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# ACCOUNTING SYSTEM & BUDGETARY CONTROL

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## **Fund Accounting**

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds utilized by the City are grouped into generic fund types and broad fund categories as follows:

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### **Governmental Funds:**

General Fund- The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted in another fund.

Special Revenue Funds- used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special Revenue Funds include the sections label Special Revenue and Special Assessments. The landscaping and lighting funds are taken to City Council by separate resolution and are adopted as a consolidated district budget. However, the City reflects the individual zones in separate departments and funds. This allows the residents of the zones to see the exact detail of their improvements and maintenance.

Debt Service Funds- used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs other than capitalized leases and compensated absences which are paid from the governmental funds. The City currently has eight assessment districts (83-1, 84-1R, 87-1, 92-1, 94-1 - Bighorn, 94-2 - Sunterrace , 94-3 - Merano, 91-1 Indian Ridge Community Facility District) In addition, several of the original bond issues have been refunded into a Marks Roos Refunding Bond issue.

Capital Projects Funds- used to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed through proprietary funds). Capital Project Funds for the City include Art in Public Places, Capital Project Reserve fund, Streets fund, Ordinance 416, Drainage Facilities, Park and Recreation Facilities, Signalization, Buildings,

Museum, Library, Corporation Yard, YMCA Building Fund, Interstate 10, Sports Complex Fund, various assessment district funds and the Redevelopment Agency project area funds.

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### **Fiduciary Funds:**

Trust and Agency Funds- used to account for assets held by the City in a trustee capacity or as an agent for individuals private organizations, and other governments. Since activities recorded within these funds are outside the control of the City Council, these funds are not included within this budget document.

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### **Basis of Accounting**

Basis of Accounting refers to the point at which revenues and expenditures are recognized in the accounts and reported in the financial statements. All governmental funds, agency funds, and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. All proprietary funds and nonexpendable trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

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### **Budgetary Basis of Accounting**

Budgets for the governmental fund types are adopted on a basis consistent with generally accepted accounting principles, utilizing the modified accrual basis of accounting. The proprietary fund - Golf Course Fund is budgeted utilizing available cash balance (cash basis). As a result, this fund does not maintain a depreciation reserve fund, no depreciation expenses (non cash entry) are budgeted. The other proprietary fund is the Office Complex which is budgeted on an accrual basis of accounting and maintains a depreciation reserve. Budgeted amounts are as originally adopted and as further amended by City Council action.

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### **Budgetary Control**

Budgetary controls are maintained to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the governmental and proprietary funds are included in the annual appropriated budget. The budgetary level of control, the level at which expenditures cannot legally exceed the appropriated amount, is exercised at the fund level.

# ACCOUNTING SYSTEM & BUDGETARY CONTROL

## Appropriations Limit

Article XIII B of the California State Constitution, more commonly referred to as the Gann Initiative or Gann Limit, was adopted by California voters in 1980 and placed limits on the amount of proceeds of taxes that state and local governmental agencies can receive and appropriate (authorize to spend) each year.

The limit is different for each agency and the limit changes each year. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in fiscal year 1978-79 in each agency, modified for changes in inflation, population and voter approved modifications in each subsequent year.

Proposition 111 was passed by the State's voters in June 1990. This legislation made changes to the manner in which the Appropriations Limit is calculated:

The annual adjustment factors for inflation and population have been changed. Instead of using the lesser of California per capita income, or U.S. CPI, each city may choose either the growth in the California per capita income, or the growth in non-residential assessed valuation due to new construction within the City. For population, instead of using only the population growth of a city, each city may choose to use the population growth within its county. These are both annual elections.

The revised annual adjustment factors will be applied to the 1986-87 limit for most cities and each year in between in order to calculate the 1990-91 limit. The actual limits for the intervening years, however, are not affected.

Expenditures for "qualified capital outlay", which are fixed assets with a value of more than \$100,000 and an expected life of 10 years or more, will be excluded from the limit.

A city which exceeds the limit in any one year may choose to not give a tax refund if they fall below the limit in the next fiscal year. They then have two more years to refund any remaining excess or to obtain a successful override vote.

In certain situations, proceeds of taxes may be spent on emergencies without having to reduce the limit in future years. Each city must now conduct a review of its Appropriations Limit during its annual

financial audit.

The law now requires a governing body to annually adopt, by resolution, an appropriations limit for the following year, along with a recorded vote regarding which of the annual adjustment factors have been selected. The City's next year budget appropriations limit and annual adjustment factors will be adopted by the City Council in June.

## Proposition 218- Property Tax Assessments

Article XIII C and XIII D of the California State Constitution, was adopted by California voters in November 5, 1996 and placed restrictions on assessments placed on the property tax roll.

The new restrictions requires that beginning July 1, 1997, all new and existing assessments (with some exceptions) conform with new substantive and procedural requirements. The major elements of the substantive requirements include:

- The assessment method of spread must be recalculated to ensure that all properties receiving special benefit from the services funded by the assessment are included in the assessment calculation. Properties owned by schools and other governmental agencies-previously exempt from some assessment charges-now must be included in the spread calculation if those properties receive benefit from the improvements.
- Costs related to "general" benefit must be specifically removed from the assessments. Only costs related to "special" benefit may be assessed.
- Finally, assessments must be spread to each parcel proportional to the aggregate district(or zone) assessment.
- Assessments used exclusively to fund sidewalks, streets, sewers, water, flood control, drainage systems, or vector control are exempt. Assessments approved by all the property owners at the time the assessment was created are exempt. Assessments used exclusively for bond repayments are exempt. Assessments previously approved by a majority of voters is exempt.

In July 1997 the voters approved all special assessment. April 2003, the Business Improvement District was approved by the President's Plaza Business/Property Owners. Since then, the City Council is recommending all future districts become Homeowner Associations.

## **CITY MANAGER'S EXECUTIVE SUMMARY FY 2012-2013**

It is a pleasure to present to the citizens of Palm Desert, members of the City Council, and other interested readers the adopted FY 2012-13 operating budget for the City of Palm Desert, California. During Fiscal Year 2011-12 we addressed some significant challenges, as we continue to work towards Palm Desert's vision as a vibrant community where families live, work, and play.

Our collective efforts to remain fiscally prudent resulted in a sound and balanced budget, without utilizing any of the approximately \$56 million in City reserve funds. The economic downturn being experienced nationally, and here locally in Palm Desert, does impact our budget. However, continual budget monitoring and flexibility in making revisions when necessary, paved the way for a fiscal year 2012-2013 budget absent any significant cutbacks in city services. The current budget was formed on three core principles:

- 1) *Minimize the impact of budget cuts to key services and maintain the level of service expected by residents, businesses, and visitors;*
- 2) *Minimize the number of tax and fee adjustments required to maintain existing service levels; and*
- 3) *Review standards of infrastructure maintenance and operation and adjust standards to provide quality of City facilities in line with budget considerations, including but not limited to parks, roads, and buildings. Review staffing levels to coincide with established standards.*

The balanced budget presented to you carefully weighed all three principles in its development. The budget for all funds is \$103,090,227 including a General Fund operational budget of 45,044,042. This amount represents an overall budgetary decrease of 53.5% (due to loss of Redevelopment Agency and ROPS not being a part of the budget) and a General Fund operational increase of 2.8% from the adopted FY 2011-12 operating budget, respectively.

### **GENERAL FUND**

This year's budget continues the commitment to keep City operations lean and allocate funds to the City's highest priorities: public safety, economic development, completion of capital projects, and maintenance of the City's neighborhoods, parks and roadways.

#### ***Revenues***

Anticipated revenue impacts relating to a downturn in real estate transactions, a drop in property tax values, increase in hotel room bookings, and an increase in retail sales are being experienced, which affects Palm Desert's top three revenue streams.

