

## **SPECIAL ASSESSMENT FUNDS**

Special Assessment Funds are used to account for proceeds of assessments collected from property owners within the respective assessment districts established that are legally restricted to expenditures for the specific purposes of the district formation.

**El Paseo Assessment District** - This fund is used to collect assessments on all business establishments located within the boundaries set for the El Paseo parking and business improvement area based on a fee schedule established for the various types of businesses. Collections are made in the same manner and at the same time as the city business license fees. Proceeds from all charges are used for the promotion of business activities in the area.

**Various Landscaping and Lighting District Funds** - These funds are used to account for expenditures and receipts of property taxes and service fees levied to the property owners in the various landscaping and lighting districts which were formed to provide landscaping and street lighting maintenance. Individual landscaping and lighting funds are set up for each district. Starting in the current fiscal year budget 2003-2004 the service levels for each of the districts was reduced down based on the funding level agreed to voted) by the property owners. Each level of service is described in the expenditure sheets.

**Zone 1 - President's Plaza I - Business Improvement District** - Established beginning in 1998/99 after proposition 218 to provide improvements and services within the boundaries of the district. The services include regular maintenance, repair, removal or replacement of all or any part of the improvements including removal of trimmings, rubbish, debris and other solid waste; the cleaning.

**Zone 2 - Canyon Cove** - These parcels receive benefit from the improvements and the maintenance of street lighting encompassing all streets within the Zone and the landscaped area north of Haystack Road.

**Zone 3 - Vineyards** - These parcels receive benefit from the improvements and maintenance of street lighting within the Zone and maintenance of the landscaped area along the West side of Portola Avenue.

**Zone 4 - Parkview Estates** - These parcels receive benefit from the improvements and maintenance of street lighting.

**Zone 5 - Cook & Country Club Area** - These parcels receive benefit from the Tract street lighting, Parkway landscaping and entrance landscaping improvements. This includes Desert Mirage, Sandcastles, Primrose.

**Zone 6 - Hovley Lane West** - These parcels lie generally East of Monterey Avenue and West of Portola Avenue and includes parcels and tracts along Hovley Lane West. These parcels receive benefit from the improvements and maintenance of street lighting, parkway landscaping and some parcels with dry wells. This includes Monterey Meadows, The Glen, Hovley Estates, Sonata I, Sonata II, Hovley Collection, La Paloma, La Paloma II, La Paloma III, Sandpiper Court, Sandpiper West, Hovley West, Diamondback, Palm Court.

**Zone 7 - Waring Court** - These parcels receive benefit from the improvements and maintenance of landscaped parkways along Fred Waring Drive adjacent to the tract.

**Zone 8 - Palm Gate** - These parcels receive benefit from the improvements and maintenance of local street lighting and the landscaped parkways fronting the tract.

**Zone 9 - The Grove** - These parcels receive benefit from the improvements and maintenance of street lighting, landscaping and palm tree trimming within the public right-of ways.

**Zone 11 - Portola Place** - These parcels receive benefit from the improvements and maintenance of the landscaped parkways extending along Portola Avenue adjacent to the tract.

**Zone 13 - Palm Desert Country Club** (formerly CSA 26) - These parcels receive benefit from the improvements and maintenance of entryway landscaping and street lighting. This would include landscaping along Fred Waring Drive and along Hovley Lane East from Oasis to Washington.

**Zone 14 - K & B at Palm Desert** - All properties within the Zone benefit from street lighting, landscaping of the retention basin, and dry well maintenance.

**Zone 15 - Canyon Crest** - These parcels benefit from Tract street lighting and Parkway landscaping improvements.

**Zone 16 - College View Estates** - These parcels benefit from Tract street lighting and Parkway landscaping improvements. This would include Sundance West, College View Estates I, Petuna I, Sundance East and The Boulders.

**President's Plaza III Business Improvement District** - The district is located south of Highway 111 and north of El Paseo, east of Highway 74. The services include regular maintenance, repair, removal or replacement of all or any part of the improvements including removal of trimmings, rubbish, debris and other solid waste; the cleaning.

