

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 2013-2014**

Type of Expenditure	FD 210	FD 211	FD 213	FD 214	FD 220	FD 228	FD 228	FD 230	FD 231	FD 232
Administration Fire Protection Waste Recycling Debt Expenditures Capital & Maintenance Interfund Transfers Out Interfund Transfers Out GF.	Traffic Safety	Gas Tax	Measure A (Transportation)	Housing Mitigation Fee	Comm. Dev. Block Grants (CDBG)	Child Care Program	Public Safety -Police Grants	Prop. A Fire Tax Fund	New Construction Tax	Drainage Fund
	175,000	565,000	2,200,000	500,000	300	138,000	101,500	9,858,359	100,000	500,000
Total Special Revenue Funds	175,000	830,000	2,200,000	500,000	332,000	138,000	101,500	9,872,809	100,000	500,000
Beginning Cash (1)	-	1,304,800	24,457,000	2,510,000	13,500	1,479,000	5,500	488,000	360,000	2,139,000
Revenue	175,000	1,395,000	8,095,253	179,000	321,500	3,000	100,000	9,385,000	137,000	32,000
Expenses	(175,000)	(1,395,000)	(2,200,000)	(500,000)	(332,000)	(138,000)	(101,500)	(9,872,809)	(100,000)	(500,000)
Continuing Appropriation (2)	-	(1,304,800)	(17,040,743)	-	-	(1,339,650)	-	-	(202,321)	(384,961)
Ending Cash	-	-	13,311,510	2,189,000	3,000	4,350	4,000	191	194,679	1,286,039

(1) Beginning cash is an estimate, excluding deferred deposits.
(2) Estimated carryover & outstanding Purchase Orders

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2013-2014**

Type of Expenditure	FD 233	FD 234	FD 235	FD 236	FD 237	FD 238	FD 242	FD 400	FD 420	FD 430	FD 436
Administration				247,961	160,000	38,500	1,310,134				356,082
Fire Protection				385,000	467,545		50,000	1,117,623	290,000	20,000	50,000
Waste Recycling				406,000							
Debt Expenditures				19,000							
Capital & Maintenance	124,000	114,380	75,000								
Interfund Transfers Out											
Interfund Transfers Out GF											
Total Special Revenue Funds	124,000	114,380	75,000	1,057,961	627,545	38,500	1,360,134	1,117,623	290,000	20,000	406,082
Beginning Cash (1)	1,057,000	536,000	813,000	5,020,000	2,300,000	321,000	2,135,700	5,120,300	1,870,000	150,600	1,232,300
Revenue	2,000	43,360	49,400	100,000	674,453	60,600	1,310,134	86,000	3,000	1,000	111,500
Expenses	(124,000)	(114,380)	(75,000)	(1,057,961)	(627,545)	(38,500)	(1,360,134)	(1,117,623)	(290,000)	(20,000)	(406,082)
Continuing Appropriation (2)	(187,833)	(380,000)	(734,606)	(160,000)	(2,300,000)	-	-	(1,008,038)	-	(72,482)	-
Ending Cash	747,167	84,980	52,794	3,902,039	46,908	343,100	2,085,700	3,080,639	1,583,000	59,118	937,718

(1) Beginning cash is an estimate, excluding deferred deposits.
(2) Estimated carryover & outstanding Purchase Orders

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2013-2014**

Type of Expenditure	FD 440	FD 441	FD 460	FD 461	FD 462	FD 610	FD 620/621	FD 630	FD 676	TOTAL
Administration		25,000			358,500	1,142,000	6,400,065	430,000	930,000	12,000,042
Fire Protection										9,858,359
Waste Recycling										385,000
Debt Expenditures										487,545
Capital & Maintenance	24,380	427,500	-	-	358,500	437,500	4,583,726	247,000	930,000	11,378,759
Interfund Transfers Out		776,000								2,237,500
Interfund Transfers Out GF										-
Total Special Revenue Funds	24,380	1,228,500	-	-	358,500	1,579,500	10,983,791	677,000	930,000	36,327,205
Beginning Cash (1)	109,600	1,761,000	3,345,000	14,300	543,215	2,125,000	3,223,000	5,838,417	1,163,400	71,435,632
Revenue	500	1,170,189	96,000	-	125,000	1,260,810	10,251,939	230,000	3,000	35,401,638
Expenses	(24,380)	(1,228,500)	-	-	(358,500)	(1,579,500)	(10,983,791)	(677,000)	(930,000)	(36,327,205)
Continuing Appropriation (2)	(75,000)	-	(1,168,312)	-	-	-	-	(35,895)	-	(26,394,641)
Ending Cash	10,720	1,702,689	2,272,688	14,300	309,715	1,806,310	2,491,148	6,355,522	236,400	44,115,424

(1) Beginning cash is an estimate, excluding deferred deposits.
(2) Estimated carryover & outstanding Purchase Orders

**THIS PAGE
INTENTIONALLY
LEFT BLANK**