The City's General Fund is projecting estimated revenues of \$45,048,100, which translates to a \$1,242,100 increase (2.8%) over the prior fiscal year amount of \$43,806,000. The table below illustrates the combined increase/decrease in estimated revenues within some of the City's significant revenue sources. The only significant revenue increase is the

**CITY MANAGER'S EXECUTIVE SUMMARY FY 2012-2013 (cont'd)**

sales tax revenue which reflects current year estimated to be \$500,000 greater than budget and next year adding another \$1,000,000 due to various new stores like Apple and consumers spending more at Palm Desert retail centers.

**GENERAL FUND REVENUE SOURCES**

<b>Category</b>	<b>Budgeted FY 11-12</b>	<b>Budgeted FY 12-13</b>	<b>Increase or (Decrease)</b>	<b>Percent Change</b>
<b>Sales Tax</b>	15,000,000	16,400,000	1,400,000	9.3%
<b>Transient Occupancy Tax</b>	7,200,000	8,000,000	800,000	11.1%
<b>Licenses, Permits &amp; Charges for Services</b>	2,269,500	1,182,100	(1,087,400)	(52%)
<b>Property Tax</b>	4,770,000	4,543,000	(227,000)	(5%)
<b>Interest Earnings &amp; Rental</b>	942,000	538,000	(404,000)	(57%)
<b>Building/Subdivision/Zoning</b>	662,500	891,500	229,000	34.5%
<b>Transfers In( Gas, Office)</b>	2,750,000	2,237,500	(512,500)	(19%)
<b>All Other Revenue</b>	10,212,000	11,256,000	1,044,000	9.68%
<b>Totals-General Fund</b>	<b>43,806,000</b>	<b>45,048,100</b>	<b>1,242,000</b>	<b>2.8%</b>
<b>Fire Taxes &amp; Transfers</b>	8,454,087	8,423,057	31,030	(12.2%)
<b>Fire Reserve</b>	1,636,040	1,519,121	(116,919)	(6%)
<b>Totals-General &amp; Fire</b>	<b>53,896,127</b>	<b>54,990,278</b>	<b>1,156,111</b>	<b>.20%</b>

***Redevelopment Elimination***

In fiscal year 2011-2012 staff had estimated receiving a reimbursement from Redevelopment Agency to cover staff that had worked on RDA capital projects. The reimbursement was not allowed by the State eliminating \$1,200,000 from General Fund revenues which is reflected in the decrease for charges for services. In addition, all staff that was directly paid by the Redevelopment Agency is now charged to our General Fund operating budget.

***Expenditures***

As the City of Palm Desert prepares for the next fiscal year, we do so under the realization of the current economic condition. Departments were asked to continue participating in a zero-based budgeting approach. In addition, City offered an incentive to anyone that would consider retiring prior to the new fiscal year with 12 employees accepting the voluntary retirement.

Palm Desert's total proposed operational expenses for FY 2012-2013 amount to \$45,044,042, which is approximately a two percent (2.7%) increase from the Fiscal Year 2011-2012 budget of \$43,832,235.

***Personnel Impacts***

The City Council imposed a hiring freeze which has decreased twenty one positions over the prior fiscal year 2011-12 budget. City Manager performed reorganization after the State eliminated the Redevelopment Agency. A revised organization chart is included in the front of the budget.

**GENERAL FUND PRIMARY EXPENDITURES**

<b>Category</b>	<b>Budgeted FY 11-12</b>	<b>Budgeted FY 12-13</b>	<b>Increase or (Decrease)</b>	<b>Percent Change</b>
<b>Personnel Service &amp; Benefits</b>	14,728,568	15,546,958	818,390	5.6%
<b>Supplies</b>	500,445	424,170	(76,275)	(15.2%)
<b>Other Services &amp; Charges</b>	28,550,222	26,559,815	(1,990,407)	(7%)
<b>Transfers to Other Funds</b>	1,278,530	2,430,821	1,152,291	90.1%
<b>Capital Outlay</b>	103,000	82,278	(20,722)	(20.1%)
<b>Totals-General Fund</b>	<b>43,855,235</b>	<b>45,044,042</b>	<b>1,188,807</b>	<b>2.7%</b>
<b>Fire Contract</b>	9,946,973	9,034,830	(912,143)	(9.2%)
<b>Totals</b>	<b>53,779,208</b>	<b>54,078,872</b>	<b>(299,664)</b>	<b>(0.6%)</b>

As indicated above, the City's General Fund expenditures are projected to increase by \$1,188,807 or 2.7%.

Personnel Service and Benefits increase due to higher retirement premium requested by State Public Employees Retirement System.

Other Services and Charges decreased by \$1,990,407 or (7%). This amount included the decrease in the General Fund portion of street maintenance which is being pickup under Gas Tax and Measure A funding.

***Fire & Police Services***

The City of Palm Desert provides a high quality level of public safety services via contract with the County of Riverside. The total Palm Desert Police and Fire Department's budget account for approximately forth seven percent (47%) of operational expenses.

The City's contract with the Riverside County Sheriff's Department for police services, represents the majority of the cost in Other Services, Charges, & Transfers expenditures. The current year Sheriff's Department contract includes the following services: (1) patrol services; (2) booking fees; (3) facility charges; (4) vehicle mileage; (5) dispatching services; (6) supplies; (7) contingency funding; (8) special teams enforcement, and (9) the Cal ID Statewide Fingerprinting Identification System. The total General Fund cost of the Sheriff's Department contract is approximately \$16.4 million or a 0% increase from FY 2011-12. This amount represents 36% of General Fund budgeted expenditures. Riverside County Sheriff Department reassigns two existing Traffic Officers to Business District Team to cover potential increase in crimes which will affect our business community as a result of State parole violators being released early into the Coachella Valley.

The proposed Fire Department budget has decreased modestly. Fire Services include: (1) firefighters; (2) paramedics; (3) fire inspectors; (4) hazardous materials response; (5) vehicle and building maintenance; and (6) commercial/housing building plan review.

## ***CITY MANAGER'S EXECUTIVE SUMMARY FY 2012-2013 (cont'd)***

The total FY 2012-13 Fire Services budget is \$9.1 million. The existing Fire Fund reserves will be depleted in Fiscal Year 2011-12, therefore, the General Fund is transferring \$1 million to cover the budgeted expenditure in Fiscal Year 2012-13.

### **CONCLUSION**

The current recessionary environment will likely continue through the remainder of this new fiscal year. As a result, staff anticipates economic conditions may likely reflect decreasing revenues in property tax and other economically sensitive revenues. However, we are optimistic that sales and transient occupancy taxes will continue to show modest growth. Faced with such uncertainty, the City will continue its policy of maintaining a reserve fund equal to operational expenditures.

Staff is cognizant that the budget process is dynamic and anticipates ongoing economic issues, coupled with State legislative action, which will require monitoring as we progress through the fiscal year. Whatever future action the City may take in regards to its budget, it remains committed to fiscal responsibility, coupled with effective resource management, to provide the highest level of public services.

While our current budget posed challenges for us, we are fortunate to be more fiscally sound than most other local governments across the state and nation. Our current economic vitality is not only due in part to the structure of city revenues, but is also attributable to the fiscally conservative policies and practices of the City Council.