**Alessandro Alley** - These parcels benefit from street lighting, parking and landscaping improvements.

**Benefit Assessment District No. 1 (Section 29)** - These parcels benefit from drainage basin improvements.

	CANYON COVE 276 Zone 02	VINEYARDS 278 Zone 03	PARKVIEW ESTATES 272 Zone 04	DESERT MIRAGE 273-4680 Zone 05 DM	SANDCASTLES 273-4681 Zone 05 SC	PRIMROSE 273-4682 Zone 05 PR	MONTEREY MEADOWS 275-4680 Zone 06 MM	HOVELY GLEN 275-4681 Zone 06 HG	HOVELY ESTATES 275-4682 Zone 06 HE	SONATA I 275-4683 Zone 06 S1	SONATA II 275-4684 Zone 06 S2	HOVELY COLLECTION 275-4685 Zone 06 HC	LA PALOMA I 275-4686 Zone 06 L1	LA PALOMA II 275-4687 Zone 06 L2	LA PALOMA III 275-4689 Zone 06 L3
Contract Landscape Maintenance	27,318	3,277	-	6,032	-	2,348	869	2,163	2,785	2,633	5,066	1,823	2,647	2,851	1,586
Landscape Service Management	27,318	3,277	-	6,032	-	2,348	869	2,163	2,785	2,633	5,066	1,823	2,647	2,851	1,586
<b>Maintenance Costs</b>	34,966	1,201	-	1,545	-	820	344	900	1,158	1,094	2,109	1,310	1,102	1,073	754
Landscape Water	34,966	1,201	-	1,545	-	820	344	900	1,158	1,094	2,109	1,310	1,102	1,073	754
Landscape Electric	2,023	1,092	-	602	-	408	381	437	490	490	599	109	490	490	381
Landscape Utilities (Water/Electrical)	2,023	1,092	-	602	-	408	381	437	490	490	599	109	490	490	381
Landscape Repairs/Replacement	2,023	1,092	-	602	-	408	381	437	490	490	599	109	490	490	381
Landscape Extras	2,023	1,092	-	602	-	408	381	437	490	490	599	109	490	490	381
Irrigation Extras	9,647	437	-	1,421	-	490	470	756	626	649	1,592	328	490	441	381
Regular Tree Pruning	9,647	437	-	1,421	-	490	470	756	626	649	1,592	328	490	441	381
Palm Tree Pruning	9,647	437	-	1,421	-	490	470	756	626	649	1,592	328	490	441	381
Tree Pruning	272	764	2,732	490	1,201	163	437	-	163	163	272	272	163	163	163
Street Lighting	74,226	6,771	2,732	10,090	1,201	4,229	2,501	4,256	5,222	5,029	9,638	3,842	4,892	5,018	3,265
Special District Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Annual Direct Costs (Subtotal)</b>	91,542	8,536	4,032	9,885	2,073	5,425	3,453	4,979	7,007	5,780	12,844	5,361	6,636	6,832	4,147
Replant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Renovation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Renovation</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Costs</b>	91,542	8,536	4,032	9,885	2,073	5,425	3,453	4,979	7,007	5,780	12,844	5,361	6,636	6,832	4,147
Muni Admin	1,009	824	878	605	628	621	647	561	561	561	718	605	561	561	558
City Admin	6,608	895	669	918	212	544	274	371	421	431	1,018	904	421	459	297
<b>District Administration</b>	7,617	1,719	1,547	1,523	840	1,165	921	932	982	992	1,736	1,509	982	1,020	855
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Administration Fee	25	25	25	10	25	25	25	2	2	2	2	2	2	25	25
County Per Parcel Fee	36	21	28	6	7	6	6	3	3	3	16	8	3	3	2
County Fees	61	46	53	16	32	31	31	5	5	5	18	10	5	28	27
<b>Administration Costs (Subtotal)</b>	7,678	1,765	1,600	1,539	872	1,196	952	937	987	997	1,754	1,519	987	1,048	882
<b>Total Cost to District</b>	81,904	8,536	4,332	11,629	2,073	5,425	3,453	5,193	6,209	6,026	11,392	5,361	5,879	6,066	4,147
Capital Improvement Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserve Fund Collection	0	0	412	0	0	0	0	664	798	774	1,452	0	757	766	0
Transfer in from the General Fund	70,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Benefit Contribution (General Fund)	(60,362)	0	(712)	(1,744)	0	0	0	(878)	0	(1,020)	0	0	0	0	0
<b>Levy Adjustments (Subtotal)</b>	9,638	0	(300)	(1,744)	0	0	0	(214)	798	(246)	1,452	0	757	766	0
<b>Balance To Levy / License</b>	91,542	8,536	4,032	9,885	2,073	5,425	3,453	4,979	7,007	5,780	12,844	5,361	6,636	6,832	4,147

