 700 | - | - | 300 | 600 | 600 | 150 | 150 |
| Special District Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Removal Service | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Annual Direct Costs (Subtotal) | 55,300 | 6,865 | 2,830 | 9,850 | 1,244 | 5,598 | 3,111 | 4,192 | 5,975 | 4,700 | 8,330 | 4,675 | 4,651 | 4,651 |
| Total Direct Costs | 55,300 | 6,865 | 2,830 | 9,850 | 1,244 | 5,598 | 3,111 | 4,192 | 5,975 | 4,700 | 8,330 | 4,675 | 4,651 | 4,651 |
| District Administration | 8,139 | 1,851 | 1,668 | 1,636 | 906 | 1,256 | 995 | 1,005 | 1,058 | 1,069 | 1,867 | 1,624 | 1,058 | 1,099 |
| Advertising | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Fees | 114 | 68 | 88 | 15 | 21 | 19 | 21 | 9 | 9 | 9 | 48 | 20 | 9 | 9 |
| Administration Costs (Subtotal) | 8,253 | 1,919 | 1,756 | 1,651 | 927 | 1,275 | 1,016 | 1,014 | 1,067 | 1,078 | 1,915 | 1,644 | 1,067 | 1,108 |
| Total Cost to District | 63,553 | 8,784 | 4,586 | 11,501 | 2,171 | 6,873 | 4,127 | 5,206 | 7,042 | 5,778 | 10,245 | 6,319 | 5,718 | 5,759 |
| Reserve Fund Collection | - | - | 235 | - | - | - | - | - | - | - | - | (484) | - | - |
| CIP Collection | 4,831 | 1,062 | - | 2,630 | - | 602 | - | 657 | 523 | 1,164 | 2,280 | - | 1,123 | 1,369 |
| Miscellaneous Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer in from the General Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Benefit Contribution (General Fund) | (44,976) | - | (283) | (1,478) | - | - | - | (629) | - | (705) | - | - | - | - |
| Levy Adjustments (Subtotal) | (40,145) | 1,062 | (48) | 1,152 | - | 602 | - | 28 | 523 | 459 | 2,280 | (484) | 1,123 | 1,369 |
| Balance To Levy / License | 23,408 | 9,846 | 4,538 | 12,653 | 2,171 | 7,475 | 4,127 | 5,234 | 7,565 | 6,237 | 12,525 | 5,835 | 6,841 | 7,128 |

Note: \$75,000 has been budgeted as transfer in.

