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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 individual's 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 2013-2014**

It is a pleasure to present to the citizens of Palm Desert, members of the City Council, and other interested readers the adopted FY 2013-14 operating budget for the City of Palm Desert, California. During Fiscal Year 2012-13 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 \$62 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 2013-2014 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 \$101,894,844 including a General Fund operational budget of 46,508,694. 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 3.2% from the adopted FY 2012-13 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 \$46,517,500, which translates to a \$1,469,400 increase (3.2%) over the prior fiscal year amount of \$45,048,100. 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 2013-2014 (cont'd)**

sales tax revenue which reflects current year estimated to be \$500,000 greater than budget and next year adding another \$1,100,000 due to various new stores like Apple and consumers spending more at Palm Desert retail centers.

**GENERAL FUND REVENUE SOURCES**

Category	Budgeted FY 12-13	Budgeted FY 13-14	Increase or (Decrease)	Percent Change
Sales Tax	16,400,000	17,500,000	1,100,000	6.7%
Transient Occupancy Tax	8,000,000	8,425,000	425,000	5.3%
Licenses, Permits & Charges for Services	1,182,100	1,142,000	(40,100)	(3.3%)
State Vehicle License Fee	3,671,000	3,490,000	(181,000)	(4.9%)
Property Tax	4,543,000	4,670,000	127,000	2.8%
Interest Earnings & Rental	538,000	335,000	(203,000)	(3.8%)
Building/Subdivision/Zoning	891,500	1,350,000	458,500	5.1%
Transfers In( Gas, Office)	2,237,500	2,237,500	- 0 -	0%
All Other Revenue	7,585,000	7,368,000	(217,000)	(2.8%)
<b>Totals-General Fund</b>	<b>45,048,100</b>	<b>46,517,500</b>	<b>1,469,400</b>	<b>3.2%</b>
Fire Taxes & Transfers	8,423,057	7,832,000	(591,057)	(7%)
Fire Reserve	1,519,121	1,553,000	33,879	2.2%
<b>Totals-General &amp; Fire</b>	<b>54,990,278</b>	<b>55,902,500</b>	<b>912,222</b>	<b>1.6%</b>

**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.

Palm Desert's total proposed operational expenses for FY 2013-2014 amount to \$46,508,694 which is approximately a two percent (3.2%) increase from the Fiscal Year 2012-2013 budget of \$45,044,042.

**GENERAL FUND PRIMARY EXPENDITURES**

Category	Budgeted FY 12-13	Budgeted FY 13-14	Increase or (Decrease)	Percent Change
Personnel Service & Benefits	15,546,958	15,991,808	444,850	2.8%
Supplies	424,170	349,400	(74,770)	(17.6%)
Other Services & Charges	26,559,815	27,286,822	727,007	2.7%
Transfers to Other Funds	2,430,821	2,746,234	315,413	12.9%
Capital Outlay	82,278	134,430	52,152	63.4%
<b>Totals-General Fund</b>	<b>45,044,042</b>	<b>46,508,694</b>	<b>1,464,652</b>	<b>3.2%</b>
Fire Contract	9,034,830	9,872,809	837,979	9.2%
<b>Totals</b>	<b>54,078,872</b>	<b>56,381,503</b>	<b>2,302,631</b>	<b>4.3%</b>

## **CITY MANAGER'S EXECUTIVE SUMMARY FY 2013-2014 (cont'd)**

### **Major Category changes**

As indicated above, the City's General Fund expenditures are projected to increase by \$1,464,652 or 3.2%.

Personnel Service and Benefits increase 2.8% due to higher retirement premium requested by State Public Employees Retirement System. Health insurance premiums increase by 9%.

Other Services and Charges increased by \$727,007 or 2.7%. This amount included the increase in the Police budget.

Transfers to Other Funds increased by \$315,413 due to transfer of General Fund reserves to cover next year increase in Fire Department budget.

### **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 (48%) 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 \$17.4 million or a 6.7% increase from FY 2012-13. This amount represents 37% of General Fund budgeted expenditures. Riverside County Sheriff Department.

The proposed Fire Department budget has increased 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.

The total FY 2013-14 Fire Services budget is \$9.872 million. The existing Fire Fund reserves have been depleted in Fiscal Year 2011-12, therefore, the General Fund is transferring \$1.5 million to cover the budgeted expenditure in Fiscal Year 2013-14.

### **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,

***CITY MANAGER'S EXECUTIVE SUMMARY FY 2013-2014 (cont'd)***

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.

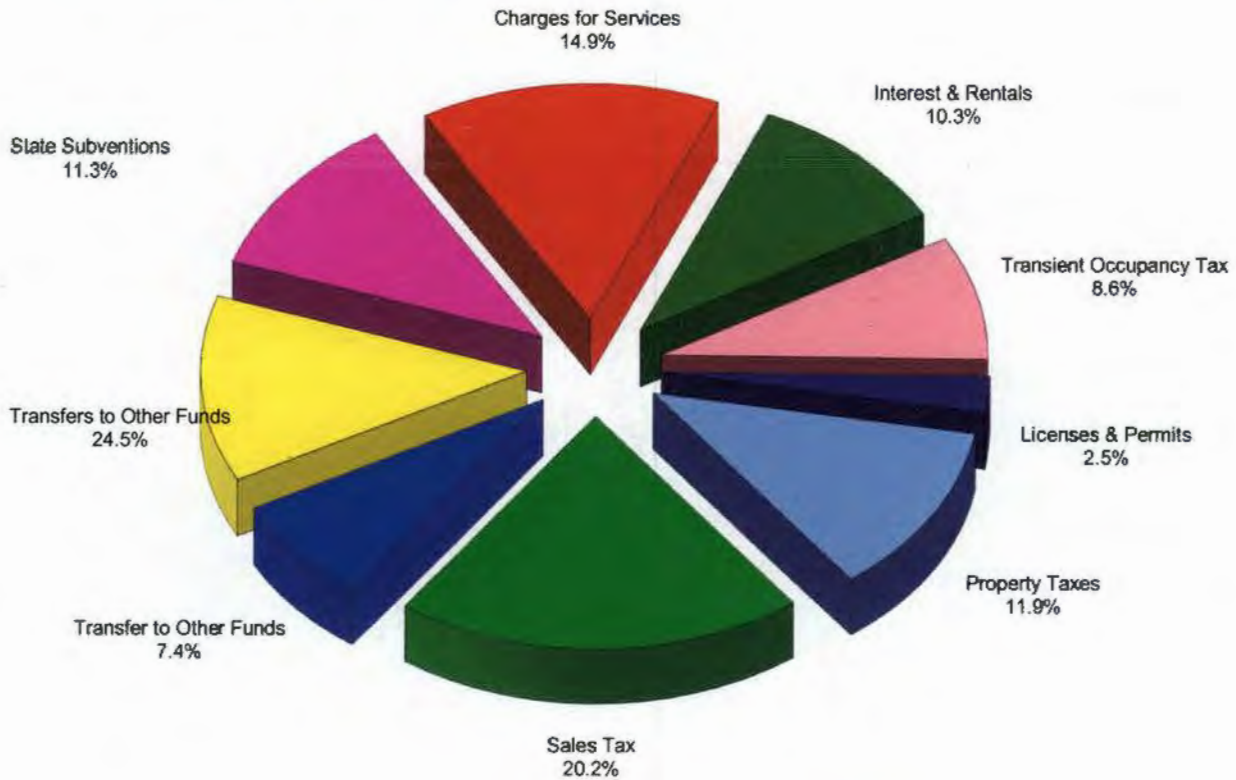
I would like to thank the Mayor and City Council for their continued direction and input toward the preparation of this budget. I wish to also extend my personal gratitude to all Palm Desert employees for their dedication towards minimizing costs and maintaining the level of public service and quality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