	SANDPIPER COURT 275-4694 Zone 06 SP	SANDPIPER WEST 275-4695 Zone 06 SW	HOVLEY COURT WEST 275-4696 Zone 06 HW	DIAMONDBACK 275-4643 Zone 06 DB	PALM COURT 275-4697 Zone 06 PC	WARING COURT 279 Zone 07	PALM GATE 280 Zone 08	THE GROVE 281 Zone 09	PORTOLA PLACE 283 Zone 11	PD COUNTRY CLUB 285 Zone 13	K & B AT PALM DESERT 285 Zone 14	CANYON CREST 286 Zone 15	ALESSANDRO ALLEY 288	COLLEGE VIEW ESTATES II 287-4374 Zone 16 CV
Contract Landscape Maintenance	2,320	2,320	2,513	2,184	2,184	3,069	820	8,741	2,505	12,731	11,108	5,463	-	6,555
Landscape Service Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Maintenance Costs</b>	<b>2,320</b>	<b>2,320</b>	<b>2,513</b>	<b>2,184</b>	<b>2,184</b>	<b>3,069</b>	<b>820</b>	<b>8,741</b>	<b>2,505</b>	<b>12,731</b>	<b>11,108</b>	<b>5,463</b>	-	<b>6,555</b>
Landscape Water	1,430	1,430	873	437	546	655	328	3,059	1,170	2,651	2,884	820	-	2,184
Landscape Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Landscape Utilities (Water/Electrical)</b>	<b>1,430</b>	<b>1,430</b>	<b>873</b>	<b>437</b>	<b>546</b>	<b>655</b>	<b>328</b>	<b>3,059</b>	<b>1,170</b>	<b>2,651</b>	<b>2,884</b>	<b>820</b>	-	<b>2,184</b>
Landscape Repairs/Replacement	490	490	770	328	437	437	328	1,747	381	1,590	637	437	-	873
Landscape Extras	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Extras	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Landscape Extras</b>	<b>490</b>	<b>490</b>	<b>770</b>	<b>328</b>	<b>437</b>	<b>437</b>	<b>328</b>	<b>1,747</b>	<b>381</b>	<b>1,590</b>	<b>637</b>	<b>437</b>	-	<b>873</b>
Regular Tree Pruning	639	591	602	218	218	437	-	5,572	109	1,590	2,243	328	-	970
Palm Tree Pruning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Tree Pruning</b>	<b>639</b>	<b>591</b>	<b>602</b>	<b>218</b>	<b>218</b>	<b>437</b>	<b>-</b>	<b>5,572</b>	<b>109</b>	<b>1,590</b>	<b>2,243</b>	<b>328</b>	-	<b>970</b>
Street Lighting	163	163	328	163	163	-	328	2,184	-	22,279	317	-	-	381
Special District Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Solid Waste Removal Service</b>	<b>5,042</b>	<b>4,994</b>	<b>5,086</b>	<b>3,330</b>	<b>3,548</b>	<b>4,598</b>	<b>1,804</b>	<b>21,303</b>	<b>4,165</b>	<b>40,841</b>	<b>17,189</b>	<b>7,048</b>	-	<b>10,963</b>
<b>Annual Direct Costs (Subtotal)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Replant Renovation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Renovation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Costs</b>	<b>5,042</b>	<b>4,994</b>	<b>5,086</b>	<b>3,330</b>	<b>3,548</b>	<b>4,598</b>	<b>1,804</b>	<b>21,303</b>	<b>4,165</b>	<b>40,841</b>	<b>17,189</b>	<b>7,048</b>	-	<b>10,963</b>
Muni Admin	561	561	561	533	443	561	603	741	575	5,211	859	664	1,800	555
City Admin	431	431	535	675	712	524	476	1,897	371	10,447	1,982	860	-	1,114
<b>District Administration</b>	<b>992</b>	<b>992</b>	<b>1,096</b>	<b>1,208</b>	<b>1,155</b>	<b>1,085</b>	<b>1,079</b>	<b>2,638</b>	<b>946</b>	<b>15,658</b>	<b>2,841</b>	<b>1,524</b>	<b>1,800</b>	<b>1,669</b>
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Administration Fee	2	2	2	25	25	25	25	25	25	25	25	25	-	25
County Per Parcel Fee	3	3	3	3	3	3	7	17	4	277	33	11	-	5
County Fees	5	5	5	28	28	28	32	42	29	302	58	36	-	30
<b>Administration Costs (Subtotal)</b>	<b>997</b>	<b>997</b>	<b>1,101</b>	<b>1,236</b>	<b>1,183</b>	<b>1,113</b>	<b>1,111</b>	<b>2,680</b>	<b>975</b>	<b>15,960</b>	<b>2,899</b>	<b>1,560</b>	<b>1,800</b>	<b>1,699</b>
<b>Total Cost to District</b>	<b>6,039</b>	<b>5,991</b>	<b>6,187</b>	<b>4,566</b>	<b>4,731</b>	<b>5,711</b>	<b>2,915</b>	<b>23,983</b>	<b>5,140</b>	<b>56,801</b>	<b>20,088</b>	<b>8,608</b>	<b>1,800</b>	<b>12,662</b>
Capital Improvement Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserve Fund Collection	778	670	0	0	0	0	0	(173)	(173)	(5,757)	2,575	0	(1,800)	0
Transfer in from the General Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Benefit Contribution (General Fund)	0	0	(928)	0	0	0	0	0	0	0	(3,400)	0	0	(1,899)
<b>Levy Adjustments (Subtotal)</b>	<b>778</b>	<b>670</b>	<b>(928)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(173)</b>	<b>(5,757)</b>	<b>(825)</b>	<b>0</b>	<b>(1,800)</b>	<b>(1,899)</b>
<b>Balance To Levy / License</b>	<b>6,817</b>	<b>6,661</b>	<b>5,259</b>	<b>4,566</b>	<b>4,731</b>	<b>5,711</b>	<b>2,915</b>	<b>23,983</b>	<b>4,967</b>	<b>51,044</b>	<b>19,263</b>	<b>8,608</b>	<b>-</b>	<b>10,763</b>