**Special Assessment Funds
FISCAL YEAR 2014-2015**

| | LA PALOMA III 275-4693 Zone 06 L3 | SANDPIPER COURT 275-4694 Zone 06 SP | SANDPIPER WEST 275-4695 Zone 06 SW | HOVLEY COURT WEST 275-4696 Zone 06 HW | DIAMONDBACK 275-4643 Zone 06 DB | PALM COURT 275-4697 Zone 06 PC | WARING COURT 279 Zone 07 | PALM GATE 280 Zone 08 | THE GROVE 281 Zone 09 | PORTOLA PLACE 283 Zone 11 | PD COUNTRY CLUB 299 Zone 13 | K & B AT PALM DESERT 285 Zone 14 | CANYON CREST 286 Zone 15 | COLLEGE VIEW ESTATES II 287-4374 Zone 16 CV |
|---|---|---|--|---|---------------------------------------|--------------------------------------|--------------------------------|-----------------------------|-----------------------------|---------------------------------|-----------------------------------|--|--------------------------------|---|
| Contract Landscape Maintenance | 900 | 2,828 | 2,828 | 2,600 | 900 | 900 | 2,400 | 760 | 10,500 | 1,200 | 8,384 | 8,289 | 2,518 | 3,018 |
| Maintenance Costs | 900 | 2,828 | 2,828 | 2,600 | 900 | 900 | 2,400 | 760 | 10,500 | 1,200 | 8,384 | 8,289 | 2,518 | 3,018 |
| Landscape (Water/Electric) | 800 | 1,200 | 1,200 | 650 | 400 | 600 | 1,200 | 240 | 3,500 | 799 | 5,800 | 850 | 800 | 1,450 |
| Landscape Utilities (Water/Electrical) | 800 | 1,200 | 1,200 | 650 | 400 | 600 | 1,200 | 240 | 3,500 | 799 | 5,800 | 850 | 800 | 1,450 |
| Landscape Repairs/Replacement | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Landscape Extras | 350 | 400 | 400 | 500 | 250 | 350 | 450 | - | 2,300 | 200 | 650 | 750 | 450 | 500 |
| Landscape Extras | 350 | 400 | 400 | 500 | 250 | 350 | 450 | - | 2,300 | 200 | 650 | 750 | 450 | 500 |
| Regular Tree Pruning | 500 | 400 | 350 | 300 | 350 | 300 | 250 | 940 | 2,000 | 250 | 2,500 | 1,300 | 1,150 | 500 |
| Tree Pruning | 500 | 400 | 350 | 300 | 350 | 300 | 250 | 940 | 2,000 | 250 | 2,500 | 1,300 | 1,150 | 500 |
| Street Lighting | - | 150 | 150 | 150 | 150 | 150 | - | - | 3,200 | - | 30,000 | 300 | - | - |
| Special District Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Removal Service | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Annual Direct Costs (Subtotal) | 2,550 | 4,978 | 4,928 | 4,200 | 2,050 | 2,300 | 4,300 | 1,940 | 21,500 | 2,449 | 47,334 | 11,489 | 4,918 | 5,468 |
| Total Direct Costs | 2,550 | 4,978 | 4,928 | 4,200 | 2,050 | 2,300 | 4,300 | 1,940 | 21,500 | 2,449 | 47,334 | 11,489 | 4,918 | 5,468 |
| District Administration | 924 | 1,070 | 1,070 | 1,181 | 1,300 | 1,241 | 1,169 | 1,164 | 2,829 | 1,022 | 16,777 | 3,047 | 1,640 | 1,792 |
| Advertising | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Fees | 8 | 9 | 9 | 9 | 10 | 11 | 9 | 19 | 54 | 12 | 929 | 84 | 35 | 17 |
| Administration Costs (Subtotal) | 932 | 1,079 | 1,079 | 1,190 | 1,310 | 1,252 | 1,178 | 1,183 | 2,883 | 1,034 | 17,706 | 3,131 | 1,675 | 1,809 |
| Total Cost to District | 3,482 | 6,057 | 6,007 | 5,390 | 3,360 | 3,552 | 5,478 | 3,123 | 24,383 | 3,483 | 65,040 | 14,620 | 6,593 | 7,277 |
| Reserve Fund Collection | - | - | - | - | - | - | - | 64 | - | - | - | - | - | - |
| CIP Collection | 821 | 879 | 971 | 917 | 1,707 | 1,693 | 925 | - | 898 | 1,883 | 15 | 10,016 | 2,886 | 7,072 |
| Miscellaneous Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer in from the General Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Benefit Contribution (General Fund) | - | - | - | (630) | - | - | - | - | - | - | - | (1,723) | - | (820) |
| Levy Adjustments (Subtotal) | 821 | 879 | 971 | 287 | 1,707 | 1,693 | 925 | 64 | 898 | 1,883 | 15 | 8,293 | 2,886 | 6,252 |
| Balance To Levy / License | 4,303 | 6,936 | 6,978 | 5,677 | 5,067 | 5,245 | 6,403 | 3,187 | 25,281 | 5,366 | 65,055 | 22,913 | 9,479 | 13,529 |

