

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 2017-2018**

	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	21,000	2,425	-	5,525	-	3,550
Landscape Service Management	-	-	-	-	-	-
Maintenance Costs	21,000	2,425	-	5,525	-	3,550
Landscape (Water/Electric)	35,000	1,600	-	4,500	-	1,150
Landscape Electric	-	-	-	-	-	-
Landscape Utilities (Water/Electrical)	35,000	1,600	-	4,500	-	1,150
Landscape Repairs/Replacement	-	-	-	-	-	-
Landscape Extras	15,000	1,000	-	1,200	-	500
Irrigation Extras	-	-	-	-	-	-
Landscape Extras	15,000	1,000	-	1,200	-	500
Regular Tree Pruning	4,500	250	-	1,500	-	750
Palm Tree Pruning	-	-	-	-	-	-
Tree Pruning	4,500	250	-	1,500	-	750
Street Lighting	350	1,000	3,000	600	1,500	200
Special District Services	-	-	-	-	-	-
Solid Waste Removal Service	-	-	-	-	-	-
Annual Direct Costs (Subtotal)	75,850	6,275	3,000	13,325	1,500	6,150
Replant	-	-	-	-	-	-
Renovation	-	-	-	-	-	-
Sub-Total Renovation	-	-	-	-	-	-
Total Direct Costs	75,850	6,275	3,000	13,325	1,500	6,150
District Administration	8,200	1,901	1,722	1,671	934	1,293
Advertising	-	-	-	-	-	-
County Fees	113	67	88	15	21	19
Administration Costs (Subtotal)	8,313	1,968	1,810	1,686	955	1,312
Total Cost to District	84,163	8,243	4,810	15,011	2,455	7,462
Reserve Fund Collection	2,146	-	261	(1,413)	(323)	-
CIP Collection	-	-	-	-	-	-
General Benefit Contribution (General Fund)	(61,689)	-	(300)	(1,998)	-	-
Levy Adjustments (Subtotal)	(59,543)	-	(39)	(3,411)	(323)	-
Balance To Levy / License	24,620	8,243	4,771	11,600	2,132	7,462

Note: \$100,000 has been budgeted as transfer in and \$1,400 for interest not included in Balance to Levy.

**SPECIAL ASSESSMENT FUNDS
FISCAL YEAR 2017-2018**

	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	1,550	3,055	1,600	3,725	5,025	2,400
Landscape Service Management	-	-	-	-	-	-
Maintenance Costs	1,550	3,055	1,600	3,725	5,025	2,400
Landscape (Water/Electric)	900	1,025	2,000	1,200	1,650	3,325
Landscape Electric	-	-	-	-	-	-
Landscape Utilities (Water/Electrical)	900	1,025	2,000	1,200	1,650	3,325
Landscape Repairs/Replacement	-	-	-	-	-	-
Landscape Extras	250	250	1,000	250	250	600
Irrigation Extras	-	-	-	-	-	-
Landscape Extras	250	250	1,000	250	250	600
Regular Tree Pruning	400	1,500	1,200	-	2,100	700
Palm Tree Pruning	-	-	-	-	-	-
Tree Pruning	400	1,500	1,200	-	2,100	700
Street Lighting	600	-	-	125	250	250
Special District Services	-	-	-	-	-	-
Solid Waste Removal Service	-	-	-	-	-	-
Annual Direct Costs (Subtotal)	3,700	5,830	5,800	5,300	9,275	7,275
Replant	-	-	-	-	-	-
Renovation	-	-	-	-	-	-
Sub-Total Renovation	-	-	-	-	-	-
Total Direct Costs	3,700	5,830	5,800	5,300	9,275	7,275
District Administration	1,032	1,039	1,092	1,104	1,910	1,661
Advertising	-	-	-	-	-	-
County Fees	20	8	8	8	48	19
Administration Costs (Subtotal)	1,052	1,047	1,100	1,112	1,958	1,680
Total Cost to District	4,752	6,877	6,900	6,412	11,233	8,955
Reserve Fund Collection	(632)	(430)	-	-	-	(2,819)
CIP Collection	-	-	-	-	-	-
General Benefit Contribution (General Fund)	-	(874)	-	(795)	-	-
Levy Adjustments (Subtotal)	(632)	(1,304)	-	(795)	-	(2,819)
Balance To Levy / License	4,120	5,573	6,900	5,617	11,233	6,136

Note: \$100,000 has been budgeted as transfer in and \$1,400 for interest not included in Balance to Levy.

