

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds of specific revenue sources other than expendable trusts that are legally restricted to expenditures for specific purposes.

Traffic Safety Fund - Traffic and court fines are collected in these funds. A transfer from this Fund to the General Fund is made at the end of the fiscal year by council action to be applied toward the eligible expenditures permitted by law.

Gas Tax Fund - Portions of the tax rate per gallon levied by the State of California on all gasoline purchases are allocated to cities throughout the state. These funds are restricted to expenditures for transit and street-related purposes only.

Measure A Fund - In 1988, Riverside County voters approved a half cent sales tax, known as Measure A, to fund a variety of highway improvement, local street and road maintenance, commuter assistance and specialized transit projects. This fund is used to collect this tax and pursuant to the provision of Measure A (Ordinance No. 88-1 of the County of Riverside) it is restricted for local street and road expenditures only.

Housing Mitigation Fee - This fund is used to account for fees collected from construction of commercial and office buildings for low & moderate income mitigation purposes. Funds are used strictly for projects and programs that benefit the low and moderate income households.

Community Development Block Grant Fund (CDBG) - This fund is used to account for the receipts and expenditures of CDBG funds received from the U. S. Department of Housing and Urban Development (HUD).

Child Care Program Fund - This fund is used to collect funds from developers for the purpose of providing child care programs.

Public Safety Police Grant Fund - This fund is used to account for state and federal grants given to the City for public safety purposes. Its use is restricted for expenditures related to public safety capital equipment and personnel.

Prop. A Fire Tax - This fund is used to account for revenues derived from tax collected within the city for upgrading fire protection and prevention. Its use is restricted for obtaining, furnishing, operating and maintaining fire protection and prevention services (currently under contract with Riverside County Fire Department) equipment or apparatus.

New Construction Tax - This fund is used to account for tax collected upon application to the city for a building permit from every person/entity for the construction of any new building or addition or trailer space in the city according to a fee schedule. Its use is restricted for the acquisition and development of public facilities such as parks, playgrounds and public structures.

Planned Drainage Funds - This fund is used to account for off-site drainage fees based on an established fee schedule collected prior to approval of the final map in the case of land being subdivided or prior to the issuance of a building permit in the case of construction or improvement of subdivided land.

Park & Recreation Facilities Funds - This fund is used to account for fees collected for residential and sub-division developments collected either at the time grading permits are paid or prior to the approval of the final map. Its use is restricted for expenditures related to park development, maintenance and equipment.

Traffic Signals Funds - This fund is used to account for fees collected for residential, commercial and industrial developments collected either at the time grading permits are paid or prior to the approval of the final map. Its use is restricted for expenditures related to the acquisition and maintenance of traffic signals.

Fire Facilities Restoration Fund – This fund is used to collect funds from developers for the purpose of construction, restoration and purchase of equipment for fire stations within the City.

Waste-Recycling Fund - This fund is used to account for waste recycling fees collected by waste management. Its use is restricted for expenditures for education and other expenditures related to recycling.

Energy Independence Program – This fund is used to account for loans to residents and commercial property owners for energy savings equipment.

Air Quality Management Fund - This fund accounts for receipts from South Coast Air Quality Management District, one-third of which is disbursed to the Coachella Valley Association of Governments. The remaining two-thirds are spent for programs that promote the goal of attaining Federal and State air quality standards.

City-Wide Business License Fund - This fund accounts for receipts received from College of the Desert Alumni Association Fair collected from all street fair vendors at \$2.00 per day for each space.

Art in Public Places Program Funds - This fund accounts for fees collected from residential, commercial and public facilities development except for street and drainage projects. Its use is restricted for the acquisition, installation, improvement and maintenance of artwork to be displayed in the city, the administration of the program and community public art education programs.

Golf Course Capital Improvement Fund - This fund accounts for fees collected from our Golf Course Timeshare project. The funds are used for golf course capital improvements, and equipment.

Capital Projects Reserve Fund – This fund is used to account for resources and expenditures for capital improvement projects that are related to the acquisition and development of public facilities, infrastructure and equipment.

Buildings Fund – This fund is used to account for resources and expenditures for capital improvement projects that are related to the improvement and maintenance of public facilities and structures.

Library Fund - This fund is used to track expenditures related to the City's public library which is operated by the Riverside County Library system.

Parkview Office Complex – This fund is used to account for rent received from the City owned office complex.

Desert Willow Golf Course Fund – This fund is used to account for the fees collected and expenses incurred in connection with operating the municipal golf course in the City of Palm Desert.

Equipment Replacement Fund - This fund is used as an internal service fund to accumulative funds to replace city vehicles and equipment.

Retiree Health Fund - This fund is used to account for funds contributed toward future and current retiree health expenses.

