

## **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.

**El Paseo Assessment District** - This fund is used to collect assessments on all business establishments located within the boundaries set for the El 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.

	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	28,300	3,394	-	6,248	-	2,432	900	2,241	2,885	2,727	5,247	1,888	2,742	2,953
Landscape Service Management														
<b>Maintenance Costs</b>	<b>28,300</b>	<b>3,394</b>	-	<b>6,248</b>	-	<b>2,432</b>	<b>900</b>	<b>2,241</b>	<b>2,885</b>	<b>2,727</b>	<b>5,247</b>	<b>1,888</b>	<b>2,742</b>	<b>2,953</b>
Landscape Water	36,222	1,244	-	1,600	-	850	356	932	1,199	1,133	2,185	1,357	1,141	1,112
Landscape Electric														
<b>Landscape Utilities (Water/Electrical)</b>	<b>36,222</b>	<b>1,244</b>	-	<b>1,600</b>	-	<b>850</b>	<b>356</b>	<b>932</b>	<b>1,199</b>	<b>1,133</b>	<b>2,185</b>	<b>1,357</b>	<b>1,141</b>	<b>1,112</b>
Landscape Repairs/Replacement	2,096	1,131	-	624	-	422	395	453	508	508	621	113	508	508
Landscape Extras														
<b>Landscape Extras</b>	<b>2,096</b>	<b>1,131</b>	-	<b>624</b>	-	<b>422</b>	<b>395</b>	<b>453</b>	<b>508</b>	<b>508</b>	<b>621</b>	<b>113</b>	<b>508</b>	<b>508</b>
Regular Tree Pruning	9,994	453	-	1,472	-	508	487	783	648	672	1,649	340	508	457
Palm Tree Pruning														
<b>Tree Pruning</b>	<b>9,994</b>	<b>453</b>	-	<b>1,472</b>	-	<b>508</b>	<b>487</b>	<b>783</b>	<b>648</b>	<b>672</b>	<b>1,649</b>	<b>340</b>	<b>508</b>	<b>457</b>
Street Lighting	283	791	2,830	508	1,244	169	453	-	168	168	282	282	169	169
Special District Services														
<b>Solid Waste Removal Service</b>	<b>-</b>	<b>-</b>	<b>2,830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Annual Direct Costs (Subtotal)</b>	<b>76,895</b>	<b>7,013</b>	<b>2,830</b>	<b>10,452</b>	<b>1,244</b>	<b>4,381</b>	<b>2,591</b>	<b>4,409</b>	<b>5,408</b>	<b>5,208</b>	<b>9,984</b>	<b>3,980</b>	<b>5,068</b>	<b>5,199</b>
Replant														
Renovation														
<b>Sub-Total Renovation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Costs</b>	<b>76,895</b>	<b>7,013</b>	<b>2,830</b>	<b>10,452</b>	<b>1,244</b>	<b>4,381</b>	<b>2,591</b>	<b>4,409</b>	<b>5,408</b>	<b>5,208</b>	<b>9,984</b>	<b>3,980</b>	<b>5,068</b>	<b>5,199</b>
District Administration	7,990	1,780	1,602	1,577	870	1,207	954	964	1,016	1,027	1,799	1,565	1,016	1,056
Advertising														
County Fees	113	67	88	15	21	19	20	8	10	10	48	19	8	7
<b>Administration Costs (Subtotal)</b>	<b>8,003</b>	<b>1,847</b>	<b>1,690</b>	<b>1,592</b>	<b>891</b>	<b>1,226</b>	<b>974</b>	<b>972</b>	<b>1,026</b>	<b>1,037</b>	<b>1,847</b>	<b>1,584</b>	<b>1,024</b>	<b>1,063</b>
<b>Total Cost to District</b>	<b>84,898</b>	<b>8,860</b>	<b>4,520</b>	<b>12,044</b>	<b>2,135</b>	<b>5,607</b>	<b>3,565</b>	<b>5,381</b>	<b>6,434</b>	<b>6,245</b>	<b>11,831</b>	<b>5,564</b>	<b>6,092</b>	<b>6,262</b>
Capital Improvement Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserve Fund Collection	0	0	308	0	0	0	0	0	0	0	0	(3)	0	0
Transfer in from the General Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Benefit Contribution (General Fund)	(62,583)	0	(504)	(1,805)	0	0	0	(807)	0	(937)	0	0	0	0
<b>Levy Adjustments (Subtotal)</b>	<b>(62,583)</b>	<b>0</b>	<b>(196)</b>	<b>(1,805)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(807)</b>	<b>0</b>	<b>(937)</b>	<b>0</b>	<b>(3)</b>	<b>0</b>	<b>0</b>
<b>Balance To Levy / License</b>	<b>22,315</b>	<b>8,860</b>	<b>4,324</b>	<b>10,239</b>	<b>2,135</b>	<b>5,607</b>	<b>3,565</b>	<b>4,574</b>	<b>6,434</b>	<b>5,308</b>	<b>11,831</b>	<b>5,561</b>	<b>6,092</b>	<b>6,262</b>