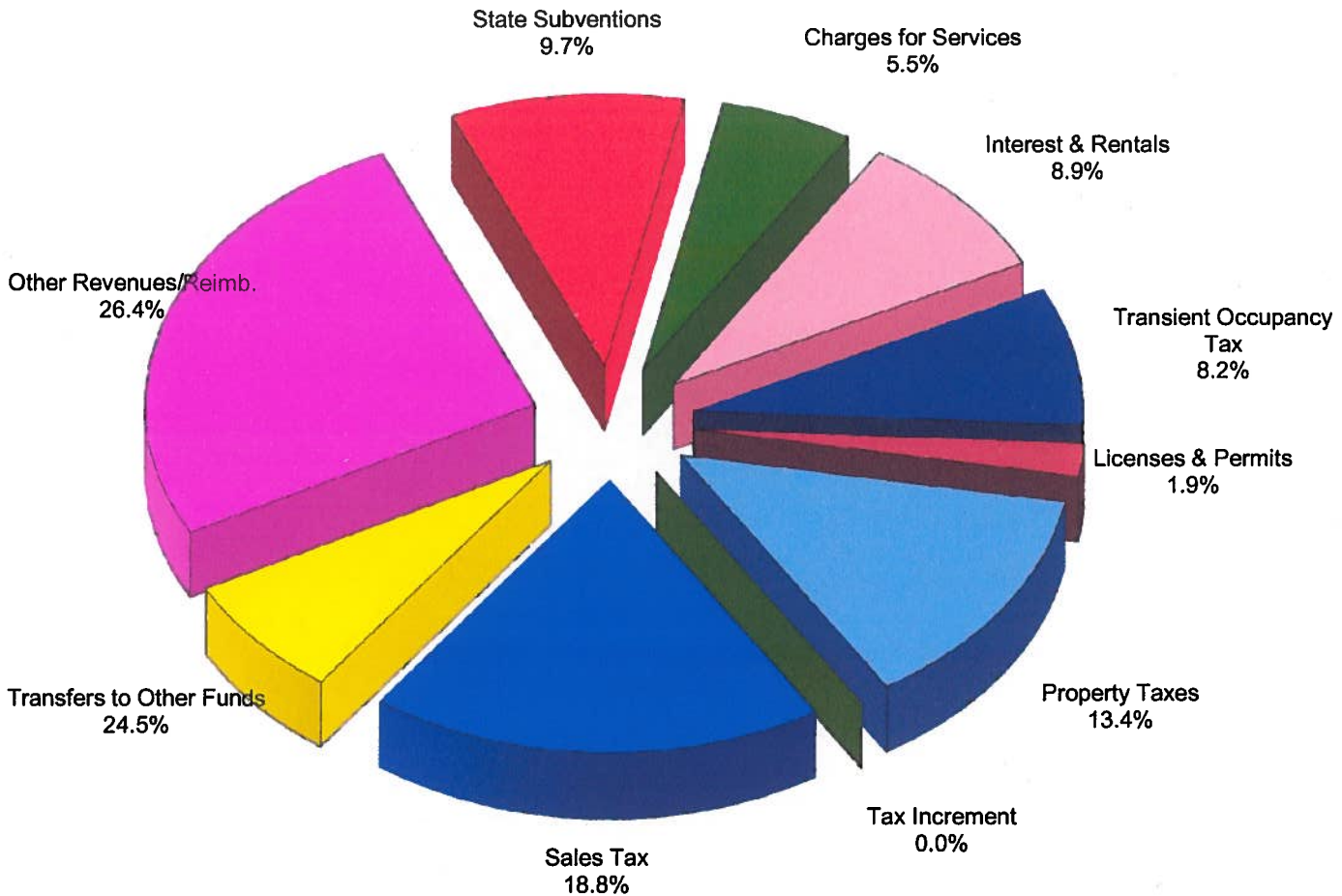
I would like to thank the Mayor and City Council for their continued direction and input toward the preparation of this budget. I wish to also extend my personal gratitude to all Palm Desert employees for their dedication towards minimizing costs and maintaining the level of public service and quality of life on which Palm Desert prides itself.

**CITY OF PALM DESERT  
ALL FUND BUDGET SUMMARY**

FUND Description	6/30/2012	2012-2013			6/30/2013	
	Beginning Balance	Revenues	InterFund Transfers		Ending Balance	
			In	(Out)	Expenditures	
<b>General Fund</b>	57,000,000	42,810,600	2,237,500	(2,430,821)	42,613,221	57,004,058
<b>Fire Fund</b>	620,000	7,370,057	1,053,000	(136,000)	8,898,830	8,227
<b>Total General &amp; Fire Fund</b>	57,620,000	50,180,657	3,290,500	(2,566,821)	51,512,051	57,012,285
<b>Special Revenue Funds</b>						
Traffic Safety	-	175,000	-	(175,000)	-	-
Gas Tax	-	2,134,801	-	(830,000)	1,304,801	-
Measure A	20,000,000	7,809,700	-	-	4,813,179	22,977,521
Housing Mitigation Fee	2,000,000	132,000	-	-	500,000	1,632,000
CDBG Block Grant	1,600	390,862	-	-	287,681	104,781
Child Care Program	1,400,000	12,000	-	-	-	1,412,000
Public Safety	3,000	100,000	-	-	103,000	-
New Construction Tax	400,000	149,000	-	-	100,000	449,000
Drainage Facility	4,000,000	39,000	-	-	385,084	3,653,916
Park and Recreation	1,200,000	7,000	-	-	200,000	1,007,000
Signalization	500,000	211,000	-	-	380,000	331,000
Fire Facility Fund	640,000	49,000	-	-	120,000	569,000
Waste Recycling Fees	5,700,000	355,000	-	(19,000)	1,115,049	4,920,951
Energy Independence Program	2,900,000	672,000	-	-	598,000	2,974,000
Air Quality Management	270,000	62,000	-	-	38,500	293,500
Art in Public Places	2,000,000	170,000	-	-	433,995	960,005
Golf Course Maint./Improvements	660,000	1,137,892	-	(776,000)	1,020,000	1,892
Aquatic Center	-	620,450	684,421	-	1,304,871	-
Retiree Health	2,000,000	20,000	-	-	930,273	1,774,148
<b>Special Assessment Tab</b>						
El Paseo Merchants	20,000	220,000	-	-	220,000	20,000
Landscape & Lighting Zones	50,000	317,213	77,000	-	309,252	134,961
Business Improvement District	180,000	454,551	-	-	411,805	222,746
<b>Capital Projects Funds</b>						
2010 Plan Reserves	2,500,000	484,000	-	-	331,000	2,653,000
Drainage	1,800,000	25,000	-	-	150,000	1,675,000
Parks	460,000	1,500	-	-	280,500	181,000
Signalization	-	2,000	-	-	175,000	(173,000)
Library Maintenance	540,000	-	375,000	-	358,500	556,500
Property City/RDA	9,000,000	94,000	-	-	92,500	9,001,500
Buildings Maintenance	3,000,000	20,000	91,400	-	1,160,000	1,951,400
<b>Enterprise Funds</b>						
Parkview Office Complex	3,000,000	1,292,470	-	(437,500)	1,085,174	2,769,796
Equipment Replacement Fund	5,800,000	40,000	286,000	-	938,132	5,187,868
Desert Willow Golf Course	1,100,000	10,194,683	-	-	11,282,625	12,058
<b>Debt Service Funds</b>						
Assessment District 87-1	-	-	-	-	-	-
Assessment District 94-2	133,000	83,485	-	(85,818)	8,000	122,667
Assessment District 94-3	129,000	109,510	-	(102,118)	8,500	127,892
Canyons at Bighorn 98-1	200,000	106,355	-	-	104,258	202,097
Community Facility 91-1(1992)	1,500,000	1,172,930	-	(1,155,813)	21,000	1,412,859
Assessment District 01-01	96,000	180,346	-	(160,066)	25,500	90,780
Highlands Undergrounding	156,000	215,728	-	-	136,326	243,902
Section 29 04-02	1,600,000	1,956,100	-	-	1,960,175	1,595,925
University Park	4,500,000	4,574,685	-	-	4,598,630	4,476,055
Palm Desert Financing Auth.-RDA	-	-	-	-	-	-
Palm Desert Financing Auth.-City	-	-	1,503,815	-	1,503,815	-
Housing Set-Aside	-	-	850,646	-	850,646	-
Housing Authority	1,000,000	4,857,852	-	(850,646)	4,773,623	233,583
<b>GRAND TOTAL ALL FUNDS</b>	<b>138,058,600</b>	<b>90,829,770</b>	<b>7,158,782</b>	<b>(7,158,782)</b>	<b>95,931,445</b>	<b>132,771,588</b>

