

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 use 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. 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, CAPITAL, ENTERPRISE AND INTERNAL SERVICE FUNDS
FISCAL YEAR 2017-2018**

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
Administration	-	-	-	-	294,000	-
Fire Protection	-	-	-	-	-	-
Waste Recycling	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-
Capital & Maintenance	-	1,500,000	6,077,000	310,000	-	-
Interfund Transfers Out	-	-	-	-	-	-
Interfund Transfers Out GF	135,000	-	-	-	-	-
Total Special Revenue Funds (Expenditures) (3)	135,000	1,500,000	6,077,000	310,000	294,000	-

Beginning Cash (1)	-	2,038,074	36,167,337	2,295,836	19,181	1,241,518
Revenue (2)	135,100	1,383,145	5,898,000	126,900	294,000	72,700
Expenditures (3)	(135,000)	(1,500,000)	(6,077,000)	(310,000)	(294,000)	-
Continuing Appropriation (4)	-	(1,000,000)	(23,880,589)	-	-	(1,079,440)
Ending Cash	100	921,219	12,107,748	2,112,736	19,181	234,778

- (1) Beginning cash is an estimate
- (2) Resolution No. 2017-XX, Exhibit 1 - Estimated Revenues
- (3) Resolution No. 2017-XX, Exhibit 2 - Appropriations
- (4) Estimated carryover & outstanding Purchase Orders

**SPECIAL REVENUE, CAPITAL, ENTERPRISE AND INTERNAL SERVICE FUNDS
FISCAL YEAR 2017-2018**

Type of Expenditure	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	Traffic Signal Fund FD 234
Administration	100,000	-	-	-	-	-
Fire Protection	-	12,820,300	-	-	-	-
Waste Recycling	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-
Capital & Maintenance	-	55,000	-	80,000	175,000	175,000
Interfund Transfers Out	-	-	-	-	-	-
Interfund Transfers Out GF	-	-	-	-	-	-
Total Special Revenue Funds (Expenditures) (3)	100,000	12,875,300	-	80,000	175,000	175,000

Beginning Cash (1)	35,141	1,718,445	840,224	1,802,429	1,198,176	372,427
Revenue (2)	100,000	12,425,300	294,300	78,100	484,600	51,300
Expenditures (3)	(100,000)	(12,875,300)	-	(80,000)	(175,000)	(175,000)
Continuing Appropriation (4)	-	-	-	(1,315,000)	(120,000)	(175,000)
Ending Cash	35,141	1,268,445	1,134,524	485,529	1,387,776	73,727

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**SPECIAL REVENUE, CAPITAL, ENTERPRISE AND INTERNAL SERVICE FUNDS
FISCAL YEAR 2017-2018**

Type of Expenditure	Fire Facilities Fund FD 235	Waste Management Recycling FD 236	Energy Independence Program FD 237	Air Quality Management FD 238	Aquatic Center FD 242	TOTAL Special Revenue Funds TOTAL
Administration	-	219,875	10,000	57,750	1,432,550	2,114,175
Fire Protection	-	-	-	-	-	12,820,300
Waste Recycling	-	275,000	-	-	-	275,000
Debt Expenditures	-	-	297,980	-	-	297,980
Capital & Maintenance	-	355,000	-	-	50,000	8,777,000
Interfund Transfers Out	-	-	-	-	-	-
Interfund Transfers Out GF	-	40,000	-	-	-	175,000
Total Special Revenue Funds (Expenditures) (3)	-	889,875	307,980	57,750	1,482,550	24,459,455

Beginning Cash (1)	1,055,115	2,328,354	1,011,154	119,085	1,975,200	54,217,696
Revenue (2)	87,200	150,000	542,500	64,300	1,482,550	23,669,995
Expenditures (3)	-	(889,875)	(307,980)	(57,750)	(1,482,550)	(24,459,455)
Continuing Appropriation (4)	(1,000,171)	(220,000)	-	-	(85,000)	(28,875,200)
Ending Cash	142,144	1,368,479	1,245,674	125,635	1,890,200	24,553,036

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**SPECIAL REVENUE, CAPITAL, ENTERPRISE AND INTERNAL SERVICE FUNDS
FISCAL YEAR 2017-2018**

