

## *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 2011-2012**

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	FD 233 Park & Recreation Fund
Administration				500,000	500		3,000	9,810,973			
Fire Protection											
Waste Recycling			1,000,000		400,000	-			420,000		
Debt Expenditures		441,344						136,000			
Capital & Maintenance		830,000									
Interfund Transfers Out	175,000										
Interfund Transfers Out GF.				500,000							
<b>Total Special Revenue Funds</b>	<b>175,000</b>	<b>1,271,344</b>	<b>1,000,000</b>	<b>500,000</b>	<b>400,500</b>	<b>-</b>	<b>3,000</b>	<b>9,946,973</b>	<b>420,000</b>	<b>-</b>	<b>-</b>
<b>Beginning Cash (1)</b>	<b>-</b>	<b>525,000</b>	<b>14,957,658</b>	<b>1,787,200</b>	<b>100</b>	<b>1,500,000</b>	<b>10,000</b>	<b>1,060,000</b>	<b>510,000</b>	<b>5,196,811</b>	<b>1,588,000</b>
<b>Revenue</b>	175,000	1,406,900	14,283,500	138,000	400,400	15,300	88,000	8,454,087	101,000	47,000	7,000
<b>Expenses</b>	(175,000)	(1,271,344)	(1,000,000)	(500,000)	(400,500)	-	(3,000)	(9,946,973)	(420,000)	-	-
<b>Continuing Appropriation (3)</b>	-	(656,656)	(19,799,812)	-	-	(1,339,649)	(87,910)	-	(142,000)	(4,936,811)	(1,089,860)
<b>Ending Cash</b>	<b>-</b>	<b>3,900</b>	<b>8,441,346</b>	<b>1,425,200</b>	<b>-</b>	<b>175,651</b>	<b>7,090</b>	<b>(432,886)</b>	<b>49,000</b>	<b>307,000</b>	<b>505,140</b>

(1) Beginning cash is an estimate.

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

(3) Estimated carryover & outstanding Purchase Orders

**SPECIAL REVENUE FUNDS  
FISCAL YEAR 2011-2012**

Type of Expenditure	FD 234 Traffic Signal Fund	FD 235 Fire Facilities Fund (2)	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	FD 430 CIP - Parks	FD 436 Art In Public Places (AIPP)
Administration			217,170	90,000	62,500	1,319,264	250,000			342,207
Fire Protection			480,000	596,782			270,000	150,000	226,000	100,000
Waste Recycling			372,525				356,000			
Debt Expenditures			73,000							
Capital & Maintenance			1,142,695	686,782	62,500	1,319,264	876,000	150,000	226,000	442,207
Interfund Transfers Out										
Interfund Transfers Out GF.										
<b>Total Special Revenue Funds</b>										
<b>Beginning Cash (1)</b>	483,426	640,000	5,900,000	3,850,000	275,000	-	3,179,706	3,000,000	375,000	2,100,000
<b>Revenue</b>	244,950	42,000	370,000	651,410	62,000	1,319,264	2,617,700	25,000	100,000	93,000
<b>Expenses</b>	-	-	(1,142,695)	(686,782)	(62,500)	(1,319,264)	(876,000)	(150,000)	(226,000)	(442,207)
<b>Continuing Appropriation (3)</b>	(483,426)	(614,606)	-	(3,034,000)	(248,000)	-	(4,921,406)	(1,852,188)	(15,000)	-
<b>Ending Cash</b>	244,950	67,394	5,127,305	780,628	26,500	-	-	1,022,812	234,000	1,750,793

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(3) Estimated carryover & outstanding Purchase Orders

**SPECIAL REVENUE FUNDS  
FISCAL YEAR 2011-2012**

Type of Expenditure	FD 440	FD 441	FD 450	FD 451	FD 452	FD 510	FD 520/521	FD 530	FD 576	TOTAL
Administration										
Fire Protection		235,000			358,500	894,000	6,300,605	430,000	750,000	11,752,746
Waste Recycling										9,810,973
Debt Expenditures				50,000			4,548,457			480,000
Capital & Maintenance	75,000	494,500								596,782
Interfund Transfers Out		776,000	30,000			440,000			70,000	8,547,826
Interfund Transfers Out GF.										136,000
	75,000	1,505,500	30,000	50,000	358,500	1,334,000	10,849,062	430,000	820,000	34,074,327
<b>Total Special Revenue Funds</b>	<b>300,000</b>	<b>2,000,000</b>	<b>1,900,000</b>	<b>9,000,000</b>	<b>500,000</b>	<b>3,000,000</b>	<b>1,300,000</b>	<b>5,000,000</b>	<b>2,900,000</b>	<b>72,837,901</b>
<b>Beginning Cash (1)</b>	<b>851,500</b>	<b>1,001,222</b>	<b>30,000</b>	<b>147,000</b>	<b>375,000</b>	<b>1,010,000</b>	<b>9,884,941</b>	<b>186,000</b>	<b>127,200</b>	<b>44,254,374</b>
<b>Revenue</b>	<b>(75,000)</b>	<b>(1,505,500)</b>	<b>(30,000)</b>	<b>(50,000)</b>	<b>(358,500)</b>	<b>(1,334,000)</b>	<b>(10,849,062)</b>	<b>(430,000)</b>	<b>(820,000)</b>	<b>(34,074,327)</b>
<b>Expenses</b>	<b>(960,768)</b>	<b>-</b>	<b>(551,425)</b>	<b>-</b>	<b>-</b>	<b>(253,917)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,987,434)</b>
<b>Continuing Appropriation (3)</b>	<b>115,732</b>	<b>1,495,722</b>	<b>1,348,575</b>	<b>9,097,000</b>	<b>516,500</b>	<b>2,422,083</b>	<b>335,879</b>	<b>4,756,000</b>	<b>2,207,200</b>	<b>42,030,514</b>
<b>Ending Cash</b>										

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(3) Estimated carryover & outstanding Purchase Orders

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