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

FUND Description	6/30/2013	2013-2014			6/30/2014	
	Beginning Balance	Revenues	InterFund Transfers		Ending Balance	
			In	(Out)	Expenditures	
General Fund	57,000,000	44,280,000	2,237,500	(2,746,234)	45,144,850	55,628,416
Fire Fund	620,000	7,932,000	1,553,000	-	9,872,809	132,191
<b>Total General &amp; Fire Fund</b>	<b>57,620,000</b>	<b>52,112,000</b>	<b>3,790,500</b>	<b>(2,746,234)</b>	<b>55,017,659</b>	<b>55,758,607</b>
<b>Special Revenue Funds</b>						
Traffic Safety	-	175,000	-	(175,000)	-	-
Gas Tax	-	1,395,000	-	(830,000)	565,000	-
Measure A	20,000,000	8,095,253	-	-	2,200,000	25,876,253
Housing Mitigation Fee	2,000,000	179,000	-	-	500,000	1,679,000
CDBG Block Grant	1,600	321,500	-	-	332,000	(8,900)
Child Care Program	1,400,000	3,000	-	-	-	1,403,000
Public Safety	3,000	100,000	-	-	138,000	(35,000)
New Construction Tax	400,000	137,000	-	-	100,000	437,000
Drainage Facility	4,000,000	32,000	-	-	500,000	3,532,000
Park and Recreation	1,200,000	2,000	-	-	135,850	1,066,150
Signalization	500,000	43,380	-	-	114,380	428,980
Fire Facility Fund	640,000	49,400	-	-	75,000	614,400
Waste Recycling Fees	5,700,000	100,000	-	(19,000)	1,097,981	4,683,039
Energy Independence Program	2,900,000	674,453	-	-	627,545	2,948,908
Air Quality Management	270,000	60,600	-	-	38,500	292,100
Art in Public Places	2,000,000	111,500	-	-	422,082	913,418
Golf Course Maint./Improvements	660,000	1,170,189	-	(776,000)	402,500	651,689
Aquatic Center	52,180	629,900	680,234	-	1,362,314	-
Retiree Health	2,000,000	3,000	-	-	930,000	1,753,234
<b>Special Assessment Tab</b>						
El Paseo Merchants	20,000	250,000	-	-	250,000	20,000
Landscape & Lighting Zones	50,000	337,719	77,000	-	-	464,719
Business Improvement District	180,000	467,977	-	-	-	647,977
<b>Capital Projects Funds</b>						
2010 Plan Reserves	2,500,000	66,000	-	-	1,117,623	1,468,377
Drainage	1,800,000	3,000	-	-	290,000	1,513,000
Parks	460,000	1,000	-	-	20,000	441,000
Signalization	-	500	-	-	24,380	(23,880)
Library Maintenance	540,000	-	125,000	-	358,500	306,500
Property City/RDA	9,000,000	-	-	-	-	9,000,000
Buildings Maintenance	3,000,000	5,000	-	-	-	3,005,000
<b>Enterprise Funds</b>						
Parkview Office Complex	3,000,000	1,260,810	91,000	(437,500)	1,142,000	2,772,310
Equipment Replacement Fund	5,800,000	10,000	220,000	-	677,000	5,353,000
Desert Willow Golf Course	1,100,000	10,251,939	-	-	10,983,791	368,148
<b>Debt Service Funds</b>						
Assessment District 87-1	-	-	-	-	-	-
Assessment District 94-2	133,000	89,920	-	(77,465)	8,000	137,435
Assessment District 94-3	129,000	111,307	-	(104,251)	8,500	127,556
Canyons at Bighorn 98-1	200,000	103,159	-	-	106,335	196,824
Community Facility 91-1(1992)	1,500,000	1,154,008	-	(1,154,930)	21,000	1,392,743
Assessment District 01-01	96,000	181,902	-	(158,847)	25,500	93,555
Hightands Undergrounding	156,000	134,998	-	-	135,677	163,821
Section 29 04-02	1,600,000	1,954,213	-	-	1,954,825	1,599,388
University Park	4,500,000	4,594,658	-	-	4,588,665	4,495,973
Palm Desert Financing Auth.-RDA	-	-	-	-	-	-
Palm Desert Financing Auth.-City	-	-	1,495,513	-	1,495,513	-
Housing Set-Aside	-	-	773,261	-	773,261	-
Housing Authority	1,000,000	5,195,199	-	(773,261)	6,664,152	(1,242,214)
<b>GRAND TOTAL ALL FUNDS</b>	<b>138,110,780</b>	<b>91,587,464</b>	<b>7,252,508</b>	<b>(7,252,508)</b>	<b>95,213,533</b>	<b>134,293,110</b>

