

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 Funds - 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.

State Gas Tax Funds - 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.

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. At the end of the fiscal year, a transfer is made by council action to transfer funds collected during the fiscal year to the Redevelopment Fund to be 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).

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.

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. Fifty percent of the proceeds are spent for city-wide business promotion and the other fifty percent is transferred to the General Fund for partial business licensing costs recovery.

Art in Public Places Program Fund - 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, equipment and pre-opening costs.

Fire Facility Fund - This fund accounts for fees collected from residential and commercial properties for purpose of building a new Fire Station/Equipment.

SPECIAL REVENUE FUNDS ...continuation...

The proceeds of the following special revenue funds are used to fund capital improvement projects that qualify for the restricted use of these funds. The list of projects are reflected in the Capital Improvement Program section of this document.

Measure A Funds - 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.

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 Fund - 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 Fund - 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 Fund - 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.

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.

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.

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.

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

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

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2008-2009**

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 (2) 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
Administration				2,300,000	451,000		130,000		-		
Fire Protection								8,993,000			
Waste Recycling											
Capital Improvement		800,300	11,642,200		60,000	1,500,000		200,000		4,960,600	585,000
Interfund Transfers Out											
Interfund Transfers Out GF.	225,000	1,025,000									
Total Special Revenue Funds	225,000	1,825,300	11,642,200	2,300,000	511,000	1,500,000	130,000	9,193,000	-	4,960,600	585,000
Beginning Cash (1)	-	800,228	11,400,000	2,000,000	70,000	885,000	11,000	2,000,000	40,000	5,220,000	3,300,000
Revenue	225,000	1,025,000	11,988,251	300,000	496,500	55,000	126,000	7,715,000	60,000	210,000	225,000
Expenses	(225,000)	(1,825,300)	(11,642,200)	(2,300,000)	(511,000)	(1,500,000)	(130,000)	(9,193,000)	-	(4,960,600)	(585,000)
Continuing Appropriation (4)	-	-	(10,755,066)	-	-	-	-	-	(100,000)	-	(2,900,000)
Ending Cash	-	(72)	990,985	-	55,500	(560,000)	7,000	522,000	-	469,400	40,000

- (1) Beginning cash is an estimate. It includes the transfer from Desert Willow, Office Complex and Golf Maintenance fund to cover project cost.
- (2) Council will need to appropriate a General Fund transfer.
- (3) RDA to cover cost until fund can pay back.
- (4) Estimated carry over.

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2008-2009**

Type of Expenditure	Traffic Signal Fund FD 234	Fire Facilities Fund (3) FD 235	Waste Management Recycling FD 236	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) (1) (3) FD 400	CIP - Drainage FD 420	CIP - Parks FD 430	Art in Public Places (AIPP) FD 436
Administration			112,600	30,000	50,000	100,000	400,000				303,100
Fire Protection											
Waste Recycling			650,000								
Capital Improvement	530,200	-					260,000	9,274,700	2,200,000	60,000	512,600
Interfund Transfers Out											57,200
Interfund Transfers Out GF.											
Total Special Revenue Funds	530,200	-	762,600	30,000	50,000	100,000	660,000	9,274,700	2,200,000	60,000	872,900
Beginning Cash (1)	940,000	420,000	5,800,000	150,000	180,000	40,000	2,000,000	15,900,000	2,610,000	1,000,000	2,100,000
Revenue	110,000	45,000	950,000	70,000	55,000	64,200	680,000	3,026,600	100,000	250,000	430,000
Expenses	(530,200)	-	(762,600)	(30,000)	(50,000)	(100,000)	(660,000)	(9,274,700)	(2,200,000)	(60,000)	(872,900)
Continuing Appropriation (4)	(515,000)	(3,505,000)	(480,000)	(80,000)	-	-	-	(9,600,000)		(1,100,000)	(277,000)
Ending Cash	4,800	(3,040,000)	5,507,400	110,000	185,000	4,200	2,020,000	51,900	510,000	90,000	1,380,100

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**SPECIAL REVENUE FUNDS
FISCAL YEAR 2008-2009**

Type of Expenditure	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			442,500	819,184	10,797,808	460,000	1,010,000	17,406,192
Fire Protection								8,993,000
Waste Recycling								650,000
Capital Improvement	25,000	1,750,000		225,000		254,000		34,839,600
Interfund Transfers Out								57,200
Interfund Transfers Out GF.								1,250,000
Total Special Revenue Funds	25,000	1,750,000	442,500	1,044,184	10,797,808	714,000	1,010,000	63,195,992
Beginning Cash (1)	120,000	3,200,000	150,000	2,000,000	1,500,000	4,500,000	2,500,000	70,836,228
Revenue	10,000	125,000	350,000	1,029,600	10,993,339	400,000	1,250,000	42,364,490
Expenses	(25,000)	(1,750,000)	(442,500)	(1,044,184)	(10,797,808)	(714,000)	(1,010,000)	(63,195,992)
Continuing Appropriation (4)	-	(100,000)	-	-	-	-	-	(29,412,066)
Ending Cash	105,000	1,475,000	57,500	1,985,416	1,695,531	4,186,000	2,740,000	20,592,660

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