Type of Expenditure	Capital Improvement Fund (2010 Plan) FD 400	CIP - Drainage FD 420	Economic Development FD 425	CIP - Parks FD 430	Art In Public Places (AIPP) FD 436	CIP-Traffic Signals FD 440
Administration	-	-	-	-	99,950	-
Fire Protection	-	-	-	-	-	-
Waste Recycling	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-
Capital & Maintenance	1,014,500	-	200,000	-	50,000	-
Interfund Transfers Out	-	-	-	-	-	-
Interfund Transfers Out GF	-	-	-	-	200,000	-
Total Special Revenue Funds (Expenditures) (3)	1,014,500	-	200,000	-	349,950	-

Beginning Cash (1)	1,755,522	1,973,945	588,042	82,982	1,569,678	101,838
Revenue (2)	2,384,000	4,000	3,000	500	211,700	300
Expenditures (3)	(1,014,500)	-	(200,000)	-	(349,950)	-
Continuing Appropriation (4)	(2,902,999)	(472,540)	(348,620)	(20,000)	(11,858)	(35,000)
Ending Cash	222,023	1,505,405	42,422	63,482	1,419,570	67,138

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**SPECIAL REVENUE, CAPITAL, ENTERPRISE AND INTERNAL SERVICE FUNDS
FISCAL YEAR 2017-2018**

Type of Expenditure	Golf Course Capital Improvements FD 441	Building Maintenance Fund FD 450	Capital Bond Fund FD 451	Library Administration Costs FD 452	TOTAL Capital Project Funds TOTAL	Parkview Office Complex FD 510
Administration	-	-	-	-	99,950	1,167,500
Fire Protection	-	-	-	-	-	-
Waste Recycling	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-
Capital & Maintenance	782,840	719,100	6,785,000	-	9,551,440	1,497,600
Interfund Transfers Out	-	-	-	-	-	-
Interfund Transfers Out GF	1,127,500	-	-	-	1,327,500	300,000
Total Special Revenue Funds (Expenditures) (3)	1,910,340	719,100	6,785,000	-	10,978,890	2,965,100

Beginning Cash (1)	2,162,711	3,150,893	66,982,903	667,255	79,035,769	3,862,128
Revenue (2)	1,978,606	17,500	250,100	-	4,849,706	1,156,824
Expenditures (3)	(1,910,340)	(719,100)	(6,785,000)	-	(10,978,890)	(2,965,100)
Continuing Appropriation (4)	-	(209,277)	-	-	(4,000,294)	-
Ending Cash	2,230,977	2,240,016	60,448,003	667,255	68,906,291	2,053,852

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**SPECIAL REVENUE, CAPITAL, ENTERPRISE AND INTERNAL SERVICE FUNDS
FISCAL YEAR 2017-2018**

Type of Expenditure	Desert Willow - Enterprise FD 520/521	Equipment Replacement Fund FD 530	Compensation Absences FD 577	Retiree Health FD 576	TOTAL Enterprise and Internal Service Funds TOTAL	TOTAL Funds TOTAL
Administration	10,990,681	350,000	50,000	1,297,000	13,855,181	16,069,306
Fire Protection	-	-	-	-	-	12,820,300
Waste Recycling	-	-	-	-	-	275,000
Debt Expenditures	66,236	-	-	-	66,236	364,216
Capital & Maintenance	426,500	1,440,270	-	-	3,364,370	21,692,810
Interfund Transfers Out	-	-	-	-	-	-
Interfund Transfers Out GF	-	-	-	-	300,000	1,802,500
Total Special Revenue Funds (Expenditures) (3)	11,483,417	1,790,270	50,000	1,297,000	17,585,787	53,024,132

Beginning Cash (1)	1,503,802	5,562,612	2,367,292	1,541,002	14,836,836	148,090,301
Revenue (2)	10,479,615	15,000	8,000	257,000	11,916,439	40,436,140
Expenditures (3)	(11,483,417)	(1,790,270)	(50,000)	(1,297,000)	(17,585,787)	(53,024,132)
Continuing Appropriation (4)	-	(687,325)	-	-	(687,325)	(33,562,819)
Ending Cash	500,000	3,100,017	2,325,292	501,002	8,480,163	101,939,490

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