

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 FUNDS
FISCAL YEAR 2016-2017**

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	-	-	-	450,000	-	-
Fire Protection	-	-	-	-	-	-
Waste Recycling	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-
Capital & Maintenance	-	1,000,000	6,645,500	-	294,670	53,790
Interfund Transfers Out	-	-	-	-	-	-
Interfund Transfers Out GF	135,000	-	-	-	-	-
Total Special Revenue Funds (Expenditures) (3)	135,000	1,000,000	6,645,500	450,000	294,670	53,790

Beginning Cash (1)	-	1,302,000	26,408,000	1,923,000	18,900	1,038,000
Revenue (2)	135,100	1,322,290	3,414,000	123,300	294,670	48,600
Expenditures (3)	(135,000)	(1,000,000)	(6,645,500)	(450,000)	(294,670)	(53,790)
Continuing Appropriation (4)	-	-	(17,708,557)	-	-	(1,025,650)
Ending Cash	100	1,624,290	5,467,943	1,596,300	18,900	7,160

- (1) Beginning cash is an estimate
- (2) Resolution No. 2016-60, Exhibit 1 -Estimated Revenues
- (3) Resolution No. 2016-60, Exhibit 2 - Appropriations
- (4) Estimated carryover & outstanding Purchase Orders

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2016-2017**

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	-	12,850,432	-	-	-	-
Waste Recycling	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-
Capital & Maintenance	-	-	75,000	300,000	406,500	25,000
Interfund Transfers Out	-	-	-	-	-	-
Interfund Transfers Out GF	-	-	-	-	-	-
Total Special Revenue Funds (Expenditures) (3)	100,000	12,850,432	75,000	300,000	406,500	25,000

Beginning Cash (1)	63,000	2,264,367	1,059,000	1,935,000	894,000	518,000
Revenue (2)	100,000	12,390,000	204,520	157,500	112,000	115,500
Expenditures (3)	(100,000)	(12,850,432)	(75,000)	(300,000)	(406,500)	(25,000)
Continuing Appropriation (4)	-	-	(194,939)	(360,000)	(100,000)	(300,000)
Ending Cash	63,000	1,803,935	993,581	1,432,500	499,500	308,500

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**SPECIAL REVENUE FUNDS
FISCAL YEAR 2016-2017**

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	Capital Improvement Fund (2010 Plan) FD 400
Administration	-	263,780	10,000	39,700	1,338,550	-
Fire Protection	-	-	-	-	-	-
Waste Recycling	-	275,000	-	-	-	-
Debt Expenditures	-	-	322,940	-	-	-
Capital & Maintenance	30,565	525,000	-	-	85,000	508,000
Interfund Transfers Out	-	-	-	-	-	-
Interfund Transfers Out GF	-	40,000	-	-	-	-
Total Special Revenue Funds (Expenditures) (3)	30,565	1,103,780	332,940	39,700	1,423,550	508,000

Beginning Cash (1)	1,070,000	2,712,000	763,000	94,000	1,893,000	3,890,000
Revenue (2)	70,420	10,000	576,500	62,200	1,403,625	2,626,000
Expenditures (3)	(30,565)	(1,103,780)	(332,940)	(39,700)	(1,423,550)	(508,000)
Continuing Appropriation (4)	(969,606)	-	-	-	-	(4,310,218)
Ending Cash	140,249	1,618,220	1,006,560	116,500	1,873,075	1,697,782

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**SPECIAL REVENUE FUNDS
FISCAL YEAR 2016-2017**

Type of Expenditure	CIP - Drainage FD 420	Economic Development 425	CIP - Parks FD 430	Art In Public Places (AIPP) FD 436	CIP-Traffic Signals FD 440	Golf Course Capital Improvements FD 441
Administration	-	-	-	417,516	-	-
Fire Protection	-	-	-	-	-	-
Waste Recycling	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-
Capital & Maintenance	425,000	200,000	142,000	103,000	-	799,500
Interfund Transfers Out	-	-	-	-	-	-
Interfund Transfers Out GF	-	-	-	-	-	1,127,500
Total Special Revenue Funds (Expenditures) (3)	425,000	200,000	142,000	520,516	-	1,927,000

Beginning Cash (1)	1,739,000	575,000	142,000	1,460,000	68,000	2,439,000
Revenue (2)	4,000	3,000	500	266,600	250	1,704,975
Expenditures (3)	(425,000)	(200,000)	(142,000)	(520,516)	-	(1,927,000)
Continuing Appropriation (4)	(762,081)	(348,620)	-	-	(35,000)	-
Ending Cash	555,919	29,380	500	1,206,084	33,250	2,216,975

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**SPECIAL REVENUE FUNDS
FISCAL YEAR 2016-2017**

Type of Expenditure	Building Maintenance Fund FD 450	Property Maintenance Fund FD 451	Library Administration Costs FD 452	Parkview Office Complex FD 510	Desert Willow - Enterprise FD 520/521	Equipment Replacement Fund FD 530
Administration	-	-	-	1,030,600	7,616,352	300,000
Fire Protection	-	-	-	-	-	-
Waste Recycling	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	76,532	-
Capital & Maintenance	183,500	-	-	-	3,028,860	674,593
Interfund Transfers Out	-	-	-	-	-	-
Interfund Transfers Out GF	-	-	-	300,000	-	-
Total Special Revenue Funds (Expenditures) (3)	183,500	-	-	1,330,600	10,721,744	974,593

Beginning Cash (1)	3,290,000	14,450	667,255	3,237,121	1,192,799	6,387,000
Revenue (2)	9,000	-	-	1,316,297	10,028,945	20,000
Expenditures (3)	(183,500)	-	-	(1,330,600)	(10,721,744)	-
Continuing Appropriation (4)	-	-	-	-	-	(449,768)
Ending Cash	3,115,500	14,450	667,255	3,222,818	500,000	4,982,639

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**SPECIAL REVENUE FUNDS
FISCAL YEAR 2016-2017**

Type of Expenditure	FD 577	Retiree Health FD 576	TOTAL Special Revenue Funds TOTAL
Administration	50,000	1,149,773	12,766,271
Fire Protection	-	-	12,850,432
Waste Recycling	-	-	275,000
Debt Expenditures	-	-	399,472
Capital & Maintenance	-	-	15,505,478
Interfund Transfers Out	-	-	-
Interfund Transfers Out GF	-	-	1,602,500
Total Special Revenue Funds (Expenditures) (3)	50,000	1,149,773	43,399,153

Beginning Cash (1)	2,133,000	1,591,000	72,780,892
Revenue (2)	2,500	507,000	37,029,292
Expenditures (3)	(50,000)	(1,149,773)	(43,399,153)
Continuing Appropriation (4)	-	-	(26,564,439)
Ending Cash	2,085,500	948,227	39,846,592

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- (4) Estimated carryover & outstanding Purchase Orders