

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.

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 2003-2004 the service levels for each of the districts was reduced down based on the funding level agreed to by the property owners. Each level of service is described in the expenditure sheets.

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.

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 - 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.

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

	CANYON COVE 2764374 Zone 02	VINEYARDS 2784374 Zone 03	PARKVIEW ESTATES 2724374 Zone 04	DESERT MIRAGE 2734680 Zone 05 DM	SANDCASTLES 2734681 Zone 05 SC	PRIMROSE II 2734682 Zone 05 PR
Contract Landscape Maintenance	13,750	2,850	-	5,320	-	4,160
Landscape Service Management	-	-	-	-	-	-
Maintenance Costs	13,750	2,850	-	5,320	-	4,160
Landscape (Water/Electric)	27,000	1,600	-	400	-	980
Landscape Electric	-	-	-	-	-	-
Landscape Utilities (Water/Electrical)	27,000	1,600	-	400	-	980
Landscape Repairs/Replacement	-	-	-	-	-	-
Landscape Extras	9,000	1,000	-	1,500	-	500
Irrigation Extras	-	-	-	-	-	-
Landscape Extras	9,000	1,000	-	1,500	-	500
Regular Tree Pruning	4,500	500	-	1,500	-	225
Palm Tree Pruning	-	-	-	-	-	-
Tree Pruning	4,500	500	-	1,500	-	225
Street Lighting	600	1,200	2,830	700	1,244	200
Special District Services	-	-	-	-	-	-
Solid Waste Removal Service	-	-	-	-	-	-
Annual Direct Costs (Subtotal)	54,850	7,150	2,830	9,420	1,244	6,065
Replant	-	-	-	-	-	-
Renovation	-	-	-	-	-	-
Sub-Total Renovation	-	-	-	-	-	-
Total Direct Costs	54,850	7,150	2,830	9,420	1,244	6,065
District Administration	8,171	1,877	1,696	1,656	921	1,277
Advertising	-	-	-	-	-	-
County Fees	117	70	91	15	22	19
Administration Costs (Subtotal)	8,288	1,947	1,787	1,671	943	1,296
Total Cost to District	63,138	9,097	4,617	11,091	2,187	7,361
Reserve Fund Collection	-	-	341	-	-	-
CIP Collection	5,608	819	-	1,922	(55)	113
Miscellaneous Expenses	-	-	-	-	-	-
Transfer in from the General Fund	-	-	-	-	-	-
General Benefit Contribution (General Fund)	(44,610)	-	(283)	(1,413)	-	-
Levy Adjustments (Subtotal)	(39,002)	819	58	509	(55)	113
Balance To Levy / License	24,136	9,916	4,675	11,600	2,132	7,474

Note: \$75,000 has been budgeted as transfer in and \$400 for interest not included in Balance to Levy.

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

	MONTEREY MEADOWS 2754680 Zone 06 MM	HOVLEY GLEN 2754681 Zone 06 HG	HOVLEY ESTATES 2754682 Zone 06 HE	SONATA I 2754683 Zone 06 S1	SONATA II 2754684 Zone 06 S2	HOVLEY COLLECTION 2754685 Zone 06 HC
Contract Landscape Maintenance	1,200	2,765	3,450	3,250	5,585	2,325
Landscape Service Management	-	-	-	-	-	-
Maintenance Costs	1,200	2,765	3,450	3,250	5,585	2,325
Landscape (Water/Electric)	700	700	1,300	800	900	1,275
Landscape Electric	-	-	-	-	-	-
Landscape Utilities (Water/Electrical)	700	700	1,300	800	900	1,275
Landscape Repairs/Replacement	-	-	-	-	-	-
Landscape Extras	300	350	500	300	700	250
Irrigation Extras	-	-	-	-	-	-
Landscape Extras	300	350	500	300	700	250
Regular Tree Pruning	200	500	800	300	1,000	500
Palm Tree Pruning	-	-	-	-	-	-
Tree Pruning	200	500	800	300	1,000	500
Street Lighting	700	-	-	150	300	300
Special District Services	-	-	-	-	-	-
Solid Waste Removal Service	-	-	-	-	-	-
Annual Direct Costs (Subtotal)	3,100	4,315	6,050	4,800	8,485	4,650
Replant	-	-	-	-	-	-
Renovation	-	-	-	-	-	-
Sub-Total Renovation	-	-	-	-	-	-
Total Direct Costs	3,100	4,315	6,050	4,800	8,485	4,650
District Administration	1,015	1,024	1,078	1,088	1,891	1,643
Advertising	-	-	-	-	-	-
County Fees	22	8	8	9	49	21
Administration Costs (Subtotal)	1,037	1,032	1,086	1,097	1,940	1,664
Total Cost to District	4,137	5,347	7,136	5,897	10,425	6,314
Reserve Fund Collection	-	-	-	-	199	-
CIP Collection	(17)	878	721	1,303	3,784	(300)
Miscellaneous Expenses	-	-	-	-	-	-
Transfer in from the General Fund	-	-	-	-	-	-
General Benefit Contribution (General Fund)	-	(647)	-	(720)	-	-
Levy Adjustments (Subtotal)	(17)	231	721	583	3,983	(300)
Balance To Levy / License	4,120	5,578	7,857	6,480	14,408	6,014

