

# City of Indian Wells, California



**Biennial Operating Budget**  
**Fiscal Years 2015/2016 and 2016/2017**  
**And**  
**Capital Improvement Plan**  
**Fiscal Years 2015/2016 through 2019/2020**

# **Biennial Operating Budget**

**Fiscal Years 2015/2016 - 2016/2017**

**AND**

# **Capital Improvement Program**

**Fiscal Years 2015/16 - 2019/2020**

## **City Council:**

Ty Peabody, Mayor

Dana Reed, Mayor Pro Tem

Richard Balocco, Council Member

Douglas Hanson, Council Member

Ted Mertens, Council Member

Wade McKinney, City Manager

Kevin McCarthy, Finance Director

Prepared by the Finance Department

June 2015

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# Budget Message





## Budget Message

Honorable Mayor and Members of the City Council,

As a result of prudent policy decisions, support from City employees, input from the community, and a recovering economy, the City of Indian Wells is well positioned to continue to offer exemplary service to its residents and plan strategically for its future investment needs. As I complete my second year as your City Manager, I am reminded of all we have accomplished together and I am very excited to present the 2015/16 and 2016/17 biennial budget.



A budget is more than a spending plan. It is a statement of priorities; a roadmap for the coming year and beyond; a melding of ideas, thoughts, perspectives, and opinions, balanced against fiscal realities and constraints. This budget reflects the collaboration between the community, the Council and staff members.

During the development of the spending plan, great emphasis was placed on engaging the community and the Council. To that end, in developing this year's plan, we included new and innovative methods for gathering the information needed to develop the budget to aid in your decision making.

The biennial budget implements the City Council's priorities and strategic goals, provides a financial plan that continues the delivery of first-rate services to the community and is responsive to the needs of our residents. The budget reaffirms our commitment to maintain high service levels and increase our investments in technology and community infrastructure at a level of service that the community expects and deserves. Through City Council's forward-thinking leadership, we have tackled recent challenges successfully, and continue to maintain a strong fiscal position and reputation for excellence.

### Program Budget Format

The presentation of the City budget is changing from the traditional department line item format to a modified program format. Program budgets place a great deal of emphasis on identifying the fundamental objectives of the City and relating program expenses back to these objectives. Under this format, expenses in each program tie back to the City's strategic goals. Program budgets are more useful to policy decision

makers for this reason and encourage public participation during the budget development process.

In moving toward a program budget format, Staff has implemented new administrative allocations, transferred existing costs from one program to another, closed unnecessary funds, and created two standalone business/enterprise funds for the Indian Wells Golf Resort and rental property located on Club Drive. Over the next two-year period, staff will review the benefits and limitations of the program budget format and continue to make recommendations to improve budget communications to policymakers and residents alike.

## **Economic Outlook**

In the short-term, the City continues to see overall economic stability and expansion. Most major revenues are advancing along with the overall economy. The housing market is healthy and along with it the City's property tax revenue. Building activity is returning, and tourism and travel are strong. The General Fund is expected to complete fiscal year 2015/16 with an excess of revenues over expenditures of \$480,000.

Tourism is improving. In part; this is because the U.S. economy continues gaining strength, having added 9.5 million jobs through August 2014. According to the Greater Palm Springs Convention and Visitors Bureau, the average daily hotel room rate was \$142.48 for the first eight months of 2014. That was up 6.8% from that period of 2013. For the eight-month 2014 period, average occupancy was 61.6%, approaching the pre-recession figure of 63.6% in 2007. Passenger traffic at Palm Springs International Airport was up 9.4% through July 2014 at 1.9 million passengers.

Over the next five year period, General Fund expenditures are expected to increase at a faster rate than General Fund revenues, leading to an annual decrease in the amount of excess revenues over expenditures. Long-term cash flows anticipate conservative revenue growth of approximately 2.7% per year. The growth is largely inflationary in nature, although small growth should continue from expanding hotel occupancy and tennis tournament attendance.

The operating cost projections represent current service levels. The analysis does not assume any changes in staffing levels, police services, current maintenance and landscaping levels, and other City services. Over the next five year period, Staff expects to see operating cost increases of approximately 3.0% per year. Cost increases reference historical trends and are largely inflationary in nature. These long-term forecasts supported the development of two of the current strategic planning goals: 1) Create a ten year financial strategy and 2) Expand economic development opportunities.



## **Strategic Goals and Priorities**

The purpose of strategic planning is to anticipate the future, envision what the organization must become in order to operate effectively in that future, and make plans for moving the organization from what it is to what it needs to become to be successful.

The Strategic Plan identifies strategic issues, establishes broad goals, and states general priorities. The Indian Wells strategic planning effort coordinates organizational priorities on a citywide basis. During their strategic planning process, Council identified a list of issues facing the City and worked to prioritize the list to focus the City's efforts in five broad goals for the upcoming two-year budget cycle.

### **Goal 1: Create a Ten Year Financial Strategy**

Improve understanding of the City's long-term financial position in order to identify the revenue necessary to maintain the high quality standards of Indian Wells.

#### Action Items

- Prepare a comprehensive long-term expenditure analysis
- Prepare a comprehensive long-term revenue analysis
- Describe funding gaps
- Build strategies for funding gaps

### **Goal 2: Encourage and Expand Economic Development Opportunities**

Refine development process and partner with developers where projects offer desirable benefits for the City.

#### Action Items

- Continue to improve the development review process
- Develop a Comprehensive Economic Development Plan
- Process Indian Wells Tennis Garden Stadium 3 project
- Coordinate Renaissance Esmeralda Villas and Waterpark development

### **Goal 3: Create a Flood Mitigation Plan with Community Partners**

Facilitate the process for stakeholders to reach a community solution for flood control.

#### Action Items

- Identify the City's role in facilitating the process and develop communication plan
- Research existing conditions
- Develop a City analysis report

## Goal 4: Beautify the Highway 111 Corridor

Beatify Highway 111 corridor retaining the unique character of Indian Wells.

### Action Items

- Define Cook Street and Highway 111 improvements
- Improve frontage appearance of commercial properties
- Determine use of Arts in Public Places funds

## Goal 5: Create a City Communications Plan

Continue to engage the community through effective communication and education on community issues. Implement a plan to bridge any gaps between citizens and government.

### Action Items

- Create a Communication Plan
- Enhance and Update Website

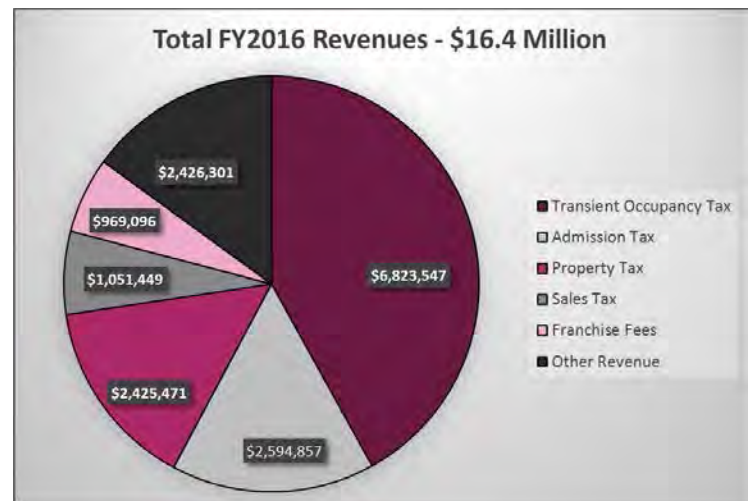
## Budget Overview

The General Fund is the key operating fund within the City's budget. The General Fund accounts for discretionary revenues and expenditures, while all other funds are used to account for enterprise activities, internal service activity, major capital improvement projects, and special revenue sources that are restricted for specific purposes.

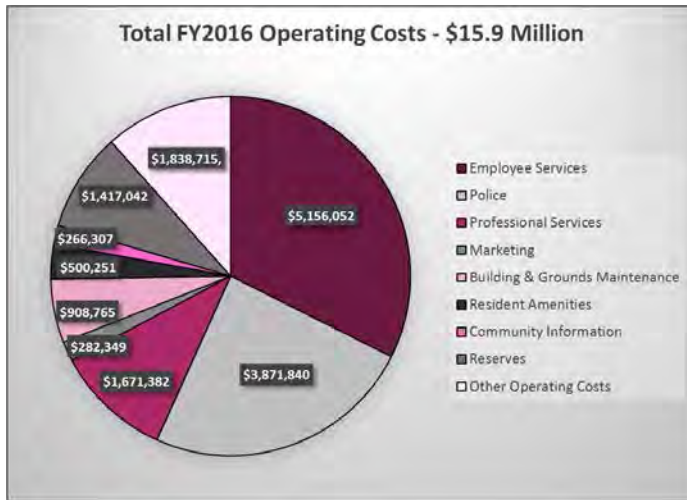
The General Fund budget as submitted is balanced and includes \$15.9 million in General Fund operating expenditures. Appropriations for operating expenditures are balanced in relation to projected revenue sources and will not rely on one-time revenue sources or reserves. A summary of the FY 2015-16 Proposed General Fund budget follows.

### Fiscal Year 2015/16 General Fund Overview

The City will benefit from the expanding tourism economy experienced during the prior year. Revenues are anticipated to increase \$683,258 to approximately \$16.4 million. Improvements in the national economy will enhance transient occupancy and admissions tax collections, sales tax revenues, and home values.



In the coming year, strong transient occupancy tax collections are anticipated to reach \$6.9 million. Admissions tax metrics indicate growth of 7.2% with collections of \$2.6 million. Sales tax continues to follow expected economic growth reaching nearly \$1.1 million during the year. Early analysis indicates property values will reach \$5.2 billion, generating \$2.4 million in tax collections.



Operating costs are projected to increase \$935,635 to \$15.9 million. Staff anticipates employee services will rise \$235,450 due to recent changes to the California Public Employees' Retirement System (CalPERS), which now requires additional payments to reduce unfunded pension liabilities. As of the last CalPERS actuarial dated October 2014, the employee pension fund had a present value of \$22.3 million and was 76.7% funded. The

unfunded liability is \$4.7 million.

The Riverside County Sheriff's Department anticipates a 9.3% increase for police services based upon existing labor obligations. This equates to a \$328,557 increase based upon existing service levels. Due to recent claims filed with the City's insurance carrier, the City will pay a \$273,000 insurance premium adjustment to reconcile prior year premiums with actual claims.

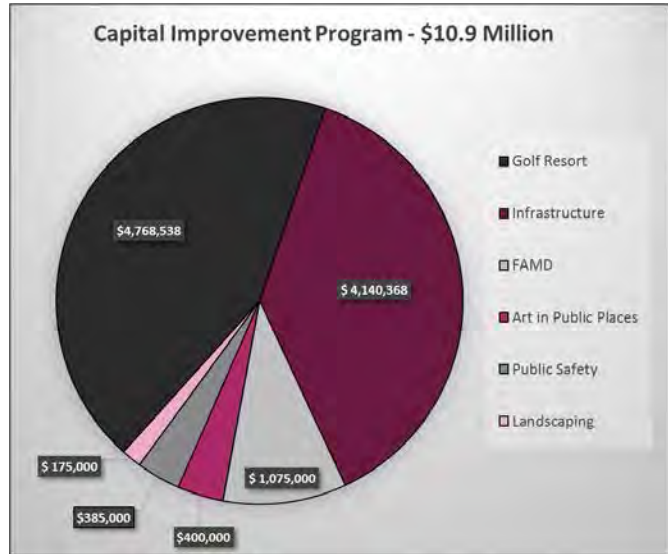
The new budget reflects an additional \$160,000 in one-time costs. The City's strategic plan includes \$75,000 to complete the economic financial plan and \$40,000 to study flooding mitigation. The remaining \$45,000 is planned for an employee class and compensation study.

Based upon historical averages, the remainder of the operating costs categories such as community outreach, office expense, and training will increase between 2.5% and 3.0% due to inflationary price increases and existing contract obligations.

## Five-Year Capital Plan

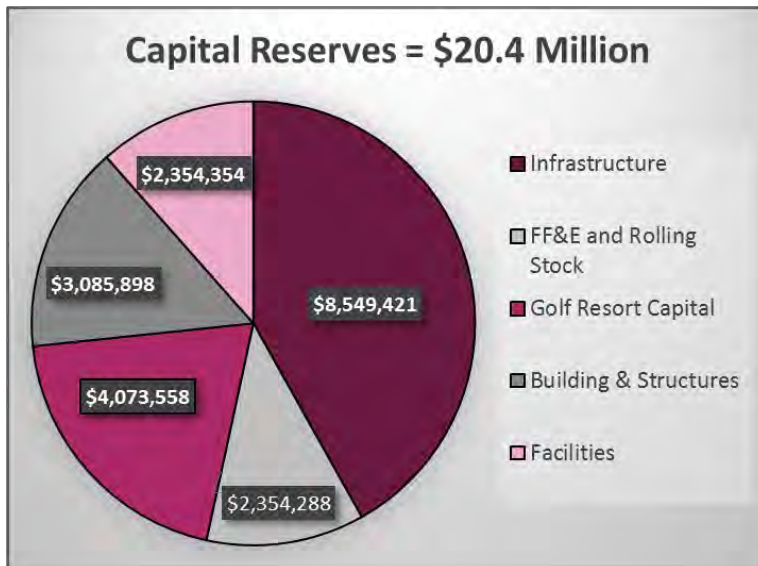
The five-year capital improvement plan includes 28 capital projects budgeted at \$10.9 million. The location and description of each capital project is discussed within the capital budget.

To the extent possible, the City utilizes outside agencies and grant funds to pay for capital projects. Approximately \$2.6 million in capital funding will come from outside agencies, developer fees, and capital grant funds. The City's remaining share of the five-year capital improvement plan is \$8.4 million.



## Reserves

The General Fund Emergency Reserve was established in the event of a catastrophic disaster or major economic downturn that would impact the major revenue source to the City such as transient occupancy tax. The City Council has reserved \$2.3 million for this purpose.



The City developed a financial strategy to begin setting aside reserves for future capital replacements. Capital Reserve Funds were created to accumulate funding for new infrastructure development and the ongoing rehabilitation of existing buildings and facilities, streets and sidewalks, parks and open spaces, and transportation systems.

The City reserves approximately \$1.4 million annually. The primary funding source of the capital contribution is the City's General Fund. By fiscal year ending 2015/16, total reserves should reach \$20.4 million.

## Accomplishments

The top priorities for the 2013/14 and 2014/15 budget cycle were 1) affordable housing; 2) complete certain capital improvements; 3) expand citywide conservation efforts; 4) improve long-term financial sustainability; 5) implement a comprehensive strategic plan at the Indian Wells Golf Resort; 6) collaborate with Tennis Garden to fast-track construction of the 8,000 seat Stadium 2, approve construction of Stadium 3, and expand the Desert Lexus Jazz Festival; and 7) complete negotiations with the Indian Wells Employee Association.



### Affordable Housing

- Established standards and review of management of the senior housing communities.
- Replaced the Management Company at the senior housing communities.
- Rebuilt landscape lighting with force account labor using CDBG funds.
- Improved site landscaping.
- Improved site drainage
- Endorsed a preference policy for new residents.
- Completed a study of management options.
- Completed recertification audit of rents and Residents (2/2014)
- Instituted a new Lease Agreement.
- Established Housing Authority and appointed Board Members.
- Created a capital reserve and replacement plan.
- Created a transparent Request for Proposal process to select a long-term management company.

### Capital Improvements

- Completed Hwy 111/Cook widening project on time.
- Designed the Carl Bray site improvements (construction and completion expected 2015).
- Developed engineering and plans to rehabilitate 45300 Club Drive Building for document storage (construction and completion expected 2015).
- Completed parkway landscaping improvements on Highway 111 at east end of the Renaissance Resort (Hole 17)

- Upgraded sidewalk bollards to more vandal resistant along Highway 111.
- Continued to implement cost saving water conservation improvements.
- Secured funding through the RCTC to assist with the cost of the Cook Street overlay project.
- Completed parkway-landscaping improvements on Highway 111 at Mountain View Villas phase 2.
- Developed a Pavement Management plan to guide future roadway maintenance needs.
- Completed successful grant application for \$135,000 through RCTC towards the upcoming Cook Street repaving project.
- City received a 50% matching grant from the State's SB 821 program to construct the missing segment of sidewalk along the west side of Washington Street just south of Miles Avenue.
- City was awarded \$14,499 from the Federal Community Development Block Grant Program for the construction of sidewalk along Club Drive.

## Conservation

- Adopted Green for Life Program (includes a Climate Action Plan with 2010 Greenhouse Gas Inventory, an Energy Action Plan with Benchmarking Policy and Commissioning/Retro-Commissioning Policy, and a Voluntary Green Building Program).
- Amended the Coachella Valley Multiple Species Habitat Conservation Plan.
- Improved from Silver to Gold Energy Star conservation level at City Hall.
- Added two additional vendors (HERO and FIGTREE) to the PACE program providing residents with lower cost energy conservation upgrades.
- Converted city landscape median irrigation to Mid Valley Pipeline water reducing cost and impact on drinking water.
- Upgraded City Hall with energy efficient LED lighting.
- Reduced potable water use by 80% on city properties by connecting to the Mid Valley Pipeline, exceeding the Governor's mandate by 55%.
- Installed city-wide dual irrigation system that detects moisture in the soil.
- Installed 80,000 feet of drip irrigation in all City flower beds.
- Changed all city sprinklers to MP rotators and encourages HOA's to install these water efficient devices.
- Implemented turf reduction on City properties – and investigating more opportunities including areas on the Indian Wells Golf Resort.





- Indian Wells Golf Resort uses all non-potable water and was the first golf course in the valley to use all non-potable water.
- Continually looking to invest in conservation technology – currently adding the Cisco system which monitors water usage throughout the city.
- Tested sub-surface irrigation for turf, and demonstrated a 45% reduction in water savings. This program will now be expanded.
- Recovered more than \$100,000 from CVWD for water saving measures.
- Reduced water usage in the Whitewater Channel by eliminating overseeding and installing new water efficient irrigation heads.

## **Financial**

- Maintained revenues in excess of expenses for the last three fiscal years.
- Contributed \$3,050,000 to capital reserves over the last three fiscal years.
- Approved 20A and 20B Underground project in the Village Area. After bid process, cost was a \$1,000,000 less than original engineer's estimates.
- Participated in a joint venture with the City of Palm Desert for a slurry seal project on Fred Waring saving \$300,000 compared to original budget.
- Continual increase in Admission Tax revenues:
  - Admission Tax rate increased to 10% in 2015.
  - Admission Tax revenues
    - FY 2013/14 \$2,244,125
    - FY 2014/15 \$2,775,000
- Refinanced Series 2003 "A" and Series 2003 "AT" Tax Allocation bonds– saving \$2,560,056 in debt service payments.
- Completed strategic plan in each fiscal year.
- Established strategy and system to sell advertising in the City's newsletter.
- Completed five-year funding plan to eliminate unfunded liabilities in the City's Other Post-Employee Benefit (OPEB) retirement fund.
- Developed a Capital Reserve Policy
- Revised the Community Assistance Funding Policy
- Established bail amounts for violations of Municipal Code.
- Completed RDA long-range property management plan and received a "Determination of Completion" from the California State Department of Finance.
- Successfully added \$17,739,192 in interfund loans between the City and the Successor Agency to the Recognized Obligation Payment Schedule with approval from the California State Department of Finance.
- Completed sales tax compliance audit on Tennis concessionaires.
- Implemented new funding program to eliminate the unfunded pension liability.

## **Indian Wells Golf Resort**

- Developed and implemented a comprehensive strategic plan for IWGR.
- Implemented new revenue programs for golf segment of IWGR:

- Increased resident guest golf fees.
- Increased morning rounds.
- Created a foursome card.
- Implemented program to generate more rounds from hotels.
- Created an incentive program for wholesalers.
- Develop system to increase online sales.
- Approved a contract extension with Troon through June 30, 2019. The agreement includes an optional three-year extension upon mutual agreement.
- Opened Pavilion for catering function including weddings, golf events and outside events. Eighty-four (84) new events have been booked since January 2014 producing an estimated revenue of \$1,266,185.
- Prepared and released a report entitled Indian Wells Golf Resort Report 2002-2011 Renovation Project highlighting the revenues and expenses.
- Repaired and upgraded the Golf Cart Bridge.
- Renamed the restaurant to the VUE Grille & Bar.
- Implemented the Indian Wells Golf Resort Quality Assurance Inspection Program on the Physical Plant.
- Booked 92 new events at the Pavilion generating \$1.4 million in additional revenue.
- Coachella Valley Water District approved \$60,000 in grant funding for 4 acres of turf removal at the Indian Wells Golf Resort saving 8 million gallons of water annually.

### **Indian Wells Tennis Garden**

- Worked with Tennis Garden on 8,000 seat Stadium 2 which opened in March 2014.
- Approved an agreement to place Indian Wells name on the floor of the four main courts.
- Improved relationship with principals of the Tennis Garden.
- Prepared and released a report entitled Indian Wells Tennis Garden Agreements- Valuation.
- City collaborated with Tennis Garden on Desert Lexus Jazz Festival.
- Approved Stadium 3.



### **Personnel**

- Developed and adopted an Employer Employee Relations Resolution.
- Negotiated and approved the City's first (2013-14) Memorandum of Understanding with the Indian Wells Employee Association.

- Negotiated and approved the 2014-15 Memorandum of Understanding with the Indian Wells Employee Association.
- Reinstated Pay for Performance Program.
- Hired a City Manager.
- Reorganized Staffing replacing a Department Head position with a Senior Accountant and Assistant to the City Manager.
- Updated the Personnel Rules and Regulations.
- Excluded City Council Members from PERS Contract.

### **Other Accomplishments**

- Reestablished Grants-in-Aid Committee/Program.
  - Revised application and review process for Grants-in-Aid.
- Instituted a Vacation Rental Compliance Program.
- Adopted a new Noise Ordinance.
- Established the Property Owner Identification Use Policy.
- Adopted an Ordinance regulating Food Trucks.
- Established a City Parking Authority.
- Completed General Plan Housing Element update.
- Completed the 2013 Building Code Update.
- Leased all space in the 45200 Club Drive Building.
- Sold Indian Wells Crossing phase 1 property to Brixton Capital and foreclosed on phase 2.
- Updated the City's website and indexed existing documents for search capabilities.
- Developed an informational report explaining the structure and financial condition of the Fire Access Maintenance District Number 1 (FAMD).
- Established citywide strategic planning process.
- Approval of the Carl Bray monument project.
- Approved a new 5-year Sheriff contract for law enforcement services.

### **Acknowledgments**

I have a great appreciation for the collaboration and effort that goes into creating this budget. I would like to thank the departments and department directors for their work on this year's budget. Simply put, we have terrific employees that work hard and care about their community a great deal.

Respectfully submitted,



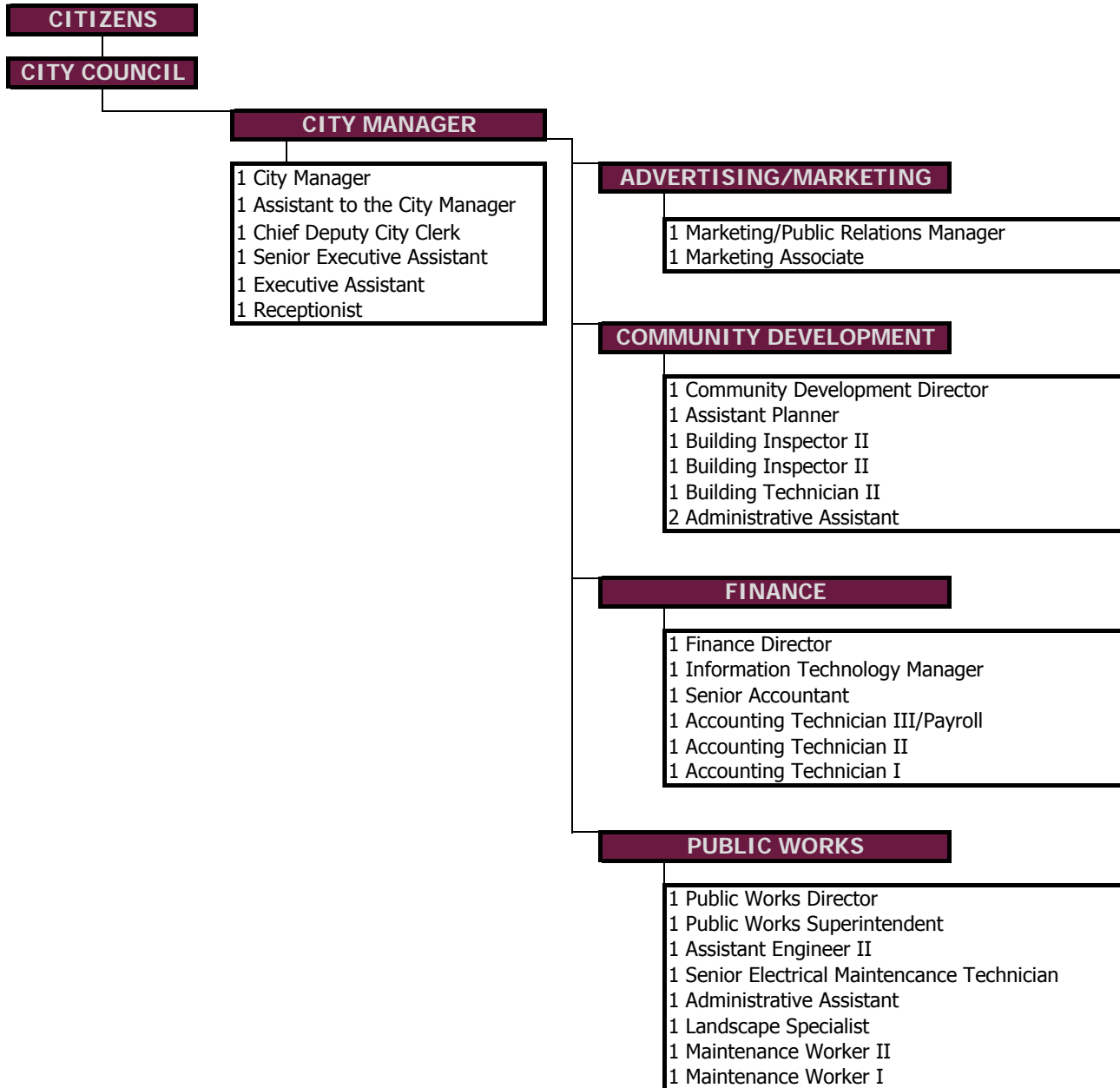
Wade G. McKinney  
City Manager

# Organizational Chart and Authorized Positions



# ORGANIZATION CHART

JULY 1, 2015



## Department Staffing Levels

FY 2014 through 2017

| Department/Division                | FY2014        | FY2015        | FY2016        | FY2017        |
|------------------------------------|---------------|---------------|---------------|---------------|
| <b>City Manager</b>                |               |               |               |               |
| Administration                     | 3.000         | 2.600         | 3.300         | 3.300         |
| Legal Services                     | 0.250         | 0.050         | 0.090         | 0.090         |
| City Clerk                         | 1.750         | 1.920         | 1.180         | 1.180         |
| Personnel                          | 0.125         | 0.450         | 0.450         | 0.450         |
| Public Safety                      | 0.750         | 0.800         | 0.800         | 0.800         |
| Risk                               | 0.125         | 0.000         | 0.000         | 0.000         |
| Housing Authority                  | 0.000         | 0.180         | 0.180         | 0.180         |
| <b>City Manager Total</b>          | <b>6.000</b>  | <b>6.000</b>  | <b>6.000</b>  | <b>6.000</b>  |
| <b>Advertising/Marketing</b>       |               |               |               |               |
| Marketing                          | 2.000         | 1.970         | 1.970         | 1.970         |
| Housing Authority                  | 0.000         | 0.030         | 0.030         | 0.030         |
| <b>Advertising/Marketing Total</b> | <b>2.000</b>  | <b>2.000</b>  | <b>2.000</b>  | <b>2.000</b>  |
| <b>Community Development</b>       |               |               |               |               |
| Administration                     | 1.000         | 0.900         | 0.900         | 0.900         |
| Building & Safety                  | 2.250         | 2.200         | 2.200         | 2.200         |
| Code Enforcement                   | 1.250         | 1.250         | 1.250         | 1.250         |
| Planning                           | 2.000         | 1.920         | 1.920         | 1.920         |
| Public Safety                      | 0.500         | 0.500         | 0.500         | 0.500         |
| Housing Authority                  | 0.000         | 0.230         | 0.230         | 0.230         |
| <b>Community Development Total</b> | <b>7.000</b>  | <b>7.000</b>  | <b>7.000</b>  | <b>7.000</b>  |
| <b>Finance</b>                     |               |               |               |               |
| Accounting                         | 5.000         | 4.480         | 4.340         | 4.340         |
| Information Technology             | 1.000         | 0.990         | 0.990         | 0.990         |
| Public Safety                      | 0.000         | 0.300         | 0.300         | 0.300         |
| Risk Management                    | 0.000         | 0.150         | 0.150         | 0.150         |
| Housing Authority                  | 0.000         | 0.080         | 0.080         | 0.080         |
| Indian Wells Golf Resort           | 0.000         | 0.000         | 0.120         | 0.120         |
| Club Drive Property                | 0.000         | 0.000         | 0.020         | 0.020         |
| <b>Finance Total</b>               | <b>6.000</b>  | <b>6.000</b>  | <b>6.000</b>  | <b>6.000</b>  |
| <b>Public Works</b>                |               |               |               |               |
| Administration                     | 3.000         | 2.910         | 2.850         | 2.850         |
| Maintenance                        | 5.000         | 4.620         | 4.590         | 4.590         |
| Housing Authority                  | 0.000         | 0.470         | 0.470         | 0.470         |
| Indian Wells Golf Resort           | 0.000         | 0.000         | 0.060         | 0.060         |
| Club Drive Property                | 0.000         | 0.000         | 0.030         | 0.030         |
| <b>Public Works Total</b>          | <b>8.000</b>  | <b>8.000</b>  | <b>8.000</b>  | <b>8.000</b>  |
| <b>Total Department Staffing</b>   | <b>29.000</b> | <b>29.000</b> | <b>29.000</b> | <b>29.000</b> |

There are no changes in the staffing levels.



## Department/Fund Relationship

The department/fund relationship is presented by showing the respective funds from which each departments' salaries are paid.

### USE OF FUNDS BY DEPARTMENTS

| Department            | General Fund | Special Revenue | Capital Improvement | Internal Service | Enterprise |
|-----------------------|--------------|-----------------|---------------------|------------------|------------|
| City Council          | X            | X               |                     |                  |            |
| City Manager          | X            | X               |                     |                  |            |
| Advertising/Marketing | X            | X               |                     |                  |            |
| Community Development | X            | X               |                     |                  |            |
| Finance               | X            | X               |                     |                  | X          |
| Public Works          | X            | X               |                     |                  | X          |

Salaries are paid from the following funds, shown as full-time equivalent (FTE):

|                                  |                 |
|----------------------------------|-----------------|
| General Fund (Major)             | 26.96 FTE       |
| Emergency Services Upgrade       | 0.55 FTE        |
| Housing Authority                | 0.99 FTE        |
| Indian Wells Golf Resort (Major) | 0.18 FTE        |
| Club Drive Property              | <u>0.05 FTE</u> |
| Total                            | 29.00 FTE       |

# **Fiscal Policies and Budget Process**



## **Fiscal Policies and Budget Process**

### **Balanced Budget Policy and Fiscal Integrity**

The City will maintain fiscal integrity of its operating, debt service, and capital improvement budgets, which provide services and maintain public facilities, streets, and public safety. The City will maintain a balanced budget over the biennial period of the Financial Plan. Requirements of the balanced budget include operating revenues which must fully cover operating expenditures, including debt service. This means current operating expenditures will be financed with current revenues.

The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment. The City shall properly budget future maintenance needs which will be fully costed out, and added costs will be recognized and included in future years' budget projections. Productivity improvements resulting in cost reductions will remain an important budgetary goal. It is allowable for total expenditures to exceed revenues in a given year; however, in this situation, beginning fund balance can only be used to fund capital improvement plan projects, or other one-time, nonrecurring expenditures.

The City will maintain a budget control system to adhere to the budget. Ongoing operating program costs will not exceed the amount of ongoing revenue to finance those costs. The ongoing revenue source will be identified along with any new program costs. The City does not establish a contingency reserve as part of its budgeting practices; rather, supplemental appropriations are approved as new programs and projects come before the City Council.

### **Fraud Prevention and Deterrence Policy**

The City of Indian Wells is committed to protecting the organization, its operations, its employees, and its assets against the risk of loss or misuse. The City is committed to protecting against fraud, forgery, dishonesty, theft and other similar improprieties. Accordingly, it is the policy of the City to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the City and, when appropriate, to pursue legal remedies available under the law.

It is the policy of the City of Indian Wells' governing board to facilitate the development of controls which will aid in the detection and prevention of fraud, impropriety, or irregularity within the City. It is the intent of the governing board to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

Managing the risk of fraud should be high on the list of priorities of all organizations. Any risk may be a serious threat to an organization's well-being. Fraud is a real threat to the financial health of an organization and its image and reputation.

It is the City's intent to fully investigate any suspected acts of fraud, misappropriation, or other similar irregularity. The proper response to an indicator of fraud is investigation and resolution. An objective and impartial investigation will be conducted regardless of the position, title, and length of service or relationship with the City of any party who might be or become involved in or becomes the subject of such investigation.

Effective internal controls are the foundation of safe and sound practices that are designed to ensure the organization is effective and efficient. A properly designed and consistently enforced system of operational and financial internal control helps the governing body and management safeguard the City's resources, produce reliable reporting, and comply with laws and regulations. Effective internal control reduces the possibility of significant errors, risks, and irregularities and assists in their timely detection when they do occur. Management is primarily responsible for internal controls, and the governing body is ultimately responsible.

### **Summary of Investment Policy**

It is the policy of the City of Indian Wells to invest public funds in a manner which will provide the maximum security of the City's capital while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds; and beyond that, to maximize return within an acceptable and defined level of risk.

The standard to be used by investment officials shall be that of a "prudent person" and shall be applied in the context of managing all aspects of the overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, direction, and intelligence exercise in the management their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The City Treasurer and other individuals assigned to manage the investment portfolio, acting within the intent and scope of the investment policy and other written procedures and exercising due diligence, shall be relieved of personal responsibility and liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

Safety of principal is the foremost objective of the investment program. Investments of the City of Indian Wells shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To obtain this objective, the City will mitigate credit risk and interest rate risk.

## **Debt Policy**

The City overriding goal in issuing debt is to respond to and to provide for the infrastructure and capital project needs of its customers while ensuring that debt is issued and managed prudently in order to maintain a sound fiscal position and protect credit quality. The City issues debt instruments, administers City debt proceeds, and makes debt service payments, acting with prudence, diligence, and attention to prevailing economic conditions. This policy documents the City's goals for the use of debt instruments and provides guidelines for the use of debt for financing the City's infrastructure and project needs. At this time, the City has no debt issued.

The City believes that debt is an equitable means of financing projects and represents an important means of providing for the infrastructure and project needs of City customers. Debt will be used to finance projects (i) if it meets the City goal of equitable treatment of all customers, both current and future, (ii) if it is the most cost-effective means available to the City, and (iii) if it is fiscally prudent, responsible, and diligent under the prevailing economic conditions.

The pay-as-you go method of using current revenues to pay for long-term infrastructure and other projects is often considered the preferred means of financing when sufficient revenues and reserves can be available as it avoids interest expense. The City will endeavor to pay for all infrastructure and other projects from a combination of current revenues, available reserves, and prudently issued debt.

## **Reserve Policy**

**Operating Reserve:** A General Fund contingency reserve is \$2,250,000. The purpose of this reserve is to meet unexpected circumstances, such as a General Fund revenue shortfall. Appropriate levels of contingency funds will be determined and maintained in the capital and special funds.

**Capital Reserves:** The City has established five long-term capital replacement funds as a part of a good governance strategy. Replacement Funds provide the funding necessary to construct capital improvement projects that are identified in the capital budgeting process. Under existing policy, the City contributes \$1,400,000 annually to its capital reserves.

## **Overhead Cost Allocation**

All overhead costs shall be allocated to the appropriate program within the limits of local, State, and federal laws.

## **Multi-Year Estimates**

Each year the City will update expenditure and revenue projections for the next five years. Projections will include estimated maintenance and operating costs of future capital improvements that are included in the capital budget. This budget data will be presented to elected officials in a form that will facilitate annual budget decisions, based on a multi-year strategic planning perspective.

## **Fees**

Fees shall be set to cover 100% of the cost of service delivery, unless such amount prevents residents from obtaining an essential service. Fees or service charges should not be established to generate money in excess of the cost of providing services. Fees may be less than 100% if Council determines that other factors (e.g., market forces, competitive position, etc.) need to be recognized.

## **Interfund Loans**

Interfund loans are loans from one City fund to another City fund for a designated purpose. To ensure that all interfund loans are appropriate, properly documented, and not established to the detriment of the fund issuing the loan, the following interfund loan eligibility and documentation requirements are established. Interfund loans may not be used to solve ongoing structural budget problems. Interfund loans must have an identified repayment source and date; include an interest component that equals the investment earnings the fund would have received had the loan not occurred; and be immediately due and payable if needed by the fund that provided the loan.

Loan amount, term, and repayment source will be identified any time a loan is recommended. Loans will be coordinated with the City Attorney's Office to ensure compliance with the Municipal Code and will be approved by the City Council. Payments made on outstanding loans shall be reflected in the Proposed and Adopted Budget and Annual Report, as applicable. A summary of all outstanding loans will also be included in the annual Comprehensive Annual Financial Report (CAFR).

## **Risk Management**

The California Joint Powers Insurance Authority (CJPIA) was formed in 1978 under a joint exercise of powers agreement between local governments for the purpose of jointly funding programs of insurance under Section 990 of the California Government Code. The Authority is governed by a Board of Directors, which is composed of one director from each member organization which maintains membership in the Liability program.



Each year, the self-insured pool undergoes a retrospective deposit computation based on current incurred loss valuations. Appropriate adjustments are then made over a three-year period. The likelihood of the need for excess premiums is remote, given the claims history of the cities involved and the length of time necessary to settle large claims. Generally, individual claims in excess of the self-insured amount for workers compensation and general liability fall under the insurance policies purchased by the City.

The City joined the California Joint Powers Insurance Authority in November 1987 to provide for the transfer of risk for general liability. The limit of insurance provided is \$50 million, combined single limit occurrence. The Authority is a pool of cities which has formed an insurance group. Each member city pays into the pool annual deposits. In addition, various risk control techniques, including annual safety audits and employee accident prevention training, have been implemented to minimize loss.

The City has all risk property insurance as indicated on a list of scheduled property. The City also has environmental liability insurance and a fidelity blanket bond. The City enrolled in the Authority's Workers' Compensation Insurance Program in April 1991. The coverage excludes CETA employees and provides statutory benefits for all remaining City employees plus \$10 million employer's liability. All claims are investigated, valued, reserved, defended, and/or settled in accordance with generally accepted insurance industry practices.

## **Budget Process**

The Biennial Operating Budget and the Capital Improvement Program are prepared and administered in accordance with established budget policies set forth by the City Council and City Manager. These policies include guidelines, standards, and requirements for the preparation and monitoring of both the Operating and Capital Budgets. The budget is balanced and managed in such a manner to ensure that adequate appropriated funds are available to cover anticipated expenditures. Public input is considered throughout the process with scheduled public meetings and study sessions at key City Council decision points.

The budget is designed to be a complete and understandable document that improves public awareness about service quality and costs. The budget should supply the necessary financial data to determine the financial health of the City. It should contain information and data regarding expected revenues and expected expenditures. During the fiscal year, actual experience (revenues and expenditures) will be periodically measured against the plan.

The City of Indian Wells prepares and refines written goals and policies which guide the preparation of financing and spending for the City budget. Proposed budgets comply

with the budget policies and City Council priorities. The budget emphasizes the services and activities required by the City to meet the needs of the community.

### **Adjustments to the Budget**

After the budget has been adopted, it is sometimes necessary to amend the budget or provide for the appropriation or transfer of additional funds.

Supplemental appropriations are necessary to provide additional spending authority to meet unexpected events that impact operations or capital projects. Departments will be responsible for the preparation of a staff report requesting the supplemental appropriation for City Council consideration. The staff report should cite the amount of the appropriation, the funding source, the purpose for which the additional money is being requested, and why it is necessary. These documents should be forwarded to the Finance Department for authorization and to verify the appropriate expenditure account prior to placing the staff report on the agenda for Council approval.

After Council approval of a supplemental request, the Finance Department will complete a supplemental appropriation form, attach approved Council action support, and post the supplemental appropriation. The Finance Department will notify the originating department that the transaction has been finalized.

Budget adjustments involve the reallocation of funds from one expenditure account to another within a fund. Budget adjustments do not change the overall budget within the fund. They usually involve a change in the intended use of the original appropriation. Departments can initiate budget adjustments by requesting the preparation of a Budget Adjustment Form from the Finance Department. After review and concurrence by the Finance Department, the form will be forwarded to the Finance Director for approval. The Finance Director may approve any budget transfer that is within a fund.

### **Basis of Accounting**

The City's accounting system operates on a modified accrual basis of accounting for all fund types. The basis of accounting refers to the timing of revenue and expenditure recognition for financial reporting.

The City of Indian Wells accounting system is designed upon the following principles: In the public sector, a city government maintains a variety of "funds" that provide the basis for separately recording the financial data related to a specific activity. A fund is an accounting entity with a complete set of self-balancing accounting records. Each fund has been established because of some restriction on the use of the resources received by that fund. In the private sector, a corporation may have many subsidiaries that make up the parent corporation. Likewise, in the public sector, all of the funds make up the complete financial resources of the City. This report includes the

transactions of all entities over which the City Council has authority (as defined by the Governmental Accounting Standards Board).

Governmental funds include the General, Special Revenue, Capital Projects, Internal Service, and Enterprise Funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash or accrued when they are both measurable and collectible within the accounting period or soon enough after the end of the period to pay liabilities of the period. Expenditures, other than interest or long term debt, are recorded when liabilities are incurred. At year-end, the City has prepared the required entries necessary to report the City financial position and activities on an accrual basis of accounting which recognizes revenues when earned and expenses when incurred.

In addition to maintaining funds to record accounting transactions, internal controls exist within the accounting system to ensure the safety of assets from misappropriation, unauthorized use or disposition, and to maintain the accuracy of financial record keeping. These internal controls must be established consistent with sound management practices based upon the cost/benefit of the controls imposed. The cost of a control should not be excessive to its derived benefit as viewed by City management. The internal controls in existence at the City of Indian Wells are sufficient to ensure in all material respects, both the safety of the City's assets and the accuracy of the financial record keeping system.