**SPECIAL ASSESSMENT FUNDS
FISCAL YEAR 2017-2018**

	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	1,675	1,675	1,500	1,850	1,850	2,550
Landscape Service Management	-	-	-	-	-	-
Maintenance Costs	1,675	1,675	1,500	1,850	1,850	2,550
Landscape (Water/Electric)	1,000	1,100	900	1,350	1,450	800
Landscape Electric	-	-	-	-	-	-
Landscape Utilities (Water/Electrical)	1,000	1,100	900	1,350	1,450	800
Landscape Repairs/Replacement	-	-	-	-	-	-
Landscape Extras	2,500	750	1,500	2,250	1,550	750
Irrigation Extras	-	-	-	-	-	-
Landscape Extras	2,500	750	1,500	2,250	1,550	750
Regular Tree Pruning	250	500	500	700	700	500
Palm Tree Pruning	-	-	-	-	-	-
Tree Pruning	250	500	500	700	700	500
Street Lighting	150	150	-	150	150	150
Special District Services	-	-	-	-	-	-
Solid Waste Removal Service	-	-	-	-	-	-
Annual Direct Costs (Subtotal)	5,575	4,175	4,400	6,300	5,700	4,750
Replant	-	-	-	-	-	-
Renovation	-	-	-	-	-	-
Sub-Total Renovation	-	-	-	-	-	-
Total Direct Costs	5,575	4,175	4,400	6,300	5,700	4,750
District Administration	1,092	1,133	957	1,104	1,104	1,215
Advertising	-	-	-	-	-	-
County Fees	8	8	8	8	8	8
Administration Costs (Subtotal)	1,100	1,141	965	1,112	1,112	1,223
Total Cost to District	6,675	5,316	5,365	7,412	6,812	5,973
Reserve Fund Collection	-	-	(865)	(228)	-	-
CIP Collection	-	-	(399)	-	-	-
General Benefit Contribution (General Fund)	-	-	-	-	-	(713)
Levy Adjustments (Subtotal)	-	-	(1,264)	(228)	-	(713)
Balance To Levy / License	6,675	5,316	4,101	7,184	6,812	5,260

Note: \$100,000 has been budgeted as transfer in and \$1,400 for interest not included in Balance to Levy.