Note: \$75,000 has been budgeted as transfer in and \$400 for interest not included in Balance to Levy.

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

	LA PALOMA I 2754686 Zone 06 L1	LA PALOMA II 2754687 Zone 06 L2	LA PALOMA III 2754693 Zone 06 L3	SANDPIPER COURT 2754694 Zone 06 SP	SANDPIPER WEST 2754695 Zone 06 SW	HOVLEY COURT WEST 2754696 Zone 06 HW
Contract Landscape Maintenance	3,295	3,295	850	3,275	3,275	4,250
Landscape Service Management	-	-	-	-	-	-
Maintenance Costs	3,295	3,295	850	3,275	3,275	4,250
Landscape (Water/Electric)	900	1,025	750	1,350	1,425	650
Landscape Electric	-	-	-	-	-	-
Landscape Utilities (Water/Electrical)	900	1,025	750	1,350	1,425	650
Landscape Repairs/Replacement	-	-	-	-	-	-
Landscape Extras	500	350	800	325	300	100
Irrigation Extras	-	-	-	-	-	-
Landscape Extras	500	350	800	325	300	100
Regular Tree Pruning	400	400	750	750	500	200
Palm Tree Pruning	-	-	-	-	-	-
Tree Pruning	400	400	750	750	500	200
Street Lighting	150	150	-	150	150	150
Special District Services	-	-	-	-	-	-
Solid Waste Removal Service	-	-	-	-	-	-
Annual Direct Costs (Subtotal)	5,245	5,220	3,150	5,850	5,650	5,350
Replant	-	-	-	-	-	-
Renovation	-	-	-	-	-	-
Sub-Total Renovation	-	-	-	-	-	-
Total Direct Costs	5,245	5,220	3,150	5,850	5,650	5,350
District Administration	1,077	1,117	943	1,089	1,089	1,200
Advertising	-	-	-	-	-	-
County Fees	9	9	8	8	8	8
Administration Costs (Subtotal)	1,086	1,126	951	1,097	1,097	1,208
Total Cost to District	6,331	6,346	4,101	6,947	6,747	6,558
Reserve Fund Collection	-	-	-	-	-	-
CIP Collection	1,105	1,309	-	237	832	140
Miscellaneous Expenses	-	-	-	-	-	-
Transfer in from the General Fund	-	-	-	-	-	-
General Benefit Contribution (General Fund)	-	-	-	-	-	(802)
Levy Adjustments (Subtotal)	1,105	1,309	-	237	832	(662)
Balance To Levy / License	7,436	7,655	4,101	7,184	7,579	5,896

Note: \$75,000 has been budgeted as transfer in and \$400 for interest not included in Balance to Levy.