# Where The Money Comes From

**TOTAL CITY SOURCES OF FUNDS**  
 = \$97 MILLION Plus Reserves of \$300 Million



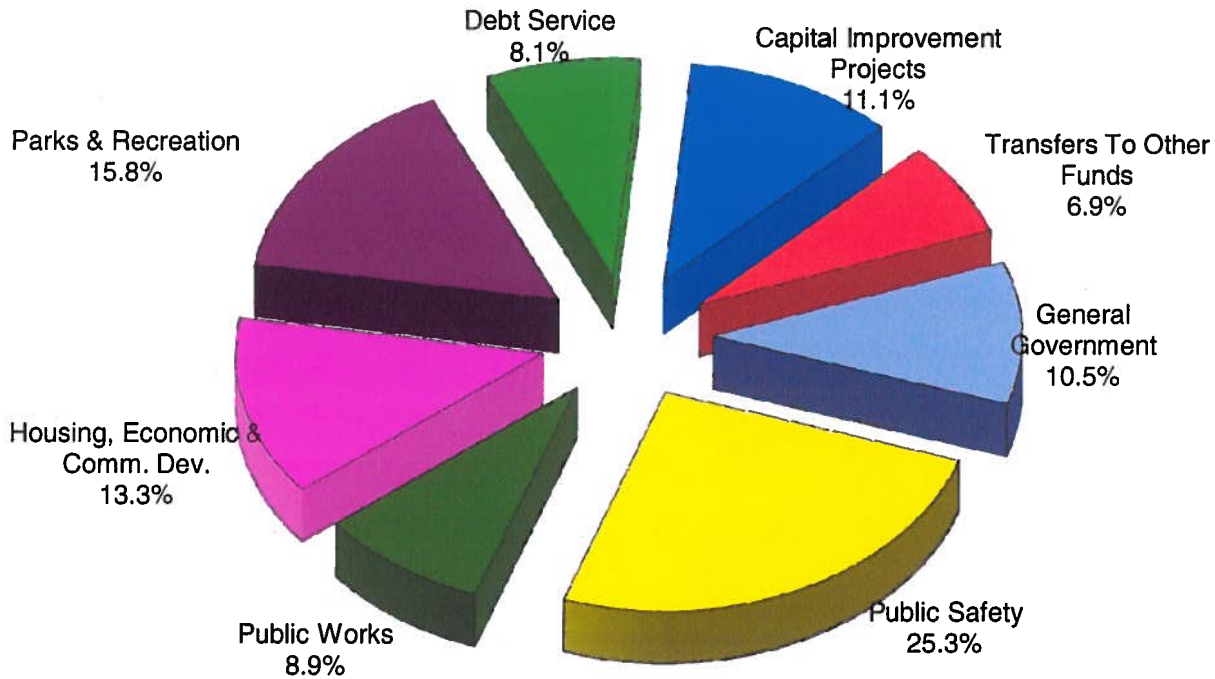
## **All FUNDS BUDGET - REVENUES** Fiscal Year 2012-2013

<b>SERVICES</b>	<b>AMOUNT</b>	<b>PERCENT</b>
Property Taxes	13,098,872	13.4%
Tax Increment	-	0.0%
Sales Tax	18,450,000	18.8%
Transfer to Other Funds	7,098,782	7.2%
Other Revenues/Reimb.	25,843,225	26.4%
State Subventions	9,478,482	9.7%
Charges for Services	5,436,977	5.5%
Interest & Rentals	8,673,314	8.9%
Transient Occupancy Tax	8,000,000	8.2%
Licenses & Permits	1,908,900	1.9%
<b>Total All Funds</b>	<b>97,988,552</b>	<b>100%</b>



# Where The Money Goes

TOTAL APPROPRIATIONS  
= \$103 MILLION



## All FUNDS BUDGET - APPROPRIATIONS Fiscal Year 2012-2013

SERVICES	AMOUNT	PERCENT
General Government	10,842,665	10.5%
Public Safety	26,109,995	25.3%
Public Works	9,198,959	8.9%
Housing, Economic & Comm. Dev.	13,722,922	13.3%
Parks & Recreation	16,260,323	15.8%
Debt Service	8,366,204	8.1%
Capital Improvement Projects	11,430,377	11.1%
Transfers To Other Funds	7,158,782	6.9%
<b>Total All Funds</b>	<b>103,090,227</b>	<b>100.0%</b>

**CITY OF PALM DESERT**  
**ALL FUND SUMMARY - REVENUES BY CATEGORY FY 12-13**

<b>FUND Description</b>	<b>Taxes</b>	<b>Permits &amp; Fees</b>	<b>Inter-Govt. Revenues</b>	<b>Charges for Svcs</b>	<b>Interest &amp; Rentals</b>	<b>Interfund Transfers</b>	<b>Total Budget</b>
<b>General Fund</b>	34,763,000	2,341,500	3,671,000	1,497,100	538,000	2,237,500	45,048,100
<b>Fire Fund</b>	6,501,780	-	-	866,277	2,000	1,053,000	8,423,057
<b>Total General &amp; Fire Funds</b>	<b>41,264,780</b>	<b>2,341,500</b>	<b>3,671,000</b>	<b>2,363,377</b>	<b>540,000</b>	<b>3,290,500</b>	<b>53,471,157</b>
<b>Special Revenue Funds</b>							
Traffic Safety	-	-	-	174,000	1,000	-	175,000
Gas Tax	-	-	2,123,601	-	11,200	-	2,134,801
Measure A	2,050,000	-	5,634,700	-	125,000	-	7,809,700
Housing Mitigation Fee	-	-	-	120,000	12,000	-	132,000
CDBG Block Grant	-	-	390,462	-	400	-	390,862
Child Care Program	-	-	-	-	12,000	-	12,000
Public Safety Grant	-	-	100,000	-	-	-	100,000
New Construction Tax	148,000	-	-	-	1,000	-	149,000
Drainage Facility	4,000	-	-	-	35,000	-	39,000
Park and Recreation	-	-	-	-	7,000	-	7,000
Signalization	13,000	-	195,500	-	2,500	-	211,000
Fire Facility Fund	44,000	-	-	-	5,000	-	49,000
Waste Recycling Fees	-	-	310,000	-	45,000	-	355,000
Energy Independence Loan	-	-	-	642,000	30,000	-	672,000
Air Quality Management	-	-	60,000	-	2,000	-	62,000
City Wide Business Promo.	-	-	-	-	-	-	-
Art in Public Places	155,000	-	-	-	15,000	-	170,000
Golf Course Maintenance	-	-	-	-	1,137,892	-	1,137,892
Aquatic Center	-	-	-	620,450	-	684,421	1,304,871
Liability Self Insurance Reserve	-	-	-	-	-	-	-
Retiree Health	-	-	-	-	20,000	-	20,000
<b>Special Assessment Tab</b>							
El Paseo Merchants	220,000	-	-	-	-	-	220,000
Landscape & Lighting Zones	317,213	-	-	-	-	77,000	394,213
Business Improvement District	454,551	-	-	-	-	-	454,551
<b>Capital Projects Funds</b>							
2010 Plan Reserves	-	-	454,000	-	30,000	-	484,000
Drainage	-	-	-	-	25,000	-	25,000
Parks	-	-	-	-	1,500	-	1,500
Signalization	-	-	-	-	2,000	-	2,000
Library Maintenance	-	-	-	-	-	375,000	375,000
Property City/RDA	-	-	-	-	94,000	-	94,000
Buildings Maintenance	-	-	-	-	20,000	91,400	111,400
<b>Enterprise Funds</b>							
Parkview Office Complex	-	-	-	-	1,292,470	-	1,292,470
Equipment Replacement Fund	-	-	-	-	40,000	286,000	326,000
Desert Willow Golf Course	-	-	-	10,194,683	-	-	10,194,683
<b>Debt Service Funds</b>							
Assessment District 94-2 Fund 308	83,485	-	-	-	-	-	83,485
Assessment District 94-3 Fund 309	109,510	-	-	-	-	-	109,510
Assessment District 98-1 Fund 311	106,355	-	-	-	-	-	106,355
Community Facility 91-1 Fund 351	1,172,930	-	-	-	-	-	1,172,930
Assessment District 01-01 Fund 312	180,346	-	-	-	-	-	180,346
Highlands Undergrounding Fund 314	215,728	-	-	-	-	-	215,728
Section 29 04-02 Fund 315	1,956,100	-	-	-	-	-	1,956,100
University Park Fund 353	4,574,685	-	-	-	-	-	4,574,685
PD Financing Auth.-RDA Fund 390	-	-	-	-	-	-	-
PD Financing Auth.-City Fund 391	-	-	-	-	-	1,503,815	1,503,815
Housing Set-Aside	-	-	-	-	-	850,646	850,646
Housing Authority	-	-	-	-	4,857,852	-	4,857,852
<b>GRAND TOTAL ALL FUNDS</b>	<b>53,069,683</b>	<b>2,341,500</b>	<b>12,939,263</b>	<b>14,114,510</b>	<b>8,364,814</b>	<b>7,158,782</b>	<b>97,988,552</b>
<b>FY11/12 BUDGET</b>	<b>130,001,813</b>	<b>1,927,500</b>	<b>11,197,750</b>	<b>25,630,693</b>	<b>8,730,434</b>	<b>57,593,854</b>	<b>235,082,044</b>
<b>% CHANGE FROM PRIOR YR.</b>	<b>-59%</b>	<b>21%</b>	<b>16%</b>	<b>-45%</b>	<b>-4%</b>	<b>-88%</b>	<b>-58%</b>