# Where The Money Comes From

TOTAL CITY SOURCES OF FUNDS  
= \$98 MILLION Plus Reserves of \$138 Million



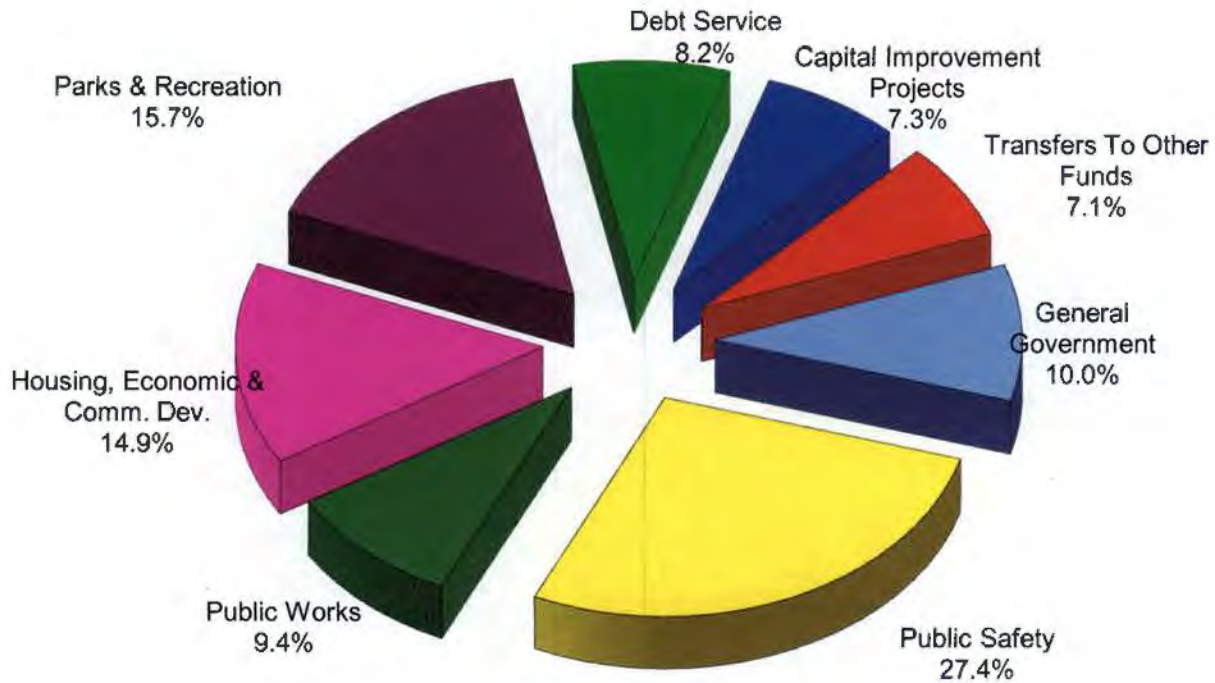
## ALL FUNDS BUDGET - REVENUES Fiscal Year 2013-2014

SERVICES	AMOUNT	PERCENT
Property Taxes	11,670,000	11.9%
Sales Tax	19,850,000	20.2%
Transfer to Other Funds	7,252,508	7.4%
Other Revenues/Reimb.	12,660,852	12.9%
State Subventions	11,103,613	11.3%
Charges for Services	14,578,292	14.9%
Interest & Rentals	10,133,011	10.3%
Transient Occupancy Tax	8,425,000	8.6%
Licenses & Permits	2,455,000	2.5%
<b>Total All Funds</b>	<b>98,128,276</b>	<b>100%</b>



# Where The Money Goes

TOTAL APPROPRIATIONS  
= \$101 MILLION



## All FUNDS BUDGET - APPROPRIATIONS Fiscal Year 2013-2014

SERVICES	AMOUNT	PERCENT
General Government	10,229,560	10.0%
Public Safety	27,949,401	27.4%
Public Works	9,531,150	9.4%
Housing, Economic & Comm. Dev.	15,162,618	14.9%
Parks & Recreation	15,980,259	15.7%
Debt Service	8,354,035	8.2%
Capital Improvement Projects	7,435,313	7.3%
Transfers To Other Funds	7,252,508	7.1%
<b>Total All Funds</b>	<b>101,894,844</b>	<b>100.0%</b>

**CITY OF PALM DESERT**  
**ALL FUND SUMMARY - REVENUES BY CATEGORY FY 13-14**

<b>FUND</b>		<b>Permits &amp;</b>	<b>Inter-Govt.</b>	<b>Charges</b>	<b>Interest</b>	<b>Interfund</b>	<b>Total</b>
<b>Description</b>	<b>Taxes</b>	<b>Fees</b>	<b>Revenues</b>	<b>for Svcs</b>	<b>&amp; Rentals</b>	<b>Transfers</b>	<b>Budget</b>
General Fund	36,178,000	2,455,000	3,540,000	1,772,000	335,000	2,237,500	46,517,500
Fire Fund	7,000,000	-	-	830,000	2,000	1,553,000	9,385,000
<b>Total General &amp; Fire Funds</b>	<b>43,178,000</b>	<b>2,455,000</b>	<b>3,540,000</b>	<b>2,602,000</b>	<b>337,000</b>	<b>3,790,500</b>	<b>55,902,500</b>
<b>Special Revenue Funds</b>							
Traffic Safety	-	-	-	174,000	1,000	-	175,000
Gas Tax	-	-	1,383,800	-	11,200	-	1,395,000
Measure A	2,478,000	-	5,572,253	-	45,000	-	8,095,253
Housing Mitigation Fee	-	-	-	176,000	3,000	-	179,000
CDBG Block Grant	-	-	321,200	-	300	-	321,500
Child Care Program	-	-	-	-	3,000	-	3,000
Public Safety Grant	-	-	100,000	-	-	-	100,000
New Construction Tax	136,000	-	-	-	1,000	-	137,000
Drainage Facility	30,000	-	-	-	2,000	-	32,000
Park and Recreation	-	-	-	-	2,000	-	2,000
Signalization	6,500	-	36,360	-	500	-	43,360
Fire Facility Fund	48,400	-	-	-	1,000	-	49,400
Waste Recycling Fees	-	-	90,000	-	10,000	-	100,000
Energy Independence Loan	-	-	-	668,453	8,000	-	674,453
Air Quality Management	-	-	60,000	-	600	-	60,800
City Wide Business Promo.	-	-	-	-	-	-	-
Art in Public Places	109,000	-	-	-	2,500	-	111,500
Golf Course Maintenance	-	-	-	-	1,170,189	-	1,170,189
Aquatic Center	-	-	-	629,900	-	680,234	1,310,134
Liability Self Insurance Reserve	-	-	-	-	-	-	-
Retiree Health	-	-	-	-	3,000	-	3,000
<b>Special Assessment Tab</b>							
El Paseo Merchants	250,000	-	-	-	-	-	250,000
Landscapa & Lighting Zones	337,719	-	-	-	-	77,000	414,719
Business Improvement District	467,977	-	-	-	-	-	467,977
<b>Capital Projects Funds</b>							
2010 Plan Reserves	-	-	-	78,000	10,000	-	86,000
Drainage	-	-	-	-	3,000	-	3,000
Parka	-	-	-	-	1,000	-	1,000
Signalization	-	-	-	-	500	-	500
Library Maintenance	-	-	-	-	-	125,000	125,000
Property City/RDA	-	-	-	-	-	-	-
Buildings Maintenance	-	-	-	-	5,000	91,000	96,000
<b>Enterprise Funds</b>							
Parkview Office Complex	-	-	-	-	1,260,810	-	1,260,810
Equipment Replacement Fund	-	-	-	-	10,000	220,000	230,000
Desert Willow Golf Course	-	-	-	10,251,939	-	-	10,251,939
<b>Debt Service Funds</b>							
Assessment District 94-2 Fund 308	89,920	-	-	-	-	-	89,920
Assessment District 94-3 Fund 309	111,307	-	-	-	-	-	111,307
Assessment District 98-1 Fund 311	103,159	-	-	-	-	-	103,159
Community Facility 91-1 Fund 351	1,154,008	-	-	-	-	-	1,154,008
Assessment District 01-01 Fund 312	181,902	-	-	-	-	-	181,902
Highlands Undergrounding Fund 314	134,998	-	-	-	-	-	134,998
Section 29 04-02 Fund 315	-	-	-	-	1,954,213	-	1,954,213
University Park Fund 353	4,594,658	-	-	-	-	-	4,594,658
PD Financing Auth.-RDA Fund 390	-	-	-	-	-	-	-
PD Financing Auth.-City Fund 391	-	-	-	-	-	1,495,513	1,495,513
Housing Set-Aside	-	-	-	-	-	773,261	773,261
Housing Authority	-	-	-	-	5,195,199	-	5,195,199
<b>GRAND TOTAL ALL FUNDS</b>	<b>53,411,548</b>	<b>2,455,000</b>	<b>11,103,613</b>	<b>14,578,292</b>	<b>10,039,011</b>	<b>7,252,508</b>	<b>98,839,972</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>-58%</b>	<b>27%</b>	<b>-1%</b>	<b>-43%</b>	<b>15%</b>	<b>-87%</b>	<b>-58%</b>