As a recipient of State and County financial resources, the City is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. The internal control structure is subject to periodic evaluation by the management of the City.

As part of the City's annual audit, reviews are made to determine the adequacy of the internal control structure, as well as to determine that the City has complied with applicable laws and regulations. The results of the City's annual audit for the fiscal year ended June 30, 2014 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

### **Budgetary Basis of Accounting**

In preparing the budget, the same methodology is applied. The budget is prepared under the modified accrual basis of accounting for all governmental and agency type funds. Revenues are included in the budget when they become measurable and available as current assets. Appropriations are budgeted when measurable in the accounting period in which the fund liability is incurred.

## **Budget System**

A proposed budget is presented in accordance with the adopted budget schedule that accurately depicts the financial condition and goals of the City. The proposed budget will illustrate the General Fund, Special Revenue Funds, Capital Project Funds, Internal Service Funds, and Enterprise Funds so that the entire resources of the City may be viewed comprehensively for decision-making. Decision-making for capital improvements will be coordinated with the operating budget to make effective use of the City's overall resources for operating and maintaining public services.

## **Operating and Capital Improvement Budget Calendar**

Beginning in February, City Council initiates a strategic planning session including citizens and City staff. The City Manager also provides clear budget development instructions to departments, requesting they begin updating their respective department's strategies and making initial estimate for their proposed capital and operating budgets.

From February through April, departments complete their proposed budgets including updated revenue and expenditure recommendations. Additionally, City staff begins initiating community outreach to provide information on the City's fiscal condition as well as solicit direct community input on budget priorities. In April, the City Manager assembles department proposals into a coherent Proposed Budget that reflects the economic environment, fiscal condition, and priority needs of the City. City Council meetings, Finance Committee meetings, and study sessions are held to encourage active public dialogue regarding the Budget, culminating in the Budget's adoption by the City Council in June.

### **Budget Calendar of Events**

#### **February 2015:**

- City Council establishes goal setting, budgetary priorities, budget agenda, and capital improvement planning
- City Council, at their option, establishes an array of public meetings by way of study session, town hall, or otherwise to solicit public opinion on the budget development
- City Manager holds several program meetings with Senior Staff to develop preliminary budget based upon recently established criteria set by the City Council
- City Manager solicits input City Council and Senior Staff to draft a five-year capital plan
- Meet with Finance Committee to discuss and vet potential budget developments
- First of several meetings with hotel partners to discuss transient occupancy tax projections

- Convene with County Auditor Controller to discuss property tax assessments and other tax revenues
- Hold meetings with IWGR Staff to discuss Golf Resort operating and capital plans

#### March 2015:

- Complete first draft of revenue and expenditure projections into fiscal year 2015/16 with fully supported analysis
- Provide draft budget to City Manager and Senior Staff for review, discussion, and compatibility with City Council priorities
- City Manager holds meetings with Senior Staff to discuss draft budget
- Update IWGR capital plan with IWGR Staff

#### April 2015:

- Present the Finance Committee a draft form of budget for review and additional direction
- Prepare draft city budget and five-year capital plan with input from Staff and Residents
- Meet with Finance Committee to discuss the complete draft budget based upon recently established criteria set by the City Council, answer questions, and gain approval to present the budget to the public at a scheduled study session

#### May 2015:

- Provide draft budgets to City Council in early May for review
- City Council, at their option, may individually meet with the Finance Director to review budget line item detail in all funds to provide greater understanding of the budget and to answer any questions prior to a public study session.
- Hold a public study session to allow the City Council to receive public input and to vet and amend the budget amongst the City Council as required

#### June 2015:

- Hold a Public Meeting to adopt the operating and capital budgets as revised during the public study session

## Budget Fund Structure

The major funds for budgetary purposes differ from the major funds reported by the City in the audited financial statements ending June 30, 2014. The City had five major funds listed in the statements. In the statements, major funds relate to funds whose revenues, expenditures, assets, or liabilities are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for the same item. In the budget document, excluding other financing sources and uses, major funds constitute more than ten percent of the revenues of the appropriated budget.

The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in the General Fund. Expenditures of this fund include the general operating expenses and capital improvement costs which are not paid through other funds.

Special Revenue Funds are used to account for the revenues derived from specific revenue sources, which are usually required by law or administrative regulation to be accounted for in separate funds.

Capital Improvement Funds are used to account for the financial resources segregated for the development, construction, and improvement of the City.

Internal Service Funds are used to account for the financing of services provided by one department to other departments of the government, on a cost reimbursement basis.

Enterprise Funds are used to report the business-type activity for which a fee is charged to external users for goods or services.

### BUDGET FUND STRUCTURE

| CITY OF INDIAN WELLS<br>BUDGETING FUNDS   |  |  |
|---|--|--|
| GENERAL FUND (MAJOR)  | SPECIAL REVENUE FUNDS  | CAPITAL IMPROVEMENT FUNDS  |
| <b>INTERNAL SERVICE FUNDS</b><br>Retirement Benefit<br>Compensated Absences Reserve | Traffic Safety<br>Public Safety<br>Measure "A"<br>FAMD<br>SCAQMD<br>COPS AB3229<br>Gas Tax (5)<br>Fire Protection Services<br>AB939 Recycling<br>Solid Waste<br>Street Lighting<br>Landscape & Lighting Districts (18) | Park Facilities in Lieu<br>Citywide Public Improvement<br>Capital Improvements<br>Art in Public Places<br>Hwy 111 Circulation Improvement<br>Infrastructure Capital Reserve<br>FFE & Rolling Stock Capital Reserve<br>Golf Resort Capital Reserve<br>Building & Structures Capital Reserve<br>Facilities Capital Reserve |
| <b>ENTERPRISE FUNDS</b><br>Indian Wells Golf Resort (Major)<br>Club Drive Property  |  |  |

### Major Funds Descriptions:

General Fund (40% of Revenues) – accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund generates the majority of its revenue from Transient Occupancy Tax, Property Tax, and Admissions Tax.

Indian Wells Golf Resort Fund (32% of Revenues) – accounts for all financial resources of the golf resort. The golf resort is owned by the City and is managed by a contracted third party. This fund generates its revenue from the operation of the two golf courses and clubhouse facilities.

# **City Ordinances, Resolutions and Legal Compliance**



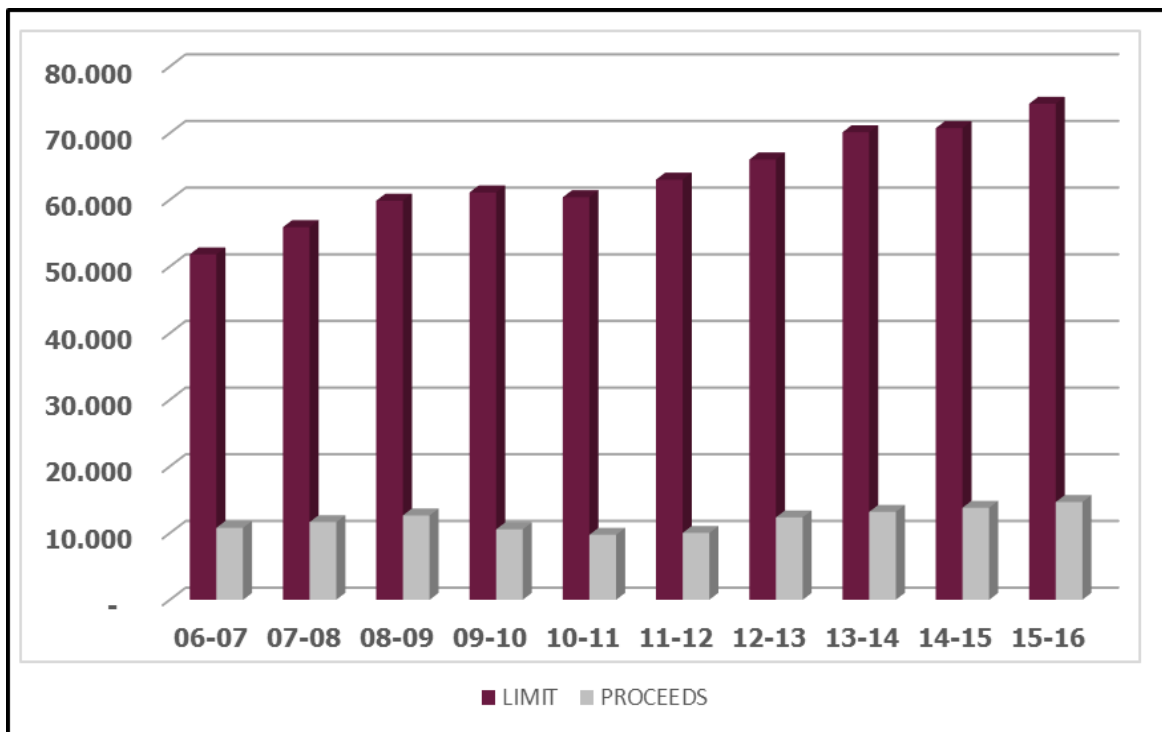


## Fiscal Year 2015/16 Annual Spending Limitation

In November 1979, voters of the State of California approved Proposition 4, commonly known as the Gann Initiative. The Proposition created Article XIII B of the State Constitution, placing limits on the amount of revenue that can be spent by all entities of government. Proposition 4 became effective for the 1980-81 fiscal year, but the formula for calculating the limit was based on the 1978-79 "base year" revenues.

The limit specifies the maximum appropriations that may be funded by proceeds of taxes. Adopted limits are to be adjusted each year by a "change factor" that is tied to growth indicators specified by the State. By applying the change factor to the prior year's appropriation limit, a new limit is calculated for the next fiscal year. If a city receives more revenue than the appropriation limit, the revenue must be returned to the taxpayers through a tax reduction or refund.

Currently, the City is at 16.16% of its limit with total proceeds of taxes of \$9,760,222. This indicates that the City is in a positive appropriation position and in compliance with the law.



**RESOLUTION NO. 2015-29**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF INDIAN WELLS,  
CALIFORNIA, APPROVING AND ADOPTING THE ANNUAL  
APPROPRIATION LIMIT FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

**WHEREAS**, on November 6, 1979, the voters in California added Article XIII B to the State Constitution placing various limitations on the appropriations of the state and local governments; and

**WHEREAS**, Article XIII B provides that the appropriations limit for the new Fiscal Year is calculated by adjusting the base Fiscal Year 1978-79 appropriations by the lower of (1) U.S. CPI or California Per Capita Income, or (2) City Population Growth; and

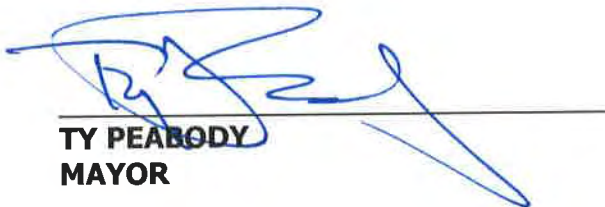
**WHEREAS**, in June of 1990, the voters in California modified Article XIII B to the State Constitution by approving Proposition III and SB 88 which allows cities to choose between the following adjustment factors when adjusting the base year appropriations: (1) either the growth in the California per capita income and City (or County) population growth, or (2) the growth in the non-residential assessed valuation due to new construction within the City and City (or County) population growth; and

**WHEREAS**, the City chooses to use the growth in California per capita income and City population growth as the factor for calculating the appropriations limit; and

**WHEREAS**, the City of Indian Wells has complied with the provisions of Article XIII B in determining the appropriations limit for Fiscal Year 1990-91, Fiscal Year 1991-92, Fiscal Year 1992-93, Fiscal Year 1993-94, Fiscal Year 1994-95, Fiscal Year 1995-96, Fiscal Year 1996-97, Fiscal Year 1997-98, Fiscal Year 1998-99, Fiscal Year 1999-00, Fiscal Year 2000-01, Fiscal Year 2001-02, Fiscal Year 2002-03, Fiscal Year 2003-04, Fiscal Year 2004-05, Fiscal Year 2005-06, Fiscal Year 2006-07, Fiscal Year 2007-08, Fiscal Year 2008-09; Fiscal Year 2009-10; Fiscal Year 2010-11; Fiscal Year 2011-12; Fiscal Year 2012-13; Fiscal Year 2013-14; Fiscal Year 2014-15; and

**NOW, THEREFORE**, the City Council of the City of Indian Wells **DOES HEREBY RESOLVE** that the appropriations limitation in Fiscal Year 2015-16 is hereby **ADOPTED** at \$74,421,440 for the City of Indian Wells on a provisional basis using the alternative factor of California Per Capita Income for the inflationary adjustment.

**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Indian Wells, California, at a special meeting held on this 3<sup>th</sup> day of June 2015.

  
**TY PEABODY**  
**MAYOR**


**CERTIFICATION FOR RESOLUTION NO. 2015-29**

I, Wade G. McKinney, City Clerk of the City Council of the City of Indian Wells, California **DO HEREBY CERTIFY** that the whole number of the members of the City Council is five (5); that the above and foregoing resolution was duly and regularly passed and adopted at a special meeting of the City Council of the City of Indian Wells the 3<sup>th</sup> day of June 2015, by the following vote:

AYES: Balocco, Hanson, Mertens, Peabody, Reed  
NOES: None

**ATTEST:**

**APPROVED AS TO FORM:**

  
WADE G. MCKINNEY  
CITY MANAGER/CITY CLERK

  
STEPHEN P. DEITSCH  
CITY ATTORNEY

**RESOLUTION NO. 2015-30**

**A RESOLUTION OF THE CITY OF INDIAN WELLS, CALIFORNIA,  
ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR THE CITY OF  
INDIAN WELLS FOR FISCAL YEAR 2015-2016 AND FISCAL YEAR 2016-  
2017**

**WHEREAS**, the City Council held a public study session on May 21, 2015 to review, consider, deliberate, and collect public input regarding the proposed biennial operating budget and capital improvement budget for the City of Indian Wells for fiscal year 2015-2016 and fiscal year 2016-2017; and

**WHEREAS**, the proposed biennial operating budget and capital improvement budget submitted have been modified by the City Council during the public study session; and

**WHEREAS**, a proposed biennial operating budget and capital improvement budget for the City of Indian Wells were submitted to the City Council on June 3, 2015; and

**WHEREAS**, the proposed biennial operating budget and capital improvement budget submitted have been reviewed by the City Council.

**NOW, THEREFORE**, the City Council of the City of Indian Wells **DOES HEREBY RESOLVE** as follows:

**SECTION 1: Operating and Capital Budget Approved for Adoption.** Pursuant to and in with accordance with applicable provisions of the Charter of the City of Indian Wells, the biennial operating budget and capital improvement budget for fiscal year 2015-2016 and fiscal year 2016-2017, submitted by the City Manager to the City Council on June 3, 2015, is hereby **ADOPTED**.

**SECTION 2: Proposed Budget for Fiscal Year 2015-2016 and Fiscal Year 2016-2017.** There is hereby **APPROPRIATED** from the unappropriated fund balances anticipated to be available on July 1, 2015, and from the estimated revenues and transfers in to be received during the Fiscal Year(s) beginning July 1, 2015 and ending June 30, 2017, the following amounts necessary to fund the operating programs of the City Departments and the Capital Improvements Program for the City of Indian Wells during said Fiscal Years:

|  | <b>Fiscal Year<br/>2015/ 16</b> | <b>Fiscal Year<br/>2016/ 17</b> |
|--|---------------------------------|---------------------------------|
| <b>GENERAL FUND</b>                        |                                 |                                 |
| 101 GENERAL FUND                           | 43,509,142                      | 44,578,974                      |
| <b>SPECIAL REVENUE FUNDS</b>               |                                 |                                 |
| 202 TRAFFIC SAFETY                         | 26,000                          | 27,000                          |
| 203 PUBLIC SAFETY 1/2 CENT SALES TAX       | 29,768                          | 29,908                          |
| 204 MEASURE "A"                            | 313,889                         | 258,989                         |
| 209 F.A.M.D. #1                            | 3,812,425                       | 3,822,347                       |
| 210 SCAQMD (VEHICLE REG.)                  | 6,333                           | 6,843                           |
| 211 AB 3229 COPS FUNDING                   | 105,453                         | 104,973                         |
| 214 GAS TAX 2103 MAINTENANCE               | 53,619                          | 27,169                          |
| 215 GAS TAX 2105 MAINTENANCE               | 40,731                          | 40,120                          |
| 216 GAS TAX 2106 CONSTRUCT/MAINT           | 23,959                          | 23,926                          |
| 217 GAS TAX 2107 MAINTENANCE               | 44,170                          | 44,375                          |
| 218 GAS TAX 2107.5 ENG./ADMIN              | 5,567                           | 5,597                           |
| 228 EMERG. UPGRADE SERVICES                | 6,257,967                       | 5,775,394                       |
| 247 AB 939 RECYCLING FUND                  | 336,175                         | 377,675                         |
| 248 SOLID WASTE                            | 1,118,350                       | 1,120,850                       |
| 251 STREET LIGHTING DISTRICT 2001          | 5,749                           | 5,749                           |
| 271 ELDORADO DRIVE LLMD                    | 108,849                         | 105,118                         |
| 272 MONTECITO/STARDUST LLMD                | 16,540                          | 18,346                          |
| 273 CASA DORADO LLMD                       | 23,706                          | 24,466                          |
| 274 THE COVE LLMD                          | 19,374                          | 19,984                          |
| 275 SH 111/IWGR (ENTRANCE) LLMD            | 427,045                         | 333,307                         |
| 276 CLUB/IW LANE LLMD                      | 64,076                          | 61,537                          |
| 277 COLONY LLMD                            | 75,537                          | 76,300                          |
| 278 COLONY COVE ESTATES LLMD               | 64,119                          | 63,539                          |
| 279 DESERT HORIZONS LLMD                   | 344,156                         | 354,787                         |
| 280 MOUNTAIN GATE LLMD                     | 98,872                          | 98,853                          |
| 281 MOUNTAIN GATE ESTATES LLMD             | 47,146                          | 46,420                          |
| 282 VILLAGIO LLMD                          | 305,071                         | 309,303                         |
| 283 VAIDYA LLMD                            | 33,214                          | 33,525                          |
| 284 CLUB, SOUTH OF 111 LLMD                | 18,207                          | 16,999                          |
| 285 MONTELENA LLMD                         | 69,535                          | 70,378                          |
| 286 SUNDANCE LLMD                          | 48,935                          | 50,335                          |
| 287 PROVINCE LLMD                          | 224,527                         | 229,932                         |
| 288 PROVINCE DBAD                          | 495,157                         | 499,207                         |
| <b>Special Revenue Funds Total</b>         | <b>14,664,221</b>               | <b>14,083,248</b>               |
| <b>CAPITAL PROJECTS FUNDS</b>              |                                 |                                 |
| 314 PARK-IN-LIEU FEES                      | (1,359,677)                     | (1,324,677)                     |
| 315 CITYWIDE PUBLIC IMPROVEMENT FEE        | 209,644                         | 209,664                         |
| 316 CAPITAL IMPROVEMENT                    | (417,125)                       | (2,247,993)                     |
| 319 ART IN PUBLIC PLACES                   | 152,144                         | (230,356)                       |
| 321 HIGHWAY 111 CIRCULATION IMP FEE        | (25,914)                        | (24,914)                        |
| <b>Capital Projects Funds Total</b>        | <b>(1,440,928)</b>              | <b>(3,618,276)</b>              |
| <b>CAPITAL RESERVE FUNDS</b>               |                                 |                                 |
| 326 INFRASTRUCTURE CAPITAL RESERVE         | 8,549,421                       | 9,979,421                       |
| 327 FF&E AND ROLLING STOCK CAPITAL RESERVE | 2,354,288                       | 2,374,288                       |
| 328 GOLF RESORT CAPITAL RESERVE            | 4,073,558                       | 2,990,904                       |
| 329 BUILDING & STRUCTURE CAPITAL RESERVE   | 3,085,898                       | 3,115,898                       |
| 330 FACILITIES CAPITAL RESERVE             | 2,354,354                       | 2,374,354                       |
| <b>Capital Reserve Funds Total</b>         | <b>20,417,519</b>               | <b>20,834,865</b>               |
| <b>ENTERPRISE FUNDS</b>                    |                                 |                                 |
| 560 INDIAN WELLS GOLF RESORT               | 15,472,101                      | 14,930,984                      |
| 561 CLUB DRIVE PROPERTY                    | 108,607                         | 184,078                         |
| <b>Internal Service Funds Total</b>        | <b>15,580,708</b>               | <b>15,115,062</b>               |
| <b>INTERNAL SERVICE FUNDS</b>              |                                 |                                 |
| 601 RETIREMENT BENEFIT FUND                | 4,733,652                       | 5,057,182                       |
| 602 COMPENSATED ABSENCES RESERVE           | 556,522                         | 560,522                         |
| <b>Internal Service Funds Total</b>        | <b>5,290,174</b>                | <b>5,617,704</b>                |
| <b>TOTAL ALL FUNDS</b>                     | <b>98,020,836</b>               | <b>96,611,578</b>               |

**SECTION 3: Authorized Interfund Transfers for Fiscal Year 2015-2016.** There are hereby **AUTHORIZED** the transfers of the following amounts from one fund to another fund for Fiscal Year 2015-2016.

|   | <u>Fund</u> | <u>Description</u>                   | <u>Amount</u> |
|---|-------------|--------------------------------------|---------------|
| 1 | 315         | From Citywide Public Improvement to: |               |
|   | 316         | Capital Improvement                  | 70,000        |
| 2 | 328         | From Golf Resort Capital Reserve to: |               |
|   | 560         | Golf Resort Enterprise               | 1,112,654     |
|   |             | Total Transfers                      | 1,182,654     |

**SECTION 4: Authorized Interfund Transfers for Fiscal Year 2016-2017.** There are hereby **AUTHORIZED** the transfers of the following amounts from one fund to another fund for Fiscal Year 2016-2017.

|   | <u>Fund</u> | <u>Description</u>                   | <u>Amount</u> |
|---|-------------|--------------------------------------|---------------|
| 1 | 315         | From Citywide Public Improvement to: |               |
|   | 316         | Capital Improvement                  | 70,000        |
| 2 | 328         | From Golf Resort Capital Reserve to: |               |
|   | 560         | Golf Resort Enterprise               | 317,846       |
|   |             | Total Transfers                      | 387,846       |

**SECTION 5: Legislative Control.** The legislative format of the adopted budget shall be by Fund, Department, and program for the operating budget and by Fund and Capital Project Group for the Capital Budget, as specified above in Section 1; and that the change of any appropriation authorized above shall be subject to approval of the City Council.

**SECTION 6: Administrative Budget Control.** It is hereby declared that, in addition to the legislative format, there is a need for administrative control over the adopted budget; and, that the Finance Director, under the direction of the City Manager, shall detail the adopted budget to administrative control accounts; and that such detailing shall be consistent with the legislative format but shall be by program and object within a Department for the operating budget, and be by project and expense item within a Capital Program Group for the capital budget; and, that such detailing shall be based upon the supporting detail underlying the proposed budget submitted by the City Manager to the City Council and as modified by the City Council during the Council budget sessions.

**SECTION 7: Budget Adjustment Policy.** It is hereby established, because it may become necessary to amend, transfer, or adjust the amounts appropriated in the adopted budget for the Fiscal Year(s) 2015-2017, the following policies to govern all such budget adjustments; and that these policies hereby supersede all previous adopted policies which pertain to budget adjustments. Budget adjustments involve the reallocation of funds from one expenditure account to another. Budget adjustments do not change the overall budget within the fund.

1. The Finance Director may authorize any transfer within a Fund between administrative control accounts or between capital projects.
2. Any supplemental appropriations of additional amounts of moneys for the Fiscal Year(s) 2015-2017 shall be approved by the City Council in advance of any authorization to purchase services or goods, with the following exception:
  - The City Manager may authorize funds under the emergency provision of State law to effect repairs or make acquisitions to protect life and property. Authorization and appropriations, if necessary, shall be presented at the next City Council meeting.

**SECTION 8: Budget Carryovers.** It is hereby approved that all appropriations for prior fiscal years shall lapse at the end of each fiscal year and any remaining amounts shall be credited to their respective fund balances, except for:

- Specific orders or encumbrances for operating and capital budgets that are outstanding at the end of each fiscal year, and as deemed necessary by the Finance Director, may be carried over to the following fiscal year. The Finance Director shall carry over the appropriation and such carry overs may be made without further City Council action.

**SECTION 9: Findings concerning City Charter.** The City Council finds that expenditures set forth in the biennial operating budget for official meetings/conferences and for community presentation as set forth in the City Council department budget do not constitute payment for or reimbursement by the City to City Council Members for their personal use or benefit, as generally set forth in Section 101 of the City Charter, but instead pertain to matters of City business.

**SECTION 10: Filing the Adopted Budget in the Office of the City Clerk.** The City Manager is hereby **DIRECTED** to file the biennial operating budget and capital improvement budget for fiscal year 2015-2016 and fiscal year 2016-2017 as adopted by the City Council on June 3, 2015, in the Office of the City Clerk.

**SECTION 11: Effective Date.** This resolution shall take full force and effect on July 1, 2015, after its adoption by the City Council.

**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Indian Wells, California, at a special meeting held on this 3<sup>rd</sup> day of June, 2015.



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**TY PEABODY**  
**MAYOR**



**CERTIFICATION FOR RESOLUTION NO. 2015-30**

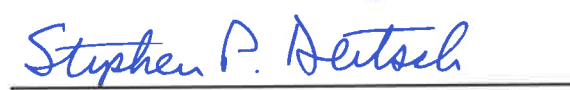
I, Wade G. McKinney, City Clerk of the City Council of the City of Indian Wells, California **DO HEREBY CERTIFY** that the whole number of the members of the City Council is five (5); that the above and foregoing resolution was duly and regularly passed and adopted at a special meeting of the City Council of the City of Indian Wells the 3<sup>rd</sup> day of June 2015, by the following vote:

AYES: Balocco, Hanson, Mertens, Reed, Peabody  
NOES: None

**ATTEST:**

**APPROVED AS TO FORM:**

  
WADE G. MCKINNEY  
CITY MANAGER/CITY CLERK

  
STEPHEN P. DEITSCH  
CITY ATTORNEY

# City Demographics



## CITY DEMOGRAPHICS

### Miscellaneous Statistics

June 30, 2015

**Geographic Location:** The City of Indian Wells is located 124 miles east of Los Angeles and 502 miles south of San Francisco.

**Population:** 5,137

**Area in square miles:** 15.04

**Form of Government:** Council-Manager/ General Law

**Type of City:** Charter

**Date of Incorporation:** July 14, 1967

**Number of FTE:** 29

#### **Public Safety:**

**Police Department** A Deputy Sheriff, Traffic Deputy, Community Service Officers (CSOs), and Burglary Suppression Units are provided through contract with the Riverside County Sheriff's Department. Coverage by the Deputy Sheriff and CSOs is continuous, 24 hours/day.

**Fire Department** Under contract with the Riverside County Fire Department, two Paramedics, two Firefighters, and a Captain provide continuous 24 hours/day coverage.

**Recreation:** 36 hole country club style municipal golf course  
5 private country clubs with 135 holes of golf  
3.6 miles of paved bicycle paths

# DEMOGRAPHIC PROFILE

The City of Indian Wells is located 124 miles east of Los Angeles in Southern California's foremost desert resort region - the Coachella Valley. World-class golf, abundant sunshine and beautiful desert scenery abound in Indian Wells. The City is distinguished by its high-end residential country clubs, championship golf resorts and unrivalled tennis.

## 2014 Population

### Population Breakdown

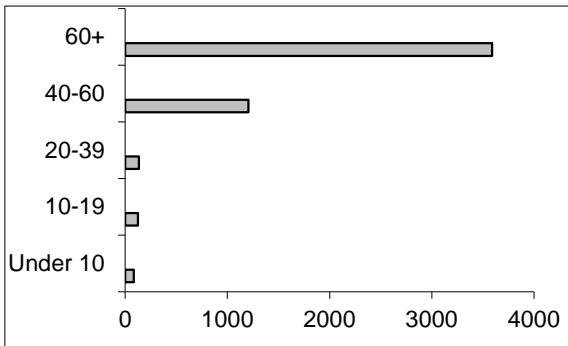
|        |      |       |
|--------|------|-------|
| Male   | 2507 | 48.8% |
| Female | 2630 | 51.2% |

**Total Population** 5137

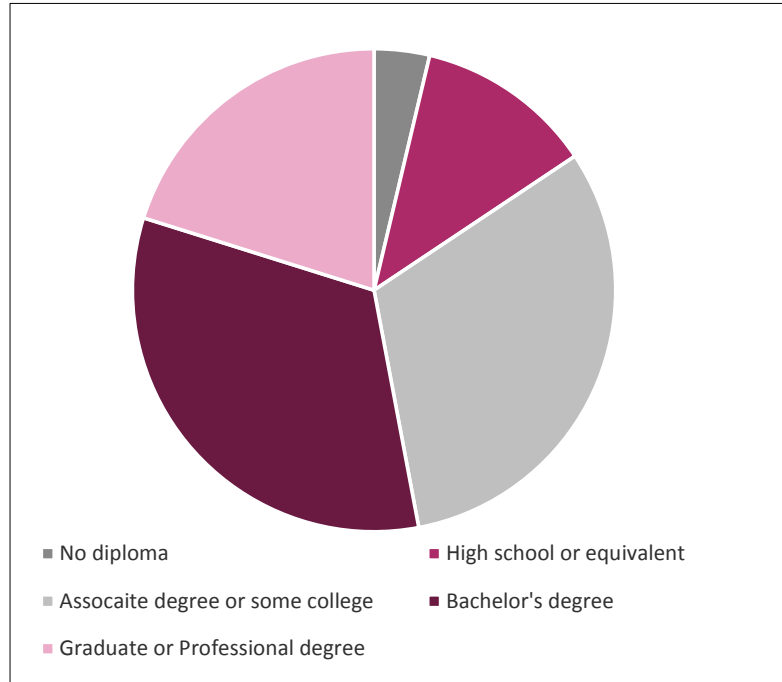
|                        |           |
|------------------------|-----------|
| Total I.W. Households  | 2722      |
| Persons per Households | 1.89      |
| Median I.W. Home Value | \$604,600 |

### Age Breakdown

**Median Age** **68.3**

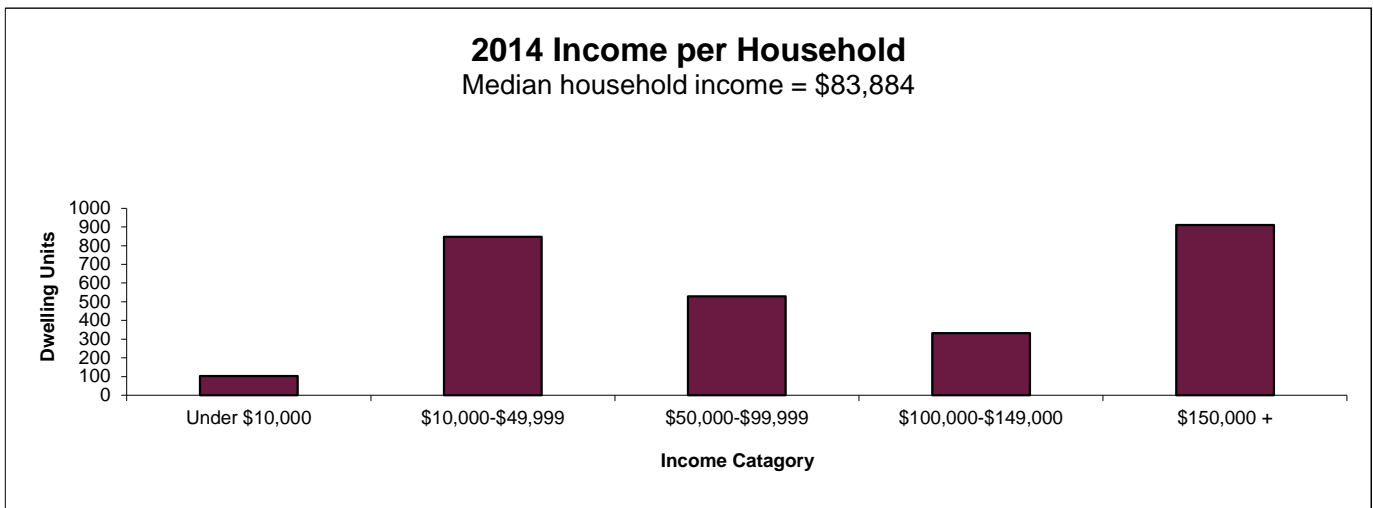


### Education for Residents over age 25



### 2014 Income per Household

Median household income = \$83,884

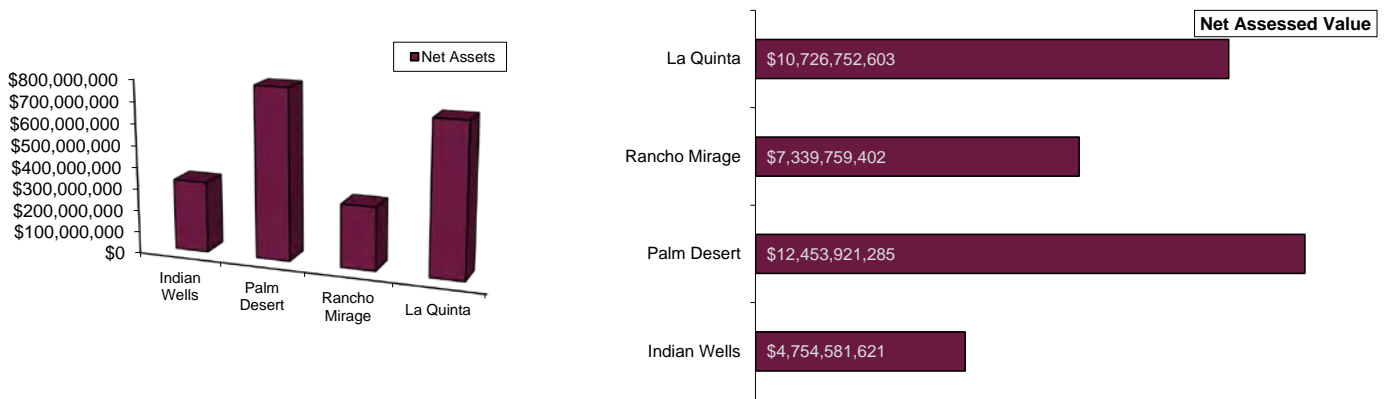


Note: Statistics above courtesy of Cubit Planning and MuniServices, LLC

## Government-Wide Financial Comparisons to Valley Cities

Fiscal Year 2013/14

|  | <b>Indian Wells</b>   | <b>Palm Desert</b>    | <b>Rancho Mirage</b>  | <b>La Quinta</b>      |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
|  | City Total            | City Total            | City Total            | City Total            |
| 13/14 Net Assessed Value                           | \$ 4,754,581,621      | \$ 12,453,921,285     | \$ 7,339,759,402      | \$ 10,726,752,603     |
| <b>STATEMENT OF NET ASSETS</b>                     |                       |                       |                       |                       |
| <b>Assets:</b>                                     |                       |                       |                       |                       |
| Cash, Investments & Receivables                    | \$ 58,312,728         | \$ 179,971,170        | \$ 111,168,258        | \$ 107,153,257        |
| Prepaid Items & Inventory                          | 808,255               | 1,122,046             | 2,237                 | 94,487                |
| Bond Issue Costs                                   | -                     | -                     | 142,838               | -                     |
| Deposits & Due From Other Govt's                   | 20,724,817            | 63,768,109            | 11,773,323            | 43,134,667            |
| Restricted Assets                                  | 1,080,015             | 39,040,852            | 3,299,935             | -                     |
| Land Held For Resale                               | -                     | 2,463,056             | -                     | 8,320,000             |
| Capital Assets                                     | 250,043,785           | 539,478,831           | 176,040,489           | 569,098,294           |
| <b>TOTAL ASSETS</b>                                | <b>\$ 330,969,600</b> | <b>\$ 825,844,064</b> | <b>\$ 302,427,080</b> | <b>\$ 727,800,705</b> |
| <b>Liabilities:</b>                                |                       |                       |                       |                       |
| Current  | \$ 4,042,530          | \$ 26,382,172         | \$ 5,024,243          | \$ 20,365,870         |
| Noncurrent   | 247,885               | 11,287,234            | 7,185,261             | 5,563,976             |
| <b>TOTAL LIABILITIES</b>                           | <b>\$ 4,290,415</b>   | <b>\$ 37,669,406</b>  | <b>\$ 12,209,504</b>  | <b>\$ 25,929,846</b>  |
| <b>Net Assets:</b>                                 |                       |                       |                       |                       |
| Invested in Capital Assets,<br>Net of Related Debt | \$ 250,043,785        | \$ 538,255,916        | \$ 169,361,896        | \$ 568,969,231        |
| Restricted:  | 25,359,144            | 140,460,575           | 44,551,501            | 53,669,248            |
| Unrestricted:                                      | 51,276,256            | 109,458,167           | 76,304,179            | 79,232,380            |
| <b>TOTAL NET ASSETS</b>                            | <b>\$ 326,679,185</b> | <b>\$ 788,174,658</b> | <b>\$ 290,217,576</b> | <b>\$ 701,870,859</b> |

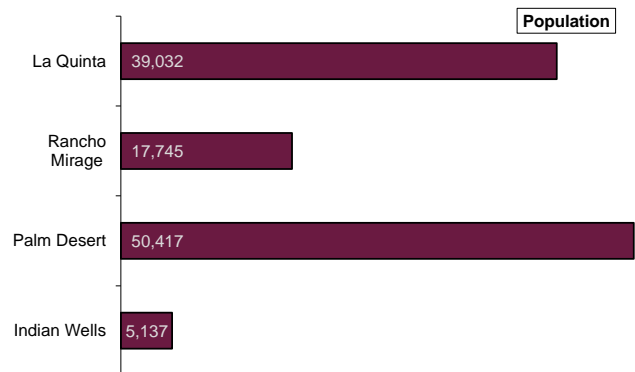
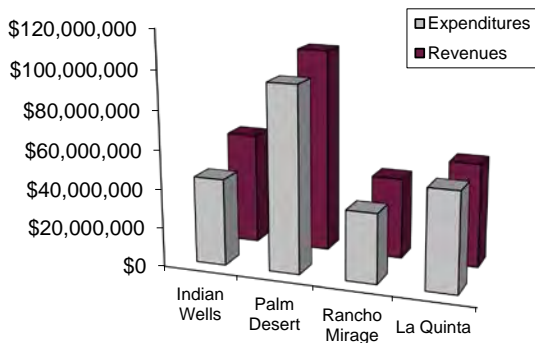


Source: Fiscal Year 2013/14 Comprehensive Annual Financial Reports

## Government-Wide Financial Comparisons to Valley Cities

Fiscal Year 2013/14

|                                  | Indian Wells          | Palm Desert           | Rancho Mirage         | La Quinta             |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                  | City Total            | City Total            | City Total            | City Total            |
| Population                       | 5,137                 | 50,417                | 17,745                | 39,032                |
| City Land Area - (Square Miles)  | 15.0                  | 25.5                  | 24.7                  | 35.1                  |
| Population Per Square Mile       | 342                   | 1,977                 | 718                   | 1,112                 |
| <b>STATEMENT OF ACTIVITIES</b>   |                       |                       |                       |                       |
| Governmental Activities:         |                       |                       |                       |                       |
| General Government               | \$ (8,528,905)        | \$ (19,194,343)       | \$ (15,913,364)       | \$ (4,830,239)        |
| Community Development & Parks    | (4,114,707)           | (16,180,013)          | (4,111,622)           | (7,228,100)           |
| Public Safety                    | (7,689,486)           | (29,339,106)          | (11,671,073)          | (21,169,423)          |
| Public Works/Services            | (11,284,095)          | (21,123,197)          | (3,983,985)           | (12,610,994)          |
| Golf Resort/Other Activities     | (12,945,121)          | -                     | -                     | -                     |
| Interest- Long Term Debt         | -                     | (237,053)             | (182,285)             | (405,977)             |
| Payments to Other Agencies       | -                     | -                     | -                     | -                     |
| Total Governmental Activities    | (44,562,314)          | (86,073,712)          | (35,862,329)          | (46,244,733)          |
| Business-Type Activities:        | -                     | (9,374,342)           | -                     | (4,971,977)           |
| Total Primary Government         | (44,562,314)          | (95,448,054)          | (35,862,329)          | (51,216,710)          |
| TOTAL PROGRAM REVENUES           | 23,403,188            | 62,066,883            | 13,251,627            | 26,550,126            |
| NET GOVERNMENTAL ACTIVITIES      | (21,159,126)          | (33,381,171)          | (22,610,702)          | (24,666,584)          |
| General Revenues:                |                       |                       |                       |                       |
| Taxes:                           |                       |                       |                       |                       |
| Property Taxes, levied           | 2,820,856             | 9,571,984             | 4,787,627             | 9,193,753             |
| Transient Occupancy Taxes        | 6,407,454             | 10,058,756            | 6,083,198             | 6,307,737             |
| Sales Taxes                      | 1,016,141             | 17,292,694            | 4,225,803             | 8,786,819             |
| Franchise Taxes                  | 886,891               | 3,007,215             | 1,293,858             | 1,688,263             |
| Other Taxes                      | 2,375,414             | 22,089                | 9,346,265             | 4,179,530             |
| Investment Income                | 3,297,078             | 372,320               | 1,919,613             | 2,191,924             |
| Miscellaneous                    | 1,012,035             | 1,994,506             | 1,009,714             | 921,544               |
| Extraordinary gain/(loss)        | 16,400,000            | 488,319               | -                     | (6,402,450)           |
| Total General Revenues           | 34,215,869            | 42,807,883            | 28,666,078            | 26,867,120            |
| Change in Net Assets             | 13,056,743            | 9,426,712             | 6,055,376             | 2,200,536             |
| Net Assets at Beginning of Year  | 313,975,241           | 778,675,946           | 284,162,200           | 699,670,323           |
| Restatement of Net Assets        | (352,799)             | -                     | -                     | -                     |
| <b>NET ASSETS AT END OF YEAR</b> | <b>\$ 326,679,185</b> | <b>\$ 788,102,658</b> | <b>\$ 290,217,576</b> | <b>\$ 701,870,859</b> |