**CITY OF PALM DESERT**  
**ALL FUND SUMMARY - EXPENDITURES BY CATEGORY FY12-13**

<b>FUND Description</b>	<b>Personnel &amp; Benefits</b>	<b>Supplies</b>	<b>Charges for Services</b>	<b>Capital Outlay</b>	<b>Interfund Transfers</b>	<b>Total Budget</b>
General Fund **	15,573,458	397,670	26,560,565	81,528	2,430,821	45,044,042
Fire Fund			8,888,405	10,425	136,000	9,034,830
<b>Total General &amp; Fire Fund</b>	<b>15,573,458</b>	<b>397,670</b>	<b>35,448,970</b>	<b>91,953</b>	<b>2,566,821</b>	<b>54,078,872</b>
<b>Special Revenue Funds</b>						
Traffic Safety					175,000	175,000
Gas Tax			1,304,801		830,000	2,134,801
Measure A			-	4,813,179		4,813,179
Housing Mitigation Fee			-	500,000	-	500,000
CDBG Block Grant			283,681	4,000		287,681
Child Care Program			-	-		-
Public Safety				103,000		103,000
New Construction Tax			-	100,000		100,000
Drainage Facility				385,084		385,084
Park and Recreation				200,000		200,000
Signalization			-	380,000		380,000
Fire Facility Fund				120,000		120,000
Waste Recycling Fees	239,784	170,000	670,265	35,000	19,000	1,134,049
Energy Independence			598,000			598,000
Air Quality Management			38,500	-		38,500
Art in Public Places	249,600	1,700	92,695	90,000	-	433,995
Aquatic Center		90,000	1,214,871			1,304,871
Retiree Health **	920,273		10,000		-	930,273
<b>Special Assessment Tab</b>						
El Paseo Merchants		-	220,000			220,000
Landscape & Lighting Zones			309,252			309,252
Business Improvement District			411,805		-	411,805
<b>Capital Projects Funds</b>						
2010 Plan Reserves **			50,000	281,000	-	331,000
Drainage				150,000		150,000
Parks			-	280,500		280,500
Signalization				175,000		175,000
Golf Course Maintenance			285,000	735,000	776,000	1,796,000
Library Maintenance **			-	358,500	-	358,500
Properties City/RDA				92,500		92,500
Buildings Maintenance **			-	1,160,000	-	1,160,000
<b>Enterprise Funds</b>						
Parkview Office Complex			1,085,174		437,500	1,522,674
Equipment Replacement Fund**			430,000	508,132		938,132
Desert Willow Golf Course			11,282,625	-		11,282,625
<b>Debt Service Funds</b>						
Assessment District 94-2			8,000		85,818	93,818
Assessment District 94-3			8,500		102,118	110,618
Community Facility 91-1(1992)			21,000		1,155,813	1,176,813
Canyons at Bighorn 98-1			104,258		-	104,258
Assessment District 01-01			25,500		160,066	185,566
Highlands Undergrounding			136,326			136,326
Section 29 AD 04-02			1,960,175			1,960,175
University Park			4,598,630			4,598,630
Palm Desert Financing Auth.-RDA			-			-
Palm Desert Financing Auth.-City			1,503,815			1,503,815
Housing Set-Aside	722,796	500	126,350	1,000	-	850,646
Housing Authority	4,800		4,248,823	520,000	850,646	5,624,269
<b>GRAND TOTAL ALL FUNDS</b>	<b>17,710,711</b>	<b>659,870</b>	<b>66,477,016</b>	<b>11,083,848</b>	<b>7,158,782</b>	<b>103,090,227</b>
<b>FY11/12 BUDGET</b>	<b>18,778,520</b>	<b>741,120</b>	<b>138,524,793</b>	<b>6,216,744</b>	<b>57,593,854</b>	<b>221,855,031</b>
<b>% CHANGE FROM PRIOR YR.</b>	<b>-6%</b>	<b>-11%</b>	<b>-52%</b>	<b>78%</b>	<b>-88%</b>	<b>-54%</b>

**CITY OF PALM DESERT  
FISCAL YEAR 2012-2013**

**APPROPRIATIONS LIMIT CALCULATION**

Article XIII B of the California Constitution requires adoption of an annual appropriation limit. The original base year limit was adopted in FY 1978-79 and has been adjusted annually for increase by a factor comprised of the percentage change in population combined with either the percentage change in California per capita personal income or the percentage change in local assessment roll due to the addition of local nonresidential new construction. The changes in the local assessment roll due to additional local nonresidential new construction for current and prior periods have not been available from the County Assessor's office.

The November, 1988 voters approved Proposition R which increased the limit to \$25,000,000. It expired in November, 1992. The FY 1993-94 limit was calculated with prior years re-calculated to reflect the expiration of the \$25,000,000 limit.