**CITY OF PALM DESERT**  
**ALL FUND SUMMARY - EXPENDITURES BY CATEGORY FY13-14**

<b>FUND</b>	<b>Personnel</b>		<b>Charges</b>	<b>Capital</b>	<b>Interfund</b>	<b>Total</b>
<b>Description</b>	<b>&amp; Benefits</b>	<b>Supplies</b>	<b>for Services</b>	<b>Outlay</b>	<b>Transfers</b>	<b>Budget</b>
General Fund **	15,991,808	349,400	27,286,822	134,430	2,746,234	46,508,694
Fire Fund			9,858,359	14,450	-	9,872,809
<b>Total General &amp; Fire Fund</b>	<b>15,991,808</b>	<b>349,400</b>	<b>37,145,181</b>	<b>148,880</b>	<b>2,746,234</b>	<b>56,381,503</b>
<b>Special Revenue Funds</b>						
Traffic Safety					175,000	175,000
Gas Tax			565,000		830,000	1,395,000
Measure A			-	2,200,000		2,200,000
Housing Mitigation Fee			-	500,000	-	500,000
CDBG Block Grant			319,000	13,000		332,000
Child Care Program			138,000	-		138,000
Public Safety				101,500		101,500
New Construction Tax			-	100,000		100,000
Drainage Facility				500,000		500,000
Park and Recreation				124,000		124,000
Signalization			-	114,380		114,380
Fire Facility Fund				75,000		75,000
Waste Recycling Fees	247,861	170,000	586,100	35,000	19,000	1,057,961
Energy Independence			627,545			627,545
Air Quality Management			38,500	-		38,500
Art in Public Places	272,117	1,700	82,265	50,000	-	406,082
Aquatic Center		90,000	1,220,134	50,000		1,360,134
Retiree Health **	920,000		10,000		-	930,000
<b>Special Assessment Tab</b>						
El Paseo Merchants		-	250,000			250,000
Landscape & Lighting Zones			-			329,511
Business Improvement District			-		-	424,212
<b>Capital Projects Funds</b>						
2010 Plan Reserves **			-	1,117,623	-	1,117,623
Drainage				290,000		290,000
Parks			-	20,000		20,000
Signalization				24,380		24,380
Golf Course Maintenance			260,000	192,500	776,000	1,228,500
Library Maintenance **			-	358,500	-	358,500
Properties City/RDA				-		-
Buildings Maintenance **			-	-	-	-
<b>Enterprise Funds</b>						
Parkview Office Complex			1,142,000		437,500	1,579,500
Equipment Replacement Fund**			430,000	247,000		677,000
Desert Willow Golf Course			10,983,791	-		10,983,791
<b>Debt Service Funds</b>						
Assessment District 94-2			8,000		77,485	85,485
Assessment District 94-3			8,500		104,251	112,751
Community Facility 91-1(1992)			21,000		1,154,930	1,175,930
Canyons at Bighorn 98-1			106,335		-	106,335
Assessment District 01-01			25,500		158,847	184,347
Highlands Undergrounding			135,677			135,677
Section 29 AD 04-02			1,954,825			1,954,825
University Park			4,598,685			4,598,685
Palm Desert Financing Auth.-RDA			-			-
Palm Desert Financing Auth.-City			1,495,513			1,495,513
Housing Set-Aside	769,531	0	3,730	-	-	773,261
Housing Authority	-		5,388,152	1,271,000	773,261	7,432,413
<b>GRAND TOTAL ALL FUNDS</b>	<b>18,201,317</b>	<b>611,100</b>	<b>67,543,433</b>	<b>7,532,763</b>	<b>7,252,508</b>	<b>101,894,844</b>
<b>FY12/13 BUDGET</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>% CHANGE FROM PRIOR YR.</b>	<b>3%</b>	<b>-7%</b>	<b>2%</b>	<b>-32%</b>	<b>1%</b>	<b>-1%</b>

**CITY OF PALM DESERT  
FISCAL YEAR 2013-2014**

**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.

On 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.

