

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.

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.

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.

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).

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 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.

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. 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.

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.

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

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

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2009-2010**

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
Administration				500,000	393,000		256,000	9,577,107			
Fire Protection			8,403,278		20,000	-		54,000	100,000	2,040,000	180,000
Waste Recycling											
Capital Improvement											
Interfund Transfers Out	150,000	850,000									
Interfund Transfers Out GF.	150,000	850,000	8,403,278	500,000	413,000	-	256,000	9,631,107	100,000	2,040,000	180,000
Total Special Revenue Funds											
Beginning Cash (1)	-	800,300	15,798,000	2,001,400	-	1,500,000	40,000	2,190,000	210,000	5,230,000	2,476,000
Revenue	150,000	850,000	16,767,616	40,000	566,000	20,000	216,000	8,075,212	17,000	78,000	50,000
Expenses	(150,000)	(850,000)	(8,403,278)	(500,000)	(413,000)	-	(256,000)	(9,631,107)	(100,000)	(2,040,000)	(180,000)
Continuing Appropriation (4)	-	(800,300)	(14,215,928)		(150,000)	(1,500,000)	-	-	-	(3,171,000)	(1,962,867)
Ending Cash	-	-	9,946,410	1,541,400	3,000	20,000	-	634,105	127,000	97,000	383,133

(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 2009-2010**

Type of Expenditure	Traffic Signal Fund FD 234	Fire Facilities Fund (2) FD 235	Waste Management Recycling FD 236	Engery 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
Administration			120,100	5,200,000	36,000		25,000	235,000			
Fire Protection			540,000		100,000			280,400	6,926,635	960,000	228,000
Waste Recycling	579,000	-				50,000		640,000	356,000		
Capital Improvement											
Interfund Transfers Out											
Interfund Transfers Out GF.			660,100	5,200,000	136,000	50,000	25,000	1,155,400	7,282,635	960,000	228,000
Total Special Revenue Funds	579,000	-	660,100	5,200,000	136,000	50,000	25,000	1,155,400	7,282,635	960,000	228,000
Beginning Cash (1)	852,600	600,000	5,970,000	-	240,000	-	15,000	2,289,000	10,413,700	3,072,000	251,000
Revenue	401,500	9,000	836,000	5,200,000	63,000	50,000	10,000	696,521	4,303,764	46,000	124,000
Expenses	(579,000)	-	(660,100)	(5,200,000)	(136,000)	(50,000)	(25,000)	(1,155,400)	(7,282,635)	(960,000)	(228,000)
Continuing Appropriation (4)	(549,505)	(3,504,271)	-	-	(80,000)	-	-	(52,000)	(7,332,956)	(1,900,000)	-
Ending Cash	125,595	(2,895,271)	6,145,900	-	87,000	-	-	1,778,121	101,873	258,000	147,000

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- (3) Estimated carry over & outstanding Purchase Orders

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2009-2010**

Type of Expenditure	FD 436 Art in Public Places (AIPP)	FD 440 CIP-Traffic Signal	FD 450 Building 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	335,093			437,500	1,334,233	10,652,460	322,000	1,060,000	20,906,386
Fire Protection									9,577,107
Waste Recycling		850,500					225,000		540,000
Capital Improvement	10,000							70,000	20,946,813
Interfund Transfers Out			30,000		440,000				10,000
Interfund Transfers Out GF.									2,586,000
Total Special Revenue Funds	345,093	850,500	30,000	437,500	1,774,233	10,652,460	547,000	1,130,000	54,566,306
Beginning Cash (1)	2,294,000	180,000	3,587,300	575,500	3,586,000	1,900,000	4,756,000	3,501,000	74,328,800
Revenue	35,000	757,500	30,000	340,000	1,025,580	9,381,482	392,000	684,000	51,215,175
Expenses	(345,093)	(850,500)	(30,000)	(437,500)	(1,774,233)	(10,652,460)	(547,000)	(1,130,000)	(54,566,306)
Continuing Appropriation (4)	(550,000)	(10,760)	(1,850,000)	-	-	-	-	-	(37,629,587)
Ending Cash	1,433,907	76,240	1,737,300	478,000	2,837,347	629,022	4,601,000	3,055,000	33,348,082

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

(3) Estimated carry over & outstanding Purchase Orders

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