	AMOUNT	SOURCE
A. 2011-12 APPROPRIATION LIMIT	94,381,345	PRIOR YEAR'S CALCULATION
B. ADJUSTMENT FACTORS		
1. POPULATION %		
POPULATION % CHANGE	3.77	STATE DEPT OF FINANCE
POPULATION CONVERTED TO RATIO (3.77+100)/100	1.0377	CALCULATED
2. INFLATION %		
USING % CHANGES IN CALIF PER CAPITA PERSONAL INCOME		
PER CAPITA % CHANGE	1.13	STATE DEPT OF FINANCE
PER CAPITA CONVERTED TO RATIO (1.13+100)/100	1.0113	CALCULATED
3. CALCULATION OF FACTOR FOR FY 12-13	1.0494	B1*B2
C. 2012-13 APPROPRIATIONS LIMIT BEFORE ADJUSTMENTS	99,046,238	B3*A
D. OTHER ADJUSTMENTS	0	CALCULATED
E. <span style="border: 1px solid black; padding: 2px;">2012-2013 APPROPRIATIONS LIMIT</span>	<span style="border: 1px solid black; padding: 2px;">99,046,238</span>	C+D
F. <span style="border: 1px solid black; padding: 2px;">APPROPRIATIONS SUBJECT TO LIMIT</span>	<span style="border: 1px solid black; padding: 2px;">32,874,748</span>	CALCULATED
G. <span style="border: 1px solid black; padding: 2px;">OVER/(UNDER) LIMIT</span>	<span style="border: 1px solid black; padding: 2px;">(66,171,490)</span>	F-E

**CITY OF PALM DESERT**  
**Schedule of Authorized Staff Positions and Salary**  
**FISCAL YEAR 2010-2011 TO 2012-2013**

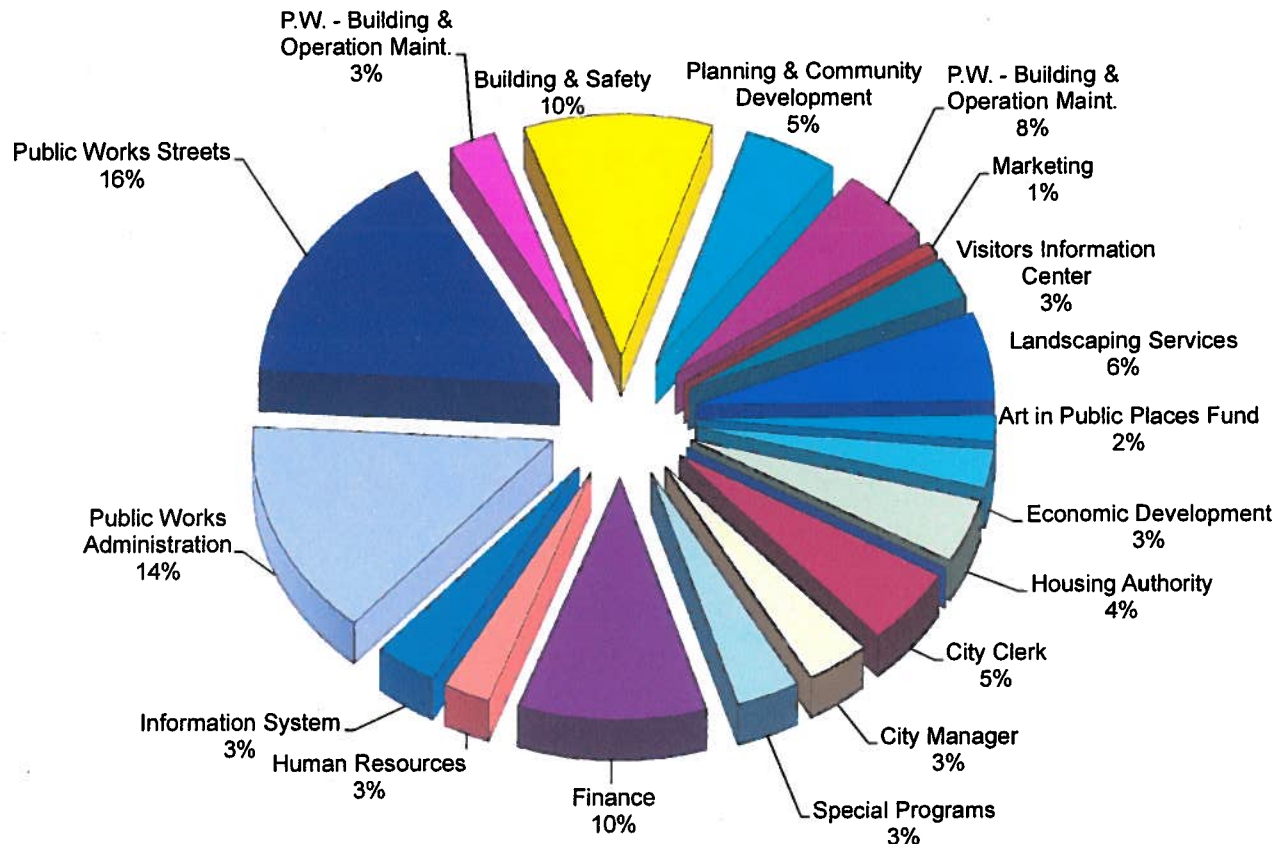
Fund/Division	FY 2010-2011		FY 2011-2012		FY 2012-2013		Changes Requested
	F.T.	P.T.	F.T.	P.T.	F.T.	P.T.	
<b>General Fund</b>							
City Council		5		5		5	-
City Clerk	7	-	7	-	6	-	(1)
City Manager	5	-	5	-	4	-	(1)
Special Programs	4	-	4	-	4	-	-
Finance	12	-	12	-	12	-	-
Human Resources	3	-	3	-	3	-	-
Information Technology	5	-	5	-	4	-	(1)
Public Works Administration	17	-	17	-	17	-	-
Public Works Streets	21	-	21	-	19	-	(2)
D.S. - Building & Operation Maint.	4	-	4	-	3	-	(1)
Building & Safety	12	-	12	-	12	-	-
Code Inspection	6	-	6	-	6	-	-
Planning & Community Dev.	6	-	6	-	6	-	-
Economic Development	-	-	-	-	3	-	3
Marketing	-	-	-	-	1	-	1
Visitors Information Center	4	-	4	-	3.3	-	(0.7)
Landscaping Services	9	-	9	-	7	-	(2)
<b>Total General Fund</b>	<b>115</b>	<b>5</b>	<b>115</b>	<b>5</b>	<b>110.3</b>	<b>5.0</b>	<b>(4.7)</b>
<b>Art in Public Places Fund</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>
<b>Redevelopment Agency Fund</b>	<b>16</b>	<b>-</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16)</b>
<b>Housing Authority</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>
<b>Total All Funds</b>	<b>138</b>	<b>5</b>	<b>138</b>	<b>5</b>	<b>117.3</b>	<b>5.0</b>	<b>(20.7)</b>

Fiscal Year 2008- 2009 170 Positions

Fiscal Year 2009- 2010 154 Positions

Fiscal Year 2010-2011 138 Positions

**Fiscal Year 2012-2013**  
**AUTHORIZED STAFF**



See Department detail budget worksheets or Authorized Positions Resolution for detailed listing of positions. (Changes include deleted positions due to vacancy, retirement or