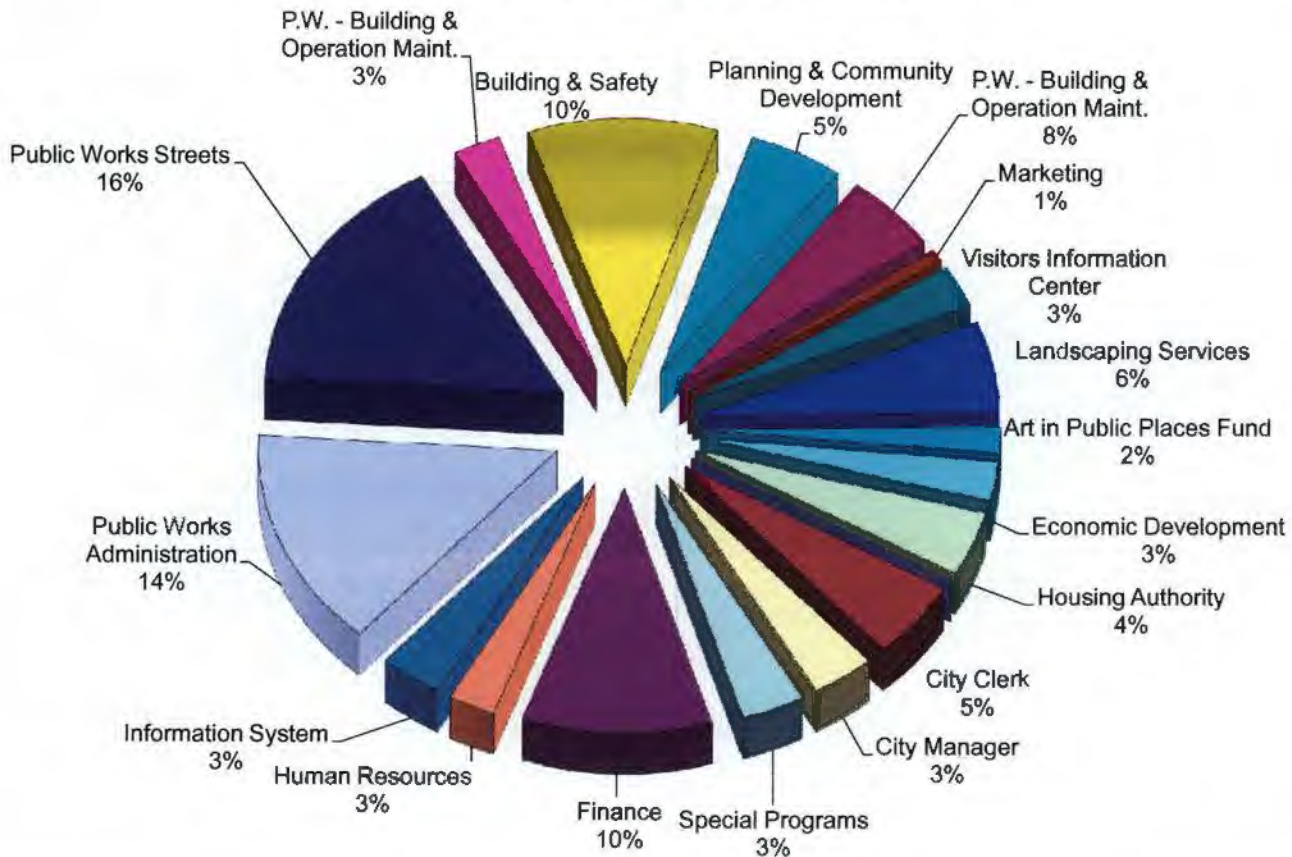
	AMOUNT	SOURCE
A. 2012-13 APPROPRIATION LIMIT	99,046,238	PRIOR YEAR'S CALCULATION
B. ADJUSTMENT FACTORS		
1. POPULATION %		
POPULATION % CHANGE	1.01	STATE DEPT OF FINANCE
POPULATION CONVERTED TO RATIO (1.01+100)/100	1.0101	CALCULATED
2. INFLATION %		
USING % CHANGES IN CALIF PER CAPITA PERSONAL INCOME		
PER CAPITA % CHANGE	5.12	STATE DEPT OF FINANCE
PER CAPITA CONVERTED TO RATIO (5.12+100)/100	1.0512	CALCULATED
3. CALCULATION OF FACTOR FOR FY 13-14	1.0618	B1*B2
C. 2013-14 APPROPRIATIONS LIMIT BEFORE ADJUSTMENTS	105,168,991	B3*A
D. OTHER ADJUSTMENTS	0	CALCULATED
E. <span style="border: 1px solid black; padding: 2px;">2013-2014 APPROPRIATIONS LIMIT</span>	<span style="border: 1px solid black; padding: 2px;">105,168,991</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;">36,922,936</span>	CALCULATED
G. <span style="border: 1px solid black; padding: 2px;">OVER/(UNDER) LIMIT</span>	<span style="border: 1px solid black; padding: 2px;">(68,246,055)</span>	F-E

**CITY OF PALM DESERT**  
**Schedule of Authorized Staff Positions and Salary**  
**FISCAL YEAR 2011-2012 TO 2013-2014**

Fund/Division	FY 2011-2012		FY 2012-2013		FY 2013-2014		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	-	6	-	6	-	-
City Manager	5	-	4	-	5	-	1
Special Programs	4	-	4	-	4	-	-
Finance	12	-	12	-	12	-	-
Human Resources	3	-	3	-	3	-	-
Information Technology	5	-	4	-	4	-	-
Public Works Administration	17	-	17	-	16	-	(1)
Public Works Streets	21	-	19	-	19	-	-
D.S. - Building & Operation Maint.	4	-	3	-	3	-	-
Building & Safety	12	-	12	-	11	-	(1)
Code Inspection	6	-	6	-	6	-	-
Planning & Community Dev.	6	-	6	-	6	-	-
Economic Development	-	-	3	-	3	-	-
Marketing	-	-	1	-	1	-	-
Visitors Information Center	4	-	3.3	-	3.3	-	-
Landscaping Services	9	-	7	-	6	-	(1)
<b>Total General Fund</b>	<b>115</b>	<b>5</b>	<b>110.3</b>	<b>5.0</b>	<b>108.3</b>	<b>5.0</b>	<b>(2.0)</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>117.3</b>	<b>5.0</b>	<b>115.3</b>	<b>5.0</b>	<b>(2.0)</b>

Fiscal Year 2008- 2009 170 Positions  
 Fiscal Year 2009- 2010 154 Positions  
 Fiscal Year 2010-2011 138 Positions