Note: \$77,000 has been budgeted as transfer in.

	LA PALOMA III 275-4693 Zone 06 L3	SANDPIPER COURT 275-4694 Zone 06 SP	SANDPIPER WEST 275-4695 Zone 06 SW	HOLEY COURT WEST 275-4696 Zone 06 HW	DIAMONDBACK 275-4643 Zone 06 DB	PALM COURT 275-4697 Zone 06 PC	WARNING 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	1,643	2,403	2,403	2,603	2,263	2,263	3,179	881	9,055	2,595	13,171	11,507	5,660	6,791
Landscape Service Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Maintenance Costs</b>	<b>1,643</b>	<b>2,403</b>	<b>2,403</b>	<b>2,603</b>	<b>2,263</b>	<b>2,263</b>	<b>3,179</b>	<b>881</b>	<b>9,055</b>	<b>2,595</b>	<b>13,171</b>	<b>11,507</b>	<b>5,660</b>	<b>6,791</b>
Landscape Water	781	1,481	1,481	904	453	566	679	340	3,169	1,212	2,747	2,988	849	2,263
Landscape Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Landscape Utilities (Water/Electrical)</b>	<b>781</b>	<b>1,481</b>	<b>1,481</b>	<b>904</b>	<b>453</b>	<b>566</b>	<b>679</b>	<b>340</b>	<b>3,169</b>	<b>1,212</b>	<b>2,747</b>	<b>2,988</b>	<b>849</b>	<b>2,263</b>
Landscape Repairs/Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Extras	395	508	508	798	340	453	453	340	1,810	395	1,647	660	453	904
Irrigation Extras	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Landscape Extras</b>	<b>395</b>	<b>508</b>	<b>508</b>	<b>798</b>	<b>340</b>	<b>453</b>	<b>453</b>	<b>340</b>	<b>1,810</b>	<b>395</b>	<b>1,647</b>	<b>660</b>	<b>453</b>	<b>904</b>
Regular Tree Pruning	395	661	612	624	226	226	453	-	5,772	113	1,647	2,324	339	1,005
Palm Tree Pruning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Tree Pruning</b>	<b>395</b>	<b>661</b>	<b>612</b>	<b>624</b>	<b>226</b>	<b>226</b>	<b>453</b>	<b>-</b>	<b>5,772</b>	<b>113</b>	<b>1,647</b>	<b>2,324</b>	<b>339</b>	<b>1,005</b>
Street Lighting	169	169	169	340	169	169	-	339	2,263	-	23,080	329	-	395
<b>Special District Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Solid Waste Removal Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Annual Direct Costs (Subtotal)</b>	<b>3,383</b>	<b>5,222</b>	<b>5,173</b>	<b>5,269</b>	<b>3,451</b>	<b>3,677</b>	<b>4,764</b>	<b>1,900</b>	<b>22,069</b>	<b>4,315</b>	<b>42,292</b>	<b>17,808</b>	<b>7,301</b>	<b>11,358</b>
Replant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Renovation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Renovation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Costs</b>	<b>3,383</b>	<b>5,222</b>	<b>5,173</b>	<b>5,269</b>	<b>3,451</b>	<b>3,677</b>	<b>4,764</b>	<b>1,900</b>	<b>22,069</b>	<b>4,315</b>	<b>42,292</b>	<b>17,808</b>	<b>7,301</b>	<b>11,358</b>
District Administration	886	1,027	1,027	1,135	1,251	1,196	1,124	1,118	2,733	980	16,221	2,943	1,579	1,729
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Fees	7	8	8	8	10	11	8	19	54	12	927	83	34	16
<b>Administration Costs (Subtotal)</b>	<b>893</b>	<b>1,035</b>	<b>1,035</b>	<b>1,143</b>	<b>1,261</b>	<b>1,207</b>	<b>1,132</b>	<b>1,137</b>	<b>2,787</b>	<b>992</b>	<b>17,148</b>	<b>3,026</b>	<b>1,613</b>	<b>1,745</b>
<b>Total Cost to District</b>	<b>4,276</b>	<b>6,257</b>	<b>6,208</b>	<b>6,412</b>	<b>4,712</b>	<b>4,884</b>	<b>5,896</b>	<b>3,037</b>	<b>24,856</b>	<b>5,307</b>	<b>59,440</b>	<b>20,834</b>	<b>8,914</b>	<b>13,103</b>
Capital Improvement Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserve Fund Collection	0	0	0	0	0	0	0	0	0	(160)	0	0	0	0
Transfer in from the General Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Benefit Contribution (General Fund)	0	0	0	(960)	0	0	0	0	0	0	0	(3,122)	0	(1,966)
<b>Levy Adjustments (Subtotal)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(960)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(160)</b>	<b>0</b>	<b>(3,122)</b>	<b>0</b>	<b>(1,966)</b>
<b>Balance To Levy / License</b>	<b>4,276</b>	<b>6,257</b>	<b>6,208</b>	<b>5,452</b>	<b>4,712</b>	<b>4,884</b>	<b>5,896</b>	<b>3,037</b>	<b>24,856</b>	<b>5,147</b>	<b>59,440</b>	<b>17,712</b>	<b>8,914</b>	<b>11,137</b>