Source: Fiscal Year 2013/14 Comprehensive Annual Financial Reports

# **Budget Summaries and General Fund Cash Flow**





# City Wide Summary Report

|   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | Percent<br>Change | 2015/2016<br>Projected | Percent<br>Change | 2016/2017<br>Projected | Percent<br>Change |
|---|---------------------------------|---------------------------------|-------------------|------------------------|-------------------|------------------------|-------------------|
| <b>Beginning Fund Balance</b>                   | <b>61,821,318</b>               | <b>60,681,922</b>               | <b>-1.8%</b>      | <b>60,791,395</b>      | <b>0.2%</b>       | <b>59,037,776</b>      | <b>-2.9%</b>      |
| <b>Operating Revenues &amp; Expenditures</b>    |                                 |                                 |                   |                        |                   |                        |                   |
| <b>Operating Revenues</b>                       |                                 |                                 |                   |                        |                   |                        |                   |
| Taxes   | 16,259,555                      | 16,415,130                      | 1.0%              | 17,459,971             | 6.4%              | 18,092,457             | 3.6%              |
| Special Benefit Assessments                     | 3,737,259                       | 3,776,744                       | 1.1%              | 3,828,182              | 1.4%              | 3,858,581              | 0.8%              |
| Licenses & Permits                              | 426,383                         | 392,735                         | -7.9%             | 400,577                | 2.0%              | 408,571                | 2.0%              |
| Fines & Forfeitures                             | 80,669                          | 114,900                         | 42.4%             | 82,803                 | -27.9%            | 87,959                 | 6.2%              |
| Use of Money                                    | 695,468                         | 434,380                         | -37.5%            | 391,535                | -9.9%             | 391,535                | 0.0%              |
| Use of Property & Rental Income                 | 42,201                          | 72,274                          | 71.3%             | 108,107                | 49.6%             | 108,107                | 0.0%              |
| Golf Resort Operations                          | 12,447,824                      | 13,885,772                      | 11.6%             | 13,886,109             | 0.0%              | 14,302,692             | 3.0%              |
| Intergovernmental & Grants                      | 2,923,250                       | 729,078                         | -75.1%            | 740,648                | 1.6%              | 741,345                | 0.1%              |
| Current Service Charges                         | 428,907                         | 434,966                         | 1.4%              | 442,859                | 1.8%              | 451,216                | 1.9%              |
| Other Revenues                                  | 3,215,253                       | 2,600,279                       | -19.1%            | 2,888,522              | 11.1%             | 2,911,018              | 0.8%              |
| <b>Total Operating Revenues</b>                 | <b>40,256,769</b>               | <b>38,856,258</b>               | <b>-3.5%</b>      | <b>40,229,313</b>      | <b>3.5%</b>       | <b>41,353,481</b>      | <b>2.8%</b>       |
| <b>Operating Expenditures</b>                   |                                 |                                 |                   |                        |                   |                        |                   |
| City Council                                    | 118,575                         | 146,894                         | 23.9%             | 203,564                | 38.6%             | 203,772                | 0.1%              |
| City Manager                                    | 1,498,334                       | 1,453,493                       | -3.0%             | 1,507,741              | 3.7%              | 1,518,587              | 0.7%              |
| Marketing & Community Relations                 | 1,552,910                       | 1,959,555                       | 26.2%             | 2,158,862              | 10.2%             | 2,181,432              | 1.0%              |
| Community Development                           | 1,186,222                       | 1,406,606                       | 18.6%             | 1,813,858              | 29.0%             | 1,855,749              | 2.3%              |
| Finance Department                              | 1,305,546                       | 1,373,096                       | 5.2%              | 1,576,637              | 14.8%             | 1,543,258              | -2.1%             |
| Central Services                                | 3,775,831                       | 3,457,941                       | -8.4%             | 2,935,584              | -15.1%            | 2,982,418              | 1.6%              |
| Public Safety                                   | 6,346,041                       | 7,015,073                       | 10.5%             | 7,835,070              | 11.7%             | 8,206,665              | 4.7%              |
| Public Works                                    | 2,479,247                       | 2,649,334                       | 6.9%              | 2,848,305              | 7.5%              | 2,851,205              | 0.1%              |
| Landscape & Lighting Districts                  | 1,671,945                       | 1,850,415                       | 10.7%             | 1,881,802              | 1.7%              | 1,904,728              | 1.2%              |
| FAMD  | 1,169,981                       | 1,292,825                       | 10.5%             | 1,259,850              | -2.6%             | 1,316,450              | 4.5%              |
| Golf Resort                                     | 12,945,121                      | 13,834,582                      | 6.9%              | 14,054,001             | 1.6%              | 14,334,363             | 2.0%              |
| Club Drive                                      | -                               | -                               | 0.0%              | 33,136                 | 100.0%            | 34,478                 | 4.0%              |
| <b>Total Operating Expenditures</b>             | <b>34,049,753</b>               | <b>36,439,814</b>               | <b>7.0%</b>       | <b>38,108,410</b>      | <b>4.6%</b>       | <b>38,933,105</b>      | <b>2.2%</b>       |
| <b>Net Surplus/(Deficit)</b>                    | <b>6,207,015</b>                | <b>2,416,444</b>                | <b>-61.1%</b>     | <b>2,120,903</b>       | <b>-12.2%</b>     | <b>2,420,376</b>       | <b>14.1%</b>      |
| <b>Capital Expenditures</b>                     |                                 |                                 |                   |                        |                   |                        |                   |
| City Wide                                       | 5,053,375                       | 1,879,496                       | -62.8%            | 1,800,868              | -4.2%             | 1,365,000              | -24.2%            |
| Landscape & Lighting Districts                  | -                               | -                               | 0.0%              | 100,000                | 100.0%            | -                      | -100.0%           |
| Indian Wells Golf Resort                        | 2,250,000                       | -                               | -100.0%           | 1,112,654              | 100.0%            | 317,846                | -71.4%            |
| Art in Public Places                            | -                               | 102,475                         | 100.0%            | 400,000                | 290.3%            | -                      | -100.0%           |
| Public Safety                                   | -                               | -                               | 0.0%              | 200,000                | 100.0%            | 130,000                | -35.0%            |
| FAMD  | 43,037                          | 325,000                         | 655.2%            | 261,000                | -19.7%            | 214,000                | -18.0%            |
| <b>Total Capital Expenditures</b>               | <b>7,346,412</b>                | <b>2,306,971</b>                | <b>-68.6%</b>     | <b>3,874,522</b>       | <b>67.9%</b>      | <b>2,026,846</b>       | <b>-47.7%</b>     |
| <b>Total Operating and Capital Expenditures</b> | <b>41,396,165</b>               | <b>38,746,785</b>               | <b>-6.4%</b>      | <b>41,982,932</b>      | <b>8.4%</b>       | <b>40,959,951</b>      | <b>-2.4%</b>      |
| <b>Transfers In/Out</b>                         |                                 |                                 |                   |                        |                   |                        |                   |
| Operating Transfers In                          | 2,326,000                       | -                               | -100.0%           | 1,182,654              | 100.0%            | 387,846                | -67.2%            |
| Transfers Out                                   | (2,326,000)                     | -                               | -100.0%           | (1,182,654)            | 100.0%            | (387,846)              | -67.2%            |
| <b>Total Transfers In/(Out)</b>                 | <b>-</b>                        | <b>-</b>                        | <b>-</b>          | <b>-</b>               | <b>-</b>          | <b>-</b>               | <b>-</b>          |
| <b>Adjusted Net Surplus/(Deficit)</b>           | <b>(1,139,397)</b>              | <b>109,473</b>                  | <b>-109.6%</b>    | <b>(1,753,619)</b>     | <b>-1701.9%</b>   | <b>393,530</b>         | <b>-122.4%</b>    |
| <b>Ending Fund Balance</b>                      | <b>60,681,922</b>               | <b>60,791,395</b>               | <b>0.2%</b>       | <b>59,037,776</b>      | <b>-2.9%</b>      | <b>59,431,306</b>      | <b>0.7%</b>       |

## Budget Summary

### All Funds - Revenue Comparison

| Fund Description              |  | Actuals<br>2013/14 | Adjusted<br>Budget<br>2014/15 | Adjusted<br>Budget<br>2015/16 | Adjusted<br>Budget<br>2016/17 |
|-------------------------------|--|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>General Fund</b>           |  |                    |                               |                               |                               |
| 101                           | General Fund                           | 17,875,057         | 15,979,831                    | 16,390,985                    | 16,982,535                    |
|                               | <b>General Fund Total</b>              | <b>17,875,057</b>  | <b>15,979,831</b>             | <b>16,390,985</b>             | <b>16,982,535</b>             |
| <b>Special Revenue Funds</b>  |  |                    |                               |                               |                               |
| 202                           | Traffic Safety                         | 28,038             | 31,000                        | 26,000                        | 26,000                        |
| 203                           | Public Safety 1/2 Cent Sales Tax       | 18,217             | 15,390                        | 20,140                        | 20,140                        |
| 204                           | Measure "A"                            | 229,162            | 238,025                       | 240,100                       | 245,100                       |
| 209                           | F.A.M.D. #1                            | 1,585,802          | 1,512,670                     | 1,521,725                     | 1,530,772                     |
| 210                           | SCAQMD (VEHICLE REG.)                  | 6,035              | 5,510                         | 5,510                         | 5,510                         |
| 211                           | AB 3229 COPS Funding                   | 100,097            | 104,520                       | 104,520                       | 104,520                       |
| 214                           | Gas Tax 2103 Maintenance               | 71,547             | 43,250                        | 23,550                        | 23,550                        |
| 215                           | Gas Tax 2105 Maintenance               | 34,669             | 26,400                        | 29,389                        | 29,389                        |
| 216                           | Gas Tax 2106 Conruct/Maint             | 21,140             | 20,835                        | 19,967                        | 19,967                        |
| 217                           | Gas Tax 2107 Maintenance               | 37,085             | 36,025                        | 40,205                        | 40,205                        |
| 218                           | Gas Tax 2107.5 Eng/Admin               | 2,034              | 2,030                         | 2,030                         | 2,030                         |
| 228                           | Emergency Upgrade Services             | 3,177,248          | 3,061,324                     | 3,358,779                     | 3,412,625                     |
| 247                           | AB 939 Recycling Fund                  | 93,151             | 85,000                        | 95,000                        | 95,000                        |
| 248                           | Solid Waste                            | 878,238            | 909,000                       | 909,000                       | 909,000                       |
| 251                           | Street Lighting District 2001          | 1,432              | 1,505                         | 1,505                         | 1,505                         |
| 271                           | Eldorado Drive LLMD                    | 21,877             | 22,000                        | 22,800                        | 23,469                        |
| 272                           | Montecito/Stardust LLMD                | 12,733             | 13,700                        | 14,320                        | 16,026                        |
| 273                           | Casa Dorado LLMD                       | 20,695             | 21,450                        | 22,100                        | 22,760                        |
| 274                           | The Cove LLMD                          | 16,391             | 17,470                        | 18,070                        | 18,610                        |
| 275                           | SH111/IWGR (Entrance) LLMD             | 91,117             | 144,900                       | 144,050                       | 148,312                       |
| 276                           | Club/IW Lane LLMD                      | 14,395             | 15,101                        | 14,925                        | 15,361                        |
| 277                           | Colony LLMD                            | 26,633             | 27,600                        | 52,300                        | 53,863                        |
| 278                           | Colony Cove Estates LLMD               | 9,181              | 9,275                         | 9,400                         | 9,670                         |
| 279                           | Desert Horizons LLMD                   | 386,858            | 319,708                       | 328,500                       | 338,331                       |
| 280                           | Mountain Gate LLMD                     | 31,401             | 33,200                        | 33,200                        | 34,181                        |
| 281                           | Mountain Gate Estates LLMD             | 10,234             | 10,950                        | 11,100                        | 11,424                        |
| 282                           | Villagio LLMD                          | 91,174             | 91,050                        | 92,550                        | 95,282                        |
| 283                           | Vaidya LLMD                            | 3,939              | 4,115                         | 3,900                         | 4,011                         |
| 284                           | Club, South of 111 LLMD                | 6,605              | 6,900                         | 7,130                         | 7,342                         |
| 285                           | Montelena LLMD                         | 54,587             | 57,400                        | 59,800                        | 61,593                        |
| 286                           | Sundance LLMD                          | 41,626             | 42,580                        | 43,427                        | 44,727                        |
| 287                           | Province LLMD                          | 162,159            | 160,450                       | 160,750                       | 165,555                       |
| 288                           | Province DBAD                          | 68,192             | 65,632                        | 64,050                        | 64,050                        |
|                               | <b>Special Revenue Funds Total</b>     | <b>7,353,693</b>   | <b>7,155,965</b>              | <b>7,499,792</b>              | <b>7,599,877</b>              |
| <b>Capital Project Funds</b>  |  |                    |                               |                               |                               |
| 314                           | Pank-in-Lieu Fees                      | 36,288             | 34,170                        | 35,000                        | 35,000                        |
| 315                           | Citywide Public Improvement Fee        | 73,104             | 66,520                        | 70,020                        | 70,020                        |
| 316                           | Capital Improvement                    | 2,309,416          | 50,000                        | 110,000                       | 110,000                       |
| 319                           | Art In Public Places                   | 23,526             | 20,500                        | 17,500                        | 17,500                        |
| 321                           | Highway 111 Circulation Imp Fee        | -                  | 5,000                         | 1,000                         | 1,000                         |
|                               | <b>Capital Projects Funds Total</b>    | <b>2,442,334</b>   | <b>176,190</b>                | <b>233,520</b>                | <b>233,520</b>                |
| <b>Capital Reserve Funds</b>  |  |                    |                               |                               |                               |
| 326                           | Infrastructure Capital Reserve         | 127,191            | 80,000                        | 1,430,000                     | 1,430,000                     |
| 327                           | FF&E and Rolling Stock Capital Reserve | 41,634             | 30,000                        | 20,000                        | 20,000                        |
| 328                           | Golf Resort Capital Reserve            | 72,133             | 50,000                        | 30,000                        | 30,000                        |
| 329                           | Building & Structure Capital Reserve   | 792,989            | 780,000                       | 30,000                        | 30,000                        |
| 330                           | Facilities Capital Reserve             | 41,670             | 30,000                        | 20,000                        | 20,000                        |
|                               | <b>Capital Reserve Funds Total</b>     | <b>1,075,617</b>   | <b>970,000</b>                | <b>1,530,000</b>              | <b>1,530,000</b>              |
| <b>Enterprise Funds</b>       |  |                    |                               |                               |                               |
| 560                           | Indian Wells Golf Resort               | 12,469,625         | 13,890,772                    | 15,003,763                    | 14,625,538                    |
| 561                           | Club Drive Property                    | -                  | -                             | 108,607                       | 108,607                       |
|                               | <b>Enterprise Funds</b>                | <b>12,469,625</b>  | <b>13,890,772</b>             | <b>15,112,370</b>             | <b>14,734,145</b>             |
| <b>Internal Service Funds</b> |  |                    |                               |                               |                               |
| 601                           | Retirement Benefit Fund                | 1,315,484          | 635,000                       | 641,300                       | 657,250                       |
| 602                           | Compensated Absences Reserve           | 9,847              | 7,500                         | 4,000                         | 4,000                         |
| 603                           | Self Insurance Reserve                 | 41,112             | 41,000                        | -                             | -                             |
|                               | <b>Internal Service Funds Total</b>    | <b>1,366,443</b>   | <b>683,500</b>                | <b>645,300</b>                | <b>661,250</b>                |
| <b>Total All Funds</b>        |  | <b>42,582,768</b>  | <b>38,856,258</b>             | <b>41,411,967</b>             | <b>41,741,327</b>             |

## Budget Summary

### All Funds - Expenditure Comparison

| Fund Description              |  | Actuals<br>2013/14 | Adjusted<br>Budget<br>2014/15 | Adjusted<br>Budget<br>2015/16 | Adjusted<br>Budget<br>2016/17 |
|-------------------------------|--|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>General Fund</b>           |  |                    |                               |                               |                               |
| 101                           | General Fund                           | 16,230,155         | 14,823,906                    | 15,927,703                    | 16,267,059                    |
|                               | <b>General Fund Total</b>              | <b>16,230,155</b>  | <b>14,823,906</b>             | <b>15,927,703</b>             | <b>16,267,059</b>             |
| <b>Special Revenue Funds</b>  |  |                    |                               |                               |                               |
| 202                           | Traffic Safety                         | 31,834             | 31,000                        | 25,000                        | 25,000                        |
| 203                           | Public Safety 1/2 Cent Sales Tax       | 15,500             | 15,250                        | 20,000                        | 20,000                        |
| 204                           | Measure "A"                            | 231,000            | 239,000                       | 300,000                       | 245,000                       |
| 209                           | F.A.M.D. #1                            | 1,213,018          | 1,617,825                     | 1,520,850                     | 1,530,450                     |
| 210                           | SCAQMD (VEHICLE REG.)                  | 3,581              | 5,000                         | 5,000                         | 5,000                         |
| 211                           | AB 3229 COPS Funding                   | 100,000            | 130,000                       | 105,000                       | 105,000                       |
| 214                           | Gas Tax 2103 Maintenance               | 70,000             | 55,000                        | 50,000                        | 25,000                        |
| 215                           | Gas Tax 2105 Maintenance               | 25,000             | 26,500                        | 30,000                        | 30,000                        |
| 216                           | Gas Tax 2106 Construct/Maint           | 20,000             | 20,000                        | 20,000                        | 20,000                        |
| 217                           | Gas Tax 2107 Maintenance               | 35,000             | 37,500                        | 40,000                        | 40,000                        |
| 218                           | Gas Tax 2107.5 Eng/Admin               | 1,500              | 2,000                         | 2,000                         | 2,000                         |
| 228                           | Emergency Upgrade Services             | 3,068,866          | 3,288,455                     | 3,895,198                     | 4,041,296                     |
| 247                           | AB 939 Recycling Fund                  | 35,000             | 55,890                        | 53,500                        | 53,500                        |
| 248                           | Solid Waste                            | 869,798            | 905,000                       | 906,500                       | 906,500                       |
| 251                           | Street Lighting District 2001          | 1,147              | 1,475                         | 1,505                         | 1,505                         |
| 271                           | Eldorado Drive LLMMD                   | 17,648             | 22,000                        | 27,200                        | 27,744                        |
| 272                           | Montecito/Stardust LLMMD               | 16,075             | 13,600                        | 14,220                        | 14,504                        |
| 273                           | Casa Dorado LLMMD                      | 20,548             | 21,350                        | 22,000                        | 22,440                        |
| 274                           | The Cove LLMMD                         | 16,778             | 17,400                        | 18,000                        | 18,360                        |
| 275                           | SH111/IWGR (Entrance) LLMMD            | 100,039            | 148,400                       | 242,050                       | 144,891                       |
| 276                           | Club/IW Lane LLMMD                     | 12,686             | 17,600                        | 17,900                        | 18,258                        |
| 277                           | Colony LLMMD                           | 30,237             | 35,350                        | 53,100                        | 54,162                        |
| 278                           | Colony Cove Estates LLMMD              | 5,231              | 10,100                        | 10,250                        | 10,455                        |
| 279                           | Desert Horizons LLMMD                  | 383,475            | 318,915                       | 327,700                       | 334,254                       |
| 280                           | Mountain Gate LLMMD                    | 32,441             | 41,800                        | 34,200                        | 34,884                        |
| 281                           | Mountain Gate Estates LLMMD            | 6,500              | 11,700                        | 12,150                        | 12,393                        |
| 282                           | Villagio LLMMD                         | 76,338             | 90,550                        | 91,050                        | 92,871                        |
| 283                           | Vaidya LLMMD                           | 3,327              | 4,850                         | 3,700                         | 3,774                         |
| 284                           | Club, South of 111 LLMMD               | 5,492              | 7,000                         | 8,550                         | 8,721                         |
| 285                           | Montelena LLMMD                        | 58,260             | 64,400                        | 60,750                        | 61,965                        |
| 286                           | Sundance LLMMD                         | 39,752             | 42,530                        | 43,327                        | 44,194                        |
| 287                           | Province LLMMD                         | 155,584            | 160,170                       | 160,150                       | 163,353                       |
| 288                           | Province DBAD                          | 30,427             | 60,000                        | 60,000                        | 60,000                        |
|                               | <b>Special Revenue Funds Total</b>     | <b>6,732,082</b>   | <b>7,517,610</b>              | <b>8,180,850</b>              | <b>8,177,474</b>              |
| <b>Capital Project Funds</b>  |  |                    |                               |                               |                               |
| 314                           | Pank-in-Lieu Fees                      | -                  | -                             | -                             | -                             |
| 315                           | Citywide Public Improvement Fee        | -                  | -                             | 70,000                        | 70,000                        |
| 316                           | Capital Improvement                    | 7,356,958          | 1,993,184                     | 1,940,868                     | 1,485,000                     |
| 319                           | Art In Public Places                   | -                  | 102,475                       | 400,000                       | -                             |
| 321                           | Highway 111 Circulation Imp Fee        | -                  | -                             | -                             | -                             |
|                               | <b>Capital Projects Funds Total</b>    | <b>7,356,958</b>   | <b>2,095,659</b>              | <b>2,410,868</b>              | <b>1,555,000</b>              |
| <b>Capital Reserve Funds</b>  |  |                    |                               |                               |                               |
| 326                           | Infrastructure Capital Reserve         | -                  | -                             | -                             | -                             |
| 327                           | FF&E and Rolling Stock Capital Reserve | -                  | -                             | -                             | -                             |
| 328                           | Golf Resort Capital Reserve            | -                  | -                             | 1,112,654                     | 317,846                       |
| 329                           | Building & Structure Capital Reserve   | -                  | -                             | -                             | -                             |
| 330                           | Facilities Capital Reserve             | -                  | -                             | -                             | -                             |
|                               | <b>Capital Reserve Funds Total</b>     | <b>-</b>           | <b>-</b>                      | <b>1,112,654</b>              | <b>317,846</b>                |
| <b>Enterprise Funds</b>       |  |                    |                               |                               |                               |
| 560                           | Indian Wells Golf Resort               | 12,945,121         | 13,834,582                    | 15,166,655                    | 14,652,209                    |
| 561                           | Club Drive Property                    | -                  | -                             | 33,136                        | 34,478                        |
|                               | <b>Enterprise Funds</b>                | <b>12,945,121</b>  | <b>13,834,582</b>             | <b>15,199,791</b>             | <b>14,686,687</b>             |
| <b>Internal Service Funds</b> |  |                    |                               |                               |                               |
| 601                           | Retirement Benefit Fund                | 312,761            | 324,000                       | 333,720                       | 343,732                       |
| 602                           | Compensated Absences Reserve           | -                  | -                             | -                             | -                             |
| 603                           | Self Insurance Reserve                 | 145,088            | 151,028                       | -                             | -                             |
|                               | <b>Internal Service Funds Total</b>    | <b>457,849</b>     | <b>475,028</b>                | <b>333,720</b>                | <b>343,732</b>                |
| <b>Total All Funds</b>        |  | <b>43,722,165</b>  | <b>38,746,785</b>             | <b>43,165,586</b>             | <b>41,347,797</b>             |

## Fund Balance Policy

The City recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity and is fiscally advantageous for both the City and the taxpayer. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the City to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

- 1) **Nonspendable fund balance** – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
- 2) **Restricted fund balance** – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
- 3) **Committed fund balance** – amounts that can be used only for the specific purposes determined by a formal action of the Council. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the council's commitment in connection with future construction projects).

The Council is the City's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council.

- 4) **Assigned fund balance** – amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the Council or by a designee to whom the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

- 5) **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

### **Minimum Unassigned Fund Balance**

It is the goal of the City to achieve and maintain an unassigned fund balance in the general fund at fiscal year end of not less than 25% of the operating budget. If the unassigned fund balance at fiscal year end falls below the goal, the City shall develop a restoration plan to achieve and maintain the minimum fund balance. It is the intent of the City Council to limit use of fund balances in the General Fund to address unanticipated one-time needs. Fund Balances shall not be applied to recurring annual operating expenditures subject to the balanced budget policy.

### **Order of Expenditure of Funds**

When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the City, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

### **Projected Change of Fund Balance over 10 percent and \$100,000 for all funds**

#### **Fiscal Year 2016**

Fund 228 Emergency Upgrade Services anticipated decrease of 19% or \$536,419 due to increased costs for fire & ambulance services and capital improvements on the fire station.

Fund 316 Capital Improvement anticipated decrease of 53% or \$1,830,868 due to increased city wide capital improvement projects.

Fund 319 Art in Public Places anticipated decrease of 121% or \$382,500 due to increased art projects.

Fund 326 Infrastructure Capital Reserve anticipated increase of 20% or \$1,430,000 due to contribution from Internal Contribution & Reserves Program.

Fund 328 Golf Resort Capital Reserve anticipated decrease of 27% or \$1,082,654 due to transfer to Fund 560 Indian Wells Golf Resort for capital improvements.

## **Fiscal Year 2017**

Fund 228 Emergency Upgrade Services anticipated decrease of 27% or \$628,671 due to increased costs for fire & ambulance services and ambulance repairs.

Fund 316 Capital Improvement anticipated decrease of 53% or \$1,375,000 due to increased city wide capital improvement projects.

Fund 326 Infrastructure Capital Reserve anticipated increase of 20% or \$1,430,000 due to contribution from Internal Contribution & Reserves Program.

Fund 328 Golf Resort Capital Reserve anticipated decrease of 10% or \$287,846 due to transfer to Fund 560 Indian Wells Golf Resort for capital improvements.

**Budget Summary**  
**Fund Balance - Summary**  
**FY 2015/2016**

| Fund Description              |  | Beginning Fund Balance | Revenue           | Transfer In      | Appropriations   |                   | Transfer Out     | Ending Fund Balance |
|-------------------------------|--|------------------------|-------------------|------------------|------------------|-------------------|------------------|---------------------|
|                               |  |                        |                   |                  | Sal/Ben          | Serv/Supl         |                  |                     |
| <b>General Fund</b>           |  |                        |                   |                  |                  |                   |                  |                     |
| 101                           | General Fund                           | 27,118,158             | 16,390,985        |                  | 5,156,052        | 10,771,651        |                  | 27,581,440          |
|                               | <b>General Fund Total</b>              | <b>27,118,158</b>      | <b>16,390,985</b> | <b>-</b>         | <b>5,156,052</b> | <b>10,771,651</b> | <b>-</b>         | <b>27,581,440</b>   |
| <b>Special Revenue Funds</b>  |  |                        |                   |                  |                  |                   |                  |                     |
| 202                           | Traffic Safety                         | -                      | 26,000            |                  |                  | 25,000            |                  | 1,000               |
| 203                           | Public Safety 1/2 Cent Sales Tax       | 9,628                  | 20,140            |                  |                  | 20,000            |                  | 9,768               |
| 204                           | Measure "A"                            | 73,789                 | 240,100           |                  |                  | 300,000           |                  | 13,889              |
| 209                           | F.A.M.D. #1                            | 2,290,700              | 1,521,725         |                  |                  | 1,520,850         |                  | 2,291,575           |
| 210                           | SCAQMD (VEHICLE REG.)                  | 823                    | 5,510             |                  |                  | 5,000             |                  | 1,333               |
| 211                           | AB 3229 COPS Funding                   | 933                    | 104,520           |                  |                  | 105,000           |                  | 453                 |
| 214                           | Gas Tax 2103 Maintenance               | 30,069                 | 23,550            |                  |                  | 50,000            |                  | 3,619               |
| 215                           | Gas Tax 2105 Maintenance               | 11,342                 | 29,389            |                  |                  | 30,000            |                  | 10,731              |
| 216                           | Gas Tax 2106 Construct/Maint           | 3,992                  | 19,967            |                  |                  | 20,000            |                  | 3,959               |
| 217                           | Gas Tax 2107 Maintenance               | 3,965                  | 40,205            |                  |                  | 40,000            |                  | 4,170               |
| 218                           | Gas Tax 2107.5 Eng/Admin               | 3,537                  | 2,030             |                  |                  | 2,000             |                  | 3,567               |
| 228                           | Emergency Upgrade Services             | 2,899,188              | 3,358,779         |                  | 152,102          | 3,743,096         |                  | 2,362,769           |
| 247                           | AB 939 Recycling Fund                  | 241,175                | 95,000            |                  |                  | 53,500            |                  | 282,675             |
| 248                           | Solid Waste                            | 209,350                | 909,000           |                  |                  | 906,500           |                  | 211,850             |
| 251                           | Street Lighting District 2001          | 4,244                  | 1,505             |                  |                  | 1,505             |                  | 4,244               |
| 271                           | Eldorado Drive LLMD                    | 86,049                 | 22,800            |                  |                  | 27,200            |                  | 81,649              |
| 272                           | Montecito/Stardust LLMD                | 2,220                  | 14,320            |                  |                  | 14,220            |                  | 2,320               |
| 273                           | Casa Dorado LLMD                       | 1,606                  | 22,100            |                  |                  | 22,000            |                  | 1,706               |
| 274                           | The Cove LLMD                          | 1,304                  | 18,070            |                  |                  | 18,000            |                  | 1,374               |
| 275                           | SH111/IWGR (Entrance) LLMD             | 282,995                | 144,050           |                  |                  | 242,050           |                  | 184,995             |
| 276                           | Club/IW Lane LLMD                      | 49,151                 | 14,925            |                  |                  | 17,900            |                  | 46,176              |
| 277                           | Colony LLMD                            | 23,237                 | 52,300            |                  |                  | 53,100            |                  | 22,437              |
| 278                           | Colony Cove Estates LLMD               | 54,719                 | 9,400             |                  |                  | 10,250            |                  | 53,869              |
| 279                           | Desert Horizons LLMD                   | 15,656                 | 328,500           |                  |                  | 327,700           |                  | 16,456              |
| 280                           | Mountain Gate LLMD                     | 65,672                 | 33,200            |                  |                  | 34,200            |                  | 64,672              |
| 281                           | Mountain Gate Estates LLMD             | 36,046                 | 11,100            |                  |                  | 12,150            |                  | 34,996              |
| 282                           | Villagio LLMD                          | 212,521                | 92,550            |                  |                  | 91,050            |                  | 214,021             |
| 283                           | Vaidya LLMD                            | 29,314                 | 3,900             |                  |                  | 3,700             |                  | 29,514              |
| 284                           | Club, South of 111 LLMD                | 11,077                 | 7,130             |                  |                  | 8,550             |                  | 9,657               |
| 285                           | Montelena LLMD                         | 9,735                  | 59,800            |                  |                  | 60,750            |                  | 8,785               |
| 286                           | Sundance LLMD                          | 5,508                  | 43,427            |                  |                  | 43,327            |                  | 5,608               |
| 287                           | Province LLMD                          | 63,777                 | 160,750           |                  |                  | 160,150           |                  | 64,377              |
| 288                           | Province DBAD                          | 431,107                | 64,050            |                  |                  | 60,000            |                  | 435,157             |
|                               | <b>Special Revenue Funds Total</b>     | <b>7,164,429</b>       | <b>7,499,792</b>  | <b>-</b>         | <b>152,102</b>   | <b>8,028,748</b>  | <b>-</b>         | <b>6,483,371</b>    |
| <b>Capital Project Funds</b>  |  |                        |                   |                  |                  |                   |                  |                     |
| 314                           | Pank-in-Lieu Fees                      | (1,394,677)            | 35,000            |                  |                  | -                 |                  | (1,359,677)         |
| 315                           | Citywide Public Improvement Fee        | 139,624                | 70,020            |                  |                  | 70,000            | 70,000           | 69,644              |
| 316                           | Capital Improvement                    | 3,472,875              | 40,000            | 70,000           |                  | 1,940,868         |                  | 1,642,007           |
| 319                           | Art In Public Places                   | 317,169                | 17,500            |                  |                  | 400,000           |                  | (65,331)            |
| 321                           | Highway 111 Circulation Imp Fee        | (26,914)               | 1,000             |                  |                  | -                 |                  | (25,914)            |
|                               | <b>Capital Projects Funds Total</b>    | <b>2,508,077</b>       | <b>163,520</b>    | <b>70,000</b>    | <b>-</b>         | <b>2,410,868</b>  | <b>70,000</b>    | <b>260,729</b>      |
| <b>Capital Reserve Funds</b>  |  |                        |                   |                  |                  |                   |                  |                     |
| 326                           | Infrastructure Capital Reserve         | 7,119,421              | 1,430,000         |                  |                  | -                 |                  | 8,549,421           |
| 327                           | FF&E and Rolling Stock Capital Reserve | 2,334,288              | 20,000            |                  |                  | -                 |                  | 2,354,288           |
| 328                           | Golf Resort Capital Reserve            | 4,043,558              | 30,000            |                  |                  | 1,112,654         | 1,112,654        | 1,848,250           |
| 329                           | Building & Structure Capital Reserve   | 3,055,898              | 30,000            |                  |                  | -                 |                  | 3,085,898           |
| 330                           | Facilities Capital Reserve             | 2,334,354              | 20,000            |                  |                  | -                 |                  | 2,354,354           |
|                               | <b>Capital Reserve Funds Total</b>     | <b>18,887,519</b>      | <b>1,530,000</b>  | <b>-</b>         | <b>-</b>         | <b>1,112,654</b>  | <b>1,112,654</b> | <b>18,192,211</b>   |
| <b>Enterprise Funds</b>       |  |                        |                   |                  |                  |                   |                  |                     |
| 560                           | Indian Wells Golf Resort               | 468,338                | 13,891,109        | 1,112,654        | 51,692           | 15,114,963        |                  | 305,446             |
| 561                           | Club Drive Property                    | -                      | 108,607           |                  | 12,136           | 21,000            |                  | 75,471              |
|                               | <b>Enterprise Funds</b>                | <b>468,338</b>         | <b>13,999,716</b> | <b>1,112,654</b> | <b>63,828</b>    | <b>15,135,963</b> | <b>-</b>         | <b>380,917</b>      |
| <b>Internal Service Funds</b> |  |                        |                   |                  |                  |                   |                  |                     |
| 601                           | Retirement Benefit Fund                | 4,092,352              | 641,300           |                  |                  | 333,720           |                  | 4,399,932           |
| 602                           | Compensated Absences Reserve           | 552,522                | 4,000             |                  |                  | -                 |                  | 556,522             |
|                               | <b>Internal Service Funds Total</b>    | <b>4,644,874</b>       | <b>645,300</b>    | <b>-</b>         | <b>-</b>         | <b>333,720</b>    | <b>-</b>         | <b>4,956,454</b>    |
| <b>TOTAL ALL FUNDS</b>        |  | <b>60,791,395</b>      | <b>40,229,313</b> | <b>1,182,654</b> | <b>5,371,982</b> | <b>37,793,604</b> | <b>1,182,654</b> | <b>57,855,122</b>   |



**Budget Summary**  
**Fund Balance - Summary**  
**FY 2016/2017**

| Fund Description              |  | Beginning Fund Balance | Revenue           | Transfer In    | Appropriations   |                   | Transfer Out   | Ending Fund Balance |
|-------------------------------|--|------------------------|-------------------|----------------|------------------|-------------------|----------------|---------------------|
|                               |  |                        |                   |                | Sal/Ben          | Serv/Supl         |                |                     |
| <b>General Fund</b>           |  |                        |                   |                |                  |                   |                |                     |
| 101                           | General Fund                           | 27,581,440             | 16,982,535        |                | 5,302,692        | 10,964,367        |                | 28,296,916          |
|                               | <b>General Fund Total</b>              | <b>27,581,440</b>      | <b>16,982,535</b> | <b>-</b>       | <b>5,302,692</b> | <b>10,964,367</b> | <b>-</b>       | <b>28,296,916</b>   |
| <b>Special Revenue Funds</b>  |  |                        |                   |                |                  |                   |                |                     |
| 202                           | Traffic Safety                         | 1,000                  | 26,000            |                |                  | 25,000            |                | 2,000               |
| 203                           | Public Safety 1/2 Cent Sales Tax       | 9,768                  | 20,140            |                |                  | 20,000            |                | 9,908               |
| 204                           | Measure "A"                            | 13,889                 | 245,100           |                |                  | 245,000           |                | 13,989              |
| 209                           | F.A.M.D. #1                            | 2,291,575              | 1,530,772         |                |                  | 1,530,450         |                | 2,291,897           |
| 210                           | SCAQMD (VEHICLE REG.)                  | 1,333                  | 5,510             |                |                  | 5,000             |                | 1,843               |
| 211                           | AB 3229 COPS Funding                   | 453                    | 104,520           |                |                  | 105,000           |                | (27)                |
| 214                           | Gas Tax 2103 Maintenance               | 3,619                  | 23,550            |                |                  | 25,000            |                | 2,169               |
| 215                           | Gas Tax 2105 Maintenance               | 10,731                 | 29,389            |                |                  | 30,000            |                | 10,120              |
| 216                           | Gas Tax 2106 Construct/Maint           | 3,959                  | 19,967            |                |                  | 20,000            |                | 3,926               |
| 217                           | Gas Tax 2107 Maintenance               | 4,170                  | 40,205            |                |                  | 40,000            |                | 4,375               |
| 218                           | Gas Tax 2107.5 Eng/Admin               | 3,567                  | 2,030             |                |                  | 2,000             |                | 3,597               |
| 228                           | Emergency Upgrade Services             | 2,362,769              | 3,412,625         |                | 156,140          | 3,885,156         |                | 1,734,098           |
| 247                           | AB 939 Recycling Fund                  | 282,675                | 95,000            |                |                  | 53,500            |                | 324,175             |
| 248                           | Solid Waste                            | 211,850                | 909,000           |                |                  | 906,500           |                | 214,350             |
| 251                           | Street Lighting District 2001          | 4,244                  | 1,505             |                |                  | 1,505             |                | 4,244               |
| 271                           | Eldorado Drive LLMMD                   | 81,649                 | 23,469            |                |                  | 27,744            |                | 77,374              |
| 272                           | Montecito/Stardust LLMMD               | 2,320                  | 16,026            |                |                  | 14,504            |                | 3,842               |
| 273                           | Casa Dorado LLMMD                      | 1,706                  | 22,760            |                |                  | 22,440            |                | 2,026               |
| 274                           | The Cove LLMMD                         | 1,374                  | 18,610            |                |                  | 18,360            |                | 1,624               |
| 275                           | SH111/IWGR (Entrance) LLMMD            | 184,995                | 148,312           |                |                  | 144,891           |                | 188,416             |
| 276                           | Club/IW Lane LLMMD                     | 46,176                 | 15,361            |                |                  | 18,258            |                | 43,279              |
| 277                           | Colony LLMMD                           | 22,437                 | 53,863            |                |                  | 54,162            |                | 22,138              |
| 278                           | Colony Cove Estates LLMMD              | 53,869                 | 9,670             |                |                  | 10,455            |                | 53,084              |
| 279                           | Desert Horizons LLMMD                  | 16,456                 | 338,331           |                |                  | 334,254           |                | 20,533              |
| 280                           | Mountain Gate LLMMD                    | 64,672                 | 34,181            |                |                  | 34,884            |                | 63,969              |
| 281                           | Mountain Gate Estates LLMMD            | 34,996                 | 11,424            |                |                  | 12,393            |                | 34,027              |
| 282                           | Villagio LLMMD                         | 214,021                | 95,282            |                |                  | 92,871            |                | 216,432             |
| 283                           | Vaidya LLMMD                           | 29,514                 | 4,011             |                |                  | 3,774             |                | 29,751              |
| 284                           | Club, South of 111 LLMMD               | 9,657                  | 7,342             |                |                  | 8,721             |                | 8,278               |
| 285                           | Montelena LLMMD                        | 8,785                  | 61,593            |                |                  | 61,965            |                | 8,413               |
| 286                           | Sundance LLMMD                         | 5,608                  | 44,727            |                |                  | 44,194            |                | 6,141               |
| 287                           | Province LLMMD                         | 64,377                 | 165,555           |                |                  | 163,353           |                | 66,579              |
| 288                           | Province DBAD                          | 435,157                | 64,050            |                |                  | 60,000            |                | 439,207             |
|                               | <b>Special Revenue Funds Total</b>     | <b>6,483,371</b>       | <b>7,599,877</b>  | <b>-</b>       | <b>156,140</b>   | <b>8,021,334</b>  | <b>-</b>       | <b>5,905,774</b>    |
| <b>Capital Project Funds</b>  |  |                        |                   |                |                  |                   |                |                     |
| 314                           | Pank-in-Lieu Fees                      | (1,359,677)            | 35,000            |                |                  | -                 |                | (1,324,677)         |
| 315                           | Citywide Public Improvement Fee        | 69,644                 | 70,020            |                |                  | 70,000            | 70,000         | (336)               |
| 316                           | Capital Improvement                    | 1,642,007              | 40,000            | 70,000         |                  | 1,485,000         |                | 267,007             |
| 319                           | Art In Public Places                   | (65,331)               | 17,500            |                |                  | -                 |                | (47,831)            |
| 321                           | Highway 111 Circulation Imp Fee        | (25,914)               | 1,000             |                |                  | -                 |                | (24,914)            |
|                               | <b>Capital Projects Funds Total</b>    | <b>260,729</b>         | <b>163,520</b>    | <b>70,000</b>  | <b>-</b>         | <b>1,555,000</b>  | <b>70,000</b>  | <b>(1,130,751)</b>  |
| <b>Capital Reserve Funds</b>  |  |                        |                   |                |                  |                   |                |                     |
| 326                           | Infrastructure Capital Reserve         | 8,549,421              | 1,430,000         |                |                  | -                 |                | 9,979,421           |
| 327                           | FF&E and Rolling Stock Capital Reserve | 2,354,288              | 20,000            |                |                  | -                 |                | 2,374,288           |
| 328                           | Golf Resort Capital Reserve            | 1,848,250              | 30,000            |                |                  | 317,846           | 317,846        | 1,242,558           |
| 329                           | Building & Structure Capital Reserve   | 3,085,898              | 30,000            |                |                  | -                 |                | 3,115,898           |
| 330                           | Facilities Capital Reserve             | 2,354,354              | 20,000            |                |                  | -                 |                | 2,374,354           |
|                               | <b>Capital Reserve Funds Total</b>     | <b>18,192,211</b>      | <b>1,530,000</b>  | <b>-</b>       | <b>-</b>         | <b>317,846</b>    | <b>317,846</b> | <b>19,086,519</b>   |
| <b>Enterprise Funds</b>       |  |                        |                   |                |                  |                   |                |                     |
| 560                           | Indian Wells Golf Resort               | 305,446                | 14,307,692        | 317,846        | 53,096           | 14,599,113        |                | 278,775             |
| 561                           | Club Drive Property                    | 75,471                 | 108,607           |                | 12,478           | 22,000            |                | 149,600             |
|                               | <b>Enterprise Funds</b>                | <b>380,917</b>         | <b>14,416,299</b> | <b>317,846</b> | <b>65,574</b>    | <b>14,621,113</b> | <b>-</b>       | <b>428,375</b>      |
| <b>Internal Service Funds</b> |  |                        |                   |                |                  |                   |                |                     |
| 601                           | Retirement Benefit Fund                | 4,399,932              | 657,250           |                |                  | 343,732           |                | 4,713,450           |
| 602                           | Compensated Absences Reserve           | 556,522                | 4,000             |                |                  | -                 |                | 560,522             |
|                               | <b>Internal Service Funds Total</b>    | <b>4,956,454</b>       | <b>661,250</b>    | <b>-</b>       | <b>-</b>         | <b>343,732</b>    | <b>-</b>       | <b>5,273,972</b>    |
| <b>TOTAL ALL FUNDS</b>        |  | <b>57,855,122</b>      | <b>41,353,481</b> | <b>387,846</b> | <b>5,524,406</b> | <b>35,823,391</b> | <b>387,846</b> | <b>57,860,806</b>   |