**Fiscal Year 2013-2014**  
**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 separation.)

# PALM DESERT ESTIMATED REVENUES, Exhibit 1

<b>CATEGORY / FUND</b>	<b>Actual FY 10-11</b>	<b>Actual FY 11-12</b>	<b>Budget FY 12-13</b>	<b>Projected FY12-13</b>	<b>Budget FY 13-14</b>
<b><u>General Fund (110):</u></b>					
1. Sales tax (forecaster - Pessimistic .8% and Optimistic 3.4%)	14,680,578	15,836,953	16,400,000	16,975,000	17,500,000
2. Transient occupancy tax (Includes Short Term Rentals 890 units)	7,421,769	8,085,225	8,000,000	8,350,000	8,425,000
3. Property tax (Prior Years - Lower Assessed Values)	4,776,795	4,369,864	4,543,000	4,543,000	4,670,000
4. Property Tax Increment(Fomer RDA)		1,455,800	1,350,000	903,000	903,000
5. Interest & Rental (Lower Int Rate, Energy, Co. Lease)	793,461	555,221	538,000	300,000	335,000
6. Transfers in (Gas Tax, Starwood, Office Complex, Int.)	2,691,634	2,240,703	2,237,500	2,237,500	2,237,500
7. Franchises (Cable/Gas/Electric/Waste)	2,771,594	2,856,679	2,800,000	2,860,000	2,900,000
8. State subventions(VLF) -Increase based on Property Tax)	3,801,144	3,458,835	3,871,000	3,386,000	3,490,000
9. Building/Subdivision/Zoning	1,081,501	1,051,314	891,500	1,270,000	1,350,000
10. Fees for Services/Reimb (Parkview,Assessment,LLD, Fines, Other)	2,442,114	1,229,994	1,182,100	1,142,000	1,142,000
11. Business license tax (Includes Short Term License)	1,085,411	1,110,711	1,150,000	1,200,000	1,250,000
12. Timeshare mitigation fee (Marriott, Starwood, Intrawest)	1,192,490	1,110,227	1,220,000	1,265,000	1,265,000
13. Plan check fees	317,332	275,728	300,000	300,000	300,000
14. Property transfer tax	399,280	485,040	450,000	500,000	500,000
15. Other revenues (Delinquency/Litigation/Fines/Job Val/ROW/Bail)	706,075	752,485	315,000	235,000	250,000
<b><u>Totals General Fund</u></b>	<b><u>44,161,178</u></b>	<b><u>44,874,799</u></b>	<b><u>45,048,100</u></b>	<b><u>45,486,500</u></b>	<b><u>46,517,500</u></b>
<b><u>Fire Tax Fund (230):</u></b>					
1. Structural Fire Tax	5,237,952	4,772,594	4,171,872	4,171,872	4,800,000
2. Prop. A. Fire Tax	2,134,244	2,122,210	2,329,908	2,200,000	2,200,000
3. Reimbursements	829,705	827,924	866,277	830,000	830,000
4. Interest Income	13,347	2,898	2,000	2,000	2,000
5. Fire Tax Reserves/Transfers In	-	512,000	1,053,000	1,053,000	1,553,000
<b><u>Totals Fire Tax Fund</u></b>	<b><u>8,215,248</u></b>	<b><u>8,237,424</u></b>	<b><u>8,423,057</u></b>	<b><u>8,256,872</u></b>	<b><u>9,385,000</u></b>
<b><u>TOTAL FIRE AND GENERAL FD</u></b>	<b><u>52,376,426</u></b>	<b><u>53,112,223</u></b>	<b><u>53,471,157</u></b>	<b><u>53,723,372</u></b>	<b><u>55,902,500</u></b>

# PALM DESERT ESTIMATED REVENUES, Exhibit 1

CATEGORY / FUND	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Projected FY12-13	Budget FY 13-14
<b><u>Gas Tax Fund(211):</u></b>					
1. Gas Tax	1,291,282	1,435,135	2,123,601	2,123,601	1,383,800
2. Interest	4,872	2,039	11,200	2,000	11,200
<b><u>Total Gas Tax</u></b>	<b><u>1,296,154</u></b>	<b><u>1,437,174</u></b>	<b><u>2,134,801</u></b>	<b><u>2,125,601</u></b>	<b><u>1,395,000</u></b>
<b><u>Traffic Safety Fund (210):</u></b>					
1. Vehicle Fines	184,793	169,888	174,000	174,000	174,000
2. Interest	1,710	303	1,000	300	1,000
<b><u>Total Traffic Safety Fund</u></b>	<b><u>186,503</u></b>	<b><u>170,171</u></b>	<b><u>175,000</u></b>	<b><u>174,300</u></b>	<b><u>175,000</u></b>
<b><u>Measure A Fund (213):</u></b>					
1. Sales Tax	1,875,080	2,298,986	2,050,000	2,300,000	2,478,000
2. Reimbursements/Intergovernmental	1,002,461	760,245	5,634,700		5,572,253
3. Interest	148,770	41,600	125,000	41,600	45,000
<b><u>Total Measure A Fund</u></b>	<b><u>3,026,311</u></b>	<b><u>3,100,831</u></b>	<b><u>7,809,700</u></b>	<b><u>2,341,600</u></b>	<b><u>8,095,253</u></b>
<b><u>Housing Mitigation Fund(214):</u></b>					
1. Development Fee	15,759	12,476	-	14,882	56,000
2. Other Revenue (Loan /Note Receivable)	514,137	120,000	120,000		120,000
2. Interest	32,405	18,172	12,000	16,000	3,000
<b><u>Total Housing Mitigation Fund:</u></b>	<b><u>562,301</u></b>	<b><u>148,648</u></b>	<b><u>132,000</u></b>	<b><u>30,882</u></b>	<b><u>179,000</u></b>
<b><u>CDBG Block Grant Fund (220):</u></b>					
1. CDBG Block Grant	556,412	274,940	390,482	390,482	318,700
2. Reimbursements(Program Income)	-	-	-		2,500
3. Interest	254	229	400	400	300
<b><u>Total CDBG Fund</u></b>	<b><u>556,666</u></b>	<b><u>275,169</u></b>	<b><u>390,882</u></b>	<b><u>390,882</u></b>	<b><u>321,500</u></b>
<b><u>Child Care Program (228)</u></b>					
1. Child Care Fee	19,232	20,557	-	11,678	-
2. Interest	10,613	2,967	12,000	3,000	3,000
<b><u>Total Child Care Fund</u></b>	<b><u>29,845</u></b>	<b><u>23,524</u></b>	<b><u>12,000</u></b>	<b><u>14,678</u></b>	<b><u>3,000</u></b>

