

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 2015-2016**

Type of Expenditure	FD 210 Traffic Safety	FD 211 Gas Tax	FD 213 Measure A (Transportation)	FD 214 Housing Mitigation Fee	FD 220 Comm. Dev. Block Grants (CDBG)	FD 228 Child Care Program	FD 229 Public Safety -Police Grants	FD 230 Prop. A Fire Tax Fund	FD 231 New Construction Tax	FD 232 Drainage Fund
Administration	-	-	-	450,000	-	-	100,000	-	-	-
Fire Protection	-	-	-	-	-	-	-	11,830,405	-	-
Waste Recycling	-	-	-	-	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
Capital & Maintenance	-	500,000	6,487,000	-	294,000	28,000	-	51,300	75,000	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out GF.	120,000	226,500	-	-	-	-	-	-	-	-
Total Special Revenue Funds	120,000	726,500	6,487,000	450,000	294,000	28,000	100,000	11,881,705	75,000	-
Beginning Cash (1)	-	-	29,660,000	2,464,000	-	1,152,000	-	2,415,000	853,000	1,935,000
Revenue	120,000	1,107,000	3,361,000	153,500	294,000	45,500	100,000	11,454,000	366,000	11,500
Expenses	(120,000)	(726,500)	(6,487,000)	(450,000)	(294,000)	(28,000)	(100,000)	(11,881,705)	(75,000)	-
Continuing Appropriation (2)	-	-	(22,847,584)	-	-	(997,650)	-	-	(284,877)	(360,000)
Ending Cash	-	380,500	3,686,416	2,167,500	-	171,850	-	1,987,295	859,123	1,586,500

(1) Beginning cash is an estimate

(2) Estimated carryover & outstanding Purchase Orders

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2015-2016**

Type of Expenditure	FD 233 Park & Recreation Fund	FD 234 Traffic Signal Fund	FD 235 Fire Facilities Fund	FD 236 Waste Management Recycling	FD 237 Energy Independence Program	FD 238 Air Quality Management	FD 242 Aquatic Center	FD 400 Capital Improvement Fund (2010 Plan)	FD 420 CIP - Drainage	425 Economic Development	FD 430 CIP - Parks
Administration	-	-	-	253,250	100,000	38,500	1,320,200	-	-	-	-
Fire Protection	-	-	-	-	-	-	-	-	-	-	-
Waste Recycling	-	-	-	300,000	-	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	468,650	-	-	-	-	-	-
Capital & Maintenance	250,000	315,000	60,000	411,000	-	-	50,000	2,092,000	390,000	200,000	90,000
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out GF.	-	-	-	40,000	-	-	-	-	-	-	-
Total Special Revenue Funds	250,000	315,000	60,000	1,004,250	568,650	38,500	1,370,200	2,092,000	390,000	200,000	90,000
Beginning Cash (1)	670,000	304,000	1,028,000	3,024,000	448,000	-	1,925,000	4,624,000	2,115,000	801,000	160,000
Revenue	37,000	216,700	152,000	15,000	589,000	63,000	1,370,200	1,888,000	4,000	1,000	500
Expenses	(250,000)	(315,000)	(60,000)	(1,004,250)	(568,650)	(38,500)	(1,370,200)	(2,092,000)	(390,000)	(200,000)	(90,000)
Continuing Appropriation (2)	-	(159,380)	(909,606)	-	-	-	-	(3,788,211)	(477,333)	(280,000)	-
Ending Cash	457,000	46,320	210,394	2,034,750	468,350	24,500	1,925,000	631,789	1,251,667	322,000	70,500

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(2) Estimated carryover & outstanding Purchase Orders

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2015-2016**

Type of Expenditure	FD 436 Art In Public Places (AIPP)	FD 440 CIP-Traffic Signals	FD 441 Golf Course Capital Improvements	FD 450 Building Maintenance Fund	FD 451 Property Maintenance Fund	FD 452 Library Administration Costs	FD 510 Parkview Office Complex	FD 520/521 Desert Willow - Enterprise	FD 530 Equipment Replacement Fund	FD 576 Retiree Health	TOTAL TOTAL Special Revenue Funds
Administration	384,500	-	-	-	-	-	941,427	6,650,203	400,000	910,000	11,548,080
Fire Protection	-	-	-	-	-	-	-	-	-	-	11,830,405
Waste Recycling	-	-	-	-	-	-	-	-	-	-	300,000
Debt Expenditures	-	-	-	-	-	-	-	-	-	-	818,650
Capital & Maintenance	49,000	35,000	690,000	93,250	-	-	250,000	4,606,459	556,825	350,000	17,573,834
Interfund Transfers Out	-	-	-	-	-	-	237,500	-	-	-	-
Interfund Transfers Out GF.	-	-	776,000	-	-	-	-	-	-	-	1,400,000
Total Special Revenue Funds	433,500	35,000	1,466,000	93,250	-	-	1,428,927	11,256,662	956,825	1,260,000	43,470,969
Beginning Cash (1)	1,425,000	108,000	1,765,000	2,806,000	14,400	667,000	3,056,000	510,000	6,442,000	4,037,000	74,408,400
Revenue	485,500	500	1,514,000	75,000	-	-	1,298,021	10,754,998	20,000	507,000	36,003,919
Expenses	(433,500)	(35,000)	(1,466,000)	(93,250)	-	-	(1,428,927)	(11,256,662)	(956,825)	(1,260,000)	(43,470,969)
Continuing Appropriation (2)	-	-	-	-	-	-	-	-	(415,640)	-	(30,520,281)
Ending Cash	1,477,000	73,500	1,813,000	2,787,750	14,400	667,000	2,925,094	8,336	5,089,535	3,284,000	36,421,069

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(2) Estimated carryover & outstanding Purchase Orders

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