**SPECIAL ASSESSMENT FUNDS
FISCAL YEAR 2017-2018**

	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	1,200	1,200	2,250	900	5,350	2,125
Landscape Service Management	-	-	-	-	-	-
Maintenance Costs	1,200	1,200	2,250	900	5,350	2,125
Landscape (Water/Electric)	1,350	500	750	300	3,100	800
Landscape Electric	-	-	-	-	-	-
Landscape Utilities (Water/Electrical)	1,350	500	750	300	3,100	800
Landscape Repairs/Replacement	-	-	-	-	-	-
Landscape Extras	750	750	1,000	-	1,500	500
Irrigation Extras	-	-	-	-	-	-
Landscape Extras	750	750	1,000	-	1,500	500
Regular Tree Pruning	500	750	750	800	4,100	950
Palm Tree Pruning	-	-	-	-	-	-
Tree Pruning	500	750	750	800	4,100	950
Street Lighting	125	150	-	-	3,000	-
Special District Services	-	-	-	-	-	-
Solid Waste Removal Service	-	-	-	-	-	-
Annual Direct Costs (Subtotal)	3,925	3,350	4,750	2,000	17,050	4,375
Replant	-	-	-	-	-	-
Renovation	-	-	-	-	-	-
Sub-Total Renovation	-	-	-	-	-	-
Total Direct Costs	3,925	3,350	4,750	2,000	17,050	4,375
District Administration	1,334	1,269	1,203	1,200	2,873	1,056
Advertising	-	-	-	-	-	-
County Fees	10	10	8	19	54	12
Administration Costs (Subtotal)	1,344	1,279	1,211	1,219	2,927	1,068
Total Cost to District	5,269	4,629	5,961	3,219	19,977	5,443
Reserve Fund Collection	-	-	-	132	-	(843)
CIP Collection	-	-	-	-	-	-
General Benefit Contribution (General Fund)	-	-	-	-	-	-
Levy Adjustments (Subtotal)	-	-	-	132	-	(843)
Balance To Levy / License	5,269	4,629	5,961	3,351	19,977	4,600

Note: \$100,000 has been budgeted as transfer in and \$1,400 for interest not included in Balance to Levy.

**SPECIAL ASSESSMENT FUNDS
FISCAL YEAR 2017-2018**

	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	5,500	10,475	3,025	2,900	3,000	3,250
Landscape Service Management	-	-	-	-	-	-
Maintenance Costs	5,500	10,475	3,025	2,900	3,000	3,250
Landscape (Water/Electric)	4,250	950	600	1,500	750	2,500
Landscape Electric	-	-	-	-	-	-
Landscape Utilities (Water/Electrical)	4,250	950	600	1,500	750	2,500
Landscape Repairs/Replacement	-	-	-	-	-	-
Landscape Extras	2,000	2,000	1,500	900	1,000	1,500
Irrigation Extras	-	-	-	-	-	-
Landscape Extras	2,000	2,000	1,500	900	1,000	1,500
Regular Tree Pruning	900	3,400	1,000	1,000	1,200	1,750
Palm Tree Pruning	-	-	-	-	-	-
Tree Pruning	900	3,400	1,000	1,000	1,200	1,750
Street Lighting	30,000	250	-	250	150	-
Special District Services	-	-	-	-	-	-
Solid Waste Removal Service	-	-	-	-	-	-
Annual Direct Costs (Subtotal)	42,650	17,075	6,125	6,550	6,100	9,000
Replant	-	-	-	-	-	-
Renovation	-	-	-	-	-	-
Sub-Total Renovation	-	-	-	-	-	-
Total Direct Costs	42,650	17,075	6,125	6,550	6,100	9,000
District Administration	17,024	3,099	1,683	1,826	1,921	1,880
Advertising	-	-	-	-	-	-
County Fees	856	83	34	16	16	16
Administration Costs (Subtotal)	17,880	3,182	1,717	1,842	1,937	1,896
Total Cost to District	60,530	20,257	7,842	8,392	8,037	10,896
Reserve Fund Collection	10	-	-	-	-	-
CIP Collection	-	-	-	-	-	-
General Benefit Contribution (General Fund)	-	(2,561)	-	(982)	-	(1,350)
Levy Adjustments (Subtotal)	10	(2,561)	-	(982)	-	(1,350)
Balance To Levy / License	60,540	17,696	7,842	7,410	8,037	9,546

Note: \$100,000 has been budgeted as transfer in and \$1,400 for interest not included in Balance to Levy.