	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 PASO MERCHANTS 271
Contract Landscape Maintenance	3,297	4,944	3,297	2,747	1,956	144,615	5,217	6,461	5,217	81,823	98,718	243,333	-
Landscape Service Management	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Maintenance Costs</b>	<b>3,297</b>	<b>4,944</b>	<b>3,297</b>	<b>2,747</b>	<b>1,956</b>	<b>144,615</b>	<b>5,217</b>	<b>6,461</b>	<b>5,217</b>	<b>81,823</b>	<b>98,718</b>	<b>243,333</b>	-
Landscape Water	1,697	2,023	1,639	1,129	610	76,342	1,971	5,067	2,319	1,708	11,065	87,407	-
Landscape Electric	-	-	-	-	-	-	-	-	579	-	579	579	-
<b>Landscape Utilities (Water/Electrical)</b>	<b>1,697</b>	<b>2,023</b>	<b>1,639</b>	<b>1,129</b>	<b>610</b>	<b>76,342</b>	<b>1,971</b>	<b>5,067</b>	<b>2,898</b>	<b>1,708</b>	<b>11,644</b>	<b>87,986</b>	-
Landscape Repairs/Replacement	-	-	-	-	-	-	1,971	4,434	-	-	6,405	6,405	-
Landscape Extras	904	904	904	870	871	22,004	-	-	5,448	86,901	92,349	114,353	-
<b>Landscape Extras</b>	<b>904</b>	<b>904</b>	<b>904</b>	<b>870</b>	<b>871</b>	<b>22,004</b>	<b>1,971</b>	<b>4,434</b>	<b>5,448</b>	<b>86,901</b>	<b>98,754</b>	<b>120,758</b>	-
Regular Tree Pruning	1,007	1,007	1,007	508	507	36,404	2,608	-	-	-	2,608	39,012	-
Palm Tree Pruning	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Tree Pruning</b>	<b>1,007</b>	<b>1,007</b>	<b>1,007</b>	<b>508</b>	<b>507</b>	<b>36,404</b>	<b>2,608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,608</b>	<b>39,012</b>	-
Street Lighting	395	393	393	226	169	36,683	2,608	12,663	5,449	-	20,720	57,403	-
<b>Special District Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,739</b>	<b>5,067</b>	<b>4,637</b>	<b>-</b>	<b>11,443</b>	<b>11,443</b>	-
Solid Waste Removal Service	-	-	-	-	-	-	-	130,287	-	-	130,287	130,287	-
<b>Annual Direct Costs (Subtotal)</b>	<b>7,300</b>	<b>9,271</b>	<b>7,240</b>	<b>5,480</b>	<b>4,113</b>	<b>316,048</b>	<b>16,114</b>	<b>163,979</b>	<b>23,649</b>	<b>170,432</b>	<b>374,174</b>	<b>690,222</b>	-