	SUNDANCE WEST 287-4681 Zone 16 SD	COLLEGE VIEW ESTATES I 287-4684 Zone 16 CV1	PETUNIA I 287-4682 Zone 16 P1	SUNDANCE EAST 287-4683 Zone 16 SE	THE BOULDERS 287-4680 Zone 15 BD	TOTAL District	PRESIDENTS PLAZA I 277 PPBID I	PRESIDENTS PLAZA III 282 PPBID III	BAD No. 1 289 Bad No 1	TOTAL BAD	TOTAL Grand	EL PASO MERCHANTS 271
Contract Landscape Maintenance	3,183	4,773	3,183	2,651	1,887	139,588	6,090	4,917	77,126	88,133	227,721	-
Landscape Service Management	-	-	-	-	-	-	-	-	-	-	-	-
<b>Maintenance Costs</b>	<b>3,183</b>	<b>4,773</b>	<b>3,183</b>	<b>2,651</b>	<b>1,887</b>	<b>139,588</b>	<b>6,090</b>	<b>4,917</b>	<b>77,126</b>	<b>88,133</b>	<b>227,721</b>	-
Landscape Water	1,638	1,953	1,582	1,090	589	73,695	4,776	2,731	1,610	9,117	82,812	-
Landscape Electric	-	-	-	-	-	-	-	-	-	-	-	-
<b>Landscape Utilities (Water/Electrical)</b>	<b>1,638</b>	<b>1,953</b>	<b>1,582</b>	<b>1,090</b>	<b>589</b>	<b>73,695</b>	<b>4,776</b>	<b>2,731</b>	<b>1,610</b>	<b>9,117</b>	<b>82,812</b>	-
Landscape Repairs/Replacement	873	873	873	840	840	21,236	4,179	5,136	81,913	91,228	112,464	-
Landscape Extras	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Extras	-	-	-	-	-	-	-	-	-	-	-	-
<b>Landscape Extras</b>	<b>873</b>	<b>873</b>	<b>873</b>	<b>840</b>	<b>840</b>	<b>21,236</b>	<b>4,179</b>	<b>5,136</b>	<b>81,913</b>	<b>91,228</b>	<b>112,464</b>	-
Regular Tree Pruning	972	972	972	490	490	35,141	-	-	-	-	35,141	-
Palm Tree Pruning	-	-	-	-	-	-	-	-	-	-	-	-
<b>Tree Pruning</b>	<b>972</b>	<b>972</b>	<b>972</b>	<b>490</b>	<b>490</b>	<b>35,141</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,141</b>	-
Street Lighting	381	379	379	218	163	35,407	11,941	5,136	-	17,077	52,484	-
Special District Services	-	-	-	-	-	-	15,076	4,371	-	19,447	19,447	-
<b>Solid Waste Removal Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,987</b>	<b>-</b>	<b>-</b>	<b>122,987</b>	<b>122,987</b>	-
<b>Annual Direct Costs (Subtotal)</b>	<b>7,047</b>	<b>8,950</b>	<b>6,989</b>	<b>5,289</b>	<b>3,969</b>	<b>305,067</b>	<b>165,049</b>	<b>22,291</b>	<b>160,649</b>	<b>347,989</b>	<b>653,056</b>	-
Replant	-	-	-	-	-	-	-	-	-	-	-	-