# PALM DESERT ESTIMATED REVENUES, Exhibit 1

CATEGORY / FUND	Actual FY 10-11	Budget FY 11-12	Projected FY 11-12	Budget FY 12-13
<b><u>General Fund (110):</u></b>				
1. Sales tax	14,680,578	15,000,000	15,400,000	16,400,000
2. Transient occupancy tax	7,421,769	7,200,000	7,700,000	8,000,000
3. Property tax	4,776,795	4,770,000	4,644,000	4,543,000
4. Property Tax Increment(Former RDA)			300,000	1,350,000
5. Interest & Rental (Energy, Co. Lease)	793,461	942,000	535,000	538,000
6. Transfers in (Gas, Starwood, Office, Int.)	2,691,634	2,750,000	2,750,000	2,237,500
7. Franchises	2,771,594	2,800,000	2,800,000	2,800,000
8. State subventions(VLF)	3,801,144	3,725,000	3,720,000	3,671,000
9. Building/Subdivision/Zoning	1,081,501	662,500	951,155	891,500
10. Fees for Services/Reimbursements	2,442,114	2,269,500	1,148,800	1,182,100
11. Business license tax	1,085,411	1,200,000	1,150,000	1,150,000
12. Timeshare mitigation fee	1,192,490	1,485,000	1,220,000	1,220,000
13. Plan check fees	317,332	250,000	300,000	300,000
14. Property transfer tax	399,280	450,000	450,000	450,000
15. Other revenues	706,075	352,000	352,000	315,000
<b><u>Totals General Fund</u></b>	<b><u>44,161,178</u></b>	<b><u>43,856,000</u></b>	<b><u>43,420,955</u></b>	<b><u>45,048,100</u></b>
 <b><u>Fire Tax Fund (230):</u></b>				
1. Structural Fire Tax	5,237,952	5,171,872	5,171,872	4,171,872
2. Prop. A. Fire Tax	2,134,244	2,329,908	2,329,908	2,329,908
3. Reimbursements	829,705	879,307	869,307	866,277
4. Interest Income	13,347	25,000	2,000	2,000
5. Fire Tax Reserves/Transfers In	-	48,000	48,000	1,053,000
<b><u>Totals Fire Tax Fund</u></b>	<b><u>8,215,248</u></b>	<b><u>8,454,087</u></b>	<b><u>8,421,087</u></b>	<b><u>8,423,057</u></b>
 <b><u>TOTAL FIRE AND GENERAL FD</u></b>	 <b><u>52,376,426</u></b>	 <b><u>52,310,087</u></b>	 <b><u>51,842,042</u></b>	 <b><u>53,471,157</u></b>

# PALM DESERT ESTIMATED REVENUES, Exhibit 1

CATEGORY / FUND	Actual FY 10-11	Budget FY 11-12	Projected FY 11-12	Budget FY 12-13
<b><u>Gas Tax Fund(211):</u></b>				
1. Gas Tax	1,291,282	1,395,700	1,395,700	2,123,601
2. Interest	4,872	11,200	11,200	11,200
<b><u>Total Gas Tax</u></b>	<b><u>1,296,154</u></b>	<b><u>1,406,900</u></b>	<b><u>1,406,900</u></b>	<b><u>2,134,801</u></b>
<b><u>Traffic Safety Fund (210):</u></b>				
1. Vehicle Fines	184,793	149,000	165,000	174,000
2. Interest	1,710	1,000	1,000	1,000
<b><u>Total Traffic Safety Fund</u></b>	<b><u>186,503</u></b>	<b><u>150,000</u></b>	<b><u>166,000</u></b>	<b><u>175,000</u></b>
<b><u>Measure A Fund (213):</u></b>				
1. Sales Tax	1,875,080	1,913,000	1,913,000	2,050,000
2. Reimbursements/Intergovernmental	1,002,461	9,432,800	934,000	5,634,700
3. Interest	148,770	200,000	50,000	125,000
<b><u>Total Measure A Fund</u></b>	<b><u>3,026,311</u></b>	<b><u>11,545,800</u></b>	<b><u>2,897,000</u></b>	<b><u>7,809,700</u></b>
<b><u>Housing Mitigation Fund(214):</u></b>				
1. Development Fee	15,759	6,000	15,000	-
2. Other Revenue	514,137	120,000	120,000	120,000
2. Interest	32,405	12,000	12,000	12,000
<b><u>Total Housing Mitigation Fund:</u></b>	<b><u>562,301</u></b>	<b><u>138,000</u></b>	<b><u>147,000</u></b>	<b><u>132,000</u></b>
<b><u>CDBG Block Grant Fund (220):</u></b>				
1. CDBG Block Grant	556,412	400,000	400,000	390,462
2. Reimbursements(Program Income)	-	-	-	-
3. Interest	254	400	400	400
<b><u>Total CDBG Fund</u></b>	<b><u>556,666</u></b>	<b><u>400,400</u></b>	<b><u>400,400</u></b>	<b><u>390,862</u></b>
<b><u>Child Care Program (228)</u></b>				
1. Child Care Fee	19,232	5,300	20,171	-
2. Interest	10,613	10,000	10,000	12,000
<b><u>Total Child Care Fund</u></b>	<b><u>29,845</u></b>	<b><u>15,300</u></b>	<b><u>30,171</u></b>	<b><u>12,000</u></b>

# PALM DESERT ESTIMATED REVENUES, Exhibit 1

CATEGORY / FUND	Actual FY 10-11	Budget FY 11-12	Projected FY 11-12	Budget FY 12-13
<b><u>Public Safety Grant Fund(229):</u></b>				
1. Federal Grants	92,426	27,000	27,000	-
2. State Grants	108,021	61,000	61,000	100,000
3. Interest	-	-	-	-
<b><u>Total Public Safety Fund</u></b>	<b><u>200,447</u></b>	<b><u>88,000</u></b>	<b><u>88,000</u></b>	<b><u>100,000</u></b>
<b><u>New Construction Tax Fund(231):</u></b>				
1. Development Fee	129,262	90,000	96,584	148,000
2. Interest	19,549	11,000	1,000	1,000
<b><u>Total New Construction Fund</u></b>	<b><u>148,811</u></b>	<b><u>101,000</u></b>	<b><u>97,584</u></b>	<b><u>149,000</u></b>
<b><u>Drainage Facility Fund(232):</u></b>				
1. Development Fee	7,050	7,000	2,200	4,000
2. Reimbursements	205,470	-	-	-
3. Interest	37,872	40,000	15,000	35,000
<b><u>Total Drainage Facility Fund</u></b>	<b><u>250,392</u></b>	<b><u>47,000</u></b>	<b><u>17,200</u></b>	<b><u>39,000</u></b>
<b><u>Park &amp; Recreation Fund(233):</u></b>				
1. Reimbursements/Fee	67,305	-	-	-
2. Interest	10,768	7,000	7,000	7,000
<b><u>Total Park &amp; Recreation Fund</u></b>	<b><u>78,073</u></b>	<b><u>7,000</u></b>	<b><u>7,000</u></b>	<b><u>7,000</u></b>
<b><u>Signalization Fund(234):</u></b>				
1. Development Fee	6,484	5,000	5,000	13,000
2. Reimbursements	129,587	234,950	-	195,500
3. Interest	4,425	5,000	1,000	2,500
<b><u>Total Signalization Fund</u></b>	<b><u>140,496</u></b>	<b><u>244,950</u></b>	<b><u>6,000</u></b>	<b><u>211,000</u></b>
<b><u>Fire Facilities Fund(235):</u></b>				
1. Development Fee	48,459	37,000	32,067	44,000
2. Interest	4,465	5,000	1,000	5,000
<b><u>Total Fire Facilities Fund</u></b>	<b><u>52,924</u></b>	<b><u>42,000</u></b>	<b><u>33,067</u></b>	<b><u>49,000</u></b>
<b><u>Waste Recycling Fund(236):</u></b>				
1. Waste Recycling Fee	512,282	310,000	310,000	310,000
2. Reimbursements	26,257	-	-	-
3. Interest	40,960	60,000	10,000	45,000
<b><u>Total Waste Recycling Fund</u></b>	<b><u>579,499</u></b>	<b><u>370,000</u></b>	<b><u>320,000</u></b>	<b><u>355,000</u></b>