## General Fund Five Year Cash Flow

|   | 2016              | 2017              | 2018              | 2019              | 2020              |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>BEGINNING CASH BALANCE</b>                   | <b>7,546,335</b>  | <b>8,009,617</b>  | <b>8,725,093</b>  | <b>9,484,791</b>  | <b>10,188,311</b> |
| <b>REVENUES &amp; SOURCES, BY ACCOUNT GROUP</b> |                   |                   |                   |                   |                   |
| 01-PROPERTY TAXES                               | 2,431,302         | 2,504,241         | 2,566,847         | 2,618,184         | 2,670,548         |
| 02-SALES TAXES                                  | 1,058,049         | 1,089,790         | 1,122,484         | 1,156,158         | 1,190,843         |
| 03-TRANSIENT OCCUPANCY TAX                      | 6,875,000         | 7,100,000         | 7,277,500         | 7,459,438         | 7,645,923         |
| 04-FRANCHISE TAXES                              | 969,096           | 998,169           | 1,028,114         | 1,058,957         | 1,090,726         |
| 05-OTHER TAXES                                  | 133,920           | 136,598           | 139,330           | 142,117           | 144,959           |
| 06-REAL PROPERTY TRANSFER TAX                   | 158,100           | 161,262           | 164,487           | 167,777           | 171,133           |
| 07-ADMISSIONS TAX                               | 2,600,000         | 2,800,000         | 2,940,000         | 3,057,600         | 3,164,616         |
| 08-LICENSE & PERMIT FEES                        | 399,827           | 407,821           | 415,977           | 424,297           | 432,783           |
| 09-FINES & FORFEITURES                          | 57,803            | 62,959            | 64,218            | 65,503            | 66,813            |
| 10-INTEREST INCOME                              | 60,000            | 60,000            | 104,701           | 113,817           | 122,260           |
| 11-USE OF MONEY & PROPERTY                      | -                 | -                 | -                 | -                 | -                 |
| 12-INTERGOVERNMENTAL                            | 497,327           | 498,024           | 507,984           | 518,144           | 528,507           |
| 13-CURRENT SERVICE CHARGES                      | 442,859           | 451,216           | 460,240           | 469,445           | 478,834           |
| 14-OTHER REVENUES                               | 626,110           | 629,231           | 641,816           | 654,652           | 667,745           |
| 15-DEVELOPMENT AGREEMENT FEES                   | 81,592            | 83,224            | 84,888            | 86,586            | 88,318            |
| <b>TOTAL - REVENUES &amp; SOURCES</b>           | <b>16,390,985</b> | <b>16,982,535</b> | <b>17,518,587</b> | <b>17,992,675</b> | <b>18,464,007</b> |
| <b>EXPENDITURES &amp; USES, BY PROGRAM</b>      |                   |                   |                   |                   |                   |
| CITY COUNCIL                                    | 203,564           | 203,772           | 207,287           | 210,880           | 214,555           |
| CITY MANAGER                                    | 703,359           | 715,121           | 735,207           | 755,913           | 777,260           |
| PERSONNEL                                       | 263,382           | 241,522           | 247,928           | 254,520           | 261,303           |
| RISK MANAGEMENT                                 | 994,857           | 1,024,489         | 1,055,103         | 1,086,635         | 1,119,114         |
| CITY CLERK                                      | 277,981           | 291,118           | 298,958           | 307,031           | 315,346           |
| COMMUNITY INFORMATION PROGRAM                   | 266,308           | 266,308           | 271,634           | 277,067           | 282,608           |
| RESIDENT AMENITIES PROGRAM                      | 500,251           | 508,678           | 518,852           | 529,229           | 539,813           |
| CENTRAL SERVICES                                | 189,965           | 195,960           | 199,924           | 203,987           | 208,153           |
| MARKETING PROGRAM                               | 718,734           | 739,877           | 758,715           | 778,079           | 797,985           |
| TECHNOLOGY                                      | 384,316           | 393,770           | 403,680           | 413,878           | 424,374           |
| COMMUNITY ASSISTANCE PROGRAM                    | 269,125           | 254,125           | 246,869           | 257,925           | 243,880           |
| PARTNER MARKETING                               | 404,444           | 412,444           | 419,029           | 425,743           | 432,591           |
| LEGAL SERVICES                                  | 263,019           | 270,826           | 278,905           | 287,226           | 295,797           |
| COMMUNITY DEVELOPMENT ADMIN                     | 285,900           | 287,987           | 296,005           | 304,266           | 312,778           |
| BUILDING & SAFETY                               | 723,073           | 728,297           | 749,654           | 771,674           | 794,379           |
| CURRENT & ADVANCED PLANNING                     | 373,417           | 398,337           | 409,805           | 421,633           | 433,833           |
| FINANCE   | 1,048,721         | 1,025,788         | 1,055,669         | 1,086,483         | 1,118,263         |
| INTERNAL CONTRIBUTIONS & RESERVES               | 1,417,042         | 1,418,237         | 1,418,237         | 1,418,237         | 1,318,237         |
| PUBLIC SAFETY ADMINISTRATION                    | 185,632           | 189,701           | 195,040           | 200,541           | 206,210           |
| CODE ENFORCEMENT                                | 431,468           | 441,128           | 454,375           | 468,034           | 482,118           |
| POLICE  | 3,751,840         | 3,911,368         | 4,128,293         | 4,357,221         | 4,598,815         |
| EMERGENCY PREP.                                 | 81,000            | 73,000            | 74,930            | 76,915            | 78,958            |
| PUBLIC WORKS ADMINISTRATION                     | 574,178           | 592,730           | 609,678           | 627,150           | 645,166           |
| ENGINEERING                                     | 101,250           | 61,250            | 63,063            | 64,929            | 66,850            |
| MAINTENANCE                                     | 1,018,377         | 1,067,725         | 1,096,726         | 1,126,581         | 1,157,315         |
| TRAFFIC SIGNALS                                 | 22,500            | 22,500            | 22,925            | 23,353            | 23,783            |
| CITY PARKWAYS                                   | 474,000           | 531,000           | 542,400           | 554,023           | 565,872           |
| <b>TOTAL - EXPENDITURES &amp; USES</b>          | <b>15,927,703</b> | <b>16,267,059</b> | <b>16,758,889</b> | <b>17,289,155</b> | <b>17,715,354</b> |
| <b>SET ASIDE OF OPERATIONAL RESERVES</b>        | <b>463,282</b>    | <b>715,476</b>    | <b>759,698</b>    | <b>703,520</b>    | <b>748,653</b>    |
| 16-TRANSFERS IN                                 | -                 | -                 | -                 | -                 | -                 |
| 21-TRANSFERS OUT                                | -                 | -                 | -                 | -                 | -                 |
| <b>SET ASIDE OF OPERATIONAL RESERVES</b>        | <b>463,282</b>    | <b>715,476</b>    | <b>759,698</b>    | <b>703,520</b>    | <b>748,653</b>    |
| <b>ENDING CASH BALANCE</b>                      | <b>8,009,617</b>  | <b>8,725,093</b>  | <b>9,484,791</b>  | <b>10,188,311</b> | <b>10,936,964</b> |

# Revenues



## Revenues

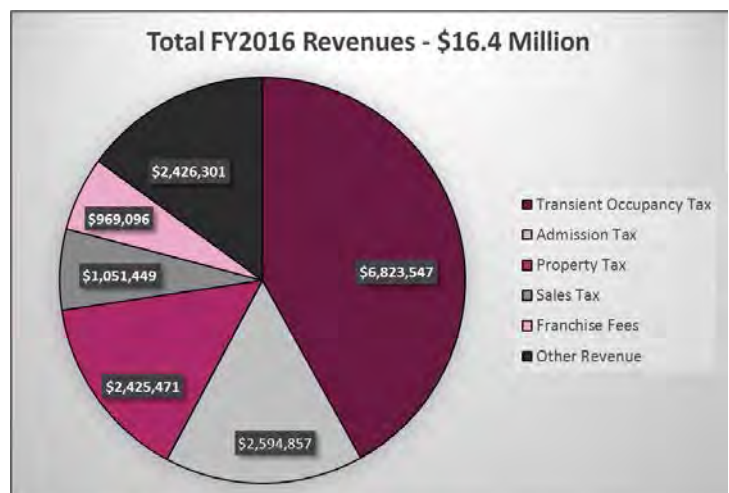
The City utilizes many techniques to forecast recurring revenues. These tools allow multiple variables to be considered in the development of the forecasts, including institutional forecasts; the expert opinion of the City's sales and property tax consultant; various national, state and local economic indicators; and established formulas that measure relationships between revenue categories and growth within the City. The forecasts presented are based on judgment that incorporates information provided by various analytical methods; known and potential legislative and development impacts; and national, state, and local conditions expected to affect local revenue sources

The consensus among economists is the national, state, and local economies are continuing to grow. The City is experiencing broad based growth across nearly all sectors of the local economy. Travel and tourism are up as evidenced by increased passenger travel through the Palm Springs International Airport, higher hotel occupancy rates, and new construction occurring in the City.

While all indications lead to continued economic growth, there are long-term risks to the financial forecast. The Federal Reserve is expected to begin a gradual tightening of the money supply by increasing the federal funds rate as early as June. Rapid shifts in currency valuations, acts of terrorism, or other unanticipated economic shocks may all affect the local economy, though the consensus economic opinion is that the economy will continue to expand. The City's total General Fund revenues for FY 2015-16 are projected to increase by about 4.3 percent over the current year's estimated revenues, as described on the following pages.

### General Fund Revenues

The General Fund is the City's primary operating fund, providing resources for most of the City's ongoing activities including police, public works, community development, and general government services. The General Fund revenue section provides a detailed description of the revenue categories including background information describing methods of allocation, growth trends, and economic factors affecting the revenue source.



The City anticipates receiving \$16.4 million in General Fund operating revenues during fiscal year 2015/16. The City's top five General Fund revenues are 1) Transient Occupancy Tax, 2) Admissions Tax, 3) Property Tax, 4) Sales Tax, and 5) Franchise

Fees. Collectively, these five revenue sources account for 85% of General Fund revenues. This section will review these income sources in detail.

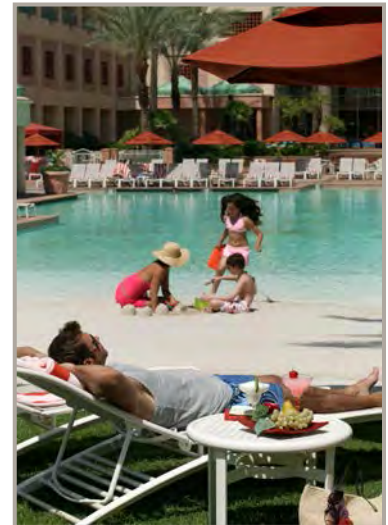
### Transient Occupancy Tax (TOT)

Transient occupancy tax revenues play a vital role in the financial success of the City as they account for 42% of General Fund revenues.

Guests staying at one of the City's four hotels pay transient occupancy taxes. The tax is calculated on the gross room rate and other required charges such as resort fees. The tax rate is 11.25%.



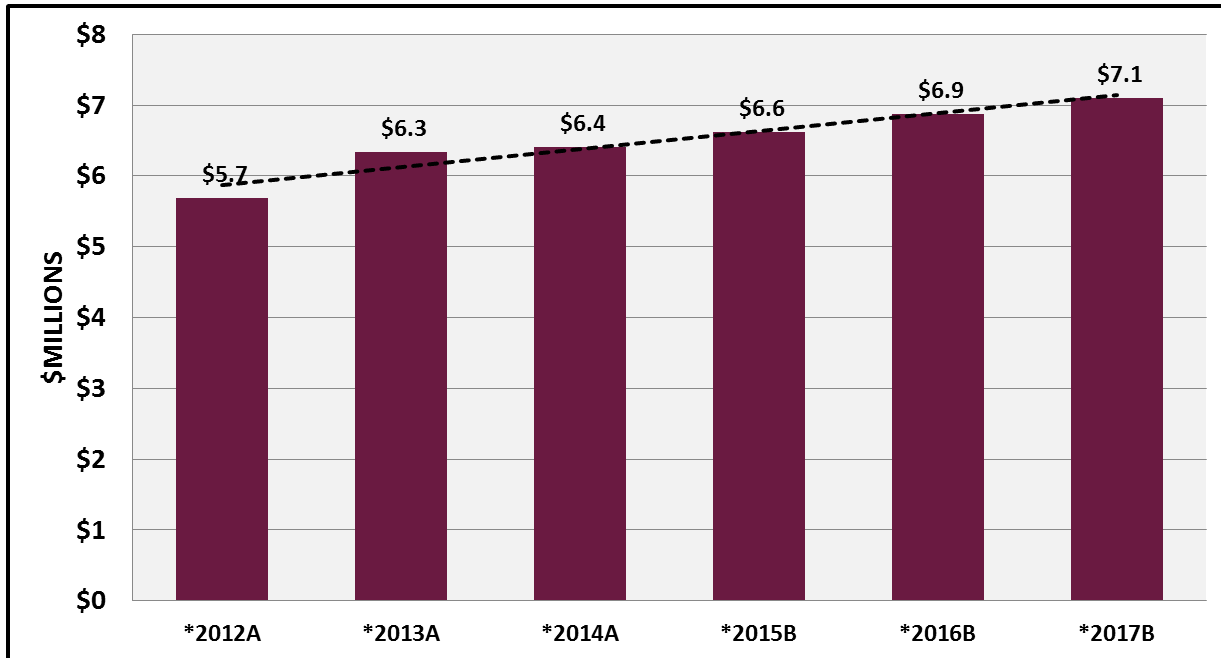
Coachella Valley tourism is improving. This is because the U.S. economy continues gaining strength, having added 9.5 million jobs through August 2014. An improving U.S. economy is important to the Coachella Valley, as



national tourism is a major driver:

- According to the Greater Palm Springs Convention and Visitors Bureau, the average daily hotel room rate was \$142.48 for the first eight months of 2014. That was up 6.8% from that period of 2013. For the eight-month 2014 period, average occupancy was 61.6%, approaching the pre-recession figure of 63.6% in 2007.
- Passenger traffic at Palm Springs International Airport was up 9.4% through July 2014 at 1.9 million passengers.
- Car rentals at the airport rose 4.0% in 2013 and 5.9% in 2014 to reach an estimated \$56.7 million.

## Transient Occupancy Tax Trend



### Forecast assumptions:

- 2015/16 – Transient occupancy tax estimates are generated using forecast data gathered from hotel partners. Early analysis assumes tourism growth increases of 3.0% from existing hotel partners. The majority of this growth will come from a strengthening tourism economy. The assumption does not speculate on any new hotel or tourism related commercial development.
- 2016/17 – Similar to assumptions gleaned in 2015/16. The analysis assumes an increase of 2.75% due to increased occupancy and daily room rates.

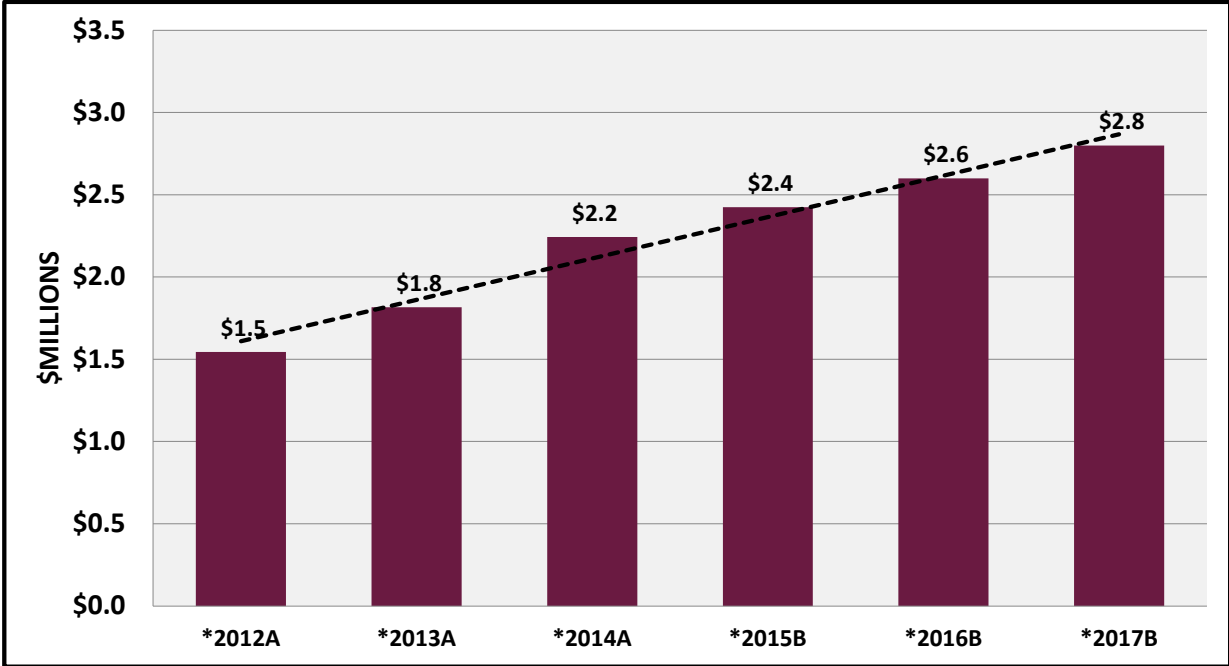
### Admissions Tax

Admissions tax is added to the ticket price that attendees pay to enter entertainment venues or events in Indian Wells. The current admissions tax rate is 10%. Admissions tax revenues will continue to grow due to the success of the BNP Paribas Open held at the Indian Wells Tennis Gardens. The economic recession has not slowed the growth of admissions tax revenues, which has been rising steadily since 2001.

During the past five years, the Tennis Gardens has seen a significant increase in gross sales; however, part of the increase in admissions taxes has been because of the increase in the admissions tax rate itself. In 2010, the admissions tax rate was 7%. The tax rate increased to 8% for all 2011 and 2012 events. Two years later, the tax rate increased again to 9% for all 2013 and 2014 events.

The Indian Wells Tennis Gardens recently expanded the facility allowing for greater attendance. The plan encompassed construction of a permanent Stadium 2 with 8,000 seats, additional restaurants, and a marquee site entrance on Washington Street with a new box office.

**Admission Tax Trend**



**Forecast assumptions:**

- 2015/16 - Assumes a 7.0% increase based upon discussions with tennis partners. The forecast assumes new growth in attendance. During the 2014 tennis tournament, attendance reached approximately 430,000. During the upcoming 2015 tennis event, attendance should reach 465,000. The forecast for the 2016 tennis tournament assumes attendance will increase from 465,000 to 500,000. The analysis assumes an increase in the average ticket price and an additional 35,000 people in attendance. This analysis does not speculate on the ability to expand the use of the Tennis Gardens, such as the addition of concerts or other events to enhance admissions tax sales.
- 2016/17 – The analysis assumes a modest increase in the average ticket price and attendance. Assumes a 6.0% increase in admissions tax.



## Property Tax Revenue

Property tax revenues are taxes imposed on real property (land and permanently attached improvements) and tangible personal property (movable property). The tax is calculated on the value of the property rather than on a fixed amount or benefit to the property or person. Proposition 13 (Article XIII A of the State Constitution) limits the real property tax rate to 1% of the property assessed value, plus rates approved by the voters. The county tax collector receives the property tax and allocates the revenues to the local taxing agencies pursuant to a statutory allocation formula.

To understand property taxes, it is important to understand assessed value. Proposition 13 calls for a base year assessed value to be established when property undergoes a change of ownership (typically a sale) or when new construction occurs. After the base year value is established, the value is adjusted annually for inflation, which is the lesser of the change in cost of living or 2.0%.

The assessed value can change by a Proposition 8 factor as well. Proposition 8 requires the Assessor to value the property at the lesser of the base year value indexed by inflation or the fair market value. As the housing market recovers, the assessed value is adjusted back up to the lower of the new fair market value or the original base value adjusted annually for inflation.

### A No/Low Tax City

The City of Indian Wells is one of 39 cities in the State of California categorized as No/Low property tax city because the City did not have an established property tax rate prior to the adoption of Proposition 13. Cities without an established tax rate received the minimum tax rate formula. The rate has increased over time from 1% of the 1% of the assessed valuation to the maximum of 7% of the 1% of the assessed valuation.

After the formula is applied, the City generally receives approximately 4.6% of the property tax. This means that for every \$100 of property tax collected by the County, the City receives \$4.60. As a No/Low city, Indian Wells receives only about half the property tax as other cities receive.

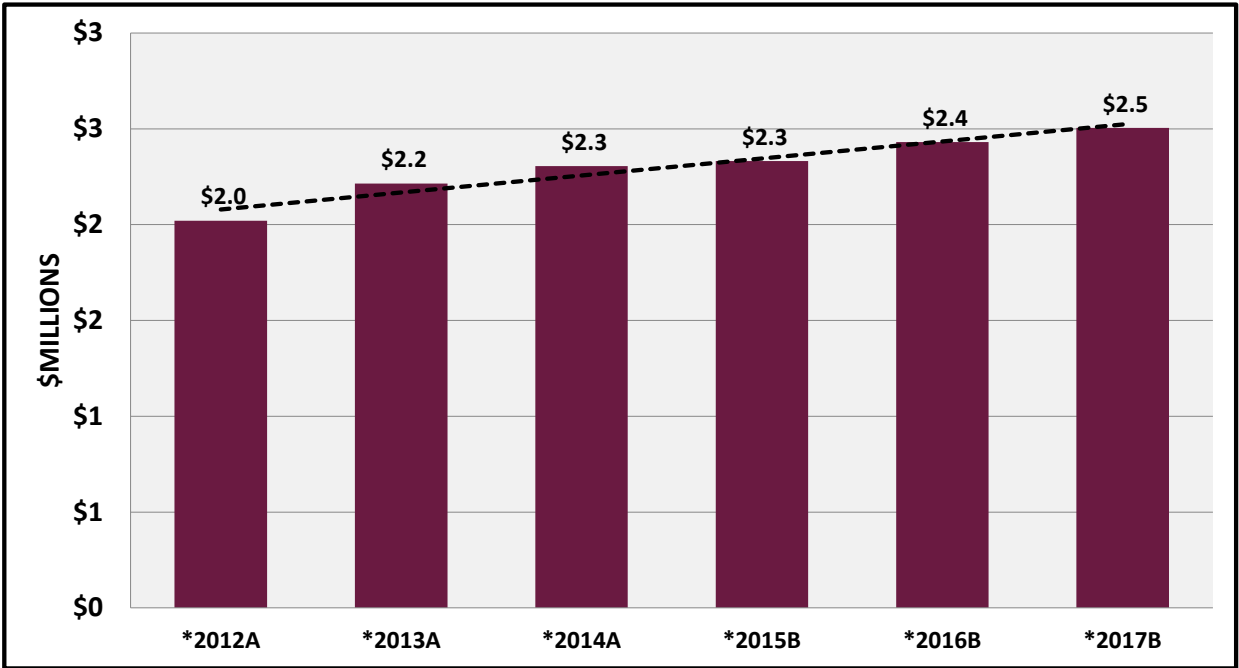
Indian Wells is recovering from the economic downturn experienced in 2010 through 2012 and home values are increasing. After peaking in 2009, assessed values began to decline during 2010 and bottomed out in 2012.

| Roll Year | Net Value     | Net Revenue | % Share of Revenue to Value (net) |
|-----------|---------------|-------------|-----------------------------------|
| 2008-09   | 5,073,683,478 | 2,060,471   | 0.041%                            |
| 2009-10   | 4,882,725,048 | 2,142,746   | 0.044%                            |
| 2010-11   | 4,617,414,861 | 2,026,775   | 0.044%                            |
| 2011-12   | 4,476,601,154 | 1,976,580   | 0.044%                            |
| 2012-13   | 4,603,198,996 | 2,181,675   | 0.047%                            |
| 2013-14   | 4,754,581,621 | 2,227,900   | 0.047%                            |
| 2014-15   | 5,007,712,136 | 2,281,271   | 0.046%                            |
| 2015-16   | 5,208,020,621 | 2,372,523   | 0.046%                            |



During fiscal year 2014/15, the City experienced an increase in home remodels and new residential construction. These new home remodels and construction have increased the City's assessed valuation in addition to regular Proposition 13 inflation factors. Property taxes will continue to grow moving into fiscal year 2015/16 and a stronger housing market should emerge.

**Property Tax Trend**



**Forecast assumptions:**

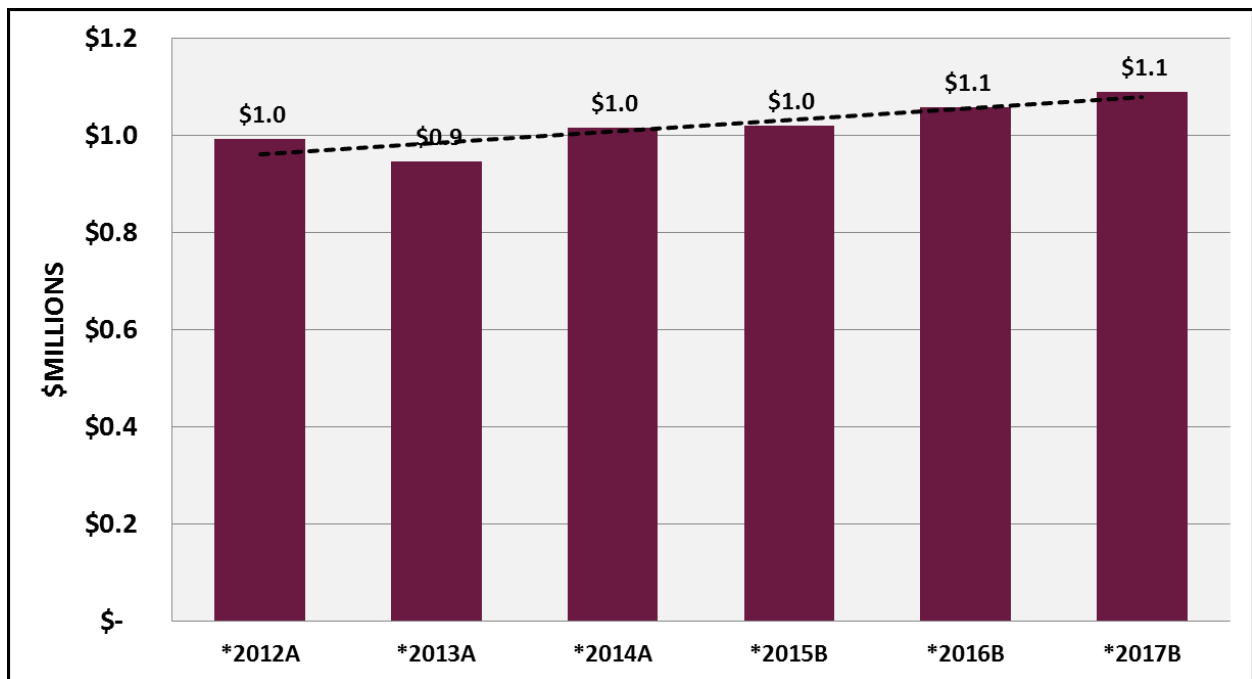
- 2015/16 – Assumes the housing recovery continues. Assumes existing property values increase 2.0% for inflation under Proposition 13 and a 2.0% growth factor for new home construction and resale of existing property. Proposition 8 adjustments for residential properties should not play a large factor in the tax base.
- 2016/17 – Similar to the analysis conducted in 2015/16, property values are anticipated to increase 2.0% for inflation under Proposition 13 and a 0.5% growth factor is added for new home construction and resale of existing property. New construction remains steady, but not booming.

## Sales Tax

The City currently receives approximately 6% of its General Fund revenues from sales tax. Under the California Sales and Use Tax Law, the sale of tangible personal property is subject to sales tax unless exempt or otherwise excluded. Sales Tax is imposed on retailers for the privilege of selling tangible personal property.

Sales Tax revenues for the City consist of two separate components: Sales Tax and Sales Tax in Lieu. Collectively, the City receives 1.00% in sales tax on each taxable transaction that occurs in the City. Prior to July 1, 2004, the City had received 1% of the taxes collected on retail sales or use within the City limits. With the passage of Proposition 57, (effective July 1, 2004), the City now receives 0.75% in the sales tax, plus an additional property tax amount equal to the 0.25% reduction. This additional property tax amount is shown in the budget as "Sales Tax in Lieu".

## Sales Tax Trend



### Forecast assumptions:

- 2015/16 -2016/17 – Sales tax forecast assumes conservative 3% annual growth based upon trend analysis conducted by City’s sales tax consultant

## Franchise Fees

Franchise fee revenue makes up 6% of the General Fund revenue budget. The City and the private utility companies have agreements that in exchange for use of the City's rights-of-way, the utilities pay a certain fee. Currently, Southern California Edison (SCE), Time Warner Cable, Verizon, Southern California Gas, and Burrtec Waste and Recycling pay a franchise fee to the City. The revenue is calculated on a percentage of gross sales.

### Forecast assumptions:

- 2015/16 -2016/17 – Sales tax forecast assumes conservative 3% annual growth based upon ten-year historical trend analysis conducted by Staff.

## Conclusion

Financial forecasting is, at best, an inexact science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable. Staff has developed revenue estimates based on trends and forecasts available as of April 2015. These estimates take into account what has happened to our local economy, what our current revenue experiences are, and, as much as possible, what is likely to happen over the next 26 months.

## Revenues

| Account Number  | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Projected<br>Revenue | 2015/2016<br>v. 2014/2015<br>Variance | 2016/2017<br>Projected<br>Revenue | 2016/2017<br>v. 2015/2016<br>Variance |
|---|---------------------------------|---------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| <b>101 GENERAL FUND</b>                                 |                                 |                                 |                                   |                                       |                                   |                                       |
| 101.00.00.04111.000 Current Secured Property Tax        | 2,160,395                       | 2,185,947                       | 2,278,850                         | 4.3%                                  | 2,347,215                         | 3.0%                                  |
| 101.00.00.04112.000 Current Unsecured Property Tax      | 102,329                         | 105,000                         | 109,463                           | 4.3%                                  | 112,746                           | 3.0%                                  |
| 101.00.00.04113.000 Prior Year Property Tax             | 18,044                          | 21,012                          | 21,905                            | 4.2%                                  | 22,562                            | 3.0%                                  |
| 101.00.00.04114.000 Supplemental Roll Prop. Tax         | 20,775                          | 12,500                          | 13,031                            | 4.3%                                  | 13,422                            | 3.0%                                  |
| 101.00.00.04121.000 Property Taxes Penalties & Interest | 3,566                           | 7,725                           | 8,053                             | 4.3%                                  | 8,295                             | 3.0%                                  |
| 101.00.00.04131.000 General Sales Tax                   | 778,628                         | 780,000                         | 810,000                           | 3.8%                                  | 834,300                           | 3.0%                                  |
| 101.00.00.04132.000 Transient Occupancy Tax             | 6,407,454                       | 6,624,803                       | 6,875,000                         | 3.8%                                  | 7,100,000                         | 3.3%                                  |
| 101.00.00.04134.000 Sales Tax Comp In Lieu              | 237,513                         | 240,824                         | 248,049                           | 3.0%                                  | 255,490                           | 3.0%                                  |
| 101.00.00.04141.000 Franchises - Electric               | 295,995                         | 300,000                         | 310,500                           | 3.5%                                  | 319,815                           | 3.0%                                  |
| 101.00.00.04142.000 Franchises - Gas                    | 50,793                          | 61,532                          | 63,686                            | 3.5%                                  | 65,596                            | 3.0%                                  |
| 101.00.00.04143.000 Franchises - Cable TV.              | 227,066                         | 230,000                         | 238,050                           | 3.5%                                  | 245,192                           | 3.0%                                  |
| 101.00.00.04144.000 Franchises - Waste Collection       | 313,037                         | 344,793                         | 356,860                           | 3.5%                                  | 367,566                           | 3.0%                                  |
| 101.00.00.04151.000 Business License Tax                | 131,294                         | 70,000                          | 133,920                           | 91.3%                                 | 136,598                           | 2.0%                                  |
| 101.00.00.04161.000 Real Property Transfer Tax          | 217,975                         | 155,000                         | 158,100                           | 2.0%                                  | 161,262                           | 2.0%                                  |
| 101.00.00.04171.000 Admissions Tax                      | 2,244,120                       | 2,350,000                       | 2,600,000                         | 10.6%                                 | 2,800,000                         | 7.7%                                  |
| <b>TOTAL TAXES (101)</b>                                | <b>13,208,983</b>               | <b>13,489,136</b>               | <b>14,225,467</b>                 | <b>5.5%</b>                           | <b>14,790,060</b>                 | <b>4.0%</b>                           |
| 101.00.00.04311.000 Construction Permits                | 344,840                         | 315,000                         | 321,300                           | 2.0%                                  | 327,726                           | 2.0%                                  |
| 101.00.00.04312.000 Electrical Permits                  | 18,091                          | 17,723                          | 18,078                            | 2.0%                                  | 18,439                            | 2.0%                                  |
| 101.00.00.04313.000 Plumbing Permits                    | 17,177                          | 17,723                          | 18,078                            | 2.0%                                  | 18,439                            | 2.0%                                  |
| 101.00.00.04314.000 Mechanical Permits                  | 16,855                          | 18,831                          | 19,208                            | 2.0%                                  | 19,592                            | 2.0%                                  |
| 101.00.00.04315.000 Grading Permits                     | 2,599                           | 3,323                           | 3,390                             | 2.0%                                  | 3,457                             | 2.0%                                  |
| 101.00.00.04316.000 Encroachment Permits                | 17,269                          | 8,308                           | 8,474                             | 2.0%                                  | 8,643                             | 2.0%                                  |
| 101.00.00.04318.000 Re-Insp./Special Insp. Permit       | 9,017                           | 11,077                          | 11,299                            | 2.0%                                  | 11,525                            | 2.0%                                  |
| <b>TOTAL LICENSE &amp; PERMIT FEES (101)</b>            | <b>425,849</b>                  | <b>391,985</b>                  | <b>399,827</b>                    | <b>2.0%</b>                           | <b>407,821</b>                    | <b>2.0%</b>                           |
| 101.00.00.04410.000 Parking Fines (JDS)                 | 6,349                           | 7,650                           | 7,803                             | 2.0%                                  | 7,959                             | 2.0%                                  |
| 101.00.00.04421.000 Other Fines & Forfeitures           | 40,930                          | 77,250                          | 35,000                            | -54.7%                                | 40,000                            | 14.3%                                 |
| 101.00.00.04422.000 Abandoned Properties Registration   | 5,352                           | -                               | 5,000                             | 100.0%                                | 5,000                             | 0.0%                                  |
| 101.00.00.04423.000 Fines - Short Term Rentals          | -                               | -                               | 10,000                            | 100.0%                                | 10,000                            | 0.0%                                  |
| <b>TOTAL FINES &amp; FORFEITURES (101)</b>              | <b>52,631</b>                   | <b>84,900</b>                   | <b>57,803</b>                     | <b>-31.9%</b>                         | <b>62,959</b>                     | <b>8.9%</b>                           |
| 101.00.00.04511.000 Investment Earnings                 | 116,375                         | 55,000                          | 60,000                            | 9.1%                                  | 60,000                            | 0.0%                                  |
| 101.00.00.04523.000 Rental - Other City Property        | 42,201                          | 72,274                          | -                                 | -100.0%                               | -                                 | 0.0%                                  |
| <b>TOTAL USE OF MONEY AND PROPERTY (101)</b>            | <b>158,576</b>                  | <b>127,274</b>                  | <b>60,000</b>                     | <b>-52.9%</b>                         | <b>60,000</b>                     | <b>0.0%</b>                           |

## Revenues

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Projected<br>Revenue | 2015/2016<br>v. 2014/2015<br>Variance | 2016/2017<br>Projected<br>Revenue | 2016/2017<br>v. 2015/2016<br>Variance |             |
|---|---------------------------------|---------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|-------------|
| 101.00.00.04612.000                           | VLF Comp Fund In Lieu           | 355,585                         | 367,710                           | 385,000                               | 4.7%                              | 385,000                               | 0.0%        |
| 101.00.00.04615.000                           | Homeowner's Prop. Tax Relief    | 30,765                          | 34,145                            | 34,827                                | 2.0%                              | 35,524                                | 2.0%        |
| 101.00.00.04622.000                           | State Mandate Reimbursements    | 346                             | 5,253                             | 7,500                                 | 42.8%                             | 7,500                                 | 0.0%        |
| 101.00.00.04651.000                           | Other Grants & Reimbursements   | -                               | 70,000                            | 70,000                                | 0.0%                              | 70,000                                | 0.0%        |
| <b>TOTAL INTERGOVERNMENTAL REVENUES (101)</b> |                                 | <b>386,696</b>                  | <b>477,108</b>                    | <b>497,327</b>                        | <b>4.2%</b>                       | <b>498,024</b>                        | <b>0.1%</b> |
| 101.00.00.04711.000                           | Sales of Maps & Publications    | 1,875                           | 510                               | 520                                   | 2.0%                              | 531                                   | 2.1%        |
| 101.00.00.04712.000                           | Reproduction & Postage Fees     | 98                              | 255                               | 260                                   | 2.0%                              | 265                                   | 1.9%        |
| 101.00.00.04721.000                           | Abatements Reimbursements       | 16,321                          | 28,050                            | 28,611                                | 2.0%                              | 29,183                                | 2.0%        |
| 101.00.00.04731.000                           | Subdivision & Parcel Map Fees   | -                               | 5,100                             | 5,202                                 | 2.0%                              | 5,306                                 | 2.0%        |
| 101.00.00.04732.000                           | Engineering Plan Check Fees     | 23,357                          | 30,000                            | 30,600                                | 2.0%                              | 31,212                                | 2.0%        |
| 101.00.00.04733.000                           | Engineering Inspection Fees     | 5,352                           | 15,000                            | 15,300                                | 2.0%                              | 15,606                                | 2.0%        |
| 101.00.00.04739.000                           | Miscellaneous Fees              | 416                             | 5,100                             | 5,202                                 | 2.0%                              | 5,306                                 | 2.0%        |
| 101.00.00.04741.000                           | Planning Fees                   | 107,193                         | 95,000                            | 96,900                                | 2.0%                              | 98,838                                | 2.0%        |
| 101.00.00.04743.000                           | Zoning Fees                     | 15,778                          | 25,500                            | 26,010                                | 2.0%                              | 26,530                                | 2.0%        |
| 101.00.00.04744.000                           | Subdivision Fees                | -                               | 4,845                             | 4,942                                 | 2.0%                              | 5,041                                 | 2.0%        |
| 101.00.00.04745.000                           | Misc Planning Fees              | -                               | 306                               | 312                                   | 2.0%                              | 318                                   | 1.9%        |
| 101.00.00.04746.000                           | Special Events Fees             | 10,341                          | 10,000                            | 10,000                                | 0.0%                              | 10,000                                | 0.0%        |
| 101.00.00.04751.000                           | Building Plan Check Fees        | 233,176                         | 200,000                           | 204,000                               | 2.0%                              | 208,080                               | 2.0%        |
| 101.00.00.04771.000                           | Indirect Costs Charges          | 15,000                          | 15,300                            | 15,000                                | -2.0%                             | 15,000                                | 0.0%        |
| <b>TOTAL CURRENT SERVICE CHARGES (101)</b>    |                                 | <b>428,907</b>                  | <b>434,966</b>                    | <b>442,859</b>                        | <b>1.8%</b>                       | <b>451,216</b>                        | <b>1.9%</b> |
| 101.00.00.04834.000                           | Toscana Development Agreement   | 76,659                          | 79,992                            | 81,592                                | 2.0%                              | 83,224                                | 2.0%        |
| 101.00.00.04863.000                           | Miscellaneous Revenues          | 234,984                         | 153,000                           | 156,060                               | 2.0%                              | 159,181                               | 2.0%        |
| 101.00.00.04864.000                           | RPTTF Administrative Fees       | 236,804                         | 330,000                           | 410,000                               | 24.2%                             | 410,000                               | 0.0%        |
| 101.00.00.04865.000                           | Cash Over/Short                 | 5                               | 50                                | 50                                    | 0.0%                              | 50                                    | 0.0%        |
| 101.00.00.04866.000                           | Newsletter Advertisements       | 11,876                          | -                                 | 30,000                                | 100.0%                            | 30,000                                | 0.0%        |
| 101.00.00.04867.000                           | Activities & Event Fees         | -                               | -                                 | 30,000                                | 100.0%                            | 30,000                                | 0.0%        |
| <b>TOTAL OTHER REVENUES (101)</b>             |                                 | <b>560,328</b>                  | <b>563,042</b>                    | <b>707,702</b>                        | <b>25.7%</b>                      | <b>712,455</b>                        | <b>0.7%</b> |
| 101.00.00.04999.000                           | Operating Transfers In          | 2,250,000                       | -                                 | -                                     | -                                 | -                                     | -           |
| <b>TOTAL GENERAL FUND</b>                     |                                 | <b>17,471,969</b>               | <b>15,568,411</b>                 | <b>16,390,985</b>                     | <b>5.3%</b>                       | <b>16,982,535</b>                     | <b>3.6%</b> |
| <b>202 TRAFFIC SAFETY</b>                     |                                 |                                 |                                   |                                       |                                   |                                       |             |
| 202.00.00.04411.000                           | Vehicle Code Fines              | 28,038                          | 30,000                            | 25,000                                | -16.7%                            | 25,000                                | 0.0%        |
| <b>TOTAL FINES &amp; FORFEITURES</b>          |                                 | <b>28,038</b>                   | <b>30,000</b>                     | <b>25,000</b>                         | <b>-16.7%</b>                     | <b>25,000</b>                         | <b>0.0%</b> |
| 202.00.00.04511.000                           | Investment Earnings             | -                               | 1,000                             | 1,000                                 | 0.0%                              | 1,000                                 | 0.0%        |
| <b>TOTAL TRAFFIC SAFETY</b>                   |                                 | <b>28,038</b>                   | <b>31,000</b>                     | <b>26,000</b>                         | <b>-16.1%</b>                     | <b>26,000</b>                         | <b>0.0%</b> |