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2010-2011**

Type of Expenditure		Traffic Safety FD 210	Gas Tax FD 211	Measure A (Transportation) FD 213	Housing Mitigation Fee FD 214	Comm. Dev. Block Grants (CDBG) FD 220	Child Care Program FD 228	Public Safety - Police Grants FD 229	Prop. A Fire Tax Fund FD 230	New Construction Tax FD 231	Drainage Fund FD 232	Park & Recreation Fund FD 233
Page 3-3	Administration				500,000	1,000		447,600				
	Fire Protection								9,445,040			
	Waste Recycling											
	Debt Expenditures											
	Capital Improvement			5,650,000		427,000	-		-	100,000	-	1,480,000
Interfund Transfers Out								136,000				
Interfund Transfers Out GF.	150,000	850,000										
Total Special Revenue Funds	150,000	850,000	5,650,000	500,000	428,000	-	447,600	9,581,040	100,000	-	1,480,000	
Beginning Cash (1)	-	-	16,755,802	2,215,000	1,000	1,556,000	11,000	1,640,000	440,000	5,393,000	2,030,000	
Revenue	150,000	850,000	13,891,390	165,500	427,500	25,000	448,100	7,945,000	92,000	80,000	1,050,000	
Expenses	(150,000)	(850,000)	(5,650,000)	(500,000)	(428,000)	-	(447,600)	(9,581,040)	(100,000)	-	(1,480,000)	
Continuing Appropriation (3)	-	-	(21,608,272)	(469,816)	-	(1,470,942)	-	-	(100,000)	(5,168,829)	(542,163)	
Ending Cash	-	-	3,388,920	1,410,684	500	110,058	11,500	3,960	332,000	304,171	1,057,837	

(1) Beginning cash is an estimate.

(2) RDA to cover cost until fund can pay back.

(3) Estimated carry over & outstanding Purchase Orders

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2010-2011**

Type of Expenditure		Traffic Signal Fund FD 234	Fire Facilities Fund (2) FD 235	Waste Management Recycling FD 236	Energy Independence Program FD 237	Air Quality Management FD 238	City Wide Business Promotion FD 239	AIPP - Maintenance Fund FD 240	Golf Course Capital Improvements FD 241	Capital Improvement Fund (2010 Plan) FD 400	CIP - Drainage FD 420	CIP - Parks FD 430
Page 3-4	Administration				4,970,000	65,000		-	235,000			
	Fire Protection											
	Waste Recycling			1,119,200								
	Debt Expenditures				681,000							
	Capital Improvement	86,790	-	20,800		248,000			279,000	800,000	150,000	35,000
	Interfund Transfers Out											
	Interfund Transfers Out GF.			73,220			50,000		680,780	356,000		
Total Special Revenue Funds		86,790	-	1,213,220	5,651,000	313,000	50,000	-	1,194,780	1,156,000	150,000	35,000
	Beginning Cash (1)	760,000	630,000	6,072,000	7,477,000	272,750	-	-	2,100,000	4,591,000	3,139,000	251,000
	Revenue	440,450	52,000	650,000	480,000	63,000	50,000	-	904,000	3,513,300	50,000	100,000
	Expenses	(86,790)	-	(1,213,220)	(5,651,000)	(313,000)	(50,000)	-	(1,194,780)	(1,156,000)	(150,000)	(35,000)
Continuing Appropriation (3)		(1,015,729)	(614,606)	-	-	-	-	-	-	(6,947,679)	(2,313,060)	-
	Ending Cash	97,931	67,394	5,508,780	2,306,000	22,750	-	-	1,809,220	621	725,940	316,000

(1) Beginning cash is an estimate.

(2) RDA to cover cost until fund can pay back.

(3) Estimated carry over & outstanding Purchase Orders

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2010-2011**

Type of Expenditure		Art In Public Places (AIPP) FD 436	CIP-Traffic Signal FD 440	Building Maintenance Fund FD 450	Library Administration Costs FD 452	Parkview Office Complex FD 510	Desert Willow - Enterprise FD 520/521	Equipment Replacement Fund FD 530	Retiree Health FD 576	TOTAL Special Revenue Funds
Administration		400,620			337,500	835,200	10,172,302	330,000	700,420	18,994,642
Fire Protection										9,445,040
Waste Recycling										1,119,200
Debt Expenditures										681,000
Capital Improvement		150,000	100,000	400,000				52,000		9,978,590
Interfund Transfers Out		-								136,000
Interfund Transfers Out GF.				30,000		440,000			70,000	2,700,000
Total Special Revenue Funds		550,620	100,000	430,000	337,500	1,275,200	10,172,302	382,000	770,420	43,054,472
Beginning Cash (1)		2,100,000	340,000	3,586,000	520,000	3,100,000	1,700,000	4,700,000	2,200,000	73,580,552
Revenue		102,000	757,500	30,000	340,000	1,010,000	8,550,092	206,000	153,200	42,576,032
Expenses		(550,620)	(100,000)	(430,000)	(337,500)	(1,275,200)	(10,172,302)	(382,000)	(770,420)	(43,054,472)
Continuing Appropriation (3)		-	(861,260)	(1,700,000)	-	-	-	-	-	(42,812,356)
Ending Cash		1,651,380	136,240	1,486,000	522,500	2,834,800	77,790	4,524,000	1,582,780	30,289,756

(1) Beginning cash is an estimate.

(2) RDA to cover cost until fund can pay back.

(3) Estimated carry over & outstanding Purchase Orders

**THIS PAGE
INTENTIONALLY
LEFT BLANK**