# PALM DESERT ESTIMATED REVENUES, Exhibit 1

CATEGORY / FUND	Actual FY 10-11	Budget FY 11-12	Projected FY 11-12	Budget FY 12-13
<b><u>Energy Independence Program (237):</u></b>				
1. Special Assessments	422,080	621,410	621,410	642,000
2. Reimbursements	3,422	-	-	-
3. Interest	25,805	30,000	15,000	30,000
<b><u>Total Waste Recycling Fund</u></b>	<b><u>451,307</u></b>	<b><u>651,410</u></b>	<b><u>636,410</u></b>	<b><u>672,000</u></b>
<b><u>Air Quality Management Fund (238):</u></b>				
1. Air Quality Fee	56,718	60,000	60,000	60,000
2. Interest	1,859	2,000	2,000	2,000
<b><u>Total Air Quality Fund</u></b>	<b><u>58,577</u></b>	<b><u>62,000</u></b>	<b><u>62,000</u></b>	<b><u>62,000</u></b>
<b><u>Art in Public Places Fund(436):</u></b>				
1. Development Fee	38,417	73,000	158,829	155,000
2. Interest	14,856	20,000	15,000	15,000
<b><u>Total AIPP Fund</u></b>	<b><u>53,273</u></b>	<b><u>93,000</u></b>	<b><u>173,829</u></b>	<b><u>170,000</u></b>
<b><u>Golf Course Maint/Improv Fund (441):</u></b>				
1. Time Share Mitigation & Amenity Fees	958,704	991,222	999,349	1,127,892
2. Interest	29,435	10,000	10,000	10,000
<b><u>Total Golf Course Maint. Fund</u></b>	<b><u>988,139</u></b>	<b><u>1,001,222</u></b>	<b><u>1,009,349</u></b>	<b><u>1,137,892</u></b>
<b><u>Aquatic Center Fund (242):</u></b>				
1. Other Revenue	-	540,735	540,735	620,450
2. Transfer In (General Fund)	-	778,529	778,529	684,421
<b><u>Total Aquatic Center</u></b>	<b><u>-</u></b>	<b><u>1,319,264</u></b>	<b><u>1,319,264</u></b>	<b><u>1,304,871</u></b>

# PALM DESERT ESTIMATED REVENUES, Exhibit 1

CATEGORY / FUND	Actual FY 10-11	Budget FY 11-12	Projected FY 11-12	Budget FY 12-13
<b><u>Retiree Health Fund (576):</u></b>				
1. General Fund Contribution	640,119	107,200	107,200	-
2. Interest	18,464	46,000	20,000	20,000
<b><u>Total Retiree Health Fund</u></b>	<b>658,583</b>	<b>153,200</b>	<b>127,200</b>	<b>20,000</b>
<b><u>El Paseo Merchant Fund (271):</u></b>				
1. El Paseo Merchant Fee(Business License)	193,426	200,000	200,000	220,000
<b><u>2010 Capital Project Reserve (400):</u></b>				
1. State, Federal, CVAG Reimb.,Other Rev.	349,925	2,477,700	-	454,000
2. Interest	292,002	140,000	30,000	30,000
<b><u>Total Capital Project Fund</u></b>	<b>641,927</b>	<b>2,617,700</b>	<b>30,000</b>	<b>484,000</b>
<b><u>CP Parks Fund (430):</u></b>				
1. Reimbursements	-			
2. Interest	139,047	100,000	25,000	1,500
<b><u>Total Parks Fund</u></b>	<b>139,047</b>	<b>100,000</b>	<b>25,000</b>	<b>1,500</b>
<b><u>CP Drainage Fund (420):</u></b>				
1. Interest	57,863	50,000	25,000	25,000
<b><u>Total Drainage Fund</u></b>	<b>57,863</b>	<b>50,000</b>	<b>25,000</b>	<b>25,000</b>
<b><u>CP Signal Fund (440):</u></b>				
1. Reimbursements	-	849,500	97,000	-
2. Interest	2,319	2,000	2,000	2,000
<b><u>Total Signal Fund</u></b>	<b>2,319</b>	<b>851,500</b>	<b>99,000</b>	<b>2,000</b>
<b><u>CP Library Fund (452):</u></b>				
1. General Fund Transfers In	340,000	375,000	375,000	375,000
<b><u>Total Library Fund</u></b>	<b>340,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>
<b><u>Building Maintenance Fund (450):</u></b>				
1. General Fund Transfer In	1,000,000	-	-	91,400
2. Interest	28,210	30,000	20,000	20,000
<b><u>Total Building Maintenance Fund</u></b>	<b>1,028,210</b>	<b>30,000</b>	<b>20,000</b>	<b>111,400</b>

# PALM DESERT ESTIMATED REVENUES, Exhibit 1

CATEGORY / FUND	Actual FY 10-11	Budget FY 11-12	Projected FY 11-12	Budget FY 12-13
<b><u>Property Maintenance City/RDA Fund (451):</u></b>				
1. Interest & Rent	41,000	147,000	147,000	94,000
<b><u>Total Property Maint. City/RDA Fund</u></b>	<b><u>41,000</u></b>	<b><u>147,000</u></b>	<b><u>147,000</u></b>	<b><u>94,000</u></b>
<b><u>Debt Service Funds(Various 300's)</u></b>				
1. Transfer In/Taxes	10,835,077	9,895,023	9,895,023	9,902,954
<b><u>Total Debt Service Funds</u></b>	<b><u>10,835,077</u></b>	<b><u>9,895,023</u></b>	<b><u>9,895,023</u></b>	<b><u>9,902,954</u></b>
<b><u>Parkview Office Complex Fund(510):</u></b>				
1. Rent/Leases of Buildings	1,015,707	975,000	975,000	1,290,970
2. Interest	26,101	35,000	-	1,500
<b><u>Total Parkview Office Fund</u></b>	<b><u>1,041,808</u></b>	<b><u>1,010,000</u></b>	<b><u>975,000</u></b>	<b><u>1,292,470</u></b>
<b><u>Equipment Replacement Funds (530):</u></b>				
1. General & Fire Fund Transfer In	124,352	136,000	136,000	286,000
2. Interest	52,594	50,000	25,000	40,000
<b><u>Total Equip. Replacement Fund</u></b>	<b><u>176,946</u></b>	<b><u>186,000</u></b>	<b><u>161,000</u></b>	<b><u>326,000</u></b>
<b><u>Landscape &amp; Lighting Districts (272-299):</u></b>				
1. Transfer In	40,704	70,000	70,000	77,000
2. Taxes	302,771	308,106	308,106	317,213
3. Interest	4,911	-	-	-
<b><u>Total Landscape &amp; Lighting</u></b>	<b><u>348,386</u></b>	<b><u>378,106</u></b>	<b><u>378,106</u></b>	<b><u>394,213</u></b>
<b><u>Business Improvement Districts (272-299):</u></b>				
1. Taxes	400,965	429,381	429,379	454,551
2. Interest	-	-	-	-
<b><u>Total Business Improvement</u></b>	<b><u>400,965</u></b>	<b><u>429,381</u></b>	<b><u>429,379</u></b>	<b><u>454,551</u></b>
<b><u>Desert Willow Golf Fund (520):</u></b>				
1. Golf Course	7,329,956	7,496,426	7,496,426	7,731,423
2 Resturant Revenue	1,983,632	2,388,515	2,388,515	2,463,260
3. Interest	-	-	-	-
<b><u>Total Desert Willow Fund</u></b>	<b><u>9,313,588</u></b>	<b><u>9,884,941</u></b>	<b><u>9,884,941</u></b>	<b><u>10,194,683</u></b>
<b><u>Housing Fund (870):</u></b>				
1. Transfers In & Interest	19,053,112	16,423,669	7,970,684	850,646
<b><u>Total Housing Fund</u></b>	<b><u>19,053,112</u></b>	<b><u>16,423,669</u></b>	<b><u>7,970,684</u></b>	<b><u>850,646</u></b>

# PALM DESERT ESTIMATED REVENUES, Exhibit 1

<b>CATEGORY / FUND</b>	<b>Actual FY 10-11</b>	<b>Budget FY 11-12</b>	<b>Projected FY 11-12</b>	<b>Budget FY 12-13</b>
<b><u>Housing Authority Fund (871):</u></b>				
1. Rent fm Apartments/Interest	4,874,904	4,823,612	4,792,228	4,857,852
2. Reimbursement/Transfers	111,162	-	-	-
<b><u>Total Housing Authority Fund</u></b>	<b>4,986,066</b>	<b>4,823,612</b>	<b>4,792,228</b>	<b>4,857,852</b>