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

	DIAMONDBACK 2754643 Zone 06 DB	PALM COURT 2754697 Zone 06 PC	WARING COURT 2794374 Zone 07	PALM GATE 2804374 Zone 08	THE GROVE 2814374 Zone 09	PORTOLA PLACE 2834374 Zone 11
Contract Landscape Maintenance	835	835	2,550	850	8,000	1,390
Landscape Service Management	-	-	-	-	-	-
Maintenance Costs	835	835	2,550	850	8,000	1,390
Landscape (Water/Electric)	350	300	1,300	230	2,500	1,095
Landscape Electric	-	-	-	-	-	-
Landscape Utilities (Water/Electrical)	350	300	1,300	230	2,500	1,095
Landscape Repairs/Replacement	-	-	-	-	-	-
Landscape Extras	250	500	1,400	-	2,500	100
Irrigation Extras	-	-	-	-	-	-
Landscape Extras	250	500	1,400	-	2,500	100
Regular Tree Pruning	350	300	300	850	2,500	100
Palm Tree Pruning	-	-	-	-	-	-
Tree Pruning	350	300	300	850	2,500	100
Street Lighting	150	150	-	-	3,300	-
Special District Services	-	-	-	-	-	-
Solid Waste Removal Service	-	-	-	-	-	-
Annual Direct Costs (Subtotal)	1,935	2,085	5,550	1,930	18,800	2,685
Replant	-	-	-	-	-	-
Renovation	-	-	-	-	-	-
Sub-Total Renovation	-	-	-	-	-	-
Total Direct Costs	1,935	2,085	5,550	1,930	18,800	2,685
District Administration	1,320	1,257	1,189	1,185	2,852	1,042
Advertising	-	-	-	-	-	-
County Fees	10	10	8	19	56	12
Administration Costs (Subtotal)	1,330	1,267	1,197	1,204	2,908	1,054
Total Cost to District	3,265	3,352	6,747	3,134	21,708	3,739
Reserve Fund Collection	-	-	-	150	-	-
CIP Collection	1,969	1,248	(347)	-	3,597	861
Miscellaneous Expenses	-	-	-	-	-	-
Transfer in from the General Fund	-	-	-	-	-	-
General Benefit Contribution (General Fund)	-	-	-	-	-	-
Levy Adjustments (Subtotal)	1,969	1,248	(347)	150	3,597	861
Balance To Levy / License	5,234	4,600	6,400	3,284	25,305	4,600

Note: \$75,000 has been budgeted as transfer in and \$400 for interest not included in Balance to Levy.

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

	PD COUNTRY CLUB 2994374 Zone 13	K & B AT PALM DESERT 2854374 Zone 14	CANYON CREST 2864374 Zone 15	COLLEGE VIEW ESTATES II 2874374 Zone 16 CV	SUNDANCE WEST 2874681 Zone 16 SD	COLLEGE VIEW ESTATES I 2874684 Zone 16 CV1
Contract Landscape Maintenance	14,380	9,580	2,910	3,500	3,450	3,500
Landscape Service Management	-	-	-	-	-	-
Maintenance Costs	14,380	9,580	2,910	3,500	3,450	3,500
Landscape (Water/Electric)	4,365	400	1,035	950	500	1,200
Landscape Electric	-	-	-	-	-	-
Landscape Utilities (Water/Electrical)	4,365	400	1,035	950	500	1,200
Landscape Repairs/Replacement	-	-	-	-	-	-
Landscape Extras	2,000	1,000	1,500	750	350	850
Irrigation Extras	-	-	-	-	-	-
Landscape Extras	2,000	1,000	1,500	750	350	850
Regular Tree Pruning	3,000	1,250	1,150	1,150	500	750
Palm Tree Pruning	-	-	-	-	-	-
Tree Pruning	3,000	1,250	1,150	1,150	500	750
Street Lighting	30,550	300	-	275	150	100
Special District Services	-	-	-	-	-	-
Solid Waste Removal Service	-	-	-	-	-	-
Annual Direct Costs (Subtotal)	54,295	12,530	6,595	6,625	4,950	6,400
Replant	-	-	-	-	-	-
Renovation	-	-	-	-	-	-
Sub-Total Renovation	-	-	-	-	-	-
Total Direct Costs	54,295	12,530	6,595	6,625	4,950	6,400
District Administration	16,894	3,074	1,664	1,812	1,904	1,866
Advertising	-	-	-	-	-	-
County Fees	957	87	35	16	18	18
Administration Costs (Subtotal)	17,851	3,161	1,699	1,828	1,922	1,884
Total Cost to District	72,146	15,691	8,294	8,453	6,872	8,284
Reserve Fund Collection	-	-	-	-	-	-
CIP Collection	4,576	8,194	416	4,701	3,528	2,276
Miscellaneous Expenses	-	-	-	-	-	-
Transfer in from the General Fund	-	-	-	-	-	-
General Benefit Contribution (General Fund)	-	(1,880)	-	(994)	-	(960)
Levy Adjustments (Subtotal)	4,576	6,314	416	3,707	3,528	1,316
Balance To Levy / License	76,722	22,005	8,710	12,160	10,400	9,600

Note: \$75,000 has been budgeted as transfer in and \$400 for interest not included in Balance to Levy.