Renovation	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Renovation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Costs</b>	<b>7,047</b>	<b>8,950</b>	<b>6,989</b>	<b>5,289</b>	<b>3,969</b>	<b>305,067</b>	<b>165,049</b>	<b>22,291</b>	<b>160,649</b>	<b>347,989</b>	<b>653,056</b>	-
Muni Admin	578	461	437	434	437	26,473	11,252	2,366	5,319	18,937	45,410	-
City Admin	1,179	1,266	1,290	633	629	39,894	-	1,459	11,915	13,374	53,268	-
<b>District Administration</b>	<b>1,757</b>	<b>1,727</b>	<b>1,727</b>	<b>1,067</b>	<b>1,066</b>	<b>66,367</b>	<b>11,252</b>	<b>3,825</b>	<b>17,234</b>	<b>32,311</b>	<b>98,678</b>	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	230,000
County Administration Fee	25	25	25	25	25	603	143	191	887	1,221	1,824	-
County Per Parcel Fee	5	5	5	2	3	543	15	9	177	201	744	-
County Fees	30	30	30	27	28	1,146	158	200	1,064	1,422	2,568	-
<b>Administration Costs (Subtotal)</b>	<b>1,787</b>	<b>1,757</b>	<b>1,757</b>	<b>1,094</b>	<b>1,094</b>	<b>67,513</b>	<b>11,410</b>	<b>4,025</b>	<b>18,298</b>	<b>33,733</b>	<b>101,246</b>	<b>230,000</b>
<b>Total Cost to District</b>	<b>8,834</b>	<b>10,707</b>	<b>8,746</b>	<b>6,383</b>	<b>5,063</b>	<b>372,580</b>	<b>176,459</b>	<b>26,316</b>	<b>178,947</b>	<b>381,722</b>	<b>754,302</b>	<b>230,000</b>
Capital Improvement Expenditures	0	0	0	0	0	0	0	0	0	0	0	0
Misc Expenses	0	0	0	0	0	0	5,094	1,639	0	6,733	6,733	0
Reserve Fund Collection	0	2,544	0	0	0	4,460	8,252	7,200	13,655	29,107	33,567	0
Transfer in from the General Fund	0	0	0	0	0	70,000	0	0	0	0	70,000	0
General Benefit Contribution (General Fund)	0	(1,987)	(1,312)	(957)	0	(75,199)	0	0	0	0	(75,199)	0
<b>Levy Adjustments (Subtotal)</b>	<b>0</b>	<b>557</b>	<b>(1,312)</b>	<b>(957)</b>	<b>0</b>	<b>(739)</b>	<b>13,346</b>	<b>8,839</b>	<b>13,655</b>	<b>35,840</b>	<b>35,101</b>	<b>0</b>
<b>Balance To Levy / License</b>	<b>8,834</b>	<b>11,264</b>	<b>7,434</b>	<b>5,426</b>	<b>5,063</b>	<b>371,841</b>	<b>189,805</b>	<b>35,155</b>	<b>192,602</b>	<b>417,562</b>	<b>789,403</b>	<b>230,000</b>

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