Replant	-	-	-	-	-	-	-	-	-	-	-	-	-
Renovation	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Renovation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Costs</b>	<b>7,300</b>	<b>9,271</b>	<b>7,240</b>	<b>5,480</b>	<b>4,113</b>	<b>316,048</b>	<b>16,114</b>	<b>163,979</b>	<b>23,649</b>	<b>170,432</b>	<b>374,174</b>	<b>690,222</b>	-
District Administration	1,820	1,789	1,789	1,106	1,104	66,880	3,826	11,199	4,057	14,766	33,848	100,728	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
County Fees	16	16	16	7	8	1,721	-	167	211	445	823	2,544	-
<b>Administration Costs (Subtotal)</b>	<b>1,836</b>	<b>1,805</b>	<b>1,805</b>	<b>1,113</b>	<b>1,112</b>	<b>68,601</b>	<b>3,826</b>	<b>11,366</b>	<b>4,268</b>	<b>15,211</b>	<b>34,671</b>	<b>103,272</b>	<b>220,000</b>
<b>Total Cost to District</b>	<b>9,136</b>	<b>11,076</b>	<b>9,045</b>	<b>6,593</b>	<b>5,225</b>	<b>384,649</b>	<b>19,940</b>	<b>175,345</b>	<b>27,917</b>	<b>185,643</b>	<b>408,845</b>	<b>793,494</b>	<b>220,000</b>
Capital Improvement Expenditures	0	0	0	0	0	0	0	0	0	0	-	0	0
Misc Expenses	0	0	0	0	0	0	0	5,032	1,739	0	6,771	6,771	0
Reserve Fund Collection	0	0	0	0	0	145	7,187	8,199	7,416	18,377	41,179	41,324	0
Transfer in from the General Fund	0	0	0	0	0	0	0	0	0	0	-	0	0
General Benefit Contribution (General Fund)	0	(1,660)	(1,355)	(989)	0	(76,688)	0	0	0	0	-	(76,688)	0
<b>Levy Adjustments (Subtotal)</b>	<b>0</b>	<b>(1,660)</b>	<b>(1,355)</b>	<b>(989)</b>	<b>0</b>	<b>(76,543)</b>	<b>7,187</b>	<b>13,231</b>	<b>9,155</b>	<b>18,377</b>	<b>47,950</b>	<b>(28,593)</b>	<b>0</b>
<b>Balance To Levy / License</b>	<b>9,136</b>	<b>9,416</b>	<b>7,690</b>	<b>5,604</b>	<b>5,225</b>	<b>308,106</b>	<b>27,127</b>	<b>188,576</b>	<b>37,072</b>	<b>204,020</b>	<b>456,795</b>	<b>764,901</b>	<b>220,000</b>

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