# PALM DESERT ESTIMATED REVENUES, Exhibit 1

CATEGORY / FUND	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Projected FY12-13	Budget FY 13-14
<b><u>Public Safety Grant Fund(229):</u></b>					
1. Federal Grants	92,426	63,406	-	29,151	-
2. State Grants	108,021	110,420	100,000	100,000	100,000
3. Interest	-	22	-		
<b><u>Total Public Safety Fund</u></b>	<b><u>200,447</u></b>	<b><u>173,848</u></b>	<b><u>100,000</u></b>	<b><u>129,151</u></b>	<b><u>100,000</u></b>
<b><u>New Construction Tax Fund(231):</u></b>					
1. Development Fee	129,262	117,063	148,000	130,000	136,000
2. Interest	19,549	1,064	1,000	1,000	1,000
<b><u>Total New Construction Fund</u></b>	<b><u>148,811</u></b>	<b><u>118,127</u></b>	<b><u>149,000</u></b>	<b><u>131,000</u></b>	<b><u>137,000</u></b>
<b><u>Drainage Facility Fund(232):</u></b>					
1. Development Fee	7,050	2,200	4,000	-	30,000
2. Reimbursements	205,470	25,175	-		
3. Interest	37,872	3,795	35,000	4,000	2,000
<b><u>Total Drainage Facility Fund</u></b>	<b><u>250,392</u></b>	<b><u>31,170</u></b>	<b><u>39,000</u></b>	<b><u>4,000</u></b>	<b><u>32,000</u></b>
<b><u>Park &amp; Recreation Fund(233):</u></b>					
1. Reimbursements/Fee	67,305	208,500	-	5,000	-
2. Interest	10,768	2,500	7,000	2,500	2,000
<b><u>Total Park &amp; Recreation Fund</u></b>	<b><u>78,073</u></b>	<b><u>211,000</u></b>	<b><u>7,000</u></b>	<b><u>7,500</u></b>	<b><u>2,000</u></b>
<b><u>Signalization Fund(234):</u></b>					
1. Development Fee	6,484	45,987	13,000	5,000	6,500
2. Reimbursements	129,587	15,300	195,500		36,360
3. Interest	4,425	1,060	2,500	1,000	500
<b><u>Total Signalization Fund</u></b>	<b><u>140,496</u></b>	<b><u>62,347</u></b>	<b><u>211,000</u></b>	<b><u>6,000</u></b>	<b><u>43,360</u></b>
<b><u>Fire Facilities Fund(235):</u></b>					
1. Development Fee	48,459	38,448	44,000	70,000	48,400
2. Interest	4,465	1,146	5,000	1,500	1,000
<b><u>Total Fire Facilities Fund</u></b>	<b><u>52,924</u></b>	<b><u>39,594</u></b>	<b><u>49,000</u></b>	<b><u>71,500</u></b>	<b><u>49,400</u></b>
<b><u>Waste Recycling Fund(236):</u></b>					
1. Waste Recycling Fee	512,282	310,000	310,000	75,000	90,000
2. Reimbursements	26,257	-	-	-	
3. Interest	40,960	10,000	45,000	1,000	10,000
<b><u>Total Waste Recycling Fund</u></b>	<b><u>579,499</u></b>	<b><u>320,000</u></b>	<b><u>355,000</u></b>	<b><u>76,000</u></b>	<b><u>100,000</u></b>



# PALM DESERT ESTIMATED REVENUES, Exhibit 1

CATEGORY / FUND	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Projected FY12-13	Budget FY 13-14
<b><u>Energy Independence Program (237):</u></b>					
1. Special Assessments	422,080	419,281	642,000	642,000	668,453
2. Reimbursements	3,422	6,120	-	10,000	
3. Interest	25,805	7,127	30,000	2,000	6,000
<b><u>Total Waste Recycling Fund</u></b>	<b><u>451,307</u></b>	<b><u>432,528</u></b>	<b><u>672,000</u></b>	<b><u>654,000</u></b>	<b><u>674,453</u></b>
<b><u>Air Quality Management Fund (238):</u></b>					
1. Air Quality Fee	56,718	61,604	60,000	60,000	60,000
2. Interest	1,859	589	2,000	1,000	800
<b><u>Total Air Quality Fund</u></b>	<b><u>58,577</u></b>	<b><u>62,193</u></b>	<b><u>62,000</u></b>	<b><u>61,000</u></b>	<b><u>60,800</u></b>
<b><u>Art in Public Places Fund(438):</u></b>					
1. Development Fee	38,417	144,110	155,000	155,000	109,000
2. Interest	14,856	2,973	15,000	3,000	2,500
<b><u>Total AIPP Fund</u></b>	<b><u>53,273</u></b>	<b><u>147,083</u></b>	<b><u>170,000</u></b>	<b><u>158,000</u></b>	<b><u>111,500</u></b>
<b><u>Golf Course Maint/Improv Fund (441):</u></b>					
1. Time Share Mitigation & Amenity Fees	958,704	991,221	1,127,892	1,157,405	1,165,189
2. Interest	29,435	25,709	10,000	-	5,000
<b><u>Total Golf Course Maint. Fund</u></b>	<b><u>988,139</u></b>	<b><u>1,016,930</u></b>	<b><u>1,137,892</u></b>	<b><u>1,157,405</u></b>	<b><u>1,170,189</u></b>
<b><u>Aquatic Center Fund (242):</u></b>					
1. Other Revenue	-	1,665,553	820,450	640,000	629,900
2. Transfer In (General Fund)	-	613,556	684,421	684,421	680,234
3. Interest	-	2,996	-	-	-
<b><u>Total Aquatic Center</u></b>	<b><u>-</u></b>	<b><u>2,282,105</u></b>	<b><u>1,304,871</u></b>	<b><u>1,324,421</u></b>	<b><u>1,310,134</u></b>