## Revenues

| Account Number  | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Projected<br>Revenue | 2015/2016<br>v. 2014/2015<br>Variance | 2016/2017<br>Projected<br>Revenue | 2016/2017<br>v. 2015/2016<br>Variance |
|---|---------------------------------|---------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| <b>203 PUBLIC SAFETY-1/2 PERCENT SALES TX</b>           |                                 |                                 |                                   |                                       |                                   |                                       |
| 203.00.00.04511.000 Investment Earnings                 | 132                             | 140                             | 140                               | 0.0%                                  | 140                               | 0.0%                                  |
| 203.00.00.04617.000 Public Sfty 1/2 Cent Sales Tax      | 18,085                          | 15,250                          | 20,000                            | 31.1%                                 | 20,000                            | 0.0%                                  |
| <b>TOTAL PUBLIC SAFETY-1/2 PERCENT SALES TX</b>         | <b>18,217</b>                   | <b>15,390</b>                   | <b>20,140</b>                     | <b>30.9%</b>                          | <b>20,140</b>                     | <b>0.0%</b>                           |
| <b>204 MEASURE "A" TRANSPORTATION</b>                   |                                 |                                 |                                   |                                       |                                   |                                       |
| 204.00.00.04133.000 Transp.Tax - Streets Measure A      | 228,502                         | 238,000                         | 240,000                           | 0.8%                                  | 245,000                           | 2.1%                                  |
| 204.00.00.04511.000 Investment Earnings                 | 660                             | 25                              | 100                               | 300.0%                                | 100                               | 0.0%                                  |
| <b>TOTAL MEASURE "A" TRANSPORTATION</b>                 | <b>229,162</b>                  | <b>238,025</b>                  | <b>240,100</b>                    | <b>0.9%</b>                           | <b>245,100</b>                    | <b>2.1%</b>                           |
| <b>209 FIRE ACCESS MAINTENANCE DISTRICT</b>             |                                 |                                 |                                   |                                       |                                   |                                       |
| 209.00.00.04111.000 Current Secured Property Tax        | 286,481                         | 283,250                         | 292,000                           | 3.1%                                  | 300,760                           | 3.0%                                  |
| 209.00.00.04112.000 Current Unsecured Property Tax      | 8,234                           | 8,240                           | 8,500                             | 3.2%                                  | 8,755                             | 3.0%                                  |
| 209.00.00.04113.000 Prior Year Taxes                    | 1,339                           | 1,030                           | 1,075                             | 4.4%                                  | 1,107                             | 3.0%                                  |
| 209.00.00.04114.000 Supplemental Roll Prop. Tax         | 1,469                           | 150                             | 150                               | 0.0%                                  | 150                               | 0.0%                                  |
| 209.00.00.04121.000 Property Taxes Penalties & Interest | 249                             | 500                             | 500                               | 0.0%                                  | 500                               | 0.0%                                  |
| <b>TOTAL TAXES (209)</b>                                | <b>297,772</b>                  | <b>293,170</b>                  | <b>302,225</b>                    | <b>3.1%</b>                           | <b>311,272</b>                    | <b>3.0%</b>                           |
| 209.00.00.04211.000 Fire Access Maint. Assessments      | 1,196,865                       | 1,200,000                       | 1,200,000                         | 0.0%                                  | 1,200,000                         | 0.0%                                  |
| <b>TOTAL SPECIAL BENEFIT ASSESSMENTS (209)</b>          | <b>1,196,865</b>                | <b>1,200,000</b>                | <b>1,200,000</b>                  | <b>0.0%</b>                           | <b>1,200,000</b>                  | <b>0.0%</b>                           |
| 209.00.00.04311.000 Misc. Permits                       | 534                             | 750                             | 750                               | 0.0%                                  | 750                               | 0.0%                                  |
| <b>TOTAL LICENSE &amp; PERMIT FEES (209)</b>            | <b>534</b>                      | <b>750</b>                      | <b>750</b>                        | <b>0.0%</b>                           | <b>750</b>                        | <b>0.0%</b>                           |
| 209.00.00.04511.000 Investment Earnings                 | 39,828                          | 15,000                          | 15,000                            | 0.0%                                  | 15,000                            | 0.0%                                  |
| <b>TOTAL USE OF MONEY &amp; PROPERTY (209)</b>          | <b>39,828</b>                   | <b>15,000</b>                   | <b>15,000</b>                     | <b>0.0%</b>                           | <b>15,000</b>                     | <b>0.0%</b>                           |
| 209.00.00.04615.000 Homeowner's Prop. Tax Relief        | 2,510                           | 3,000                           | 3,000                             | 0.0%                                  | 3,000                             | 0.0%                                  |
| 209.00.00.04863.000 Misc Revenue                        | 48,293                          | 750                             | 750                               | 0.0%                                  | 750                               | 0.0%                                  |
| <b>TOTAL FIRE ACCESS MAINTENANCE DISTRICT</b>           | <b>1,585,802</b>                | <b>1,512,670</b>                | <b>1,521,725</b>                  | <b>0.6%</b>                           | <b>1,530,772</b>                  | <b>0.6%</b>                           |
| <b>210 SCAQMD VEHICLE REGISTRATION</b>                  |                                 |                                 |                                   |                                       |                                   |                                       |
| 210.00.00.04511.000 Investment Earnings                 | 17                              | 10                              | 10                                | 0.0%                                  | 10                                | 0.0%                                  |
| 210.00.00.04619.000 SCAQMD Vehicle Reg. Fee             | 6,018                           | 5,500                           | 5,500                             | 0.0%                                  | 5,500                             | 0.0%                                  |
| <b>TOTAL SCAQMD VEHICLE REGISTRATION</b>                | <b>6,035</b>                    | <b>5,510</b>                    | <b>5,510</b>                      | <b>0.0%</b>                           | <b>5,510</b>                      | <b>0.0%</b>                           |

## Revenues

| Account Number                                     | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Projected<br>Revenue | 2015/2016<br>v. 2014/2015<br>Variance | 2016/2017<br>Projected<br>Revenue | 2016/2017<br>v. 2015/2016<br>Variance |
|--|---------------------------------|---------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| <b>211 AB 3229 COPS FUNDING</b>                    |                                 |                                 |                                   |                                       |                                   |                                       |
| 211.00.00.04511.000 Investment Earnings            | 97                              | 20                              | 20                                | 0.0%                                  | 20                                | 0.0%                                  |
| 211.00.00.04643.000 Public Safety-COPS-AB3229      | 100,000                         | 100,000                         | 100,000                           | 0.0%                                  | 100,000                           | 0.0%                                  |
| 211.00.00.04863.000 Misc. Revenue                  | -                               | 4,500                           | 4,500                             | 0.0%                                  | 4,500                             | 0.0%                                  |
| <b>TOTAL AB 3229 COPS FUNDING</b>                  | <b>100,097</b>                  | <b>104,520</b>                  | <b>104,520</b>                    | <b>0.0%</b>                           | <b>104,520</b>                    | <b>0.0%</b>                           |
| <b>214 GAS TAX, 2103</b>                           |                                 |                                 |                                   |                                       |                                   |                                       |
| 214.00.00.04511.000 Investment Earnings            | 530                             | 250                             | 250                               | 0.0%                                  | 250                               | 0.0%                                  |
| 214.00.00.04616.000 Gasoline Tax                   | 71,017                          | 43,000                          | 23,300                            | -45.8%                                | 23,300                            | 0.0%                                  |
| <b>TOTAL GAS TAX, 2103</b>                         | <b>71,547</b>                   | <b>43,250</b>                   | <b>23,550</b>                     | <b>-45.5%</b>                         | <b>23,550</b>                     | <b>0.0%</b>                           |
| <b>215 GAS TAX, 2105</b>                           |                                 |                                 |                                   |                                       |                                   |                                       |
| 215.00.00.04616.000 Gasoline Tax                   | 34,669                          | 26,400                          | 29,389                            | 11.3%                                 | 29,389                            | 0.0%                                  |
| <b>TOTAL GAS TAX, 2105</b>                         | <b>34,669</b>                   | <b>26,400</b>                   | <b>29,389</b>                     | <b>11.3%</b>                          | <b>29,389</b>                     | <b>0.0%</b>                           |
| <b>216 GAS TAX, 2106</b>                           |                                 |                                 |                                   |                                       |                                   |                                       |
| 216.00.00.04511.000 Investment Earnings            | (1)                             | 15                              | 15                                | 0.0%                                  | 15                                | 0.0%                                  |
| 216.00.00.04616.000 Gasoline Tax                   | 21,141                          | 20,820                          | 19,952                            | -4.2%                                 | 19,952                            | 0.0%                                  |
| <b>TOTAL GAS TAX, 2106</b>                         | <b>21,140</b>                   | <b>20,835</b>                   | <b>19,967</b>                     | <b>-4.2%</b>                          | <b>19,967</b>                     | <b>0.0%</b>                           |
| <b>217 GAS TAX, 2107</b>                           |                                 |                                 |                                   |                                       |                                   |                                       |
| 217.00.00.04511.000 Investment Earnings            | (2)                             | 25                              | 25                                | 0.0%                                  | 25                                | 0.0%                                  |
| 217.00.00.04616.000 Gasoline Tax                   | 37,087                          | 36,000                          | 40,180                            | 11.6%                                 | 40,180                            | 0.0%                                  |
| <b>TOTAL GAS TAX, 2107</b>                         | <b>37,085</b>                   | <b>36,025</b>                   | <b>40,205</b>                     | <b>11.6%</b>                          | <b>40,205</b>                     | <b>0.0%</b>                           |
| <b>218 GAS TAX, ENGIN/ADMIN</b>                    |                                 |                                 |                                   |                                       |                                   |                                       |
| 218.00.00.04511.000 Investment Earnings            | 34                              | 30                              | 30                                | 0.0%                                  | 30                                | 0.0%                                  |
| 218.00.00.04616.000 Gasoline Tax                   | 2,000                           | 2,000                           | 2,000                             | 0.0%                                  | 2,000                             | 0.0%                                  |
| <b>TOTAL GAS TAX, ENGIN/ADMIN</b>                  | <b>2,034</b>                    | <b>2,030</b>                    | <b>2,030</b>                      | <b>0.0%</b>                           | <b>2,030</b>                      | <b>0.0%</b>                           |
| <b>228 FIRE PROTECTION SERVICES</b>                |                                 |                                 |                                   |                                       |                                   |                                       |
| 228.00.00.04162.000 County Fire Tax Credit         | 2,524,298                       | 2,394,824                       | 2,692,279                         | 12.4%                                 | 2,746,125                         | 2.0%                                  |
| 228.00.00.04213.000 Emergency Svcs. Upgrade Assmnt | 594,816                         | 600,000                         | 600,000                           | 0.0%                                  | 600,000                           | 0.0%                                  |
| 228.00.00.04511.000 Investment Earnings            | 57,900                          | 66,000                          | 66,000                            | 0.0%                                  | 66,000                            | 0.0%                                  |
| 228.00.00.04863.000 Misc. Revenue                  | 234                             | 500                             | 500                               | 0.0%                                  | 500                               | 0.0%                                  |
| <b>TOTAL FIRE PROTECTION SERVICES</b>              | <b>3,177,248</b>                | <b>3,061,324</b>                | <b>3,358,779</b>                  | <b>9.7%</b>                           | <b>3,412,625</b>                  | <b>1.6%</b>                           |

## Revenues

| Account Number   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Projected<br>Revenue | 2015/2016<br>v. 2014/2015<br>Variance | 2016/2017<br>Projected<br>Revenue | 2016/2017<br>v. 2015/2016<br>Variance |
|--|---------------------------------|---------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| <b>247 AB939 RECYCLING</b>                             |                                 |                                 |                                   |                                       |                                   |                                       |
| 247.00.00.04214.087 Solid Waste Funds-AB939 Comm       | 93,151                          | 80,000                          | 90,000                            | 12.5%                                 | 90,000                            | 0.0%                                  |
| 247.00.00.04863.000 Misc. Revenue                      | -                               | 5,000                           | 5,000                             | 0.0%                                  | 5,000                             | 0.0%                                  |
| <b>TOTAL AB939 RECYCLING</b>                           | <b>93,151</b>                   | <b>85,000</b>                   | <b>95,000</b>                     | <b>11.8%</b>                          | <b>95,000</b>                     | <b>0.0%</b>                           |
| <b>248 SOLID WASTE</b>                                 |                                 |                                 |                                   |                                       |                                   |                                       |
| 248.00.00.04214.000 Solid Waste Assessments            | 870,359                         | 905,000                         | 905,000                           | 0.0%                                  | 905,000                           | 0.0%                                  |
| 248.00.00.04511.000 Investment Earnings                | 7,879                           | 4,000                           | 4,000                             | 0.0%                                  | 4,000                             | 0.0%                                  |
| <b>TOTAL SOLID WASTE</b>                               | <b>878,238</b>                  | <b>909,000</b>                  | <b>909,000</b>                    | <b>0.0%</b>                           | <b>909,000</b>                    | <b>0.0%</b>                           |
| <b>251 STREET LIGHTING ASSESSMENT DISTRICT</b>         |                                 |                                 |                                   |                                       |                                   |                                       |
| 251.00.00.04215.000 Street Lighting Assessments        | 1,360                           | 1,480                           | 1,480                             | 0.0%                                  | 1,480                             | 0.0%                                  |
| 251.00.00.04511.000 Investment Earnings                | 72                              | 25                              | 25                                | 0.0%                                  | 25                                | 0.0%                                  |
| <b>TOTAL STREET LIGHTING ASSESSMENT DISTRICT</b>       | <b>1,432</b>                    | <b>1,505</b>                    | <b>1,505</b>                      | <b>0.0%</b>                           | <b>1,505</b>                      | <b>0.0%</b>                           |
| <b>271 ELDORADO DRIVE LLMD</b>                         |                                 |                                 |                                   |                                       |                                   |                                       |
| 271.00.00.04212.000 Landscape and Lighting Assessments | 20,375                          | 21,500                          | 22,300                            | 3.7%                                  | 22,969                            | 3.0%                                  |
| 271.00.00.04511.000 Investment Earnings                | 1,502                           | 500                             | 500                               | 0.0%                                  | 500                               | 0.0%                                  |
| <b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>         | <b>21,877</b>                   | <b>22,000</b>                   | <b>22,800</b>                     | <b>3.6%</b>                           | <b>23,469</b>                     | <b>2.9%</b>                           |
| <b>272 MONTECITO / STARDUST LLMD</b>                   |                                 |                                 |                                   |                                       |                                   |                                       |
| 272.00.00.04212.000 Landscape and Lighting Assessments | 12,685                          | 13,600                          | 14,220                            | 4.6%                                  | 15,926                            | 12.0%                                 |
| 272.00.00.04511.000 Investment Earnings                | 48                              | 100                             | 100                               | 0.0%                                  | 100                               | 0.0%                                  |
| <b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>         | <b>12,733</b>                   | <b>13,700</b>                   | <b>14,320</b>                     | <b>4.5%</b>                           | <b>16,026</b>                     | <b>11.9%</b>                          |
| <b>273 CASA DORADO LLMD</b>                            |                                 |                                 |                                   |                                       |                                   |                                       |
| 273.00.00.04212.000 Landscape and Lighting Assessments | 18,651                          | 19,285                          | 19,870                            | 3.0%                                  | 20,466                            | 3.0%                                  |
| 273.00.00.04511.000 Investment Earnings                | 51                              | 100                             | 100                               | 0.0%                                  | 100                               | 0.0%                                  |
| 273.00.00.04823.000 City Contribution                  | 1,993                           | 2,065                           | 2,130                             | 3.1%                                  | 2,194                             | 3.0%                                  |
| <b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>         | <b>20,695</b>                   | <b>21,450</b>                   | <b>22,100</b>                     | <b>3.0%</b>                           | <b>22,760</b>                     | <b>3.0%</b>                           |



## Revenues

| Account Number      |  | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Projected<br>Revenue | 2015/2016<br>v. 2014/2015<br>Variance | 2016/2017<br>Projected<br>Revenue | 2016/2017<br>v. 2015/2016<br>Variance |
|---------------------|--|---------------------------------|---------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| <b>274</b>          | <b>THE COVE LLMD</b>                     |                                 |                                 |                                   |                                       |                                   |                                       |
| 274.00.00.04212.000 | Landscape and Lighting Assessments       | 14,700                          | 15,700                          | 16,240                            | 3.4%                                  | 16,727                            | 3.0%                                  |
| 274.00.00.04511.000 | Investment Earnings                      | 46                              | 70                              | 70                                | 0.0%                                  | 70                                | 0.0%                                  |
| 274.00.00.04823.000 | City Contribution                        | 1,645                           | 1,700                           | 1,760                             | 3.5%                                  | 1,813                             | 3.0%                                  |
| <b>TOTAL</b>        | <b>LANDSCAPE &amp; LIGHTING DISTRICT</b> | <b>16,391</b>                   | <b>17,470</b>                   | <b>18,070</b>                     | <b>3.4%</b>                           | <b>18,610</b>                     | <b>3.0%</b>                           |
| <b>275</b>          | <b>SH 111 / IWGR LLMD</b>                |                                 |                                 |                                   |                                       |                                   |                                       |
| 275.00.00.04212.000 | Landscape and Lighting Assessments       | 71,308                          | 125,300                         | 127,945                           | 2.1%                                  | 131,783                           | 3.0%                                  |
| 275.00.00.04511.000 | Investment Earnings                      | 5,214                           | 5,000                           | 2,000                             | -60.0%                                | 2,000                             | 0.0%                                  |
| 275.00.00.04823.000 | City Contribution                        | 14,595                          | 14,600                          | 14,105                            | -3.4%                                 | 14,528                            | 3.0%                                  |
| <b>TOTAL</b>        | <b>LANDSCAPE &amp; LIGHTING DISTRICT</b> | <b>91,117</b>                   | <b>144,900</b>                  | <b>144,050</b>                    | <b>-0.6%</b>                          | <b>148,312</b>                    | <b>3.0%</b>                           |
| <b>276</b>          | <b>CLUB / IW LANE LLMD</b>               |                                 |                                 |                                   |                                       |                                   |                                       |
| 276.00.00.04212.000 | Landscape and Lighting Assessments       | 11,837                          | 12,351                          | 12,745                            | 3.2%                                  | 13,127                            | 3.0%                                  |
| 276.00.00.04511.000 | Investment Earnings                      | 910                             | 1,000                           | 400                               | -60.0%                                | 400                               | 0.0%                                  |
| 276.00.00.04823.000 | City Contribution                        | 1,648                           | 1,750                           | 1,780                             | 1.7%                                  | 1,833                             | 3.0%                                  |
| <b>TOTAL</b>        | <b>LANDSCAPE &amp; LIGHTING DISTRICT</b> | <b>14,395</b>                   | <b>15,101</b>                   | <b>14,925</b>                     | <b>-1.2%</b>                          | <b>15,361</b>                     | <b>2.9%</b>                           |
| <b>277</b>          | <b>COLONY LLMD</b>                       |                                 |                                 |                                   |                                       |                                   |                                       |
| 277.00.00.04212.000 | Landscape and Lighting Assessments       | 22,275                          | 23,100                          | 46,825                            | 102.7%                                | 48,230                            | 3.0%                                  |
| 277.00.00.04511.000 | Investment Earnings                      | 573                             | 1,000                           | 200                               | -80.0%                                | 200                               | 0.0%                                  |
| 277.00.00.04823.000 | City Contribution                        | 3,785                           | 3,500                           | 5,275                             | 50.7%                                 | 5,433                             | 3.0%                                  |
| <b>TOTAL</b>        | <b>LANDSCAPE &amp; LIGHTING DISTRICT</b> | <b>26,633</b>                   | <b>27,600</b>                   | <b>52,300</b>                     | <b>89.5%</b>                          | <b>53,863</b>                     | <b>3.0%</b>                           |
| <b>278</b>          | <b>COLONY COVE ESTATES LLMD</b>          |                                 |                                 |                                   |                                       |                                   |                                       |
| 278.00.00.04212.000 | Landscape and Lighting Assessments       | 7,304                           | 7,675                           | 7,985                             | 4.0%                                  | 8,225                             | 3.0%                                  |
| 278.00.00.04511.000 | Investment Earnings                      | 977                             | 600                             | 400                               | -33.3%                                | 400                               | 0.0%                                  |
| 278.00.00.04823.000 | City Contribution                        | 900                             | 1,000                           | 1,015                             | 1.5%                                  | 1,045                             | 3.0%                                  |
| <b>TOTAL</b>        | <b>LANDSCAPE &amp; LIGHTING DISTRICT</b> | <b>9,181</b>                    | <b>9,275</b>                    | <b>9,400</b>                      | <b>1.3%</b>                           | <b>9,670</b>                      | <b>2.9%</b>                           |
| <b>279</b>          | <b>DESERT HORIZONS LLMD</b>              |                                 |                                 |                                   |                                       |                                   |                                       |
| 279.00.00.04212.000 | Landscape and Lighting Assessments       | 347,728                         | 287,286                         | 295,200                           | 2.8%                                  | 304,056                           | 3.0%                                  |
| 279.00.00.04511.000 | Investment Earnings                      | 711                             | 800                             | 800                               | 0.0%                                  | 800                               | 0.0%                                  |
| 279.00.00.04823.000 | City Contribution                        | 38,419                          | 31,622                          | 32,500                            | 2.8%                                  | 33,475                            | 3.0%                                  |
| <b>TOTAL</b>        | <b>LANDSCAPE &amp; LIGHTING DISTRICT</b> | <b>386,858</b>                  | <b>319,708</b>                  | <b>328,500</b>                    | <b>2.8%</b>                           | <b>338,331</b>                    | <b>3.0%</b>                           |

## Revenues

| Account Number   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Projected<br>Revenue | 2015/2016<br>v. 2014/2015<br>Variance | 2016/2017<br>Projected<br>Revenue | 2016/2017<br>v. 2015/2016<br>Variance |
|--|---------------------------------|---------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| <b>280 MOUNTAIN GATE LLMD</b>                          |                                 |                                 |                                   |                                       |                                   |                                       |
| 280.00.00.04212.000 Landscape and Lighting Assessments | 30,090                          | 31,800                          | 32,700                            | 2.8%                                  | 33,681                            | 3.0%                                  |
| 280.00.00.04511.000 Investment Earnings                | 1,311                           | 1,400                           | 500                               | -64.3%                                | 500                               | 0.0%                                  |
| <b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>         | <b>31,401</b>                   | <b>33,200</b>                   | <b>33,200</b>                     | <b>0.0%</b>                           | <b>34,181</b>                     | <b>3.0%</b>                           |
| <b>281 MOUNTAIN GATE ESTATES LLMD</b>                  |                                 |                                 |                                   |                                       |                                   |                                       |
| 281.00.00.04212.000 Landscape and Lighting Assessments | 8,470                           | 9,290                           | 9,595                             | 3.3%                                  | 9,883                             | 3.0%                                  |
| 281.00.00.04511.000 Investment Earnings                | 637                             | 500                             | 300                               | -40.0%                                | 300                               | 0.0%                                  |
| 281.00.00.04823.000 City Contribution                  | 1,127                           | 1,160                           | 1,205                             | 3.9%                                  | 1,241                             | 3.0%                                  |
| <b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>         | <b>10,234</b>                   | <b>10,950</b>                   | <b>11,100</b>                     | <b>1.4%</b>                           | <b>11,424</b>                     | <b>2.9%</b>                           |
| <b>282 VILLAGO LLMD</b>                                |                                 |                                 |                                   |                                       |                                   |                                       |
| 282.00.00.04212.000 Landscape and Lighting Assessments | 87,537                          | 90,550                          | 91,050                            | 0.6%                                  | 93,782                            | 3.0%                                  |
| 282.00.00.04511.000 Investment Earnings                | 3,637                           | 500                             | 1,500                             | 200.0%                                | 1,500                             | 0.0%                                  |
| <b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>         | <b>91,174</b>                   | <b>91,050</b>                   | <b>92,550</b>                     | <b>1.6%</b>                           | <b>95,282</b>                     | <b>3.0%</b>                           |
| <b>283 VAIDYA LLMD</b>                                 |                                 |                                 |                                   |                                       |                                   |                                       |
| 283.00.00.04212.000 Landscape and Lighting Assessments | 3,399                           | 3,615                           | 3,700                             | 2.4%                                  | 3,811                             | 3.0%                                  |
| 283.00.00.04511.000 Investment Earnings                | 540                             | 500                             | 200                               | -60.0%                                | 200                               | 0.0%                                  |
| <b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>         | <b>3,939</b>                    | <b>4,115</b>                    | <b>3,900</b>                      | <b>-5.2%</b>                          | <b>4,011</b>                      | <b>2.8%</b>                           |
| <b>284 CLUB SOUTH OF 111 LLMD</b>                      |                                 |                                 |                                   |                                       |                                   |                                       |
| 284.00.00.04212.000 Landscape and Lighting Assessments | 6,424                           | 6,750                           | 7,050                             | 4.4%                                  | 7,262                             | 3.0%                                  |
| 284.00.00.04511.000 Investment Earnings                | 181                             | 150                             | 80                                | -46.7%                                | 80                                | 0.0%                                  |
| <b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>         | <b>6,605</b>                    | <b>6,900</b>                    | <b>7,130</b>                      | <b>3.3%</b>                           | <b>7,342</b>                      | <b>3.0%</b>                           |
| <b>285 MONTELENA LLMD</b>                              |                                 |                                 |                                   |                                       |                                   |                                       |
| 285.00.00.04212.000 Landscape and Lighting Assessments | 54,352                          | 56,900                          | 59,750                            | 5.0%                                  | 61,543                            | 3.0%                                  |
| 285.00.00.04511.000 Investment Earnings                | 235                             | 500                             | 50                                | -90.0%                                | 50                                | 0.0%                                  |
| <b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>         | <b>54,587</b>                   | <b>57,400</b>                   | <b>59,800</b>                     | <b>4.2%</b>                           | <b>61,593</b>                     | <b>3.0%</b>                           |
| <b>286 SUNDANCE LLMD</b>                               |                                 |                                 |                                   |                                       |                                   |                                       |
| 286.00.00.04212.000 Landscape and Lighting Assessments | 41,524                          | 42,530                          | 43,327                            | 1.9%                                  | 44,627                            | 3.0%                                  |
| 286.00.00.04511.000 Investment Earnings                | 102                             | 50                              | 100                               | 100.0%                                | 100                               | 0.0%                                  |
| <b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>         | <b>41,626</b>                   | <b>42,580</b>                   | <b>43,427</b>                     | <b>2.0%</b>                           | <b>44,727</b>                     | <b>3.0%</b>                           |

## Revenues

| Account Number   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Projected<br>Revenue | 2015/2016<br>v. 2014/2015<br>Variance | 2016/2017<br>Projected<br>Revenue | 2016/2017<br>v. 2015/2016<br>Variance |
|--|---------------------------------|---------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| <b>287 PROVINCE LLMD</b>                               |                                 |                                 |                                   |                                       |                                   |                                       |
| 287.00.00.04212.000 Landscape and Lighting Assessments | 161,170                         | 160,150                         | 160,150                           | 0.0%                                  | 164,955                           | 3.0%                                  |
| 287.00.00.04511.000 Investment Earnings                | 989                             | 300                             | 600                               | 100.0%                                | 600                               | 0.0%                                  |
| <b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>         | <b>162,159</b>                  | <b>160,450</b>                  | <b>160,750</b>                    | <b>0.2%</b>                           | <b>165,555</b>                    | <b>3.0%</b>                           |
| <b>288 PROVINCE DBAD</b>                               |                                 |                                 |                                   |                                       |                                   |                                       |
| 288.00.00.04212.000 Landscape and Lighting Assessments | 60,878                          | 62,882                          | 61,050                            | -2.9%                                 | 61,050                            | 0.0%                                  |
| 288.00.00.04511.000 Investment Earnings                | 7,314                           | 2,750                           | 3,000                             | 9.1%                                  | 3,000                             | 0.0%                                  |
| <b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>         | <b>68,192</b>                   | <b>65,632</b>                   | <b>64,050</b>                     | <b>-2.4%</b>                          | <b>64,050</b>                     | <b>0.0%</b>                           |
| <b>314 PARK FACILITIES IN LIEU</b>                     |                                 |                                 |                                   |                                       |                                   |                                       |
| 314.00.00.04511.000 Investment Earnings                | 16                              | -                               | -                                 |                                       | -                                 |                                       |
| 314.00.00.04831.000 Development Fees                   | 36,272                          | 34,170                          | 35,000                            | 2.4%                                  | 35,000                            | 0.0%                                  |
| <b>TOTAL PARK FACILITIES IN LIEU</b>                   | <b>36,288</b>                   | <b>34,170</b>                   | <b>35,000</b>                     | <b>2.4%</b>                           | <b>35,000</b>                     | <b>0.0%</b>                           |
| <b>315 CITYWIDE PUBLIC IMPROVEMENT</b>                 |                                 |                                 |                                   |                                       |                                   |                                       |
| 315.00.00.04511.000 Investment Earnings                | 923                             | 20                              | 20                                | 0.0%                                  | 20                                | 0.0%                                  |
| 315.00.00.04831.000 Citywide Public Imp Fee            | 72,181                          | 66,500                          | 70,000                            | 5.3%                                  | 70,000                            | 0.0%                                  |
| <b>TOTAL CITYWIDE PUBLIC IMPROVEMENT</b>               | <b>73,104</b>                   | <b>66,520</b>                   | <b>70,020</b>                     | <b>5.3%</b>                           | <b>70,020</b>                     | <b>0.0%</b>                           |
| <b>316 CAPITAL IMPROVEMENTS</b>                        |                                 |                                 |                                   |                                       |                                   |                                       |
| 316.00.00.04511.000 Investment Earnings                | 64,940                          | 30,000                          | 30,000                            | 0.0%                                  | 30,000                            | 0.0%                                  |
| 316.00.00.04651.000 Other Grants & Reimb.              | 2,244,028                       | -                               | -                                 |                                       | -                                 |                                       |
| 316.00.00.04863.000 Misc Revenue                       | 448                             | 20,000                          | 10,000                            | -50.0%                                | 10,000                            | 0.0%                                  |
| 316.00.00.04999.000 Operating Transfers In             | -                               | -                               | 70,000                            | 100.0%                                | 70,000                            | 0.0%                                  |
| <b>TOTAL CAPITAL IMPROVEMENTS</b>                      | <b>2,309,416</b>                | <b>50,000</b>                   | <b>110,000</b>                    | <b>120.0%</b>                         | <b>110,000</b>                    | <b>0.0%</b>                           |
| <b>319 ART IN PUBLIC PLACES</b>                        |                                 |                                 |                                   |                                       |                                   |                                       |
| 319.00.00.04511.000 Investment Earnings                | 7,128                           | 5,500                           | 2,500                             | -54.5%                                | 2,500                             | 0.0%                                  |
| 319.00.00.04831.000 Developer Contrib - Public Art     | 16,398                          | 15,000                          | 15,000                            | 0.0%                                  | 15,000                            | 0.0%                                  |
| <b>TOTAL ART IN PUBLIC PLACES</b>                      | <b>23,526</b>                   | <b>20,500</b>                   | <b>17,500</b>                     | <b>-14.6%</b>                         | <b>17,500</b>                     | <b>0.0%</b>                           |

## Revenues

| Account Number  | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Projected<br>Revenue | 2015/2016<br>v. 2014/2015<br>Variance | 2016/2017<br>Projected<br>Revenue | 2016/2017<br>v. 2015/2016<br>Variance |
|---|---------------------------------|---------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| <b>321 HWY 111 CIRCULATION IMP FEE</b>                  |                                 |                                 |                                   |                                       |                                   |                                       |
| 321.00.00.04831.000 Hwy 111 Circulation Imp Fee         | -                               | 5,000                           | 1,000                             | -80.0%                                | 1,000                             | 0.0%                                  |
| <b>TOTAL HWY 111 CIRCULATION IMP FEE</b>                | <b>-</b>                        | <b>5,000</b>                    | <b>1,000</b>                      | <b>-80.0%</b>                         | <b>1,000</b>                      | <b>0.0%</b>                           |
| <b>326 INFRASTRUCTURE CAPITAL RESERVE</b>               |                                 |                                 |                                   |                                       |                                   |                                       |
| 326.00.00.04511.000 Investment Earnings                 | 127,191                         | 80,000                          | 80,000                            | 0.0%                                  | 80,000                            | 0.0%                                  |
| 326.00.00.04822.000 Tennis Naming Rights Repayment      | -                               | -                               | 250,000                           | 0.0%                                  | 250,000                           | 0.0%                                  |
| 326.00.00.04823.000 City Contribution                   | -                               | -                               | 1,100,000                         | 0.0%                                  | 1,100,000                         | 0.0%                                  |
| <b>TOTAL INFRASTRUCTURE CAPITAL RESERVE</b>             | <b>127,191</b>                  | <b>80,000</b>                   | <b>1,430,000</b>                  | <b>1687.5%</b>                        | <b>1,430,000</b>                  | <b>0.0%</b>                           |
| <b>327 FF&amp;E AND ROLLING STOCK CAPITAL RESERVE</b>   |                                 |                                 |                                   |                                       |                                   |                                       |
| 327.00.00.04511.000 Investment Earnings                 | 41,634                          | 30,000                          | 20,000                            | -33.3%                                | 20,000                            | 0.0%                                  |
| <b>TOTAL FF&amp;E AND ROLLING STOCK CAPITAL RESERVE</b> | <b>41,634</b>                   | <b>30,000</b>                   | <b>20,000</b>                     | <b>-33.3%</b>                         | <b>20,000</b>                     | <b>0.0%</b>                           |
| <b>328 GOLF RESORT CAPITAL RESERVE</b>                  |                                 |                                 |                                   |                                       |                                   |                                       |
| 328.00.00.04511.000 Investment Earnings                 | 72,133                          | 50,000                          | 30,000                            | -40.0%                                | 30,000                            | 0.0%                                  |
| <b>TOTAL GOLF RESORT CAPITAL RESERVE</b>                | <b>72,133</b>                   | <b>50,000</b>                   | <b>30,000</b>                     | <b>-40.0%</b>                         | <b>30,000</b>                     | <b>0.0%</b>                           |
| <b>329 BUILDING &amp; STRUCTURES CAPITAL RESERVE</b>    |                                 |                                 |                                   |                                       |                                   |                                       |
| 329.00.00.04511.000 Investment Earnings                 | 42,989                          | 30,000                          | 30,000                            | 0.0%                                  | 30,000                            | 0.0%                                  |
| 329.00.00.04822.000 Tennis Naming Rights Repayment      | 250,000                         | 250,000                         | -                                 | -                                     | -                                 | -                                     |
| 329.00.00.04823.000 City Capital Contribution           | 500,000                         | 500,000                         | -                                 | -                                     | -                                 | -                                     |
| <b>TOTAL BUILDING &amp; STRUCTURES CAPITAL RESERVE</b>  | <b>792,989</b>                  | <b>780,000</b>                  | <b>30,000</b>                     | <b>-96.2%</b>                         | <b>30,000</b>                     | <b>0.0%</b>                           |
| <b>330 FACILITIES CAPITAL RESERVE</b>                   |                                 |                                 |                                   |                                       |                                   |                                       |
| 330.00.00.04511.000 Investment Earnings                 | 41,670                          | 30,000                          | 20,000                            | -33.3%                                | 20,000                            | 0.0%                                  |
| <b>TOTAL FACILITIES CAPITAL RESERVE</b>                 | <b>41,670</b>                   | <b>30,000</b>                   | <b>20,000</b>                     | <b>-33.3%</b>                         | <b>20,000</b>                     | <b>0.0%</b>                           |
| <b>560 INDIAN WELLS GOLF RESORT</b>                     |                                 |                                 |                                   |                                       |                                   |                                       |
| 560.00.00.04320.000 Resident Activities at IWGR         | 18,754                          | 12,731                          | -                                 | -100.0%                               | -                                 | -                                     |
| 560.00.00.04511.000 Investment Earnings                 | 21,801                          | 5,000                           | 5,000                             | 0.0%                                  | 5,000                             | 0.0%                                  |
| 560.00.00.04550.000 Operations                          | 12,429,070                      | 13,873,041                      | 13,886,109                        | 0.1%                                  | 14,302,692                        | 3.0%                                  |
| 560.00.00.04999.000 Operating Transfers In              | -                               | -                               | 1,112,654                         | 100.0%                                | 317,846                           | 0.0%                                  |
| <b>TOTAL INDIAN WELLS GOLF RESORT</b>                   | <b>12,469,625</b>               | <b>13,890,772</b>               | <b>15,003,763</b>                 | <b>8.0%</b>                           | <b>14,625,538</b>                 | <b>-2.5%</b>                          |

## Revenues

| Account Number                                     | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Projected<br>Revenue | 2015/2016<br>v. 2014/2015<br>Variance | 2016/2017<br>Projected<br>Revenue | 2016/2017<br>v. 2015/2016<br>Variance |
|--|---------------------------------|---------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| <b>561 CLUB DRIVE PROPERTY</b>                     |                                 |                                 |                                   |                                       |                                   |                                       |
| 561.00.00.04511.000 Investment Earnings            | -                               | -                               | 500                               | 100.0%                                | 500                               | 0.0%                                  |
| 561.00.00.04523.000 Rental Income                  | -                               | -                               | 108,107                           | 100.0%                                | 108,107                           | 0.0%                                  |
| <b>TOTAL CLUB DRIVE PROPERTY</b>                   | <b>-</b>                        | <b>-</b>                        | <b>108,607</b>                    | <b>100.0%</b>                         | <b>108,607</b>                    | <b>0.0%</b>                           |
| <b>601 RETIREMENT BENEFIT</b>                      |                                 |                                 |                                   |                                       |                                   |                                       |
| 601.00.00.04511.000 Investment Earnings            | 11,484                          | 5,000                           | 12,000                            | 140.0%                                | 12,000                            | 0.0%                                  |
| 601.00.00.04822.000 City Contribution              | 1,228,000                       | 610,000                         | 629,300                           | 3.2%                                  | 645,250                           | 2.5%                                  |
| 601.00.00.04863.000 Misc. Revenue                  | -                               | 20,000                          | -                                 | -100.0%                               | -                                 | -                                     |
| 601.00.00.04999.000 Operating Transfers In         | 76,000                          | -                               | -                                 | -                                     | -                                 | -                                     |
| <b>TOTAL RETIREMENT BENEFIT</b>                    | <b>1,315,484</b>                | <b>635,000</b>                  | <b>641,300</b>                    | <b>1.0%</b>                           | <b>657,250</b>                    | <b>2.5%</b>                           |
| <b>602 COMPENSATED ABSENCES RESERVE</b>            |                                 |                                 |                                   |                                       |                                   |                                       |
| 602.00.00.04511.000 Investment Earnings            | 9,847                           | 7,500                           | 4,000                             | -46.7%                                | 4,000                             | 0.0%                                  |
| <b>TOTAL COMPENSATED ABSENCES RESERVE</b>          | <b>9,847</b>                    | <b>7,500</b>                    | <b>4,000</b>                      | <b>-46.7%</b>                         | <b>4,000</b>                      | <b>0.0%</b>                           |
| <b>603 SELF INSURANCE RESERVE</b>                  |                                 |                                 |                                   |                                       |                                   |                                       |
| 603.00.00.04511.000 Investment Earnings            | 1,112                           | 1,000                           | -                                 | -                                     | -                                 | -                                     |
| 603.00.00.04822.000 City Contribution              | 40,000                          | 40,000                          | -                                 | -                                     | -                                 | -                                     |
| <b>TOTAL SELF INSURANCE RESERVE</b>                | <b>41,112</b>                   | <b>41,000</b>                   | <b>-</b>                          | <b>-100.0%</b>                        | <b>-</b>                          | <b>-</b>                              |
| <b>760 ADVERTISING &amp; MARKETING COMMITTEE</b>   |                                 |                                 |                                   |                                       |                                   |                                       |
| 760.00.00.04511.000 Investment Earnings            | 4,102                           | 3,000                           | -                                 | -                                     | -                                 | -                                     |
| 760.00.00.04822.000 City Contribution              | 396,524                         | 408,420                         | -                                 | -                                     | -                                 | -                                     |
| 760.00.00.04863.000 Miscellaneous Revenue          | 2,462                           | -                               | -                                 | -                                     | -                                 | -                                     |
| <b>TOTAL ADVERTISING &amp; MARKETING COMMITTEE</b> | <b>403,088</b>                  | <b>411,420</b>                  | <b>-</b>                          | <b>-100.0%</b>                        | <b>-</b>                          | <b>-</b>                              |
| <b>TOTAL REVENUES</b>                              | <b>42,582,769</b>               | <b>38,856,258</b>               | <b>41,411,967</b>                 | <b>6.6%</b>                           | <b>41,741,327</b>                 | <b>0.8%</b>                           |

# City Council



## **City Council Program**

The City Council consists of five Council Members elected at-large to serve four-year terms. Consistent with the City Charter, the Mayor and Mayor Pro Tem are appointed by the Council for one-year terms. The Mayor presides over all meetings of the City Council representing the City in all official matters.

The City Council is the legislative authority that creates the policies and ordinances under which the City operates. The City Council acts on all legislative matters of the City, considering, approving, or adopting all ordinances, resolutions, contracts, and matters requiring policy decisions. Additionally, members of the City Council serve on numerous boards and committees such as the Coachella Valley Association of Governments, the Greater Palm Springs Convention and Visitors Bureau, the Riverside County Transportation Commission, as well as many others ensuring the City of Indian Wells and its surrounding communities maintain a tremendous quality of life and high standards.

The Council appoints the City Manager, City Attorney, and various other commissions, boards and citizen advisory committees, all of which ensure broad-based input into the affairs of the City. The City Council participates in an annual strategic planning program to set and monitor City goals. The two-year budget implements the City Council goals.

