

## *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.

Aquatic Center Fund - This fund is used to account for the fees collected and expenses incurred in connection with operating the municipal aquatic center in the City of Palm Desert.

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 2012-2013**

Type of Expenditure	FD 210	FD 211	FD 213	FD 214	FD 220	FD 228	FD 229	FD 230	FD 231	FD 232
	Traffic Safety	Gas Tax	Measure A (Transportation)	Housing Mitigation Fee	Comm. Dev. Block Grants (CDBG)	Child Care Program	Public Safety -Police Grants	Prop. A Fire Tax Fund	New Construction Tax	Drainage Fund
Administration				500,000	500		103,000	8,898,830		
Fire Protection										
Waste Recycling										
Debt Expenditures		1,304,801	4,813,179		287,181			136,000	100,000	385,084
Capital & Maintenance		830,000								
Interfund Transfers Out	175,000									
Interfund Transfers Out GF.										
<b>Total Special Revenue Funds</b>	<b>175,000</b>	<b>2,134,801</b>	<b>4,813,179</b>	<b>500,000</b>	<b>287,681</b>		<b>103,000</b>	<b>9,034,830</b>	<b>100,000</b>	<b>385,084</b>
<b>Beginning Cash (1)</b>	-	-	20,900,000	2,500,000	7,000	1,500,000	8,000	612,000	500,000	2,300,000
<b>Revenue</b>	175,000	2,134,801	7,809,700	132,000	390,862	12,000	100,000	8,423,057	149,000	39,000
<b>Expenses</b>	(175,000)	(2,134,801)	(4,813,179)	(500,000)	(287,681)	(1,339,650)	(103,000)	(9,034,830)	(100,000)	(385,084)
<b>Continuing Appropriation (2)</b>			(14,515,953)		(104,781)				(472,850)	
<b>Ending Cash</b>	-	-	9,380,568	2,132,000	5,400	172,350	5,000	227	76,150	1,953,916

(1) Beginning cash is an estimate, excluding deferred deposits.

(2) Estimated carryover & outstanding Purchase Orders

**SPECIAL REVENUE FUNDS  
FISCAL YEAR 2012-2013**

Type of Expenditure	Park & Recreation Fund FD 233	Traffic Signal Fund FD 234	Fire Facilities Fund FD 235	Waste Management Recycling FD 236	Energy Independence Program FD 237	Air Quality Management FD 238	Aquatic Center FD 242	Capital Improvement Fund (2010 Plan) FD 400	CIP - Drainage FD 420	CIP - Parks (3) FD 430	Art in Public Places (AIPP) FD 436
Administration				239,924	90,000	38,500	1,304,871	50,000			343,995
Fire Protection				500,000							
Waste Recycling				375,125	508,000			281,000	150,000	280,500	90,000
Debt Expenditures	200,000	380,000	120,000	19,000							
Capital & Maintenance				1,134,049	598,000	38,500	1,304,871	331,000	150,000	280,500	433,995
Interfund Transfers Out											
Interfund Transfers Out GF.											
<b>Total Special Revenue Funds</b>	<b>200,000</b>	<b>380,000</b>	<b>120,000</b>	<b>1,134,049</b>	<b>598,000</b>	<b>38,500</b>	<b>1,304,871</b>	<b>331,000</b>	<b>150,000</b>	<b>280,500</b>	<b>433,995</b>
<b>Beginning Cash (1)</b>	<b>1,400,000</b>	<b>500,000</b>	<b>730,000</b>	<b>5,000,000</b>	<b>2,900,000</b>	<b>270,000</b>	<b>1,000,000</b>	<b>7,800,000</b>	<b>2,000,000</b>	<b>472,000</b>	<b>1,700,000</b>
<b>Revenue</b>	7,000	211,000	49,000	355,000	672,000	62,000	1,304,871	484,000	25,000	1,500	170,000
<b>Expenses</b>	(200,000)	(380,000)	(120,000)	(1,134,049)	(598,000)	(38,500)	(1,304,871)	(331,000)	(150,000)	(280,500)	(433,995)
<b>Continuing Appropriation (2)</b>	(1,082,978)	(276,306)	(614,606)		(2,929,000)	(248,000)		(3,658,334)	(149,621)	(192,767)	
<b>Ending Cash</b>	<b>124,022</b>	<b>54,694</b>	<b>44,394</b>	<b>4,220,951</b>	<b>45,000</b>	<b>45,500</b>	<b>1,000,000</b>	<b>4,294,666</b>	<b>1,725,379</b>	<b>233</b>	<b>1,436,005</b>

(1) Beginning cash is an estimate, excluding deferred deposits.

(2) Estimated carryover & outstanding Purchase Orders

**SPECIAL REVENUE FUNDS  
FISCAL YEAR 2012-2013**

Type of Expenditure	FD 440	FD 441	FD 450	FD 451	FD 452	FD 510	FD 520/521	FD 530	FD 576	TOTAL
CIP-Traffic Signals(3)										
Administration		285,000			358,500	1,085,174	6,478,696	430,000	930,273	12,238,433
Fire Protection										8,898,830
Waste Recycling										500,000
Debt Expenditures	175,000	735,000	1,160,000	92,500		437,500	4,803,929	508,000		16,241,431
Capital & Maintenance										136,000
Interfund Transfers Out		776,000								2,237,500
Interfund Transfers Out GF.										
<b>Total Special Revenue Funds</b>	<b>175,000</b>	<b>1,796,000</b>	<b>1,160,000</b>	<b>92,500</b>	<b>358,500</b>	<b>1,522,674</b>	<b>11,282,625</b>	<b>938,132</b>	<b>930,273</b>	<b>40,760,194</b>
<b>Beginning Cash (1)</b>	<b>348,000</b>	<b>2,000,000</b>	<b>3,500,000</b>	<b>27,000</b>	<b>280,000</b>	<b>3,000,000</b>	<b>1,100,000</b>	<b>6,000,000</b>	<b>2,000,000</b>	<b>70,354,000</b>
<b>Revenue</b>	2,000	1,137,892	111,400	94,000	375,000	1,292,470	10,194,683	326,000	20,000	36,260,236
<b>Expenses</b>	(175,000)	(1,796,000)	(1,160,000)	(92,500)	(358,500)	(1,522,674)	(11,282,625)	(938,132)	(930,273)	(40,760,194)
<b>Continuing Appropriation (2)</b>	(175,000)	(15,000)	(400,000)							(26,174,846)
<b>Ending Cash</b>	-	1,326,892	2,051,400	28,500	296,500	2,769,796	12,058	5,387,868	1,089,727	39,679,196

(1) Beginning cash is an estimate, excluding deferred deposits.

(2) Estimated carryover & outstanding Purchase Orders

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