# PALM DESERT ESTIMATED REVENUES, Exhibit 1

CATEGORY / FUND	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Projected FY12-13	Budget FY 13-14
<b><u>Retiree Health Fund (576):</u></b>					
1. General Fund Contribution	640,119	382,868	-	400,000	
2. Interest	18,464	4,324	20,000	5,000	3,000
<b><u>Total Retiree Health Fund</u></b>	<b><u>658,583</u></b>	<b><u>367,192</u></b>	<b><u>20,000</u></b>	<b><u>405,000</u></b>	<b><u>3,000</u></b>
<b><u>El Paseo Merchant Fund (271):</u></b>					
1. El Paseo Merchant Fee(Business License)	193,426	200,000	220,000	250,000	250,000
<b><u>2010 Capital Project Reserve (400):</u></b>					
1. State, Federal, CVAG Reimb.,Other Rev.	349,925	229,862	454,000	200,000	76,000
2. Interest	292,002	38,384	30,000	30,000	10,000
<b><u>Total Capital Project Fund</u></b>	<b><u>641,927</u></b>	<b><u>268,246</u></b>	<b><u>484,000</u></b>	<b><u>230,000</u></b>	<b><u>86,000</u></b>
<b><u>CP Parks Fund (430):</u></b>					
1. Reimbursements	-	-	-	-	-
2. Interest	139,047	1,474	1,500	1,500	1,000
<b><u>Total Parks Fund</u></b>	<b><u>139,047</u></b>	<b><u>1,474</u></b>	<b><u>1,500</u></b>	<b><u>1,500</u></b>	<b><u>1,000</u></b>
<b><u>CP Drainage Fund (420):</u></b>					
1. Interest	57,863	3,535	25,000	2,000	3,000
<b><u>Total Drainage Fund</u></b>	<b><u>57,863</u></b>	<b><u>3,535</u></b>	<b><u>25,000</u></b>	<b><u>2,000</u></b>	<b><u>3,000</u></b>
<b><u>CP Signal Fund (440):</u></b>					
1. Reimbursements	-	255,149	-	177,550	-
2. Interest	2,319	600	2,000	1,000	500
<b><u>Total Signal Fund</u></b>	<b><u>2,319</u></b>	<b><u>255,749</u></b>	<b><u>2,000</u></b>	<b><u>178,550</u></b>	<b><u>500</u></b>
<b><u>CP Library Fund (452):</u></b>					
1. General Fund Transfers In	340,000	299,000	375,000	375,000	125,000
<b><u>Total Library Fund</u></b>	<b><u>340,000</u></b>	<b><u>299,000</u></b>	<b><u>375,000</u></b>	<b><u>375,000</u></b>	<b><u>125,000</u></b>
<b><u>Building Maintenance Fund (450):</u></b>					
1. General Fund Transfer In	1,000,000	41,300	91,400	91,400	91,000
2. Interest	26,210	7,134	20,000	7,000	5,000
<b><u>Total Building Maintenance Fund</u></b>	<b><u>1,028,210</u></b>	<b><u>48,434</u></b>	<b><u>111,400</u></b>	<b><u>98,400</u></b>	<b><u>96,000</u></b>

# PALM DESERT ESTIMATED REVENUES, Exhibit 1

CATEGORY / FUND	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Projected FY12-13	Budget FY 13-14
<b><u>Property Maintenance City/RDA Fund (451):</u></b>					
1. Interest & Rent	41,000	88,235	94,000	-	-
<b><u>Total Property Maint. City/RDA Fund</u></b>	<b>41,000</b>	<b>88,235</b>	<b>94,000</b>	<b>-</b>	<b>-</b>
<b><u>Debt Service Funds(Various 300's)</u></b>					
1. Transfer In/Taxes	10,835,077	9,895,023	9,902,954	9,902,954	9,819,678
<b><u>Total Debt Service Funds</u></b>	<b>10,835,077</b>	<b>9,895,023</b>	<b>9,902,954</b>	<b>9,902,954</b>	<b>9,819,678</b>
<b><u>Parkview Office Complex Fund(510):</u></b>					
1. Rent/Leases of Buildings	1,015,707	1,222,972	1,290,970	1,361,531	1,248,810
2. Interest	26,101	6,794	1,500	8,500	12,000
<b><u>Total Parkview Office Fund</u></b>	<b>1,041,808</b>	<b>1,229,766</b>	<b>1,292,470</b>	<b>1,370,031</b>	<b>1,260,810</b>
<b><u>Equipment Replacement Funds (530):</u></b>					
1. General & Fire Fund Transfer In	124,352	-	286,000	286,000	220,000
2. Interest	52,594	36,170	40,000	10,000	10,000
<b><u>Total Equip. Replacement Fund</u></b>	<b>176,946</b>	<b>36,170</b>	<b>326,000</b>	<b>296,000</b>	<b>230,000</b>
<b><u>Landscape &amp; Lighting Districts (272-299):</u></b>					
1. Transfer In	40,704	70,000	77,000	77,000	77,000
2. Taxes	302,771	308,106	317,213	317,213	337,719
3. Interest	4,911	-	-	-	-
<b><u>Total Landscape &amp; Lighting</u></b>	<b>348,386</b>	<b>378,106</b>	<b>394,213</b>	<b>394,213</b>	<b>414,719</b>
<b><u>Business Improvement Districts (272-299):</u></b>					
1. Taxes	400,965	429,379	454,551	454,551	467,977
2. Interest	-	-	-	-	-
<b><u>Total Business Improvement</u></b>	<b>400,965</b>	<b>429,379</b>	<b>454,551</b>	<b>454,551</b>	<b>467,977</b>
<b><u>Desert Willow Golf Fund (520):</u></b>					
1. Golf Course	7,329,956	7,635,367	7,731,423	7,500,000	7,734,590
2. Resturant Revenue	1,983,632	2,314,665	2,463,260	2,500,000	2,517,349
3. Interest	-	-	-	-	-
<b><u>Total Desert Willow Fund</u></b>	<b>9,313,588</b>	<b>9,950,032</b>	<b>10,194,683</b>	<b>10,000,000</b>	<b>10,251,939</b>
<b><u>Housing Fund (870):</u></b>					
1. Transfers In & Interest	19,053,112	296,338	850,646	717,091	773,261
<b><u>Total Housing Fund</u></b>	<b>19,053,112</b>	<b>296,338</b>	<b>850,646</b>	<b>717,091</b>	<b>773,261</b>

# PALM DESERT ESTIMATED REVENUES, Exhibit 1

<b>CATEGORY / FUND</b>	<b>Actual FY 10-11</b>	<b>Actual FY 11-12</b>	<b>Budget FY 12-13</b>	<b>Projected FY12-13</b>	<b>Budget FY 13-14</b>
<b><u>Housing Authority Fund (871):</u></b>					
1. Rent fm Apartments/Interest	4,874,904	7,430,220	4,857,852	5,100,668	5,195,199
2. Reimbursement/Transfers	111,162	-	-	-	-
<b><u>Total Housing Authority Fund</u></b>	<b>4,986,066</b>	<b>7,430,220</b>	<b>4,857,852</b>	<b>5,100,668</b>	<b>5,195,199</b>