## **Strategic Long Term Goals**

Goal 1 - Create a Ten Year Financial Strategy

Goal 2 - Encourage and Expand Economic Development Opportunities

Goal 3 - Create a Flood Mitigation Plan with Community Partners

Goal 4 - Beautify the Highway 111 Corridor

Goal 5 – Create a City Communications Plan

## City Council

| Account Number   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change    |
|--|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|-------------|
| <b>GENERAL FUND</b>  |                                 |                                 |                               |   |               |   |             |
| <b>City Council Program</b>                                    |                                 |                                 |                               |   |               |   |             |
| 101.11.01.05120.000 Council Compensation (5.0 FTE)             | 69,000                          | 71,994                          |                               | 70,946                                  | -1.5%         | 71,939                                  | 1.4%        |
| 101.11.01.05210.000 Retirement - Employee                      | 2,696                           | 753                             |                               | 987                                     | 31.1%         | 1,001                                   | 1.4%        |
| 101.11.01.05211.000 Retirement - Employer                      | 6,462                           | 5,760                           |                               | 2,674                                   | -53.6%        | 2,799                                   | 4.7%        |
| 101.11.01.05220.000 FICA & Medicare                            | 5,279                           | 5,508                           |                               | 5,427                                   | -1.5%         | 5,503                                   | 1.4%        |
| 101.11.01.05230.000 Group Insurance                            | 13,403                          | 11,488                          |                               | -                                       | -100.0%       | -                                       |             |
| <b>Total Salary and Benefits</b>                               | <b>96,840</b>                   | <b>95,503</b>                   |                               | <b>80,034</b>                           | <b>-16.2%</b> | <b>81,242</b>                           | <b>1.5%</b> |
| 101.11.01.05530.000 Postage                                    | -                               | 500                             |                               | -                                       | -100.0%       | -                                       |             |
| 101.11.01.05540.000 Printing                                   | -                               | 515                             |                               | -                                       | -100.0%       | -                                       |             |
| 101.11.01.05550.000 Official Meetings/Conferences              | 15,421                          | 39,950                          |                               | 40,880                                  | 2.3%          | 42,080                                  | 2.9%        |
| League of CA Cities-Annual Conference (5)                      |                                 |                                 | 12,500                        |   |               |   |             |
| League of CA Cities-Mayors/Council Members Executive Forum (4) |                                 |                                 | 6,000                         |   |               |   |             |
| City Council Meeting Expenses                                  |                                 |                                 | 6,000                         |   |               |   |             |
| League of CA Cities-Policy Committee (4)                       |                                 |                                 | 4,000                         |   |               |   |             |
| League of CA Cities-Legislative Action Days (3)                |                                 |                                 | 3,000                         |   |               |   |             |
| Meetings & Conferences   |                                 |                                 | 3,000                         |   |               |   |             |
| League of CA Cities-New Mayor/Council Member (2)               |                                 |                                 | 2,400                         |   |               |   |             |
| CA Contract Cities Annual Mtg (3)                              |                                 |                                 | 1,800                         |   |               |   |             |
| League of CA Cities-Riverside County Division (12)             |                                 |                                 | 1,280                         |   |               |   |             |
| Southern CA Association of Govt (SCAG) (3)                     |                                 |                                 | 900                           |   |               |   |             |
| 101.11.01.05551.000 Community Presentations                    | 3,030                           | 3,000                           |                               | 1,500                                   | -50.0%        | 1,500                                   | 0.0%        |
| 101.11.01.05590.000 Miscellenous Charges                       | -                               | -                               |                               | 76,150                                  | 100.0%        | 73,950                                  | -2.9%       |
| City Council Strategic Planning                                |                                 |                                 | 27,000                        |   |               |   |             |
| Study Sessions (6)   |                                 |                                 | 21,400                        |   |               |   |             |
| Committee/Commissioner Annual Event                            |                                 |                                 | 10,250                        |   |               |   |             |
| State of the City  |                                 |                                 | 6,000                         |   |               |   |             |
| City Council Recognition & Outreach                            |                                 |                                 | 5,000                         |   |               |   |             |
| Mayor Acknowledgement Dinner                                   |                                 |                                 | 2,500                         |   |               |   |             |
| Senior Inspiration Awards (2 tables)                           |                                 |                                 | 2,500                         |   |               |   |             |
| Cove Commission Annual Luncheon                                |                                 |                                 | 1,200                         |   |               |   |             |
| Swearing in Ceremony   |                                 |                                 | 300                           |   |               |   |             |
| 101.11.01.05610.000 Office Expense                             | 3,284                           | 7,426                           |                               | 5,000                                   | -32.7%        | 5,000                                   | 0.0%        |
| <b>TOTAL GENERAL FUND</b>                                      | <b>118,575</b>                  | <b>146,894</b>                  |                               | <b>203,564</b>                          | <b>38.6%</b>  | <b>203,772</b>                          | <b>0.1%</b> |
| <b>Total City Council Program</b>                              | <b>118,575</b>                  | <b>146,894</b>                  |                               | <b>203,564</b>                          | <b>38.6%</b>  | <b>203,772</b>                          | <b>0.1%</b> |



# City Manager



## City Manager Department

**Mission Statement:** Support the City Council; develop leadership in the organization, and provide legendary service to the community; be accountable, strategic, compassionate, and connected.

The City Manager oversees the following programs:

- City Clerk
- Legal Services
- Personnel

### Action Items

Goal 1 – Create a Ten Year Financial Strategy

1. Prepare a comprehensive long-term expenditure analysis
2. Prepare a comprehensive long-term revenue analysis
3. Describe funding gaps
4. Build strategies for addressing funding gaps

| Department Personnel        | FY2014 | FY2015 | FY2016 | FY2017 |
|-----------------------------|--------|--------|--------|--------|
| Total Full Time Equivalents | 6.000  | 6.000  | 6.000  | 6.000  |

| Department Budget | FY2014<br>Year End<br>Actual | FY2015<br>Adjusted<br>Budget | FY2016<br>Projected<br>Appropriation | FY2017<br>Projected<br>Appropriation |
|-------------------|------------------------------|------------------------------|--------------------------------------|--------------------------------------|
| City Manager      | 689,207                      | 591,310                      | 703,359                              | 715,121                              |
| City Clerk        | 295,021                      | 313,439                      | 277,981                              | 291,118                              |
| Legal Services    | 453,977                      | 427,873                      | 263,019                              | 270,826                              |
| Personnel         | 60,129                       | 120,871                      | 263,382                              | 241,522                              |
| Total Budget      | 1,498,334                    | 1,453,493                    | 1,507,741                            | 1,518,587                            |

## **City Manager Program**

The City Manager works directly for the City Council and is responsible for carrying out the policies and goals formulated by the City Council. The City Manager is the chief executive officer of the City and is responsible for planning, organizing, and directing all municipal activities. The City Manager, in concert with department managers, works to develop all personnel; continually evaluates the organizational structure of the City; implements programs to improve the community; and directs employee relations and personnel management. The City Manager makes recommendations to the City Council on program alternatives and implements programs adopted by the Council. The City Manager is responsible for implementing the goals and programs adopted by the City Council.

# City Manager Department

| Account Number                    | 2013/2014<br>Year End<br>Actual   | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation  | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|-----------------------------------|---|---------------------------------|-------------------------------|--|--------------|---|-------------|
| <b>GENERAL FUND</b>               |   |                                 |                               |  |              |   |             |
| <b>City Manager Program</b>       |   |                                 |                               |  |              |   |             |
| 101.21.01.05110.000               | Regular Employees (3.30 FTE)  | 355,933                         | 257,507                       | 321,737  | 24.9%        | 328,068                                 | 2.0%        |
| 101.21.01.05210.000               | Retirement - Employee   | 25,821                          | 20,601                        | 25,739   | 24.9%        | 26,245                                  | 2.0%        |
| 101.21.01.05211.000               | Retirement - Employer   | 54,858                          | 44,749                        | 67,697   | 51.3%        | 71,302                                  | 5.3%        |
| 101.21.01.05220.000               | FICA & Medicare   | 27,611                          | 16,295                        | 21,128   | 29.7%        | 21,454                                  | 1.5%        |
| 101.21.01.05230.000               | Group Insurance   | 57,924                          | 41,955                        | 55,073   | 31.3%        | 58,891                                  | 6.9%        |
| 101.21.01.05240.000               | Benefit Unfunded Liability  | -                               | -                             | 71,610   | 100.0%       | 73,425                                  | 2.5%        |
| 101.21.01.05251.000               | Retirement 401A   | 8,218                           | 19,938                        | 21,543   | 8.0%         | 21,702                                  | 0.7%        |
| 101.21.01.05260.000               | Vehicle Allowance   | 6,023                           | 4,404                         | 4,404  | 0.0%         | 4,404                                   | 0.0%        |
| 101.21.01.05261.000               | Employee FICA Benefit   | 20,792                          | 12,561                        | 16,463   | 31.1%        | 16,697                                  | 1.4%        |
| <b>Total Salary and Benefits</b>  |   | <b>557,180</b>                  | <b>418,010</b>                | <b>605,394</b>   | <b>44.8%</b> | <b>622,188</b>                          | <b>2.8%</b> |
| 101.21.01.05310.000               | Professional Services<br>Joe A Gonsalves & Son Lobbyist Services<br>Other Professional Services   | 38,376                          | 50,000                        | 50,000<br>36,000<br>14,000   | 0.0%         | 50,000                                  | 0.0%        |
| 101.21.01.05330.000               | Other Contracted Services<br>Temp Services 3 Months   | 9,033                           | -                             | 9,600<br>9,600   | 100.0%       | -                                       | -100.0%     |
| 101.21.01.05530.000               | Postage   | 66                              | 200                           | 200  | 0.0%         | 200                                     | 0.0%        |
| 101.21.01.05550.000               | Meetings/Conferences<br>ICMA - Annual Conference<br>League of CA Cities - Annual Conference<br>CA City Mgmt Foundation - Board Meetings (4)<br>League of CA Cities - Mayors/Council Executive Forum<br>IAAP Conference (1)<br>League of CA Cities - City Manager (2)<br>League of CA Cities -Legislative Action Days<br>CA Contract Cities Assoc Annual Conference<br>CA City Mgmt Foundation - New/Future Workshop<br>Southern California Association of Govt (SCAG)<br>League of CA Cities - Riverside County Division<br>Miscellaneous | 11,838                          | 18,525                        | 19,125<br>3,100<br>2,500<br>1,800<br>1,500<br>1,500<br>1,200<br>1,000<br>525<br>500<br>300<br>240<br>4,960 | 3.2%         | 23,125                                  | 20.9%       |
| 101.21.01.05560.000               | Training<br>Educational Reimbursements<br>Miscellaneous Training<br>IAAP Webinars   | 570                             | 3,090                         | 3,900<br>2,400<br>1,000<br>500   | 26.2%        | 3,900                                   | 0.0%        |
| 101.21.01.05570.000               | Membership & Dues<br>ICMA (2)<br>CCMF (2)<br>Indian Wells Rotary<br>IAAP (1)  | 35,223                          | 37,690                        | 3,350<br>1,675<br>1,300<br>225<br>150  | -91.1%       | 3,700                                   | 10.4%       |
| 101.21.01.05590.000               | Miscellaneous Charges<br>Executive Mgmt Strategic Planning<br>CM Office Strategic Planning<br>Miscellaneous   | 25,039                          | 60,000                        | 7,250<br>2,750<br>500<br>4,000   | -87.9%       | 7,468                                   | 3.0%        |
| 101.21.01.05610.000               | Office Expense  | 11,815                          | 3,395                         | 4,000  | 17.8%        | 4,000                                   | 0.0%        |
| 101.21.01.05620.000               | Reference Materials<br>Desert Sun<br>Other Training Books   | 67                              | 400                           | 540<br>240<br>300  | 35.0%        | 540                                     | 0.0%        |
| <b>TOTAL GENERAL FUND</b>         |   | <b>689,207</b>                  | <b>591,310</b>                | <b>703,359</b>   | <b>18.9%</b> | <b>715,121</b>                          | <b>1.7%</b> |
| <b>Total City Manager Program</b> |   | <b>689,207</b>                  | <b>591,310</b>                | <b>703,359</b>   | <b>18.9%</b> | <b>715,121</b>                          | <b>1.7%</b> |

## **City Clerk Program**

The City Clerk provides a variety of professional and administrative duties supporting the City Council, Housing Authority (the "Authority") and the Successor Agency to the Indian Wells Redevelopment Agency in accordance with the Public Records Act, Political Reform Act, Brown Act, and Elections Code. The City Clerk's Office is responsible for maintaining the City Municipal Code; legal noticing; administering municipal elections; and serving as the filing officer for campaign statements, Statements of Economic Interests and other Fair Political Practices Commission (FPPC) required disclosures.

Other duties include responding to public records information requests, managing City-wide records program, and administering the annual resident member appointments to various committees.

## City Manager Department

| Account Number                   | 2013/2014<br>Year End<br>Actual  | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail   | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change    |
|----------------------------------|--|---------------------------------|---------------------------------|---|---------------|---|-------------|
| <b>GENERAL FUND</b>              |  |                                 |                                 |   |               |   |             |
| <b>City Clerk Program</b>        |  |                                 |                                 |   |               |   |             |
| 101.27.01.05110.000              | Regular Employees (1.18 FTE)   | 188,029                         | 179,459                         | 119,839                                 | -33.2%        | 122,199                                 | 2.0%        |
| 101.27.01.05210.000              | Retirement - Employee  | 12,386                          | 14,357                          | 9,587                                   | -33.2%        | 9,776                                   | 2.0%        |
| 101.27.01.05211.000              | Retirement - Employer  | 26,407                          | 30,607                          | 24,678                                  | -19.4%        | 25,999                                  | 5.4%        |
| 101.27.01.05220.000              | FICA   | 15,330                          | 13,729                          | 9,168                                   | -33.2%        | 9,348                                   | 2.0%        |
| 101.27.01.05230.000              | Group Insurance  | 17,891                          | 17,779                          | 12,065                                  | -32.1%        | 12,902                                  | 6.9%        |
| 101.27.01.05240.000              | Benefit Unfunded Liability   | -                               | -                               | 25,606                                  | 100.0%        | 26,255                                  | 2.5%        |
| 101.27.01.05251.000              | Retirement 401A  | 4,632                           | 4,486                           | 2,996                                   | -33.2%        | 3,055                                   | 2.0%        |
| 101.27.01.05260.000              | Vehicle & Cell Allowance   | -                               | -                               | 1,117                                   | 100.0%        | 1,117                                   | 0.0%        |
| 101.27.01.05261.000              | Employee FICA Benefit  | 11,699                          | 11,126                          | 7,430                                   | -33.2%        | 7,576                                   | 2.0%        |
| <b>Total Salary and Benefits</b> |  | <b>276,374</b>                  | <b>271,543</b>                  | <b>212,486</b>                          | <b>-21.7%</b> | <b>218,227</b>                          | <b>2.7%</b> |
| 101.27.01.05310.000              | Professional Services<br>Agenda & Video Annual Maintenance   | -                               | -                               | 13,900                                  | 100.0%        | 20,050                                  | 44.2%       |
| 101.27.01.05330.000              | Other Contracted Services<br>Temp Services for Records/Receptionist<br>Codification<br>Records Destruction | 10,746                          | 15,965                          | 21,650                                  | 35.6%         | 20,050                                  | -7.4%       |
|                                  |  |                                 | 13,900<br>7,000<br>750          |   |               |   |             |
| 101.27.01.05510.000              | Legal Publications & Recording   | 4,428                           | 8,240                           | 8,000                                   | -2.9%         | 8,000                                   | 0.0%        |
| 101.27.01.05530.000              | Postage & Delivery   | -                               | 100                             | 100                                     | 0.0%          | 100                                     | 0.0%        |
| 101.27.01.05550.000              | Meetings and Conferences<br>CA Clerk Association (3)<br>Misc Meetings                                      | 620                             | 1,000                           | 5,300                                   | 430.0%        | 8,100                                   | 52.8%       |
|                                  |  |                                 | 3,000<br>2,300                  |   |               |   |             |
| 101.27.01.05560.000              | Training<br>Certification Training (2)   | 674                             | 2,000                           | 2,000                                   | 0.0%          | 2,000                                   | 0.0%        |
|                                  |  |                                 | 2,000                           |   |               |   |             |
| 101.27.01.05570.000              | Membership & Dues<br>CA Clerk Association (5)<br>IIMC (4)<br>Nagara (1)<br>Arma (1)<br>Notary (2)          | 794                             | 1,591                           | 1,545                                   | -2.9%         | 1,591                                   | 3.0%        |
|                                  |  |                                 | 500<br>400<br>225<br>220<br>200 |   |               |   |             |
| 101.27.01.05591.000              | Elections  | 416                             | 10,000                          | 10,000                                  | 0.0%          | 10,000                                  | 0.0%        |
| 101.27.01.05610.000              | Office Expense   | 969                             | 3,000                           | 3,000                                   | 0.0%          | 3,000                                   | 0.0%        |
| <b>TOTAL GENERAL FUND</b>        |  | <b>295,021</b>                  | <b>313,439</b>                  | <b>277,981</b>                          | <b>-11.3%</b> | <b>291,118</b>                          | <b>4.7%</b> |
| <b>Total City Clerk Program</b>  |  | <b>295,021</b>                  | <b>313,439</b>                  | <b>277,981</b>                          | <b>-11.3%</b> | <b>291,118</b>                          | <b>4.7%</b> |

## Legal Services Program

Legal services are provided through a contract with Best Best & Krieger. Stephen Deitsch is the lead attorney responsible for Indian Wells. Best Best & Krieger is a full service law firm with a team of highly qualified attorneys with specialized knowledge and expertise, covering a broad range of governmental affairs and legal issues.

The City Attorney advises the City Council, the City Manager, City department heads and City staff, the successor to the Redevelopment Agency (RDA), the Planning Commission, and the Fire Access Maintenance District (FAMD) on a variety of legal matters including the legal implications of any action, inaction, or decision. The City Attorney provides advice concerning the Brown Act and Political Reform Act; provides land use, zoning and environmental compliance advice; prepares, reviews and examines contracts, litigation briefs, dispute resolutions, change orders, and other legal documents.

The City Attorney assists in legislative development for the City including research, review, and preparation of proposed ordinances, resolutions, policies, and other legislation. The Contract City Attorney studies, interprets and applies case law and legislation to recommend changes to the Municipal Code or the Policies and Procedures Manual to meet legal requirements; and ensures that the City Council and City Manager are informed on legal matters affecting the City.

The City Attorney works within a fixed retainer for general legal service in support of the City and the Successor Agency to the Redevelopment Agency. Separately the City Attorney has agreements to provide service to the Housing Authority and FAMD on an hourly basis. Legal Services for Code Enforcement are included in the Community Development-Code Enforcement Program. Legal Services for personnel are included in the City Manager-Personnel Program.

To the extent possible, the City seeks to recoup legal fees and other costs regarding code enforcement abatements and other types of litigation when the City prevails in the litigation. The Court typically awards the City reimbursement in code enforcement cases, and does so in other litigation where statutes permit it.

## City Manager Department

| Account Number                   | 2013/2014<br>Year End<br>Actual                               | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change    |
|----------------------------------|---|---------------------------------|-------------------------------|---|---------------|---|-------------|
| <b>GENERAL FUND</b>              |   |                                 |                               |   |               |   |             |
| <b>Legal Services Program</b>    |   |                                 |                               |   |               |   |             |
| 101.31.01.05110.000              | Regular Employees (0.09 FTE)                                  | 23,029                          | 4,255                         | 7,879                                   | 85.2%         | 8,033                                   | 2.0%        |
| 101.31.01.05210.000              | Retirement - Employee   | 1,551                           | 340                           | 630                                     | 85.3%         | 643                                     | 2.1%        |
| 101.31.01.05211.000              | Retirement - Employer   | 3,315                           | 713                           | 1,582                                   | 121.9%        | 1,667                                   | 5.4%        |
| 101.31.01.05220.000              | FICA  | 1,887                           | 325                           | 603                                     | 85.5%         | 615                                     | 2.0%        |
| 101.31.01.05230.000              | Group Insurance   | 2,185                           | 430                           | 855                                     | 98.8%         | 914                                     | 6.9%        |
| 101.31.01.05240.000              | Benefit Unfunded Liability                                    | -                               | -                             | 1,953                                   | 100.0%        | 2,003                                   | 2.6%        |
| 101.31.01.05251.000              | Retirement 401A   | 566                             | 106                           | 197                                     | 85.8%         | 201                                     | 2.0%        |
| 101.31.01.05261.000              | Employee FICA Benefit   | 1,440                           | 264                           | 488                                     | 84.8%         | 498                                     | 2.0%        |
| <b>Total Salary and Benefits</b> |   | <b>33,973</b>                   | <b>6,433</b>                  | <b>14,187</b>                           | <b>120.5%</b> | <b>14,574</b>                           | <b>2.7%</b> |
| 101.31.01.05310.000              | Professional Services<br>Attorney Services (General Retainer) | 418,485                         | 419,940                       | 247,332                                 | -41.1%        | 254,752                                 | 3.0%        |
| 101.31.01.05620.000              | Reference Materials   | 1,519                           | 1,500                         | 1,500                                   | 0.0%          | 1,500                                   | 0.0%        |
| <b>TOTAL GENERAL FUND</b>        |   | <b>453,977</b>                  | <b>427,873</b>                | <b>263,019</b>                          | <b>-38.5%</b> | <b>270,826</b>                          | <b>3.0%</b> |
| <b>Total</b>                     | <b>Legal Services Program</b>                                 | <b>453,977</b>                  | <b>427,873</b>                | <b>263,019</b>                          | <b>-38.5%</b> | <b>270,826</b>                          | <b>3.0%</b> |



## Personnel Program

The Personnel Program manages the human resource functions for the City. Personnel Program is an administrative service function aimed at three components:

1. Administer Total Compensation Package; this includes salary and benefits administration through oversight of CalPERS defined benefit retirement program, CalPERS employee health plans, dental and vision plans, life insurance package, long- and short-term disability plans, and an Employee Assistance Program aimed at providing counseling and treatment if needed.
2. Compliance; this includes ensuring the City stays up to date with ever-changing state and federal labor laws, reviewing and maintaining accurate employment records, and compliance with occupational safety regulations.
3. Employee Engagement; this includes providing career and staff development through training, career opportunity development, employee recognition, performance evaluation, and improvement in City operations through wellness.

From time to time, the Personnel Program also oversees recruitment and selection of new hires, the onboarding process, disciplinary matters where necessary, and employee separation.

## City Manager Department

| Account Number                                 | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change     |
|--|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|--------------|
| <b>GENERAL FUND</b>                            |                                 |                                 |                               |   |               |   |              |
| <b>Personnel Program</b>                       |                                 |                                 |                               |   |               |   |              |
| 101.25.01.05110.000                            | 22,669                          | 45,169                          |                               | 46,095                                  | 2.1%          | 47,002                                  | 2.0%         |
| 101.25.01.05120.000                            | -                               | -                               |                               | 11,150                                  | 100.0%        | 11,150                                  | 0.0%         |
| 101.25.01.05210.000                            | 1,448                           | 3,614                           |                               | 3,688                                   | 2.0%          | 3,760                                   | 2.0%         |
| 101.25.01.05211.000                            | 3,059                           | 7,809                           |                               | 9,778                                   | 25.2%         | 10,299                                  | 5.3%         |
| 101.25.01.05220.000                            | 1,228                           | 3,455                           |                               | 4,379                                   | 26.7%         | 4,449                                   | 1.6%         |
| 101.25.01.05230.000                            | 2,469                           | 10,882                          |                               | 7,829                                   | -28.1%        | 8,372                                   | 6.9%         |
| 101.25.01.05240.000                            | -                               | -                               |                               | 9,765                                   | 100.0%        | 10,013                                  | 2.5%         |
| 101.25.01.05251.000                            | 562                             | 1,129                           |                               | 1,152                                   | 2.0%          | 1,175                                   | 2.0%         |
| 101.25.01.05260.000                            | 240                             | 513                             |                               | 513                                     | 0.0%          | 513                                     | 0.0%         |
| 101.25.01.05261.000                            | 833                             | 2,800                           |                               | 2,858                                   | 2.1%          | 2,914                                   | 2.0%         |
| <b>Total Salary and Benefits</b>               | <b>32,508</b>                   | <b>75,371</b>                   |                               | <b>97,207</b>                           | <b>29.0%</b>  | <b>99,647</b>                           | <b>2.5%</b>  |
| 101.25.01.05310.000                            | 12,579                          | 21,500                          |                               | 119,500                                 | 455.8%        | 93,000                                  | -22.2%       |
| Legal Services                                 |                                 |                                 | 65,000                        |   |               |   |              |
| Compensation & Classification Study            |                                 |                                 | 45,000                        |   |               |   |              |
| Personnel Consulting Services                  |                                 |                                 | 5,000                         |   |               |   |              |
| Employee Assistance Program                    |                                 |                                 | 3,000                         |   |               |   |              |
| Backgrounds,physicals,flu shots                |                                 |                                 | 1,500                         |   |               |   |              |
| 101.25.01.05510.000                            | 5,706                           | 3,500                           |                               | 3,000                                   | -14.3%        | 3,500                                   | 16.7%        |
| 101.25.01.05550.000                            | -                               | 5,000                           |                               | 7,000                                   | 40.0%         | 7,000                                   | 0.0%         |
| CalPELRA Conference                            |                                 |                                 | 2,000                         |   |               |   |              |
| Alliance for Innovation                        |                                 |                                 | 1,500                         |   |               |   |              |
| Liebert Cassidy Whitmore Conference            |                                 |                                 | 900                           |   |               |   |              |
| CalPERS Education Forum                        |                                 |                                 | 900                           |   |               |   |              |
| Miscellaneous Meeting                          |                                 |                                 | 900                           |   |               |   |              |
| Municipal Mgmt Assoc of So Cal (MMASC)         |                                 |                                 | 800                           |   |               |   |              |
| 101.25.01.05560.000                            | 8,403                           | 13,500                          |                               | 22,250                                  | 64.8%         | 22,250                                  | 0.0%         |
| Employee Empowerment                           |                                 |                                 | 9,500                         |   |               |   |              |
| Liebert, Cassidy & Frierson Workplace Training |                                 |                                 | 6,000                         |   |               |   |              |
| Citywide Staff Training                        |                                 |                                 | 5,000                         |   |               |   |              |
| CalPERS Training                               |                                 |                                 | 1,750                         |   |               |   |              |
| 101.25.01.05570.000                            | -                               | 1,000                           |                               | 425                                     | -57.5%        | 1,425                                   | 235.3%       |
| CalPELRA                                       |                                 |                                 | 350                           |   |               |   |              |
| Municipal Mgmt Assoc of So Cal (MMASC)         |                                 |                                 | 75                            |   |               |   |              |
| 101.25.01.05590.000                            | -                               | -                               |                               | 13,500                                  | 100.0%        | 14,200                                  | 5.2%         |
| Miscellaneous                                  |                                 |                                 |                               |   |               |   |              |
| Employee Appreciation Dinner & Awards          |                                 |                                 | 9,000                         |   |               |   |              |
| Birthday Event (12)                            |                                 |                                 | 2,200                         |   |               |   |              |
| Employee Luncheons/BBQ (4)                     |                                 |                                 | 1,000                         |   |               |   |              |
| City Manager Round Table (4)                   |                                 |                                 | 500                           |   |               |   |              |
| Accomplishment Recognition (3)                 |                                 |                                 | 500                           |   |               |   |              |
| New Fiscal Year Luncheon                       |                                 |                                 | 300                           |   |               |   |              |
| 101.25.01.05610.000                            | 933                             | 1,000                           |                               | 500                                     | -50.0%        | 500                                     | 0.0%         |
| <b>TOTAL GENERAL FUND</b>                      | <b>60,129</b>                   | <b>120,871</b>                  |                               | <b>263,382</b>                          | <b>117.9%</b> | <b>241,522</b>                          | <b>-8.3%</b> |
| <b>Total Personnel Program</b>                 | <b>60,129</b>                   | <b>120,871</b>                  |                               | <b>263,382</b>                          | <b>117.9%</b> | <b>241,522</b>                          | <b>-8.3%</b> |

# Marketing & Community Relations



## Marketing & Community Relations Department

**Mission Statement:** To deliver on our City's mission statement by using best practices, effective communications, and cutting-edge marketing strategies while continuing to enhance our City's brand experience, and generate successful citizen engagements through all communication channels.

Marketing & Community Relations oversees the following programs:

- Community Assistance
- Community Information
- Partner Marketing
- Resident Amenities

### Action Items

Goal 5 - Create a City Communications Plan

1. Create a Communication Plan
2. Enhance and Update Website

| Department Personnel       | FY2014 | FY2015 | FY2016 | FY2017 |
|----------------------------|--------|--------|--------|--------|
| Total Full Time Equivalent | 2.000  | 2.000  | 2.000  | 2.000  |

| Department Budget     | FY2014<br>Year End<br>Actual | FY2015<br>Adjusted<br>Budget | FY2016<br>Projected<br>Appropriation | FY2017<br>Projected<br>Appropriation |
|-----------------------|------------------------------|------------------------------|--------------------------------------|--------------------------------------|
| Marketing             | 587,327                      | 654,428                      | 718,734                              | 739,877                              |
| Community Information | 199,433                      | 273,464                      | 266,308                              | 266,308                              |
| Resident Amenities    | 221,630                      | 312,501                      | 500,251                              | 508,678                              |
| Community Assistance  | 216,000                      | 310,742                      | 269,125                              | 254,125                              |
| Partner Marketing     | 328,520                      | 408,420                      | 404,444                              | 412,444                              |
| Total Budget          | 1,552,910                    | 1,959,555                    | 2,158,862                            | 2,181,432                            |

## Marketing Program

The Marketing Program is responsible for building the City's brand in concert with the other City operating departments and the Resort Partners. It is the City's mission to create and sustain an unsurpassed quality of life for residents and guests as a prestigious community and international resort destination. This department is responsible Public Information, the City's Marketing Strategy, and building the Indian Wells Brand.

## Marketing & Community Relations Department

| Account Number   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|--|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>GENERAL FUND</b>  |                                 |                                 |                               |   |              |   |             |
| <b>Marketing Program</b>   |                                 |                                 |                               |   |              |   |             |
| 101.27.05.05110.000 Regular Employees (1.97 FTE)                                 | 228,973                         | 229,175                         |                               | 236,870                                 | 3.4%         | 241,545                                 | 2.0%        |
| 101.27.05.05210.000 Retirement - Employee  | 17,543                          | 18,334                          |                               | 18,950                                  | 3.4%         | 19,324                                  | 2.0%        |
| 101.27.05.05211.000 Retirement - Employer  | 37,259                          | 39,748                          |                               | 48,807                                  | 22.8%        | 51,419                                  | 5.4%        |
| 101.27.05.05220.000 FICA   | 16,476                          | 15,939                          |                               | 16,104                                  | 1.0%         | 16,278                                  | 1.1%        |
| 101.27.05.05230.000 Group Insurance  | 55,558                          | 47,563                          |                               | 49,906                                  | 4.9%         | 53,333                                  | 6.9%        |
| 101.27.05.05240.000 Benefit Unfunded Liability                                   | -                               | -                               |                               | 42,749                                  | 100.0%       | 43,833                                  | 2.5%        |
| 101.27.05.05251.000 Retirement 401A  | 5,646                           | 5,729                           |                               | 5,922                                   | 3.4%         | 6,039                                   | 2.0%        |
| 101.27.05.05260.000 Vehicle Allowance  | 2,409                           | 4,408                           |                               | 4,408                                   | 0.0%         | 4,408                                   | 0.0%        |
| 101.27.05.05261.000 Employee FICA Benefit  | 12,204                          | 12,616                          |                               | 12,669                                  | 0.4%         | 12,775                                  | 0.8%        |
| <b>Total Salary and Benefits</b>   | <b>376,068</b>                  | <b>373,512</b>                  |                               | <b>436,385</b>                          | <b>16.8%</b> | <b>448,954</b>                          | <b>2.9%</b> |
| 101.27.05.05310.000 Professional Services<br>Marketing Services                  | -                               | 50,000                          | 50,000                        | 50,000                                  | 0.0%         | 50,000                                  | 0.0%        |
| 101.27.05.05510.048 Advertising & Promotions                                     | 6,490                           | 15,000                          |                               | 15,000                                  | 0.0%         | 15,000                                  | 0.0%        |
| 101.27.05.05610.000 Office Expense   | 41                              | 3,000                           |                               | 3,000                                   | 0.0%         | 3,000                                   | 0.0%        |
| 101.27.05.05925.000 CVB Contributions<br>PSDRCVB (.014 of gross hotel sales/25%) | 204,728                         | 212,916                         | 214,349                       | 214,349                                 | 0.7%         | 222,923                                 | 4.0%        |
| <b>Total Marketing Program</b>   | <b>587,327</b>                  | <b>654,428</b>                  |                               | <b>718,734</b>                          | <b>9.8%</b>  | <b>739,877</b>                          | <b>2.9%</b> |

## Community Information Program

The Community Information Program uses information channels to inform and educate the media, residents and the general public regarding City initiatives. The City information channels promote community awareness of actions and changes to any City issue or policy and allows for residents to be informed on upcoming community events and engagement opportunities. This engagement is accomplished through the distribution of press releases, resident eblasts, resident newsletter, the City's website, and public access television Channel 17/Digital 122. The City currently contracts certain writing projects that include the newsletter and press releases.

## Marketing & Community Relations Department

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>GENERAL FUND</b>                           |                                 |                                 |                               |   |              |   |             |
| <b>Community Information Program</b>          |                                 |                                 |                               |   |              |   |             |
| 101.27.02.05310.000 Professional Services     | 29,286                          | 30,900                          |                               | 35,000                                  | 13.3%        | 35,000                                  | 0.0%        |
| Creative Development                          |                                 |                                 | 15,000                        |   |              |   |             |
| Public Relations                              |                                 |                                 | 10,000                        |   |              |   |             |
| Special Communication Programs                |                                 |                                 | 10,000                        |   |              |   |             |
| 101.27.02.05330.000 Other Contracted Services | 65,357                          | 103,000                         |                               | 90,000                                  | -12.6%       | 90,000                                  | 0.0%        |
| Web Site Maintenance                          |                                 |                                 | 45,000                        |   |              |   |             |
| Copy Writing                                  |                                 |                                 | 10,000                        |   |              |   |             |
| TV Channel Annual Fee                         |                                 |                                 | 10,000                        |   |              |   |             |
| Misc. Services                                |                                 |                                 | 10,000                        |   |              |   |             |
| Photography                                   |                                 |                                 | 10,000                        |   |              |   |             |
| E-Blast                                       |                                 |                                 | 5,000                         |   |              |   |             |
| 101.27.02.05540.000 Printing                  | 2,460                           | 7,756                           |                               | 7,500                                   | -3.3%        | 7,500                                   | 0.0%        |
| 101.27.02.05545.000 City Newsletter           | 101,969                         | 129,008                         |                               | 130,008                                 |              | 130,008                                 | 0.0%        |
| Printing Newsletter                           |                                 |                                 | 45,000                        |   |              |   |             |
| Postage & Delivery                            |                                 |                                 | 35,658                        |   |              |   |             |
| Newsletter Design Services                    |                                 |                                 | 25,000                        |   |              |   |             |
| Copy Writing                                  |                                 |                                 | 24,350                        |   |              |   |             |
| 101.27.02.05550.000 Meetings and Conferences  | 361                             | 2,500                           |                               | 3,500                                   | 40.0%        | 3,500                                   | 0.0%        |
| 101.27.02.05630.000 Operating Materials       | -                               | 300                             |                               | 300                                     | 0.0%         | 300                                     | 0.0%        |
| <b>Total Community Information Program</b>    | <b>199,433</b>                  | <b>273,464</b>                  |                               | <b>266,308</b>                          | <b>-2.6%</b> | <b>266,308</b>                          | <b>0.0%</b> |

## Resident Amenities Program

The Resident Amenities Program provides residents opportunities to participate in City-sponsored events. The City provides social events, educational lectures and tours, and traditional ceremonies such as Veterans and Memorial Day for the enjoyment of our residents. These social events and ceremonies are held throughout the year and build tremendous community spirit and pride. Activities include Patio Parties, Wildlights at the Living Desert, Resident Day at BNP Paribas Open, and other annual events that remain popular with the residents. Annually, new events are added through a committee process of analyzing the popularity of the event, the overall attendance and the cost. The program is overseen by the Community Activities Committee consisting of one City Councilmember and five appointed residents.

## Marketing & Community Relations Department

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>GENERAL FUND</b>                           |                                 |                                 |                               |   |              |   |             |
| <b>Resident Amenities Program</b>             |                                 |                                 |                               |   |              |   |             |
| 101.27.03.05330.000 Other Contracted Services | 6,188                           | 10,000                          |                               | 10,000                                  | 0.0%         | 10,000                                  | 0.0%        |
| 101.27.03.05511.000 Community Activities      | 108,988                         | 138,978                         |                               | 280,910                                 | 102.1%       | 289,337                                 | 3.0%        |
| IWGR Resident Discounts                       |                                 |                                 | 139,275                       |   |              |   |             |
| IWGR Resident Event - Discount                |                                 |                                 | 55,175                        |   |              |   |             |
| Resident Patio Parties (3)                    |                                 |                                 | 36,000                        |   |              |   |             |
| Veterans/Memorial Day Ceremonies              |                                 |                                 | 24,160                        |   |              |   |             |
| Misc. Events / Contingency                    |                                 |                                 | 12,000                        |   |              |   |             |
| Golf Tournament                               |                                 |                                 | 5,800                         |   |              |   |             |
| Lecture Series/DRD Events                     |                                 |                                 | 4,500                         |   |              |   |             |
| Galen/Sunnylands/CV Agricultural Tour         |                                 |                                 | 2,500                         |   |              |   |             |
| Polo Events                                   |                                 |                                 | 1,500                         |   |              |   |             |
| 101.27.03.05512.000 Sponsorships              | 106,191                         | 161,523                         |                               | 207,341                                 | 28.4%        | 207,341                                 | 0.0%        |
| Wild Lights                                   |                                 |                                 | 60,000                        |   |              |   |             |
| Desert Forum / Desert Town Hall               |                                 |                                 | 50,000                        |   |              |   |             |
| Joslyn Senior Center in Palm Desert           |                                 |                                 | 25,341                        |   |              |   |             |
| Promotional Events                            |                                 |                                 | 25,000                        |   |              |   |             |
| BNP Paribas                                   |                                 |                                 | 25,000                        |   |              |   |             |
| Salute to Hero's                              |                                 |                                 | 12,000                        |   |              |   |             |
| Pro-Am Invitational                           |                                 |                                 | 10,000                        |   |              |   |             |
| 101.27.03.05530.000 Postage & Delivery        | 263                             | 2,000                           |                               | 2,000                                   | 0.0%         | 2,000                                   | 0.0%        |
| <b>Total Resident Amenities Program</b>       | <b>221,630</b>                  | <b>312,501</b>                  |                               | <b>500,251</b>                          | <b>60.1%</b> | <b>508,678</b>                          | <b>1.7%</b> |

## Community Assistance Program

The Community Assistance Program encompasses the City’s grant programs. The major source of giving by the City is in its Grant-in-Aid assistance program. This budget is determined annually consistent with the Community Assistance Funding Policy, through the approval of the City Council. The City provides annual grants to Gerald Ford Elementary School and the Allan Seman’s Bus Pass Program. The Grants-in-Aid Committee includes five residents and one City Council member and oversees the City’s grant program from application to award.

## Marketing & Community Relations Department

| Account Number                                    | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change     |
|---|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|--------------|
| <b>GENERAL FUND</b>                               |                                 |                                 |                               |   |               |   |              |
| <b>Community Assistance Program</b>               |                                 |                                 |                               |   |               |   |              |
| 101.27.07.05920.000 Community Assistance Programs | 216,000                         | 216,000                         |                               | 219,125                                 | 1.4%          | 204,125                                 | -6.8%        |
| Grants in Aid                                     |                                 |                                 | 186,125                       |   |               |   |              |
| Gerald Ford School                                |                                 |                                 | 10,000                        |   |               |   |              |
| A Day At Sea                                      |                                 |                                 | 5,000                         |   |               |   |              |
| Alan Seman's Buss Pass Program                    |                                 |                                 | 3,000                         |   |               |   |              |
| Indian Wells Chamber of Commerce                  |                                 |                                 | 15,000                        |   |               |   |              |
| 101.27.07.05921.062 Grants - CDBG                 | -                               | 94,742                          |                               | 50,000                                  | -47.2%        | 50,000                                  | 0.0%         |
| <b>Total Community Assistance Program</b>         | <b>216,000</b>                  | <b>310,742</b>                  |                               | <b>269,125</b>                          | <b>-13.4%</b> | <b>254,125</b>                          | <b>-5.6%</b> |



## Partner Marketing Program

The Partner Marketing Program works closely with the City's Resort Partners to promote Indian Wells as a tourist destination. The program develops and executes new marketing strategies to position and promote Indian Wells' overall brand and influence transient occupancy tax (TOT), the City's largest revenue source within both the leisure market and the group/meeting/convention market. The budget includes strategic branding opportunities, relationship marketing (FAM trips, sales missions), strategic partnership, tennis marketing, and research. The overall goal of this program is to all work together to positively influence revenue to the City's Resort Partners and increase revenue to the City's General Fund.

The Marketing Committee consisting of General Managers, Director of Sales, two City Councilmembers, and City staff oversees the program. This committee acts in an advisory capacity by reviewing, approving, and making recommendations on marketing and branding strategies. The funding for this program is by formula equal to a base of \$160,000 plus 20% of the incremental transient occupancy tax received as a result of the City increasing the transient occupancy tax rate to 11.25% from 9.25%.

## Marketing & Community Relations Department

| Account Number   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail       | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|--|---------------------------------|---------------------------------|-------------------------------------|---|--------------|---|-------------|
| <b>GENERAL FUND</b>  |                                 |                                 |                                     |   |              |   |             |
| <b>Partner Marketing Program</b>   |                                 |                                 |                                     |   |              |   |             |
| 101.27.09.05310.000 Professional Services Marketing<br>Public Relation Services<br>Creative Development (Commercials)<br>Annual Hospitality Awards | 26,194                          | 52,118                          | 60,000<br>30,000<br>15,000<br>3,100 | 108,100                                 | 107.4%       | 73,100                                  | -32.4%      |
| 101.27.09.05510.000 Consumer Marketing<br>Marketing<br>Tennis Marketing<br>Co- Marketing Programs  | 178,067                         | 90,671                          | 53,420<br>40,000<br>20,772          | 114,192                                 | 25.9%        | 99,844                                  | -12.6%      |
| 101.27.09.05520.000 Partner Marketing<br>Group Incentives<br>Sales Missions<br>FAM (Tennis/Misc)   | 65,770                          | 127,308                         | 100,000<br>35,000<br>15,000         | 150,000                                 | 17.8%        | 205,000                                 | 36.7%       |
| 101.27.09.05530.000 Postage & Delivery   | 43                              | 4,244                           |                                     | 3,500                                   | -17.5%       | 3,500                                   | 0.0%        |
| 101.27.09.05540.000 Printing   | -                               | 3,713                           |                                     | 3,500                                   | -5.7%        | 3,500                                   | 0.0%        |
| 101.27.09.05550.000 Meetings and Conferences   | 58,446                          | 130,366                         |                                     | 25,152                                  | -80.7%       | 27,500                                  | 9.3%        |
| <b>Total Partner Marketing Program</b>   | <b>328,520</b>                  | <b>408,420</b>                  |                                     | <b>404,444</b>                          | <b>-1.0%</b> | <b>412,444</b>                          | <b>2.0%</b> |

# Community Development



## Community Development Department

**Mission Statement:** Building a Safe and Healthy Community by Providing High-Quality Services

The Community Development Director oversees the following programs:

- Building & Safety
- Current & Advanced Planning
- Code Enforcement

### Action Items

Goal 2 – Encourage and Expand Economic Development Opportunities

1. Continue to improve the development review process
2. Develop a Comprehensive Economic Development Plan
3. Process Indian Wells Tennis Garden Stadium 3 project
4. Coordinate Renaissance Esmeralda Villas and Waterpark development

Goal 4 – Beautify the Highway 111 Corridor

1. Define Cook Street and Highway 111 improvement
2. Improve frontage appearance of commercial properties
3. Determine use of Arts in Public Places funds

| Department Personnel        | FY2014 | FY2015 | FY2016 | FY2017 |
|-----------------------------|--------|--------|--------|--------|
| Total Full Time Equivalents | 7.000  | 7.000  | 7.000  | 7.000  |

| Department Budget           | FY2014<br>Year End<br>Actual | FY2015<br>Adjusted<br>Budget | FY2016<br>Projected<br>Appropriation | FY2017<br>Projected<br>Appropriation |
|-----------------------------|------------------------------|------------------------------|--------------------------------------|--------------------------------------|
| Community Development       | 237,440                      | 257,845                      | 285,900                              | 287,987                              |
| Building & Safety           | 500,631                      | 576,305                      | 723,073                              | 728,297                              |
| Current & Advanced Planning | 282,076                      | 314,302                      | 373,417                              | 398,337                              |
| Code Enforcement            | 166,075                      | 258,154                      | 431,468                              | 441,128                              |
| Total Budget                | 1,186,222                    | 1,406,606                    | 1,813,858                            | 1,855,749                            |

## Community Development Director Program

The Community Development Director provides technical assistance and professional guidance to the City Council, Planning Commission, Architecture & Landscape Committee, and the public regarding policies and plans that guide the physical development of the community. The Director plans, organizes, manages, and provides administrative direction and oversight for all activities related to affordable housing and the Planning, Building, and Code Enforcement Divisions. The Director also oversees a variety of citywide administrative activities and special projects for the City Manager, and functions as the City's Building Official.