**Special Assessment Funds
FISCAL YEAR 2014-2015**

| | SUNDANCE WEST 287-4681 Zone 16 SD | COLLEGE VIEW ESTATES I 287-4684 Zone 16 CV1 | PETUNIA I 287-4682 Zone 16 P1 | SUNDANCE EAST 287-4683 Zone 16 SE | THE BOULDERS 287-4680 Zone 15 BD | TOTAL District | ALESSANDRO ALLEY 288 | PRESIDENTS PLAZA I 277 PPBID I | PRESIDENTS PLAZA III 282 PPBID III | BAD No.1 289 Bad No.1 | TOTAL BAD | TOTAL Grand | EL PASEO MERCHANTS 271 |
|---|---|---|-------------------------------------|---|--|-------------------|-------------------------|--------------------------------------|--|-----------------------------|------------------|-----------------|---------------------------|
| Contract Landscape Maintenance | 2,970 | 2,980 | 3,574 | 1,601 | 750 | 103,223 | - | 4,450 | 5,700 | 89,410 | 99,560 | 202,783 | - |
| Maintenance Costs | 2,970 | 2,980 | 3,574 | 1,601 | 750 | 103,223 | - | 4,450 | 5,700 | 89,410 | 99,560 | 202,783 | - |
| Landscape (Water/Electric) | 800 | 1,700 | 850 | 950 | 600 | 67,789 | - | 3,500 | 3,167 | 1,866 | 8,533 | 76,322 | - |
| Landscape Utilities (Water/Electrical) | 800 | 1,700 | 850 | 950 | 600 | 67,789 | - | 3,500 | 3,167 | 1,866 | 8,533 | 76,322 | - |
| Landscape Repairs/Replacement | - | - | - | - | - | - | - | 3,050 | - | - | 3,050 | 3,050 | - |
| Landscape Extras | 350 | 450 | 350 | 350 | 900 | 18,350 | - | - | 5,954 | 94,960 | 100,914 | 119,264 | - |
| Landscape Extras | 350 | 450 | 350 | 350 | 900 | 18,350 | - | 3,050 | 5,954 | 94,960 | 103,964 | 122,314 | - |
| Regular Tree Pruning | 300 | 750 | 300 | 150 | 200 | 30,165 | - | - | - | - | - | 30,165 | - |
| Tree Pruning | 300 | 750 | 300 | 150 | 200 | 30,165 | - | - | - | - | - | 30,165 | - |
| Street Lighting | 150 | 300 | 300 | 150 | 150 | 44,774 | - | 8,700 | 5,954 | - | 14,654 | 59,428 | - |
| Special District Services | - | - | - | - | - | - | - | 11,030 | 5,067 | - | 16,097 | 16,097 | - |
| Solid Waste Removal Service | - | - | - | - | - | - | - | 91,155 | - | - | 91,155 | 91,155 | - |
| Annual Direct Costs (Subtotal) | 4,570 | 6,180 | 5,374 | 3,201 | 2,600 | 264,301 | - | 121,885 | 25,842 | 186,236 | 333,963 | 598,264 | - |
| Total Direct Costs | 4,570 | 6,180 | 5,374 | 3,201 | 2,600 | 264,301 | - | 121,885 | 25,842 | 186,236 | 333,963 | 598,264 | - |
| District Administration | 1,886 | 1,851 | 1,850 | 1,148 | 1,147 | 69,339 | - | 8,000 | 4,434 | 16,083 | 28,517 | 97,856 | - |
| Advertising | - | - | - | - | - | - | - | - | - | - | - | - | 250,000 |
| County Fees | 17 | 17 | 17 | 8 | 9 | 1,742 | - | 115 | 232 | 445 | 792 | 2,534 | - |
| Administration Costs (Subtotal) | 1,903 | 1,868 | 1,867 | 1,156 | 1,156 | 71,081 | - | 8,115 | 4,666 | 16,528 | 29,309 | 100,390 | 250,000 |
| Total Cost to District | 6,473 | 8,048 | 7,241 | 4,357 | 3,756 | 335,382 | - | 130,000 | 30,508 | 202,764 | 363,272 | 698,654 | 250,000 |
| Reserve Fund Collection | - | - | - | - | - | (185) | - | (130,000) | 9,100 | 20,174 | (100,726) | (100,911) | - |
| CIP Collection | 4,538 | 3,617 | 3,239 | 2,369 | 2,402 | 63,089 | - | - | - | - | - | 63,089 | - |
| Miscellaneous Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer in from the General Fund | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Benefit Contribution (General Fund) | - | (927) | (806) | (480) | - | (53,457) | - | - | - | - | - | (53,457) | - |
| Levy Adjustments (Subtotal) | 4,538 | 2,690 | 2,433 | 1,889 | 2,402 | 9,447 | - | (130,000) | 9,100 | 20,174 | (100,726) | (91,279) | - |
| Balance To Levy / License | 11,011 | 10,738 | 9,674 | 6,246 | 6,158 | 344,829 | - | - | 39,608 | 222,938 | 262,546 | 607,375 | 250,000 |

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