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

	PETUNIA I 2874682 Zone 16 P1	SUNDANCE EAST 2874683 Zone 16 SE	THE BOULDERS 2874680 Zone 15 BD	SUBTOTAL Landscape & Lighting Districts
Contract Landscape Maintenance	4,135	1,850	875	121,535
Landscape Service Management	-	-	-	-
Maintenance Costs	4,135	1,850	875	121,535
Landscape (Water/Electric)	850	800	500	58,130
Landscape Electric	-	-	-	-
Landscape Utilities (Water/Electrical)	850	800	500	58,130
Landscape Repairs/Replacement	-	-	-	-
Landscape Extras	800	350	850	29,975
Irrigation Extras	-	-	-	-
Landscape Extras	800	350	850	29,975
Regular Tree Pruning	750	500	250	26,725
Palm Tree Pruning	-	-	-	-
Tree Pruning	750	500	250	26,725
Street Lighting	300	150	150	44,549
Special District Services	-	-	-	-
Solid Waste Removal Service	-	-	-	-
Annual Direct Costs (Subtotal)	6,835	3,650	2,625	280,914
Replant	-	-	-	-
Renovation	-	-	-	-
Sub-Total Renovation	-	-	-	-
Total Direct Costs	6,835	3,650	2,625	280,914
District Administration	1,864	1,162	1,163	70,100
Advertising	-	-	-	-
County Fees	18	8	9	1,782
Administration Costs (Subtotal)	1,882	1,170	1,172	71,882
Total Cost to District	8,717	4,820	3,797	352,796
Reserve Fund Collection	-	-	-	690
CIP Collection	1,268	627	-	51,313
Miscellaneous Expenses	-	-	-	-
Transfer in from the General Fund	-	-	-	-
General Benefit Contribution (General Fund)	(1,025)	(547)	-	(53,881)
Levy Adjustments (Subtotal)	243	80	-	(1,878)
Balance To Levy / License	8,960	4,900	3,797	350,918

Note: \$75,000 has been budgeted as transfer in and \$400 for interest not included in Balance to Levy.

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

	ALESSANDRO ALLEY 288	PRESIDENTS PLAZA I 2774373 PPBID I	PRESIDENTS PLAZA III 2824373 PPBID III	BAD No.1 2894374 Bad No.1	SUBTOTAL BID & BAD	GRAND TOTAL All Districts	EL PASEO MERCHANTS 2714491
Contract Landscape Maintenance	-	17,807	6,048	94,855	118,710	240,245	-
Landscape Service Management	-	-	-	-	-	-	-
Maintenance Costs	-	17,807	6,048	94,855	118,710	240,245	-
Landscape (Water/Electric)	-	20,558	2,688	1,980	25,226	83,356	-
Landscape Electric	-	-	-	-	-	-	-
Landscape Utilities (Water/Electrical)	-	20,558	2,688	1,980	25,226	83,356	-
Landscape Repairs/Replacement	-	7,490	-	-	7,490	7,490	-
Landscape Extras	-	6,544	6,317	100,742	113,603	143,578	-
Irrigation Extras	-	-	-	-	-	-	-
Landscape Extras	-	14,034	6,317	100,742	121,093	151,068	-
Regular Tree Pruning	-	-	-	-	-	26,725	-
Palm Tree Pruning	-	-	-	-	-	-	-
Tree Pruning	-	-	-	-	-	26,725	-
Street Lighting	-	-	6,988	-	6,988	51,537	-
Special District Services	-	5,874	5,376	-	11,250	11,250	-
Solid Waste Removal Service	-	150,540	-	-	150,540	150,540	-
Annual Direct Costs (Subtotal)	-	208,813	27,417	197,577	433,807	714,721	-
Replant	-	-	-	-	-	-	-
Renovation	-	-	-	-	-	-	-
Sub-Total Renovation	-	-	-	-	-	-	-
Total Direct Costs	-	208,813	27,417	197,577	433,807	714,721	-
District Administration	-	13,490	4,704	16,994	35,188	105,288	-
Advertising	-	-	-	-	-	-	250,000
County Fees	-	193	276	446	915	2,697	-
Administration Costs (Subtotal)	-	13,683	4,980	17,440	36,103	107,985	250,000
Total Cost to District	-	222,496	32,397	215,017	469,910	822,706	250,000
Reserve Fund Collection	-	10,114	9,231	21,494	40,839	41,529	-
CIP Collection	-	-	-	-	-	51,313	-
Miscellaneous Expenses	-	-	-	-	-	-	-
Transfer in from the General Fund	-	-	-	-	-	-	-
General Benefit Contribution (General Fund)	-	-	-	-	-	(53,881)	-
Levy Adjustments (Subtotal)	-	10,114	9,231	21,494	40,839	38,961	-
Balance To Levy / License	-	232,610	41,628	236,511	510,749	861,667	250,000

Note: \$75,000 has been budgeted as transfer in and \$400 for interest not included in balance to Levy.