## Community Development Department

| Account Number  | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>GENERAL FUND</b>   |                                 |                                 |                               |   |              |   |             |
| <b>Community Development Director Program</b>   |                                 |                                 |                               |   |              |   |             |
| 101.41.01.05110.000 Regular Employees (0.9 FTE)   | 152,973                         | 142,566                         |                               | 144,005                                 | 1.0%         | 146,857                                 | 2.0%        |
| 101.41.01.05210.000 Retirement - Employee   | 11,984                          | 11,405                          |                               | 11,520                                  | 1.0%         | 11,749                                  | 2.0%        |
| 101.41.01.05211.000 Retirement - Employer   | 25,357                          | 24,859                          |                               | 30,784                                  | 23.8%        | 32,420                                  | 5.3%        |
| 101.41.01.05220.000 FICA  | 9,649                           | 8,817                           |                               | 8,838                                   | 0.2%         | 8,879                                   | 0.5%        |
| 101.41.01.05230.000 Group Insurance   | 19,662                          | 18,918                          |                               | 18,707                                  | -1.1%        | 19,970                                  | 6.8%        |
| 101.41.01.05240.000 Benefit Unfunded Liability  | -                               | -                               |                               | 19,530                                  | 100.0%       | 20,025                                  | 2.5%        |
| 101.41.01.05251.000 Retirement 401A   | 3,785                           | 3,564                           |                               | 3,600                                   | 1.0%         | 3,671                                   | 2.0%        |
| 101.41.01.05260.000 Vehicle Allowance   | 2,409                           | 3,366                           |                               | 3,366                                   | 0.0%         | 3,366                                   | 0.0%        |
| 101.41.01.05261.000 Employee FICA Benefit   | 6,882                           | 6,750                           |                               | 6,750                                   | 0.0%         | 6,750                                   | 0.0%        |
| <b>Total Salary and Benefits</b>  | <b>232,701</b>                  | <b>220,245</b>                  |                               | <b>247,100</b>                          | <b>12.2%</b> | <b>253,687</b>                          | <b>2.7%</b> |
| 101.41.01.05310.000 Professional Services<br>Project Consultant Services  | -                               | 25,500                          |                               | 25,000                                  | -2.0%        | 25,000                                  | 0.0%        |
| 101.41.01.05550.000 Official Meetings/Conferences<br>Planning Commission Academy<br>APA Conference<br>Economic Conference | 1,671                           | 6,500                           | 6,000<br>1,000<br>1,000       | 8,000                                   | 23.1%        | 6,000                                   | -25.0%      |
| 101.41.01.05560.000 Training  | -                               | 2,000                           |                               | 3,000                                   | 50.0%        | 2,000                                   | -33.3%      |
| 101.41.01.05570.000 Membership & Dues   | 670                             | 1,100                           |                               | 800                                     | -27.3%       | 800                                     | 0.0%        |
| 101.41.01.05610.000 Office Expense  | 2,398                           | 2,500                           |                               | 2,000                                   | -20.0%       | 500                                     | -75.0%      |
| <b>TOTAL GENERAL FUND</b>   | <b>237,440</b>                  | <b>257,845</b>                  |                               | <b>285,900</b>                          | <b>10.9%</b> | <b>287,987</b>                          | <b>0.7%</b> |
| <b>Total Community Development Director Program</b>   | <b>237,440</b>                  | <b>257,845</b>                  |                               | <b>285,900</b>                          | <b>10.9%</b> | <b>287,987</b>                          | <b>0.7%</b> |

## Building & Safety Program

The Building & Safety Program administers and enforces the California Building Code and all City ordinances regulating construction activity. This program is responsible for issuance of building permits, collection of permit and inspection fees, review and approval of construction plans and providing building site inspections. In addition, the Building & Safety Program investigates complaints and conducts abatement for violations of the City's housing and construction codes. The Building & Safety Program also provides customers with interpretation of the California Building Code, and ensures processing through other outside agencies for review and permitting, such as the Coachella Valley Water District, utility providers, County Health Department, etc.

## Community Development Department

| Account Number                                    | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>GENERAL FUND</b>                               |                                 |                                 |                               |   |              |   |             |
| <b>Building &amp; Safety Program</b>              |                                 |                                 |                               |   |              |   |             |
| 101.42.01.05110.000 Regular Employees (2.70 FTE)  | 181,314                         | 186,201                         |                               | 228,485                                 | 22.7%        | 232,970                                 | 2.0%        |
| 101.42.01.05210.000 Retirement - Employee         | 13,808                          | 14,896                          |                               | 18,279                                  | 22.7%        | 18,638                                  | 2.0%        |
| 101.42.01.05211.000 Retirement - Employer         | 29,508                          | 30,932                          |                               | 47,801                                  | 54.5%        | 50,354                                  | 5.3%        |
| 101.42.01.05220.000 FICA                          | 14,752                          | 14,244                          |                               | 17,479                                  | 22.7%        | 17,822                                  | 2.0%        |
| 101.42.01.05230.000 Group Insurance               | 50,948                          | 40,665                          |                               | 55,023                                  | 35.3%        | 58,832                                  | 6.9%        |
| 101.42.01.05240.000 Benefit Unfunded Liability    | -                               | -                               |                               | 58,590                                  | 100.0%       | 60,075                                  | 2.5%        |
| 101.42.01.05251.000 Retirement 401A               | 4,444                           | 4,655                           |                               | 5,712                                   | 22.7%        | 5,824                                   | 2.0%        |
| 101.42.01.05260.000 Auto Allowance                | -                               | 1,368                           |                               | 1,938                                   | 41.7%        | 1,938                                   | 0.0%        |
| 101.42.01.05261.000 Employee FICA Benefit         | 11,258                          | 11,544                          |                               | 14,166                                  | 22.7%        | 14,444                                  | 2.0%        |
| <b>Total Salary and Benefits</b>                  | <b>306,032</b>                  | <b>304,505</b>                  |                               | <b>447,473</b>                          | <b>47.0%</b> | <b>460,897</b>                          | <b>3.0%</b> |
| 101.42.01.05310.000 Professional Services         | 180,863                         | 250,000                         |                               | 255,000                                 | 2.0%         | 245,500                                 | -3.7%       |
| Plan Check Services (As needed basis)             |                                 |                                 | 175,000                       |   |              |   |             |
| Building Inspector Services (As needed basis)     |                                 |                                 | 70,000                        |   |              |   |             |
| CAS Program Plan Check Services                   |                                 |                                 | 5,000                         |   |              |   |             |
| Bldg Permit Reference Software                    |                                 |                                 | 5,000                         |   |              |   |             |
| 101.42.01.05550.000 Official Meetings/Conferences | 173                             | -                               |                               | 1,500                                   | 100.0%       | 1,500                                   | 0.0%        |
| California Building Officials                     |                                 |                                 | 1,000                         |   |              |   |             |
| ICC Meetings                                      |                                 |                                 | 100                           |   |              |   |             |
| Permit Tech Institute                             |                                 |                                 | 400                           |   |              |   |             |
| 101.42.01.05560.000 Training                      | 6,159                           | 15,000                          |                               | 15,000                                  | 0.0%         | 15,000                                  | 0.0%        |
| Education Reimbursement                           |                                 |                                 | 10,000                        |   |              |   |             |
| Staff Training                                    |                                 |                                 | 5,000                         |   |              |   |             |
| 101.42.01.05570.000 Membership & Dues             | 215                             | 500                             |                               | 200                                     | -60.0%       | 1,000                                   | 400.0%      |
| 101.42.01.05610.000 Office Expense                | 3,258                           | 1,500                           |                               | 1,500                                   | 0.0%         | 500                                     | -66.7%      |
| 101.42.01.05620.000 Reference Materials           | 2,294                           | 1,800                           |                               | 1,000                                   | -44.4%       | 2,500                                   | 150.0%      |
| Assessor Parcel Map Copies                        |                                 |                                 | 500                           |   |              |   |             |
| Building Code Manuals                             |                                 |                                 | 500                           |   |              |   |             |
| 101.42.01.05630.000 Operating Materials           | 1,497                           | 2,500                           |                               | -                                       | -100.0%      | -                                       |             |
| 101.42.01.05660.000 Uniforms & Clothing           | 140                             | 500                             |                               | 1,400                                   | 180.0%       | 1,400                                   | 0.0%        |
| <b>TOTAL GENERAL FUND</b>                         | <b>500,631</b>                  | <b>576,305</b>                  |                               | <b>723,073</b>                          | <b>25.5%</b> | <b>728,297</b>                          | <b>0.7%</b> |
| <b>Total Building &amp; Safety Program</b>        | <b>500,631</b>                  | <b>576,305</b>                  |                               | <b>723,073</b>                          | <b>25.5%</b> | <b>728,297</b>                          | <b>0.7%</b> |

## Current & Advanced Planning Program

The Current & Advanced Planning Program is responsible for the processing of land use applications. This involves the review of projects for consistency with the City's General Plan, Zoning Ordinance, and State laws relative to land use and Redevelopment Law. The Current & Advanced Planning Program is also charged with the administration of the California Environmental Quality Act (CEQA), which includes preparation of initial studies, categorical exemptions, negative declarations, and environmental impact reports. The Current & Advanced Planning Program maintains City demographics and census information. The program monitors processing Federal, State, and local grant funding for public and private projects citywide.

## Community Development Department

| Account Number                                       | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|--|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>GENERAL FUND</b>                                  |                                 |                                 |                               |   |              |   |             |
| <b>Current &amp; Advanced Planning Program</b>       |                                 |                                 |                               |   |              |   |             |
| 101.43.01.05110.000 Regular Employees (1.92 FTE)     | 134,876                         | 147,366                         |                               | 145,761                                 | -1.1%        | 148,615                                 | 2.0%        |
| 101.43.01.05210.000 Retirement - Employee            | 4,985                           | 11,789                          |                               | 11,661                                  | -1.1%        | 11,889                                  | 2.0%        |
| 101.43.01.05211.000 Retirement - Employer            | 15,247                          | 24,502                          |                               | 30,688                                  | 25.2%        | 32,325                                  | 5.3%        |
| 101.43.01.05220.000 FICA                             | 10,965                          | 11,274                          |                               | 11,151                                  | -1.1%        | 11,369                                  | 2.0%        |
| 101.43.01.05230.000 Group Insurance                  | 36,157                          | 35,350                          |                               | 39,311                                  | 11.2%        | 41,990                                  | 6.8%        |
| 101.43.01.05240.000 Benefit Unfunded Liability       | -                               | -                               |                               | 41,664                                  | 100.0%       | 42,720                                  | 2.5%        |
| 101.43.01.05251.000 Retirement 401A                  | 3,293                           | 3,684                           |                               | 3,644                                   | -1.1%        | 3,715                                   | 1.9%        |
| 101.43.01.05261.000 Employee FICA Benefit            | 8,368                           | 9,137                           |                               | 9,037                                   | -1.1%        | 9,214                                   | 2.0%        |
| <b>Total Salary and Benefits</b>                     | <b>213,891</b>                  | <b>243,102</b>                  |                               | <b>292,917</b>                          | <b>20.5%</b> | <b>301,837</b>                          | <b>3.0%</b> |
| 101.43.01.05310.000 Professional Services            | 54,845                          | 42,000                          |                               | 53,000                                  | 26.2%        | 69,000                                  | 30.2%       |
| Planning Consultant Services                         |                                 |                                 | 25,000                        |   |              |   |             |
| Temp Services on Demand                              |                                 |                                 | 10,000                        |   |              |   |             |
| Digital Scanning Services (6 months records)         |                                 |                                 | 10,000                        |   |              |   |             |
| Business License Reference Software                  |                                 |                                 | 5,000                         |   |              |   |             |
| Business License Web Support                         |                                 |                                 | 3,000                         |   |              |   |             |
| 101.43.01.05510.000 Advertising & Promotions         | 1,007                           | 5,000                           |                               | 2,500                                   | -50.0%       | 2,500                                   | 0.0%        |
| Planning Commission/ALC Hearings                     |                                 |                                 | 2,500                         |   |              |   |             |
| 101.43.01.05530.000 Postage                          | 23                              | 150                             |                               | 100                                     | -33.3%       | 100                                     | 0.0%        |
| 101.43.01.05550.000 Official Meetings/Conferences    | 167                             | 500                             |                               | 250                                     | -50.0%       | 250                                     | 0.0%        |
| 101.43.01.05560.000 Training                         | 1,214                           | 2,500                           |                               | 5,000                                   | 100.0%       | 5,000                                   | 0.0%        |
| Planning/Business License                            |                                 |                                 | 5,000                         |   |              |   |             |
| 101.43.01.05570.000 Membership & Dues                | -                               | 600                             |                               | 150                                     | -75.0%       | 150                                     | 0.0%        |
| Planning Membership                                  |                                 |                                 | 150                           |   |              |   |             |
| 101.43.01.05610.000 Office Expense                   | 807                             | 5,000                           |                               | 4,000                                   | -20.0%       | 4,000                                   | 0.0%        |
| Business License Vehicle Decals                      |                                 |                                 | 2,000                         |   |              |   |             |
| Misc Office Supplies                                 |                                 |                                 | 2,000                         |   |              |   |             |
| 101.43.01.05620.000 Reference Materials              | 10,122                          | 15,450                          |                               | 15,500                                  | 0.3%         | 15,500                                  | 0.0%        |
| Metroscan  |                                 |                                 | 12,000                        |   |              |   |             |
| Riverside County GIS                                 |                                 |                                 | 3,500                         |   |              |   |             |
| <b>GENERAL FUND</b>                                  | <b>282,076</b>                  | <b>314,302</b>                  |                               | <b>373,417</b>                          | <b>18.8%</b> | <b>398,337</b>                          | <b>6.7%</b> |
| <b>Total Current &amp; Advanced Planning Program</b> | <b>282,076</b>                  | <b>314,302</b>                  |                               | <b>373,417</b>                          | <b>18.8%</b> | <b>398,337</b>                          | <b>6.7%</b> |

## Code Enforcement Program

The Code Enforcement Program ensures compliance with all the City’s municipal codes and ordinances. The Code Enforcement Program protects life, safety and property through the enforcement of City codes and standards achieved through staff investigation and follow up of citizen’s complaints or city initiated abatement actions. The majority of enforcement activities relate to private property maintenance, signs, noise, short-term residential rentals, and other issues related to land use compatibility.

## Community Development Department

| Account Number                                   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|--|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>GENERAL FUND</b>                              |                                 |                                 |                               |   |              |   |             |
| <b>Code Enforcement Program</b>                  |                                 |                                 |                               |   |              |   |             |
| 101.71.02.05110.000 Regular Employees (1.25 FTE) | 88,991                          | 91,876                          |                               | 91,375                                  | -0.5%        | 93,163                                  | 2.0%        |
| 101.71.02.05210.000 Retirement - Employee        | 6,676                           | 7,350                           |                               | 7,310                                   | -0.5%        | 7,453                                   | 2.0%        |
| 101.71.02.05211.000 Retirement - Employer        | 14,310                          | 15,389                          |                               | 19,216                                  | 24.9%        | 20,242                                  | 5.3%        |
| 101.71.02.05220.000 FICA                         | 7,237                           | 7,029                           |                               | 6,990                                   | -0.6%        | 7,127                                   | 2.0%        |
| 101.71.02.05230.000 Group Insurance              | 25,810                          | 25,717                          |                               | 28,768                                  | 11.9%        | 30,740                                  | 6.9%        |
| 101.71.02.05240.000 Benefit Unfunded Liability   | -                               | -                               |                               | 27,125                                  | 100.0%       | 27,813                                  | 2.5%        |
| 101.71.02.05251.000 401A Contribution            | 2,176                           | 2,297                           |                               | 2,284                                   | -0.6%        | 2,329                                   | 2.0%        |
| 101.71.02.05260.000 Auto Allowance               | -                               | 285                             |                               | 285                                     | 0.0%         | 285                                     | 0.0%        |
| 101.71.02.05261.000 Employee FICA Benefit        | 5,522                           | 5,696                           |                               | 5,665                                   | -0.5%        | 5,776                                   | 2.0%        |
| <b>Total Salary and Benefits</b>                 | <b>150,722</b>                  | <b>155,639</b>                  |                               | <b>189,018</b>                          | <b>21.4%</b> | <b>194,928</b>                          | <b>3.1%</b> |
| 101.71.02.05310.000 Professional Services        | -                               | -                               |                               | 125,000                                 | 100.0%       | 128,750                                 | 3.0%        |
| Legal Services                                   |                                 |                                 | 125,000                       |   |              |   |             |
| 101.71.02.05330.000 Other Contracted Services    | 15,285                          | 100,000                         |                               | 115,000                                 | 15.0%        | 115,000                                 | 0.0%        |
| Abatements - General & Clean ups                 |                                 |                                 | 50,000                        |   |              |   |             |
| Code Consultant                                  |                                 |                                 | 40,000                        |   |              |   |             |
| Software & Online Services                       |                                 |                                 | 25,000                        |   |              |   |             |
| 101.71.02.05560.000 Training                     | 25                              | 2,000                           |                               | 2,000                                   | 0.0%         | 2,000                                   | 0.0%        |
| 101.71.02.05610.000 Office Expense               | 43                              | 515                             |                               | 250                                     | -51.5%       | 250                                     | 0.0%        |
| 101.71.02.05660.000 Uniforms & Clothing          | -                               | -                               |                               | 200                                     | 100.0%       | 200                                     | 0.0%        |
| <b>TOTAL GENERAL FUND</b>                        | <b>166,075</b>                  | <b>258,154</b>                  |                               | <b>431,468</b>                          | <b>67.1%</b> | <b>441,128</b>                          | <b>2.2%</b> |
| <b>Total Code Enforcement Program</b>            | <b>166,075</b>                  | <b>258,154</b>                  |                               | <b>431,468</b>                          | <b>67.1%</b> | <b>441,128</b>                          | <b>2.2%</b> |

# Finance





## Finance Department

**Mission Statement:** Provide secure, financial success and distinguished technological services to our organization and community.

The Finance Department oversees the following programs:

- Financial Services
- Technology Services

### Action Items

Goal 1 – Create a Ten Year Financial Strategy

1. Prepare a comprehensive long-term expenditure analysis
2. Prepare a comprehensive long-term revenue analysis
3. Describe funding gaps
4. Build strategies for funding gaps

| Department Personnel        | FY2014 | FY2015 | FY2016 | FY2017 |
|-----------------------------|--------|--------|--------|--------|
| Total Full Time Equivalents | 6.000  | 6.000  | 6.000  | 6.000  |

| Department Budget   | FY2014<br>Year End<br>Actual | FY2015<br>Adjusted<br>Budget | FY2016<br>Projected<br>Appropriation | FY2017<br>Projected<br>Appropriation |
|---------------------|------------------------------|------------------------------|--------------------------------------|--------------------------------------|
| Finance             | 862,194                      | 845,613                      | 1,052,321                            | 1,029,488                            |
| Technology Services | 443,352                      | 527,483                      | 524,316                              | 513,770                              |
| Total Budget        | 1,305,546                    | 1,373,096                    | 1,576,637                            | 1,543,258                            |

## **Finance Program**

The Finance Program oversees all of the City's financial activities. The Finance Program administers the day-to-day management of the City's resources, prepares the City Budget and Comprehensive Annual Financial Report. The program is responsible for providing financial advice to the City Manager regarding the fiscal affairs of the City.

The program establishes and maintains accounting procedures and internal controls for processing City revenues and expenditures in accordance with Governmental Accounting, Auditing and Financial Reporting (GAAFR) guidelines. The Finance Program's responsibilities include cash and treasury management, budget management, accounting, purchasing, payroll administration, financial reporting, and processing annual Property Owner Identification Cards.

## Finance Department

| Account Number                               | 2013/2014<br>Year End<br>Actual        | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change     |
|--|--|---------------------------------|-------------------------------|---|--------------|---|--------------|
| <b>GENERAL FUND</b>                          |  |                                 |                               |   |              |   |              |
| <b>Finance Program</b>                       |  |                                 |                               |   |              |   |              |
| 101.51.01.05110.000                          | Regular Employees (4.34 FTE)           | 435,981                         | 418,631                       | 402,837                                 | -3.8%        | 410,757                                 | 2.0%         |
| 101.51.01.05210.000                          | Retirement - Employee                  | 31,910                          | 33,490                        | 32,227                                  | -3.8%        | 32,861                                  | 2.0%         |
| 101.51.01.05211.000                          | Retirement - Employer                  | 67,957                          | 70,369                        | 82,167                                  | 16.8%        | 86,574                                  | 5.4%         |
| 101.51.01.05220.000                          | FICA & Medicare                        | 30,203                          | 29,957                        | 28,948                                  | -3.4%        | 29,459                                  | 1.8%         |
| 101.51.01.05230.000                          | Group Insurance                        | 93,778                          | 92,340                        | 91,972                                  | -0.4%        | 98,275                                  | 6.9%         |
| 101.51.01.05240.000                          | Benefit Unfunded Liability             | -                               | -                             | 94,178                                  | 100.0%       | 96,565                                  | 2.5%         |
| 101.51.01.05251.000                          | Retirement 401A                        | 10,742                          | 10,466                        | 10,071                                  | -3.8%        | 10,269                                  | 2.0%         |
| 101.51.01.05260.000                          | Vehicle Allowance                      | 2,409                           | 2,998                         | 2,564                                   | -14.5%       | 2,564                                   | 0.0%         |
| 101.51.01.05261.000                          | Employee FICA Benefit                  | 22,148                          | 23,887                        | 23,107                                  | -3.3%        | 23,503                                  | 1.7%         |
| <b>Total Salary and Benefits</b>             |  | <b>695,128</b>                  | <b>682,138</b>                | <b>768,071</b>                          | <b>12.6%</b> | <b>790,827</b>                          | <b>3.0%</b>  |
| 101.51.01.05310.000                          | Professional Services                  | 123,758                         | 115,197                       | 220,900                                 | 91.8%        | 174,266                                 | -21.1%       |
|  | Financial Strategy Consultants         |                                 |                               | 75,000                                  |              |   |              |
|  | Audit, City                            |                                 |                               | 63,000                                  |              |   |              |
|  | Financial Systems Program Support      |                                 |                               | 38,000                                  |              |   |              |
|  | Budget/CAFR Production                 |                                 |                               | 10,000                                  |              |   |              |
|  | TABS Disclosure/Arbitrage Rebate       |                                 |                               | 10,000                                  |              |   |              |
|  | OPEB Actuarial Services                |                                 |                               | 6,200                                   |              |   |              |
|  | Sales Tax Audit                        |                                 |                               | 5,000                                   |              |   |              |
|  | County Auditor -LAFCO                  |                                 |                               | 4,300                                   |              |   |              |
|  | Investment Management Software Fees    |                                 |                               | 4,000                                   |              |   |              |
|  | CAFR Services                          |                                 |                               | 2,200                                   |              |   |              |
|  | CalPERS GASB 68 Reporting fees         |                                 |                               | 1,700                                   |              |   |              |
|  | Cash Flow Services                     |                                 |                               | 1,000                                   |              |   |              |
|  | County Recorder-ROPS Recording         |                                 |                               | 500                                     |              |   |              |
| 101.51.01.05330.000                          | Other Contracted Services              | 30,233                          | 26,000                        | 31,500                                  | 21.2%        | 32,445                                  | 3.0%         |
|  | Bank TABS Trustee Fees                 |                                 |                               | 12,000                                  |              |   |              |
|  | Bank Custodial Fees                    |                                 |                               | 9,000                                   |              |   |              |
|  | Credit Card Fees                       |                                 |                               | 7,800                                   |              |   |              |
|  | Bank Fees                              |                                 |                               | 2,700                                   |              |   |              |
| 101.51.01.05530.000                          | Postage                                | 372                             | 500                           | 800                                     | 60.0%        | 800                                     | 0.0%         |
| 101.51.01.05550.000                          | Official Meetings/Conferences          | 2,982                           | 6,800                         | 14,550                                  | 114.0%       | 14,550                                  | 0.0%         |
|  | CSMFO Annual Conferences (3)           |                                 |                               | 3,600                                   |              |   |              |
|  | GFOA Annual Conference (2)             |                                 |                               | 3,000                                   |              |   |              |
|  | Eden Financial Software Update (2)     |                                 |                               | 2,400                                   |              |   |              |
|  | CalPERS Annual Confernece (2)          |                                 |                               | 2,400                                   |              |   |              |
|  | CMTA Annual Conference (1)             |                                 |                               | 1,200                                   |              |   |              |
|  | League of California Cities (1)        |                                 |                               | 1,200                                   |              |   |              |
|  | CSMFO Monthly Meetings (5)             |                                 |                               | 750                                     |              |   |              |
| 101.51.01.05560.000                          | Training                               | -                               | 4,500                         | 5,400                                   | 20.0%        | 5,400                                   | 0.0%         |
|  | Staff Development (5)                  |                                 |                               | 3,000                                   |              |   |              |
|  | Payroll & Cash Management Training (2) |                                 |                               | 2,400                                   |              |   |              |
| 101.51.01.05570.000                          | Membership & Dues                      | 420                             | 1,000                         | 1,000                                   | 0.0%         | 1,000                                   | 0.0%         |
| 101.51.01.05610.000                          | Office Expense                         | 6,016                           | 6,000                         | 6,500                                   | 8.3%         | 6,500                                   | 0.0%         |
| <b>TOTAL GENERAL FUND</b>                    |  | <b>858,909</b>                  | <b>842,135</b>                | <b>1,048,721</b>                        | <b>24.5%</b> | <b>1,025,788</b>                        | <b>-2.2%</b> |
| <b>EMERGENCY SERVICES UPGRADE FUND</b>       |  |                                 |                               |   |              |   |              |
| 228.51.01.05310.000                          | Professional Services                  | 3,285                           | 3,478                         | 3,600                                   | 3.5%         | 3,700                                   | 2.8%         |
|  | Fire Tax Levy (Willdan Financial)      |                                 |                               |   |              |   |              |
| <b>TOTAL EMERGENCY SERVICES UPGRADE FUND</b> |  | <b>3,285</b>                    | <b>3,478</b>                  | <b>3,600</b>                            | <b>3.5%</b>  | <b>3,700</b>                            | <b>2.8%</b>  |
| <b>Total Finance Program</b>                 |  | <b>862,194</b>                  | <b>845,613</b>                | <b>1,052,321</b>                        | <b>24.4%</b> | <b>1,029,488</b>                        | <b>-2.2%</b> |

## **Technology Services Program**

The Technology Services Program establishes strategies, policies, and procedures for effective implementation of citywide information and communication technologies; provides electronic information and interactive services; provides effective wireless communications to the City and other governmental agencies through high quality systems and services, ensuring the highest level of service to the public. The Technology Services Program is responsible for providing strategic direction and operational policies and standards; and for coordinating major citywide initiatives including technology management.

The program oversees all of the annual technical support and maintenance contracts for the City's equipment. The equipment and services that are purchased under this program include workstations; printers; servers; software; internet and web consulting; communications and messaging services; video and audio production and broadcasting equipment; network equipment and administration; network engineering; and computer maintenance and support. Staff development, training, and other such services are supported under this program as well.

The Technology Services Program is continually evaluating emerging technologies to ensure effective technical and fiscal management of the City's technology resources. These effective solutions ensure all City Departments are efficient and organized.

## Finance Department

| Account Number                                   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change      |
|--|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|---------------|
| <b>GENERAL FUND</b>                              |                                 |                                 |                               |   |              |   |               |
| <b>Technology Services Program</b>               |                                 |                                 |                               |   |              |   |               |
| 101.27.06.05110.000 Regular Employees (.99 FTE)  | 141,849                         | 144,148                         |                               | 146,833                                 | 1.9%         | 149,739                                 | 2.0%          |
| 101.27.06.05210.000 Retirement - Employee        | 10,883                          | 11,532                          |                               | 11,747                                  | 1.9%         | 11,979                                  | 2.0%          |
| 101.27.06.05211.000 Retirement - Employer        | 23,052                          | 25,098                          |                               | 30,557                                  | 21.8%        | 32,189                                  | 5.3%          |
| 101.27.06.05220.000 FICA & Medicare              | 9,429                           | 9,590                           |                               | 9,554                                   | -0.4%        | 9,596                                   | 0.4%          |
| 101.27.06.05230.000 Group Insurance              | 27,815                          | 24,183                          |                               | 25,120                                  | 3.9%         | 26,845                                  | 6.9%          |
| 101.27.06.05240.000 Benefit Unfunded Liability   | -                               | -                               |                               | 21,483                                  | 100.0%       | 22,028                                  | 2.5%          |
| 101.27.06.05251.000 Retirement 401A              | 3,507                           | 3,604                           |                               | 3,671                                   | 1.9%         | 3,743                                   | 2.0%          |
| 101.27.06.05260.000 Auto Allowance               | -                               | 1,340                           |                               | 1,326                                   | -1.0%        | 1,326                                   | 0.0%          |
| 101.27.06.05261.000 Employee FICA Benefit        | 6,863                           | 7,500                           |                               | 7,425                                   | -1.0%        | 7,425                                   | 0.0%          |
| <b>Total Salary and Benefits</b>                 | <b>223,398</b>                  | <b>226,995</b>                  |                               | <b>257,716</b>                          | <b>13.5%</b> | <b>264,870</b>                          | <b>2.8%</b>   |
| 101.27.06.05310.000 Professional Services        | 91,260                          | 107,045                         |                               | 37,900                                  | -64.6%       | 37,900                                  | 0.0%          |
| Computer Maintenance                             |                                 |                                 | 15,000                        |   |              |   |               |
| Backup Maintenance and Offsite Storage           |                                 |                                 | 10,000                        |   |              |   |               |
| Cisco Firewall Annual Maintenance                |                                 |                                 | 4,000                         |   |              |   |               |
| Domain Name Registrations, SSL Certificates, DNS |                                 |                                 | 3,500                         |   |              |   |               |
| Patch Support                                    |                                 |                                 | 3,000                         |   |              |   |               |
| Mobile App Maintenance                           |                                 |                                 | 2,400                         |   |              |   |               |
| 101.27.06.05410.000 Contract Service Provider    | -                               | 12,500                          |                               | 10,000                                  | -20.0%       | 10,000                                  | 0.0%          |
| 101.27.06.05520.000 Communications               | 38,746                          | 39,140                          |                               | 44,700                                  | 14.2%        | 47,000                                  | 5.1%          |
| Cell Phone Reimbursements                        |                                 |                                 | 18,200                        |   |              |   |               |
| Telephone Services                               |                                 |                                 | 13,500                        |   |              |   |               |
| High Speed Internet                              |                                 |                                 | 13,000                        |   |              |   |               |
| 101.27.06.05521.000 Communication Equipment      | -                               | 2,575                           |                               | 2,000                                   | -22.3%       | 2,000                                   | 0.0%          |
| Telephone Replacement                            |                                 |                                 | 1,000                         |   |              |   |               |
| Cell Phone Hardware                              |                                 |                                 | 500                           |   |              |   |               |
| Cell Phone Repairs/ Asses.                       |                                 |                                 | 500                           |   |              |   |               |
| 101.27.06.05560.000 Training                     | -                               | -                               |                               | 5,000                                   | 100.0%       | 5,000                                   | 0.0%          |
| Staff Training (1)                               |                                 |                                 | 5,000                         |   |              |   |               |
| 101.27.06.05610.000 Office Expense               | 3,684                           | 7,000                           |                               | 6,000                                   | -14.3%       | 6,000                                   | 0.0%          |
| Laser Toner Cartridges                           |                                 |                                 | 5,000                         |   |              |   |               |
| Disc's, Cables, Etc                              |                                 |                                 | 1,000                         |   |              |   |               |
| 101.27.06.05630.000 Operating Materials          | 32,681                          | 18,540                          |                               | 21,000                                  | 13.3%        | 21,000                                  | 0.0%          |
| Software Licenses                                |                                 |                                 | 12,000                        |   |              |   |               |
| Software Upgrades                                |                                 |                                 | 7,000                         |   |              |   |               |
| Antivirus Software Support                       |                                 |                                 | 2,000                         |   |              |   |               |
| <b>TOTAL GENERAL FUND</b>                        | <b>389,769</b>                  | <b>413,795</b>                  |                               | <b>384,316</b>                          | <b>-7.1%</b> | <b>393,770</b>                          | <b>2.5%</b>   |
| <b>CAPITAL IMPROVEMENT FUND</b>                  |                                 |                                 |                               |   |              |   |               |
| 316.27.06.05650.000 Minor Equipment              | 53,583                          | 113,688                         |                               | 140,000                                 | 23.1%        | 120,000                                 | -14.3%        |
| Server Hardware Replacements                     |                                 |                                 | 45,000                        |   |              |   |               |
| Computer Hardware Replacement                    |                                 |                                 | 35,000                        |   |              |   |               |
| Program Upgrades                                 |                                 |                                 | 30,000                        |   |              |   |               |
| Audio/Video Equipment                            |                                 |                                 | 15,000                        |   |              |   |               |
| Computer Parts & Accessories                     |                                 |                                 | 10,000                        |   |              |   |               |
| Network Hardware                                 |                                 |                                 | 5,000                         |   |              |   |               |
| <b>TOTAL CAPITAL IMPROVEMENT FUND</b>            | <b>53,583</b>                   | <b>113,688</b>                  |                               | <b>140,000</b>                          | <b>23.1%</b> | <b>120,000</b>                          | <b>-14.3%</b> |
| <b>Total Technology Services Program</b>         | <b>443,352</b>                  | <b>527,483</b>                  |                               | <b>524,316</b>                          | <b>-0.6%</b> | <b>513,770</b>                          | <b>-2.0%</b>  |

# Central Services



## Central Services Department

The Finance Department oversees Central Services and the following programs:

- Internal Contributions & Reserves
- Retirement Benefit
- Risk Management

| Department Personnel        | FY2014 | FY2015 | FY2016 | FY2017 |
|-----------------------------|--------|--------|--------|--------|
| Total Full Time Equivalents | 0.000  | 0.000  | 0.000  | 0.000  |

| Department Budget                 | FY2014<br>Year End<br>Actual | FY2015<br>Adjusted<br>Budget | FY2016<br>Projected<br>Appropriation | FY2017<br>Projected<br>Appropriation |
|-----------------------------------|------------------------------|------------------------------|--------------------------------------|--------------------------------------|
| Central Services                  | 1,533,808                    | 777,898                      | 189,965                              | 195,960                              |
| Internal Contributions & Reserves | 1,086,132                    | 1,437,578                    | 1,417,042                            | 1,418,237                            |
| Retirement Benefit                | 312,761                      | 324,000                      | 333,720                              | 343,732                              |
| Risk Management                   | 843,130                      | 918,465                      | 994,857                              | 1,024,489                            |
| Total Budget                      | 3,775,831                    | 3,457,941                    | 2,935,584                            | 2,982,418                            |

## Central Services Program

The Central Services Program accounts for citywide non-program general service expenditures that cannot readily be allocated to any one program. Central Services expenditures include office equipment maintenance, office equipment leases, City Hall utilities, general postage and delivery, citywide printing and memberships, and general office supplies. All departments benefit from the use of goods and services.

### Central Services Department

| Account Number                                   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change    |
|--|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|-------------|
| <b>GENERAL FUND</b>                              |                                 |                                 |                               |   |               |   |             |
| <b>Central Services Program</b>                  |                                 |                                 |                               |   |               |   |             |
| 101.27.04.05230.000 Insurance Administration     | 1,403,437                       | 614,275                         |                               | 4,000                                   | -99.3%        | 4,000                                   | 0.0%        |
| 101.27.04.05410.000 Office Equipment Maintenance | 223                             | 530                             |                               | 515                                     | -2.8%         | 530                                     | 3.0%        |
| 101.27.04.05420.000 Utilities                    | 26,997                          | 44,500                          |                               | 45,000                                  | 1.1%          | 47,250                                  | 5.0%        |
| SC Edison  |                                 |                                 | 32,500                        |   |               |   |             |
| CVWD   |                                 |                                 | 12,500                        |   |               |   |             |
| 101.27.04.05430.000 Equipment Rental             | 57,666                          | 60,265                          |                               | 47,000                                  | -22.0%        | 48,410                                  | 3.0%        |
| Photocopier Lease                                |                                 |                                 | 40,000                        |   |               |   |             |
| Postage Meter Lease                              |                                 |                                 | 7,000                         |   |               |   |             |
| 101.27.04.05530.000 Postage & Delivery           | 1,499                           | 15,914                          |                               | 16,000                                  | 0.5%          | 16,480                                  | 3.0%        |
| Postal Permit                                    |                                 |                                 | 12,000                        |   |               |   |             |
| Parcel Services (Fed Ex, UPS, etc)               |                                 |                                 | 4,000                         |   |               |   |             |
| 101.27.04.05540.000 Printing                     | 2,832                           | 10,000                          |                               | 10,000                                  | 0.0%          | 10,300                                  | 3.0%        |
| Stationery                                       |                                 |                                 | 4,000                         |   |               |   |             |
| Misc Printing                                    |                                 |                                 | 3,500                         |   |               |   |             |
| Business Cards/Forms                             |                                 |                                 | 2,500                         |   |               |   |             |
| 101.27.04.05570.000 Membership & Dues            | -                               | -                               |                               | 34,450                                  | 100.0%        | 35,000                                  | 1.6%        |
| CVAG   |                                 |                                 | 16,000                        |   |               |   |             |
| Desert Cities Regional Airport JPA               |                                 |                                 | 12,500                        |   |               |   |             |
| League of California Cities                      |                                 |                                 | 3,500                         |   |               |   |             |
| Alliance for Innovation                          |                                 |                                 | 1,000                         |   |               |   |             |
| CA Contract Cities Association                   |                                 |                                 | 850                           |   |               |   |             |
| SCAG   |                                 |                                 | 500                           |   |               |   |             |
| League of California Cities-Riverside County     |                                 |                                 | 100                           |   |               |   |             |
| 101.27.04.05610.000 Office Expense               | 14,842                          | 15,914                          |                               | 16,000                                  | 0.5%          | 16,480                                  | 3.0%        |
| 101.27.04.05630.000 Operating Materials          | 26,312                          | 16,500                          |                               | 17,000                                  | 3.0%          | 17,510                                  | 3.0%        |
| ID Card Printer Supplies                         |                                 |                                 | 7,000                         |   |               |   |             |
| Sundries   |                                 |                                 | 5,000                         |   |               |   |             |
| Misc Supplies                                    |                                 |                                 | 3,000                         |   |               |   |             |
| Medical Supplies                                 |                                 |                                 | 2,000                         |   |               |   |             |
| <b>TOTAL GENERAL FUND</b>                        | <b>1,533,808</b>                | <b>777,898</b>                  |                               | <b>189,965</b>                          | <b>-75.6%</b> | <b>195,960</b>                          | <b>3.2%</b> |
| <b>Total Central Services Program</b>            | <b>1,533,808</b>                | <b>777,898</b>                  |                               | <b>189,965</b>                          | <b>-75.6%</b> | <b>195,960</b>                          | <b>3.2%</b> |



## Internal Contributions & Reserves Program

The Internal Contributions & Reserves Program accounts for the City’s funding of capital reserves and operating contributions. Contributions to the Capital Reserve program are made in accordance with the City’s Capital Contribution Policy and fund future infrastructure projects, streets, bridges, and City facilities. In addition, the City funds eight landscape districts that provide a general benefit to the City. Under an agreement with the Indian Wells Chamber of Commerce, the City funds the annual rent for use of 404 square feet located within Suite “B” in the City owned building at 45-200 Club Drive.

## Central Services Department

| Account Number   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|--|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>GENERAL FUND</b>  |                                 |                                 |                               |   |              |   |             |
| <b>Internal Contributions &amp; Reserves Program</b>       |                                 |                                 |                               |   |              |   |             |
| 101.52.01.05925.000 Contributions                          | 1,086,132                       | 1,437,578                       |                               | 1,417,042                               | -1.4%        | 1,418,237                               | 0.1%        |
| Capital Reserve  |                                 |                                 | 1,100,000                     |   |              |   |             |
| Naming Rights  |                                 |                                 | 250,000                       |   |              |   |             |
| Landscape & Lighting                                       |                                 |                                 | 59,770                        |   |              |   |             |
| Indian Wells Chamber Rent (\$606 per month)                |                                 |                                 | 7,272                         |   |              |   |             |
| <b>TOTAL GENERAL FUND</b>                                  | <b>1,086,132</b>                | <b>1,437,578</b>                |                               | <b>1,417,042</b>                        | <b>-1.4%</b> | <b>1,418,237</b>                        | <b>0.1%</b> |
| <b>Total Internal Contributions &amp; Reserves Program</b> | <b>1,086,132</b>                | <b>1,437,578</b>                |                               | <b>1,417,042</b>                        | <b>-1.4%</b> | <b>1,418,237</b>                        | <b>0.1%</b> |

## Retirement Benefit Program

Retirement benefits include employee pensions and retiree medical care. The City contracts with the California Public Employees' Retirement System (CalPERS) to fund the cost of employee pensions and medical care. The City has two pension plans. Employees hired prior to January 1, 2013 participate in the 2.7%@55 plan for classic members. New employees hired after January 1, 2013 who were not previously enrolled in CalPERS are subject to the Public Employees' Pension Reform Act of 2013 (PEPRA) and participate in the 2%@60 plan. The City participates in the CalPERS Retiree Benefit Trust Fund for employee medical care.

Programmed into the current budget, the City contributes approximately \$0.6 million annually to the Retirement Benefit Fund. If actuarial assumptions remain as projected, the City could expect to pay off the remaining unfunded pension obligation in approximately eight to ten years.