**SPECIAL ASSESSMENT FUNDS
FISCAL YEAR 2017-2018**

	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	3,500	1,650	2,700	109,980
Landscape Service Management	-	-	-	-
Maintenance Costs	3,500	1,650	2,700	109,980
Landscape (Water/Electric)	850	1,000	600	78,750
Landscape Electric	-	-	-	-
Landscape Utilities (Water/Electrical)	850	1,000	600	78,750
Landscape Repairs/Replacement	-	-	-	-
Landscape Extras	900	1,000	750	45,650
Irrigation Extras	-	-	-	-
Landscape Extras	900	1,000	750	45,650
Regular Tree Pruning	750	750	500	35,150
Palm Tree Pruning	-	-	-	-
Tree Pruning	750	750	500	35,150
Street Lighting	250	150	150	43,100
Special District Services	-	-	-	-
Solid Waste Removal Service	-	-	-	-
Annual Direct Costs (Subtotal)	6,250	4,550	4,700	312,630
Replant	-	-	-	-
Renovation	-	-	-	-
Sub-Total Renovation	-	-	-	-
Total Direct Costs	6,250	4,550	4,700	312,630
District Administration	1,878	1,175	1,174	70,759
Advertising	-	-	-	-
County Fees	16	7	8	1,647
Administration Costs (Subtotal)	1,894	1,182	1,182	72,406
Total Cost to District	8,144	5,732	5,882	385,036
Reserve Fund Collection	-	(149)	(1,882)	(7,035)
CIP Collection	-	-	(204)	(603)
General Benefit Contribution (General Fund)	(938)	(683)	-	(72,883)
Levy Adjustments (Subtotal)	(938)	(832)	(2,086)	(80,521)
Balance To Levy / License	7,206	4,900	3,796	304,515

Note: \$100,000 has been budgeted as transfer in and \$1,400 for interest not included in Balance to Levy.

**SPECIAL ASSESSMENT FUNDS
FISCAL YEAR 2017-2018**

	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	-	18,342	6,229	97,701	122,272	232,252	-
Landscape Service Management	-	-	-	-	-	-	-
Maintenance Costs	-	18,342	6,229	97,701	122,272	232,252	-
Landscape (Water/Electric)	-	21,175	2,768	2,039	25,982	104,732	-
Landscape Electric	-	-	-	-	-	-	-
Landscape Utilities (Water/Electrical)	-	21,175	2,768	2,039	25,982	104,732	-
Landscape Repairs/Replacement	-	7,714	-	-	7,714	7,714	-
Landscape Extras	-	6,740	6,506	103,765	117,011	162,661	-
Irrigation Extras	-	-	-	-	-	-	-
Landscape Extras	-	14,454	6,506	103,765	124,725	170,375	-
Regular Tree Pruning	-	-	-	-	-	35,150	-
Palm Tree Pruning	-	-	-	-	-	-	-
Tree Pruning	-	-	-	-	-	35,150	-
Street Lighting	-	-	7,198	-	7,198	50,298	-
Special District Services	-	6,050	5,537	-	11,587	11,587	-
Solid Waste Removal Service	-	155,056	-	-	155,056	155,056	-
Annual Direct Costs (Subtotal)	-	215,077	28,238	203,505	446,820	759,450	-
Replant	-	-	-	-	-	-	-
Renovation	-	-	-	-	-	-	-
Sub-Total Renovation	-	-	-	-	-	-	-
Total Direct Costs	-	215,077	28,238	203,505	446,820	759,450	-
District Administration	-	13,895	4,845	17,484	36,224	106,983	-
Advertising	-	-	-	-	-	-	250,000
County Fees	-	199	283	493	975	2,622	-
Administration Costs (Subtotal)	-	14,094	5,128	17,977	37,199	109,605	250,000
Total Cost to District	-	229,171	33,366	221,482	484,019	869,055	250,000
Reserve Fund Collection	-	10,417	9,306	22,124	41,847	34,812	-
CIP Collection	-	-	-	-	-	(603)	-
General Benefit Contribution (General Fund)	-	-	-	-	-	(72,883)	-
Levy Adjustments (Subtotal)	-	10,417	9,306	22,124	41,847	(38,674)	-
Balance To Levy / License	-	239,588	42,672	243,606	525,866	830,381	250,000

Note: \$100,000 has been budgeted as transfer in and \$1,400 for interest not included in Balance to Levy.

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