## Central Services Department

| Account Number                               | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|--|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>RETIREMENT BENEFIT FUND</b>               |                                 |                                 |                               |   |             |   |             |
| <b>Retirement Benefit Program</b>            |                                 |                                 |                               |   |             |   |             |
| 601.68.01.05240.000 OPEB Medical Benefit ARC | 20,497                          | -                               |                               | -                                       | 0.0%        | -                                       | 0.0%        |
| 601.68.01.05310.000 OPEB Retirees Expense    | 292,264                         | 324,000                         |                               | 333,720                                 | 3.0%        | 343,732                                 | 3.0%        |
| <b>TOTAL RETIREMENT BENEFIT FUND</b>         | <b>312,761</b>                  | <b>324,000</b>                  |                               | <b>333,720</b>                          | <b>3.0%</b> | <b>343,732</b>                          | <b>3.0%</b> |
| <b>Total Retirement Benefit Program</b>      | <b>312,761</b>                  | <b>324,000</b>                  |                               | <b>333,720</b>                          | <b>3.0%</b> | <b>343,732</b>                          | <b>3.0%</b> |

## Risk Management Program

The Risk Management Program involves the management of the City's insurance and loss prevention programs to limit exposure to claims. The City's general liability, workers' compensation, property, indemnity bonds, and vehicle insurance is provided through the California Joint Powers Insurance Authority (CJPIA) of which the City is a member. The City partners with the Authority to minimize risk and has adopted the Authority's educational LossCAP program. The LossCAP Program, which stands for Loss Control Action Plan, is the Authority's strategic approach to working with members to reduce risk. The program goal is to reduce the frequency and severity of claims, and to provide an integrated approach to managing a member's risk exposures, and thereby reducing the cost of risk.

## Central Services Department

| Account Number  | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail          | 2015/2016<br>Projected<br>Appropriation | % change       | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|--|---|----------------|---|-------------|
| <b>GENERAL FUND</b>   |                                 |                                 |  |   |                |   |             |
| <b>Risk Management Program</b>  |                                 |                                 |  |   |                |   |             |
| 101.26.01.05110.000 Regular Employees (0.15 FTE)  | 22,669                          | 27,657                          |  | 29,741                                  | 7.5%           | 30,331                                  | 2.0%        |
| 101.26.01.05210.000 Retirement - Employee   | 1,448                           | 2,213                           |  | 2,379                                   | 7.5%           | 2,426                                   | 2.0%        |
| 101.26.01.05211.000 Retirement - Employer   | 3,059                           | 4,704                           |  | 5,690                                   | 21.0%          | 5,998                                   | 5.4%        |
| 101.26.01.05220.000 FICA & Medicare   | 1,228                           | 1,526                           |  | 1,556                                   | 2.0%           | 1,565                                   | 0.6%        |
| 101.26.01.05230.000 Group Insurance   | 2,469                           | 3,627                           |  | 3,806                                   | 4.9%           | 4,067                                   | 6.9%        |
| 101.26.01.05240.000 Benefit Unfunded Liability  | -                               | -                               |  | 3,255                                   | 100.0%         | 3,338                                   | 2.5%        |
| 101.26.01.05251.000 Retirement 401A   | 562                             | 691                             |  | 744                                     | 7.7%           | 758                                     | 1.9%        |
| 101.26.01.05260.000 Vehicle Allowance   | 240                             | 561                             |  | 561                                     | 0.0%           | 561                                     | 0.0%        |
| 101.26.01.05261.000 Employee FICA Benefit   | 833                             | 1,125                           |  | 1,125                                   | 0.0%           | 1,125                                   | 0.0%        |
| <b>Total Salary and Benefits</b>  | <b>32,508</b>                   | <b>42,104</b>                   |  | <b>48,857</b>                           | <b>16.0%</b>   | <b>50,169</b>                           | <b>2.7%</b> |
| 101.26.01.05550.000 Meetings and Conferences<br>CJPIA Risk Management Conference (1)  | -                               | 2,000                           | 2,000                                  | 2,000                                   | 0.0%           | 2,000                                   | 0.0%        |
| 101.26.01.05580.000 Insurance Expense<br>General Liability and Worker's Comp<br>Property, Earth, Flood Insurance<br>Retro Deposit<br>Crime and Fidelity | 625,534                         | 683,183                         | 385,000<br>285,000<br>273,000<br>1,000 | 944,000                                 | 38.2%          | 972,320                                 | 3.0%        |
| 101.26.01.05610.000 Office Expense  | -                               | 150                             |  | -                                       | -100.0%        | -                                       |             |
| 101.26.01.05925.000 Contributions to Self Insurance   | 40,000                          | 40,000                          |  | -                                       |                | -                                       |             |
| <b>TOTAL GENERAL FUND</b>   | <b>698,042</b>                  | <b>767,437</b>                  |  | <b>994,857</b>                          | <b>29.6%</b>   | <b>1,024,489</b>                        | <b>3.0%</b> |
| <b>SELF INSURANCE RESERVE FUND</b>  |                                 |                                 |  |   |                |   |             |
| 603.26.01.05580.000 Insurance Expense   | 145,088                         | 151,028                         |  | -                                       | -100.0%        | -                                       | 0.0%        |
| <b>TOTAL SELF INSURANCE RESERVE FUND</b>  | <b>145,088</b>                  | <b>151,028</b>                  |  | <b>-</b>                                | <b>-100.0%</b> | <b>-</b>                                | <b>0.0%</b> |
| <b>Total Risk Management Program</b>  | <b>843,130</b>                  | <b>918,465</b>                  |  | <b>994,857</b>                          | <b>8.3%</b>    | <b>1,024,489</b>                        | <b>3.0%</b> |

# Public Safety



## Public Safety Department

The City Manager's Department oversees Public Safety and the following programs:

- Police Services
- Fire Protection Services
- Emergency Preparedness

| Department Personnel        | FY2014 | FY2015 | FY2016 | FY2017 |
|-----------------------------|--------|--------|--------|--------|
| Total Full Time Equivalents | 0.000  | 0.000  | 0.000  | 0.000  |

| Department Budget        | FY2014<br>Year End<br>Actual | FY2015<br>Adjusted<br>Budget | FY2016<br>Projected<br>Appropriation | FY2017<br>Projected<br>Appropriation |
|--------------------------|------------------------------|------------------------------|--------------------------------------|--------------------------------------|
| Public Safety Director   | 84,594                       | 165,813                      | 185,632                              | 189,701                              |
| Police Services          | 3,187,492                    | 3,549,783                    | 3,876,840                            | 4,036,368                            |
| Fire Protection Services | 3,065,581                    | 3,284,977                    | 3,691,598                            | 3,907,596                            |
| Emergency Preparedness   | 8,374                        | 14,500                       | 81,000                               | 73,000                               |
| Total Budget             | 6,346,041                    | 7,015,073                    | 7,835,070                            | 8,206,665                            |

## Public Safety Director Program

The Public Safety Director Program oversees contractual services for Police, Fire, Emergency Medical, Animal Control, and disaster recovery in Indian Wells. Indian Wells residents continue to enjoy one of the safest cities in the nation. Public Safety seeks to optimize resources to respond to the most pressing community needs and concerns. Contracts with Riverside County Sheriff and Fire Department ensure Indian Wells has well-trained, well-equipped personnel at a fraction of the cost of delivering services directly in-house.

## Public Safety Department

| Account Number                                   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|--|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>GENERAL FUND</b>                              |                                 |                                 |                               |   |              |   |             |
| <b>Public Safety Director Program</b>            |                                 |                                 |                               |   |              |   |             |
| 101.71.01.05110.000 Regular Employees (0.55 FTE) | 45,339                          | 85,121                          |                               | 87,544                                  | 2.8%         | 89,278                                  | 2.0%        |
| 101.71.01.05210.000 Retirement - Employee        | 2,895                           | 6,810                           |                               | 7,004                                   | 2.8%         | 7,142                                   | 2.0%        |
| 101.71.01.05211.000 Retirement - Employer        | 6,118                           | 14,642                          |                               | 18,098                                  | 23.6%        | 19,064                                  | 5.3%        |
| 101.71.01.05220.000 FICA                         | 2,456                           | 5,040                           |                               | 5,107                                   | 1.3%         | 5,164                                   | 1.1%        |
| 101.71.01.05230.000 Group Insurance              | 4,937                           | 12,444                          |                               | 11,065                                  | -11.1%       | 11,831                                  | 6.9%        |
| 101.71.01.05240.000 Benefit Unfunded Liability   | -                               | -                               |                               | 11,935                                  | 100.0%       | 12,238                                  | 2.5%        |
| 101.71.01.05251.000 Retirement 401A              | 1,123                           | 5,503                           |                               | 5,564                                   | 1.1%         | 5,607                                   | 0.8%        |
| 101.71.01.05260.000 Vehicle Allowance            | 480                             | 1,947                           |                               | 1,947                                   | 0.0%         | 1,947                                   | 0.0%        |
| 101.71.01.05261.000 Employee FICA Benefit        | 1,667                           | 3,806                           |                               | 3,838                                   | 0.8%         | 3,869                                   | 0.8%        |
| <b>Total Salary and Benefits</b>                 | <b>65,015</b>                   | <b>135,313</b>                  |                               | <b>152,102</b>                          | <b>12.4%</b> | <b>156,140</b>                          | <b>2.7%</b> |
| 101.71.01.05330.000 Other Contracted Services    | 14,566                          | 19,000                          |                               | 23,000                                  | 21.1%        | 23,000                                  | 0.0%        |
| Animal Control                                   |                                 |                                 | 17,400                        |   |              |   |             |
| Animal Vaccine Clinic                            |                                 |                                 | 3,000                         |   |              |   |             |
| Crossing Guard (Gerald Ford School)              |                                 |                                 | 1,300                         |   |              |   |             |
| Parking Citation Administration (JDS)            |                                 |                                 | 1,300                         |   |              |   |             |
| 101.71.01.05331.000 Curb Painting                | -                               | 1,000                           |                               | -                                       | -100.0%      | -                                       |             |
| 101.71.01.05420.000 Utilities                    | 3,777                           | 5,000                           |                               | 5,000                                   | 0.0%         | 5,000                                   | 0.0%        |
| 101.71.01.05430.000 Equipment Rental             | -                               | 1,000                           |                               | 1,000                                   | 0.0%         | 1,000                                   | 0.0%        |
| 101.71.01.05520.000 Communications               | 1,236                           | 1,750                           |                               | 1,750                                   | 0.0%         | 1,750                                   | 0.0%        |
| 101.71.01.05540.000 Printing                     | -                               | 1,500                           |                               | 1,500                                   | 0.0%         | 1,500                                   | 0.0%        |
| Tickets pads for Law Enforcement                 |                                 |                                 | 1,500                         |   |              |   |             |
| 101.71.01.05550.000 Meetings/Conferences         | -                               | 1,000                           |                               | 1,030                                   | 3.0%         | 1,061                                   | 3.0%        |
| 101.71.01.05590.000 Miscellaneous Charges        | -                               | 250                             |                               | 250                                     | 0.0%         | 250                                     | 0.0%        |
| <b>TOTAL GENERAL FUND</b>                        | <b>84,594</b>                   | <b>165,813</b>                  |                               | <b>185,632</b>                          | <b>12.0%</b> | <b>189,701</b>                          | <b>2.2%</b> |
| <b>Total Public Safety Director Program</b>      | <b>84,594</b>                   | <b>165,813</b>                  |                               | <b>185,632</b>                          | <b>12.0%</b> | <b>189,701</b>                          | <b>2.2%</b> |

## Police Services Program

Indian Wells law enforcement maintains community peace by preserving public order, protecting life and property, investigating crimes, apprehending criminal offenders, enforcing traffic laws, and investigating traffic accidents. In order to provide high quality service, Indian Wells contracts with the Riverside County Sheriff's Department. Focused on community-oriented policing and problem solving, Riverside County Sheriff's Department performs the following contract services:

**Administration** is comprised of one dedicated Lieutenant who serves as the City's Assistant Chief of Police. This position is responsible for effective administration of all services, management and coordination of services provided, and community relations.

**Patrol** provides twenty-four (24) hour per day, seven (7) day per week uniformed officer presence to proactively detect and deter criminal activity, provide immediate response for life-threatening emergencies, conduct preliminary investigation for crimes reported, and assist in the enforcement of the City's Municipal Code.

**Traffic Enforcement** provides one full-time motorcycle officer dedicated to enforcement of traffic laws, response and investigation to traffic accidents, and traffic control for special events.

**Special Enforcement Team** provides two (2) uniformed officers targeting the suppression of various criminal activities, investigation of non-violent crime, sting operations, and regional collaboration for narcotic and specialized crime prevention.

**Community Service Officers** provides five (5) non-sworn police personnel who provide an increased presence on the street without the full authority or cost of sworn police personnel. Community Service Officers (CSOs) conduct property checks of vacant homes, report suspicious activity, assist with traffic control during special events and traffic accidents, assist with non-violent crime reports, and other administrative functions as necessary.

**Forensics and Analysis** is comprised of two positions shared through the Cove Communities Committee (Rancho Mirage and Palm Desert) for specialized positions focused on collection and analysis of forensic evidence and crime statistics.

Indian Wells prides itself on having some of the lowest crime rates in the state. This is largely a result of the Riverside County Sheriff Department's problem solving partnerships with the community, surrounding government agencies, and private groups and individuals.

## Public Safety Department

| Account Number                  | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change    |
|---------------------------------|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|-------------|
| <b>GENERAL FUND</b>             |                                 |                                 |                               |   |               |   |             |
| <b>Police Program</b>           |                                 |                                 |                               |   |               |   |             |
| 101.72.01.05330.000             | 3,187,408                       | 3,543,283                       |                               | 3,871,840                               | 9.3%          | 4,031,368                               | 4.1%        |
|                                 |                                 |                                 | 1,556,947                     |   |               |   |             |
|                                 |                                 |                                 | 564,640                       |   |               |   |             |
|                                 |                                 |                                 | 526,368                       |   |               |   |             |
|                                 |                                 |                                 | 281,227                       |   |               |   |             |
|                                 |                                 |                                 | 281,214                       |   |               |   |             |
|                                 |                                 |                                 | 245,758                       |   |               |   |             |
|                                 |                                 |                                 | 125,832                       |   |               |   |             |
|                                 |                                 |                                 | 100,000                       |   |               |   |             |
|                                 |                                 |                                 | 55,640                        |   |               |   |             |
|                                 |                                 |                                 | 37,000                        |   |               |   |             |
|                                 |                                 |                                 | 24,430                        |   |               |   |             |
|                                 |                                 |                                 | 21,839                        |   |               |   |             |
|                                 |                                 |                                 | 2,945                         |   |               |   |             |
|                                 |                                 |                                 | 48,000                        |   |               |   |             |
| 101.72.01.05590.000             | 84                              | 1,500                           |                               | -                                       | -100.0%       | -                                       |             |
| 101.72.01.05995.000             | (115,500)                       | (140,250)                       |                               | (120,000)                               | -14.4%        | (120,000)                               | 0.0%        |
| <b>TOTAL GENERAL FUND</b>       | <b>3,071,992</b>                | <b>3,404,533</b>                |                               | <b>3,751,840</b>                        | <b>10.2%</b>  | <b>3,911,368</b>                        | <b>4.3%</b> |
| <b>COPS AB 3229 FUND</b>        |                                 |                                 |                               |   |               |   |             |
| 211.72.01.05650.000             | -                               | 5,000                           |                               | 5,000                                   | 0.0%          | 5,000                                   | 0.0%        |
| 211.72.01.05990.000             | 100,000                         | 125,000                         |                               | 100,000                                 | -20.0%        | 100,000                                 | 0.0%        |
| <b>TOTAL COPS AB3229 FUND</b>   | <b>100,000</b>                  | <b>130,000</b>                  |                               | <b>105,000</b>                          | <b>-19.2%</b> | <b>105,000</b>                          | <b>0.0%</b> |
| <b>PUBLIC SAFETY FUND</b>       |                                 |                                 |                               |   |               |   |             |
| 203.72.01.05990.000             | 15,500                          | 15,250                          |                               | 20,000                                  | 31.1%         | 20,000                                  | 0.0%        |
| <b>TOTAL PUBLIC SAFETY FUND</b> | <b>15,500</b>                   | <b>15,250</b>                   |                               | <b>20,000</b>                           | <b>31.1%</b>  | <b>20,000</b>                           | <b>0.0%</b> |
| <b>Total Police Program</b>     | <b>3,187,492</b>                | <b>3,549,783</b>                |                               | <b>3,876,840</b>                        | <b>9.2%</b>   | <b>4,036,368</b>                        | <b>4.1%</b> |



## **Fire Protection Services Program**

The City of Indian Wells provides a full-time fire department through contract with the Riverside County Fire Department, a sub-contract of CALFIRE. Residents receive fire suppression, fire prevention, fire investigation, fire safety education and paramedic services through this contract. The City's Fire Station 55 is staffed 24 hours a day, 365 days per year with fire suppression and emergency medical personnel. Those personnel operate one Fire Engine and one Paramedic Ambulance. Fire Station 55 also houses one additional Paramedic Ambulance paid for by the City of Palm Desert to serve their residents just outside Indian Wells borders.

In addition to standardized fire and emergency medical services, Indian Wells residents benefit from specialized rescue equipment for major accidents, confined space rescue, trench rescue, and swiftwater/flood rescue, as well as a Ladder Truck shared with the Cove Communities Cities of Palm Desert and Rancho Mirage. Regional integration of fire and emergency medical services ensures Indian Wells receives highly trained firefighters at a cost well below what could be possible with an in-house department.

This program now includes a part time Fire Marshall. Consistent with the California Fire Code, the Fire Chief has the responsibility for Fire Marshall duties. The Fire Chief has decided to bring all contract cities in house within the County Fire Marshall Office. This is a change from the previous service model where a City employee performed the duties. This does not change the overall cost of services, it simply moves the expense from a City employee to a County employee.

## Public Safety Department

| Account Number                          | 2013/2014<br>Year End<br>Actual         | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---|---------------------------------|-------------------------------|---|---------------|---|-------------|
| <b>FIRE PROTECTION SERVICES FUND</b>    |   |                                 |                               |   |               |   |             |
| <b>Fire Protection Services Program</b> |   |                                 |                               |   |               |   |             |
| 228.73.01.05110.000                     | Regular Employees (0.55 FTE)            | 135,276                         | 129,567                       | 87,544                                  | -32.4%        | 89,278                                  | 2.0%        |
| 228.73.01.05210.000                     | Retirement - Employee                   | 8,978                           | 10,365                        | 7,004                                   | -32.4%        | 7,142                                   | 2.0%        |
| 228.73.01.05211.000                     | Retirement - Employer                   | 19,043                          | 21,903                        | 18,098                                  | -17.4%        | 19,064                                  | 5.3%        |
| 228.73.01.05220.000                     | FICA                                    | 8,541                           | 8,440                         | 5,107                                   | -39.5%        | 5,164                                   | 1.1%        |
| 228.73.01.05230.000                     | Group Insurance                         | 18,881                          | 22,221                        | 11,065                                  | -50.2%        | 11,831                                  | 6.9%        |
| 228.73.01.05240.000                     | Benefit Unfunded Liability              | -                               | -                             | 11,935                                  | 100.0%        | 12,238                                  | 2.5%        |
| 228.73.01.05251.000                     | Retirement 401A                         | 3,342                           | 6,614                         | 5,564                                   | -15.9%        | 5,607                                   | 0.8%        |
| 228.73.01.05260.000                     | Vehicle Allowance                       | 960                             | 2,517                         | 1,947                                   | -22.6%        | 1,947                                   | 0.0%        |
| 228.73.01.05261.000                     | Employee FICA Benefit                   | 6,103                           | 6,561                         | 3,838                                   | -41.5%        | 3,869                                   | 0.8%        |
| <b>Total Salary and Benefits</b>        |   | <b>201,124</b>                  | <b>208,188</b>                | <b>152,102</b>                          | <b>-26.9%</b> | <b>156,140</b>                          | <b>2.7%</b> |
| 228.73.01.05310.000                     | Contract Fire Services w/ CalFIRE       | 2,486,591                       | 2,599,289                     | 3,040,996                               | 17.0%         | 3,223,456                               | 6.0%        |
| 228.73.01.05330.000                     | Ladder Truck Service                    | 350,050                         | 400,000                       | 425,000                                 | 6.3%          | 450,000                                 | 5.9%        |
| 228.73.01.05420.000                     | Utilities                               | 16,360                          | 22,500                        | 22,500                                  | 0.0%          | 22,500                                  | 0.0%        |
| 228.73.01.05430.000                     | Equipment Rental/Leases                 | 418                             | 5,000                         | 1,000                                   | -80.0%        | 1,000                                   | 0.0%        |
| 228.73.01.05440.000                     | Buildings & Grounds Maint.              | 4,040                           | 25,000                        | 25,000                                  | 0.0%          | 25,000                                  | 0.0%        |
| 228.73.01.05740.000                     | Major Equip Purchase                    | 6,998                           | 25,000                        | 25,000                                  | 0.0%          | 29,500                                  | 18.0%       |
| <b>TOTAL FIRE PROTECTION SERVICES</b>   |   | <b>3,065,581</b>                | <b>3,284,977</b>              | <b>3,691,598</b>                        | <b>12.4%</b>  | <b>3,907,596</b>                        | <b>5.9%</b> |
| <b>Total</b>                            | <b>Fire Protection Services Program</b> | <b>3,065,581</b>                | <b>3,284,977</b>              | <b>3,691,598</b>                        | <b>12.4%</b>  | <b>3,907,596</b>                        | <b>5.9%</b> |

## Emergency Preparedness Program

The City of Indian Wells, in partnership with City of Palm Desert, created a new Emergency Services Program through contract with the Riverside County Office of Emergency Services. The Emergency Services Program is responsible for the acquisition of resources necessary to carry out emergency response as well as operations and recovery in the event of major natural disaster or local emergency. The program creates detailed emergency response and recovery plans, provides emergency preparedness training for City staff and residents, and coordinates countywide disaster exercises to test local response and readiness.

### Public Safety Department

| Account Number   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change     |
|--|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|--------------|
| <b>GENERAL FUND</b>  |                                 |                                 |                               |   |               |   |              |
| <b>Emergency Preparedness Program</b>  |                                 |                                 |                               |   |               |   |              |
| 101.75.01.05330.000 Other Contracted Services<br>Cove Cities Partnership - Emergency Response Manager                | -                               | -                               | 68,000                        | 68,000                                  | 100.0%        | 60,000                                  | -11.8%       |
| 101.75.01.05520.000 Communications   | 3,894                           | 10,000                          |                               | 5,000                                   | -50.0%        | 5,000                                   | 0.0%         |
| 101.75.01.05590.000 Emergency Training and Equip.<br>Resident CPR Training<br>Supplies and Satellite phone equipment | 4,480                           | 4,500                           | 5,000<br>3,000                | 8,000                                   | 77.8%         | 8,000                                   | 0.0%         |
| <b>TOTAL GENERAL FUND</b>  | <b>8,374</b>                    | <b>14,500</b>                   |                               | <b>81,000</b>                           | <b>458.6%</b> | <b>73,000</b>                           | <b>-9.9%</b> |
| <b>Total Emergency Preparedness Program</b>  | <b>8,374</b>                    | <b>14,500</b>                   |                               | <b>81,000</b>                           | <b>458.6%</b> | <b>73,000</b>                           | <b>-9.9%</b> |

# Public Works



## Public Works Department

**Mission Statement:** Providing quality infrastructure through proactive maintenance, sound engineering, and fiscal discipline.

The Public Works Director oversees the following program:

- Engineering
- Maintenance
- Traffic Signals
- Recycling and Solid Waste

The Public Works Department oversees all City Capital Improvement Projects through a comprehensive Capital Improvement Program and Pavement Management Program.

### Action Items

Goal 3 – Create a Flood Mitigation Plan with Community Partners

1. Identify the City’s role in facilitating the process and develop communication plan
2. Research existing conditions
3. Develop a City analysis report

Goal 4 – Beautify the Highway 111 Corridor

1. Define Cook Street and Highway 111 improvements
2. Improve frontage appearance of commercial properties
3. Determine use of Arts in Public Places funds

| Department Personnel        | FY2014 | FY2015 | FY2016 | FY2017 |
|-----------------------------|--------|--------|--------|--------|
| Total Full Time Equivalents | 8.000  | 8.000  | 8.000  | 8.000  |

| Department Budget         | FY2014<br>Year End<br>Actual | FY2015<br>Adjusted<br>Budget | FY2016<br>Projected<br>Appropriation | FY2017<br>Projected<br>Appropriation |
|---------------------------|------------------------------|------------------------------|--------------------------------------|--------------------------------------|
| Public Works Director     | 456,202                      | 495,565                      | 579,178                              | 597,730                              |
| Engineering               | 38,594                       | 51,665                       | 103,250                              | 63,250                               |
| Maintenance               | 1,036,511                    | 1,093,214                    | 1,158,377                            | 1,182,725                            |
| Traffic Signals           | 43,142                       | 48,000                       | 47,500                               | 47,500                               |
| Recycling and Solid Waste | 904,798                      | 960,890                      | 960,000                              | 960,000                              |
| Total Budget              | 2,479,247                    | 2,649,334                    | 2,848,305                            | 2,851,205                            |

## Public Works Director Program

The Public Works Director Program is responsible for the construction, maintenance and operation of the City's infrastructure, and other publicly owned facilities. Public Works is responsible for traffic signal timing and operation, landscape and road maintenance, bus shelters, traffic signage and striping, oversize load permits, encroachment permits within City right of way, grading plan check and permitting, storm drainage systems, dust control and storm water pollution prevention.

## Public Works Department

| Account Number   | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|--|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>GENERAL FUND</b>  |                                 |                                 |                               |   |              |   |             |
| <b>Public Works Director Program</b>   |                                 |                                 |                               |   |              |   |             |
| 101.81.01.05110.000 Regular Employees (2.85 FTE)   | 281,274                         | 313,265                         |                               | 311,642                                 | -0.5%        | 317,785                                 | 2.0%        |
| 101.81.01.05210.000 Retirement - Employee  | 21,431                          | 25,061                          |                               | 24,931                                  | -0.5%        | 25,423                                  | 2.0%        |
| 101.81.01.05211.000 Retirement - Employer  | 45,631                          | 53,867                          |                               | 64,343                                  | 19.4%        | 67,785                                  | 5.3%        |
| 101.81.01.05220.000 FICA   | 23,048                          | 21,823                          |                               | 21,747                                  | -0.3%        | 22,043                                  | 1.4%        |
| 101.81.01.05230.000 Group Insurance  | 38,854                          | 43,005                          |                               | 45,916                                  | 6.8%         | 49,066                                  | 6.9%        |
| 101.81.01.05240.000 Benefit Unfunded Liability   | -                               | -                               |                               | 61,845                                  | 100.0%       | 63,413                                  | 2.5%        |
| 101.81.01.05251.000 Retirement 401A  | 6,914                           | 7,832                           |                               | 7,791                                   | -0.5%        | 7,945                                   | 2.0%        |
| 101.81.01.05260.000 Vehicle Allowance  | 1,948                           | 4,309                           |                               | 4,085                                   | -5.2%        | 4,085                                   | 0.0%        |
| 101.81.01.05261.000 Employee FICA Benefit  | 17,580                          | 17,281                          |                               | 17,228                                  | -0.3%        | 17,435                                  | 1.2%        |
| <b>Total Salary and Benefits</b>   | <b>436,680</b>                  | <b>486,443</b>                  |                               | <b>559,528</b>                          | <b>15.0%</b> | <b>574,980</b>                          | <b>2.8%</b> |
| 101.81.01.05330.000 Other Contracted Services  | 8,127                           | -                               |                               | 10,000                                  | 100.0%       | 10,000                                  | 0.0%        |
| 101.81.01.05550.000 Meetings/Conferences<br>League of CA Cities<br>Strategic Planning<br>APWA/RCTC | 115                             | 500                             | 1,100<br>1,000<br>50          | 2,150                                   | 330.0%       | 2,500                                   | 16.3%       |
| 101.81.01.05560.000 Training   | 7,362                           | 2,122                           |                               | 1,500                                   | -29.3%       | 4,000                                   | 166.7%      |
| 101.81.01.05570.000 Membership & Dues<br>APWA, P.E. (2)  | 337                             | 1,000                           | 500                           | 500                                     | -50.0%       | 750                                     | 50.0%       |
| 101.81.01.05610.000 Office Expense   | -                               | 500                             |                               | 500                                     | 0.0%         | 500                                     | 0.0%        |
| <b>TOTAL GENERAL FUND</b>  | <b>452,621</b>                  | <b>490,565</b>                  |                               | <b>574,178</b>                          | <b>17.0%</b> | <b>592,730</b>                          | <b>3.2%</b> |
| <b>SCAQMD FUND</b>   |                                 |                                 |                               |   |              |   |             |
| 210.81.01.05330.000 Other Contracted Services<br>CVAG/AB 2766/PM 10 Program                        | 3,581                           | 5,000                           |                               | 5,000                                   | 0.0%         | 5,000                                   | 0.0%        |
| <b>TOTAL SCAQMD FUND</b>   | <b>3,581</b>                    | <b>5,000</b>                    |                               | <b>5,000</b>                            | <b>0.0%</b>  | <b>5,000</b>                            | <b>0.0%</b> |
| <b>Total Public Works Director Program</b>   | <b>456,202</b>                  | <b>495,565</b>                  |                               | <b>579,178</b>                          | <b>16.9%</b> | <b>597,730</b>                          | <b>3.2%</b> |

## Engineering Program

The Public Works Engineering program is responsible for the design and construction of public improvements, overseeing all on-site and off-site infrastructure improvements, providing civil engineering services, project management, and contract administration for the City and Housing Authority projects. Engineering checks subdivision maps, traffic engineering, capital project engineering and provides inspection services.

## Public Works Department

| Account Number  | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change      |
|---|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|---------------|
| <b>GENERAL FUND</b>   |                                 |                                 |                               |   |               |   |               |
| <b>Engineering Program</b>                                  |                                 |                                 |                               |   |               |   |               |
| 101.82.01.05310.000 Professional Services                   | 14,047                          | 23,870                          |                               | 55,000                                  | 130.4%        | 35,000                                  | -36.4%        |
| Geotechnical  |                                 |                                 | 10,000                        |   |               |   |               |
| Lot Line Adjustments, Plan Check, Parcel/Tract Map Easement |                                 |                                 | 15,000                        |   |               |   |               |
| Topographic Surveying                                       |                                 |                                 | 5,000                         |   |               |   |               |
| Storm Drain System Consultants                              |                                 |                                 | 5,000                         |   |               |   |               |
| Storm Drain System Consultants                              |                                 |                                 | 20,000                        |   |               |   |               |
| 101.82.01.05320.000 Engineering Services                    | 24,366                          | 27,295                          |                               | 48,000                                  | 75.9%         | 28,000                                  | -41.7%        |
| Traffic Engineering   |                                 |                                 | 7,500                         |   |               |   |               |
| Engineering Plan Check                                      |                                 |                                 | 12,100                        |   |               |   |               |
| Riverside County Flood Control                              |                                 |                                 | 8,400                         |   |               |   |               |
| Storm Drain System Engineering Study                        |                                 |                                 | 20,000                        |   |               |   |               |
| 101.82.01.05530.000 Postage                                 | 129                             | 200                             |                               | 150                                     | -25.0%        | 150                                     | 0.0%          |
| 101.82.01.05540.000 Printing                                | -                               | 100                             |                               | -                                       | -100.0%       | -                                       |               |
| 101.82.01.05610.000 Office Expense                          | 52                              | 200                             |                               | 100                                     | -50.0%        | 100                                     | 0.0%          |
| 101.82.01.05995.000 Reimb. Credit                           | (1,500)                         | (2,000)                         |                               | (2,000)                                 | 0.0%          | (2,000)                                 | 0.0%          |
| <b>TOTAL GENERAL FUND</b>                                   | <b>37,094</b>                   | <b>49,665</b>                   |                               | <b>101,250</b>                          | <b>103.9%</b> | <b>61,250</b>                           | <b>-39.5%</b> |
| <b>GAS TAX FUND</b>   |                                 |                                 |                               |   |               |   |               |
| 218.82.01.05990.000 Operating Expense                       | 1,500                           | 2,000                           |                               | 2,000                                   | 0.0%          | 2,000                                   | 0.0%          |
| <b>TOTAL GAS TAX FUND</b>                                   | <b>1,500</b>                    | <b>2,000</b>                    |                               | <b>2,000</b>                            | <b>0.0%</b>   | <b>2,000</b>                            | <b>0.0%</b>   |
| <b>Total Engineering Program</b>                            | <b>38,594</b>                   | <b>51,665</b>                   |                               | <b>103,250</b>                          | <b>99.8%</b>  | <b>63,250</b>                           | <b>-38.7%</b> |

## Maintenance Services Program

The Maintenance Services Program utilizes three Maintenance workers, a Landscape Specialist, and a Superintendent to provide maintenance for City owned infrastructure and facilities. The principal areas of responsibility are landscape management, street repairs, litter removal, traffic controls, building maintenance, vehicle maintenance, and other miscellaneous projects.

## Public Works Department

| Account Number                      | 2013/2014<br>Year End<br>Actual             | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|-------------------------------------|---|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>GENERAL FUND</b>                 |   |                                 |                               |   |              |   |             |
| <b>Maintenance Services Program</b> |   |                                 |                               |   |              |   |             |
| 101.83.01.05110.000                 | Regular Employees (4.59 FTE)                | 412,799                         | 390,728                       | 386,194                                 | -1.2%        | 393,773                                 | 2.0%        |
| 101.83.01.05210.000                 | Retirement - Employee                       | 29,081                          | 31,258                        | 30,896                                  | -1.2%        | 31,502                                  | 2.0%        |
| 101.83.01.05211.000                 | Retirement - Employer                       | 62,135                          | 63,745                        | 77,498                                  | 21.6%        | 81,668                                  | 5.4%        |
| 101.83.01.05220.000                 | FICA  | 31,910                          | 29,496                        | 28,693                                  | -2.7%        | 29,124                                  | 1.5%        |
| 101.83.01.05230.000                 | Group Insurance                             | 93,496                          | 87,461                        | 89,391                                  | 2.2%         | 95,518                                  | 6.9%        |
| 101.83.01.05240.000                 | Benefit Unfunded Liability                  | -                               | -                             | 99,603                                  | 100.0%       | 102,128                                 | 2.5%        |
| 101.83.01.05251.000                 | Retirement 401A                             | 10,123                          | 9,768                         | 9,655                                   | -1.2%        | 9,844                                   | 2.0%        |
| 101.83.01.05260.000                 | Auto Allowance                              | -                               | 2,588                         | 2,554                                   | -1.3%        | 2,554                                   | 0.0%        |
| 101.83.01.05261.000                 | Employee FICA Benefit                       | 24,097                          | 23,830                        | 23,093                                  | -3.1%        | 23,414                                  | 1.4%        |
| <b>Total Salary and Benefits</b>    |   | <b>663,641</b>                  | <b>638,874</b>                | <b>747,577</b>                          | <b>17.0%</b> | <b>769,525</b>                          | <b>2.9%</b> |
| 101.83.01.05330.000                 | Other Contracted Services                   | 13,646                          | -                             | 30,000                                  | 100.0%       | 30,000                                  | 0.0%        |
| 101.83.01.05420.000                 | Utilities                                   | 18,571                          | 25,750                        | 18,000                                  | -30.1%       | 17,800                                  | -1.1%       |
| 101.83.01.05430.000                 | Equipment Rental                            | 658                             | 1,000                         | 750                                     | -25.0%       | 750                                     | 0.0%        |
| 101.83.01.05440.000                 | Building & Grounds Maint.                   | 119,683                         | 125,000                       | 116,000                                 | -7.2%        | 118,000                                 | 1.7%        |
|                                     | City Facilities Building & Grounds Maint.   |                                 |                               | 44,009                                  |              |   |             |
|                                     | Janitorial Services                         |                                 |                               | 41,940                                  |              |   |             |
|                                     | IW Plaza Assessments (45300 Club Drive)     |                                 |                               | 8,886                                   |              |   |             |
|                                     | City Towel/Mats/Air Freshner/Soap Dispenser |                                 |                               | 6,896                                   |              |   |             |
|                                     | Roof Maintenance                            |                                 |                               | 6,325                                   |              |   |             |
|                                     | Security/Fire Alarm Monitoring Services     |                                 |                               | 4,212                                   |              |   |             |
|                                     | Indoor Plant Maintenance Services           |                                 |                               | 2,340                                   |              |   |             |
|                                     | Civic Center Pest Control Services          |                                 |                               | 1,392                                   |              |   |             |
| 101.83.01.05450.000                 | Infrastructure                              | 98,280                          | 154,440                       | 110,000                                 | -28.8%       | 110,000                                 | 0.0%        |
|                                     | City Street Sweeping                        |                                 |                               | 44,174                                  |              |   |             |
|                                     | Street Striping                             |                                 |                               | 25,000                                  |              |   |             |
|                                     | Concrete Repair                             |                                 |                               | 15,000                                  |              |   |             |
|                                     | Storm Drain Cleaning                        |                                 |                               | 14,205                                  |              |   |             |
|                                     | Signage                                     |                                 |                               | 11,621                                  |              |   |             |
| 101.83.01.05460.000                 | Vehicle Maintenance                         | 23,896                          | 20,000                        | 20,000                                  | 0.0%         | 20,000                                  | 0.0%        |



# Public Works Department

| Account Number                            | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change      |
|---|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|---------------|
| <b>GENERAL FUND</b>                       |                                 |                                 |                               |   |              |   |               |
| <b>Maintenance Services Program</b>       |                                 |                                 |                               |   |              |   |               |
| 101.83.01.05470.000                       | Equipment Maintenance           | 4,244                           | 5,000                         | 5,000                                   | 0.0%         | 5,000                                   | 0.0%          |
| 101.83.01.05550.000                       | Official Meetings/Conferences   | 105                             | 500                           | 1,250                                   | 150.0%       | 1,250                                   | 0.0%          |
| 101.83.01.05560.000                       | Training                        | 3,016                           | 3,500                         | 3,500                                   | 0.0%         | 3,500                                   | 0.0%          |
| 101.83.01.05570.000                       | Membership & Dues               | -                               | 1,000                         | 500                                     | -50.0%       | 500                                     | 0.0%          |
| 101.83.01.05610.000                       | Office Expense                  | 609                             | 750                           | 500                                     | -33.3%       | 500                                     | 0.0%          |
| 101.83.01.05620.000                       | Reference Materials             | 161                             | 500                           | 300                                     | -40.0%       | 300                                     | 0.0%          |
| 101.83.01.05640.000                       | Operating/Maint Materials       | 25,875                          | 32,000                        | 31,000                                  | -3.1%        | 31,000                                  | 0.0%          |
|   | Fulton -Janitorial Supplies     |                                 | 6,000                         |   |              |   |               |
|   | Home Depot                      |                                 | 5,000                         |   |              |   |               |
|   | Prudential Overall Supply       |                                 | 5,000                         |   |              |   |               |
|   | Staples- Janitorial Supplies    |                                 | 3,000                         |   |              |   |               |
|   | Palm Desert Ace Hardware        |                                 | 1,500                         |   |              |   |               |
|   | TCC Sales                       |                                 | 500                           |   |              |   |               |
|   | Tifco Industries                |                                 | 300                           |   |              |   |               |
|   | Other Operating Supplies        |                                 | 9,700                         |   |              |   |               |
| 101.83.01.05650.000                       | Minor Equipment                 | 20,005                          | 20,000                        | 20,000                                  | 0.0%         | 20,000                                  | 0.0%          |
| 101.83.01.05660.000                       | Uniforms & Clothing             | 3,027                           | 4,000                         | 4,000                                   | 0.0%         | 4,000                                   | 0.0%          |
| 101.83.01.05671.000                       | Fuel & Oil                      | 24,905                          | 30,000                        | 30,000                                  | 0.0%         | 30,000                                  | 0.0%          |
| 101.83.01.05590.000                       | Holiday Decorations             | 16,189                          | 30,900                        | 20,000                                  | -35.3%       | 20,600                                  | 3.0%          |
|   | City Hall Holiday Decorations   |                                 | 20,000                        |   |              |   |               |
| 101.83.01.05995.000                       | Reimb. Credit                   | (150,000)                       | (139,000)                     | (140,000)                               | 0.7%         | (115,000)                               | -17.9%        |
| <b>TOTAL GENERAL FUND</b>                 |                                 | <b>886,511</b>                  | <b>954,214</b>                | <b>1,018,377</b>                        | <b>6.7%</b>  | <b>1,067,725</b>                        | <b>4.8%</b>   |
| <b>GAS TAX FUND - 2104</b>                |                                 |                                 |                               |   |              |   |               |
| 214.83.01.05990.000                       | Operating Expenses              | 70,000                          | 55,000                        | 50,000                                  | -9.1%        | 25,000                                  | -50.0%        |
| <b>TOTAL GAS TAX FUND - 2104</b>          |                                 | <b>70,000</b>                   | <b>55,000</b>                 | <b>50,000</b>                           | <b>-9.1%</b> | <b>25,000</b>                           | <b>-50.0%</b> |
| <b>GAS TAX FUND - 2105</b>                |                                 |                                 |                               |   |              |   |               |
| 215.83.01.05990.000                       | Operating Expenses              | 25,000                          | 26,500                        | 30,000                                  | 13.2%        | 30,000                                  | 0.0%          |
| <b>TOTAL GAS TAX FUND - 2105</b>          |                                 | <b>25,000</b>                   | <b>26,500</b>                 | <b>30,000</b>                           | <b>13.2%</b> | <b>30,000</b>                           | <b>0.0%</b>   |
| <b>GAS TAX FUND - 2106</b>                |                                 |                                 |                               |   |              |   |               |
| 216.83.01.05990.000                       | Operating Expenses              | 20,000                          | 20,000                        | 20,000                                  | 0.0%         | 20,000                                  | 0.0%          |
| <b>TOTAL GAS TAX FUND - 2106</b>          |                                 | <b>20,000</b>                   | <b>20,000</b>                 | <b>20,000</b>                           | <b>0.0%</b>  | <b>20,000</b>                           | <b>0.0%</b>   |
| <b>GAS TAX FUND - 2107</b>                |                                 |                                 |                               |   |              |   |               |
| 217.83.01.05990.000                       | Operating Expenses              | 35,000                          | 37,500                        | 40,000                                  | 6.7%         | 40,000                                  | 0.0%          |
| <b>TOTAL GAS TAX FUND - 2107</b>          |                                 | <b>35,000</b>                   | <b>37,500</b>                 | <b>40,000</b>                           | <b>6.7%</b>  | <b>40,000</b>                           | <b>0.0%</b>   |
| <b>Total Maintenance Services Program</b> |                                 | <b>1,036,511</b>                | <b>1,093,214</b>              | <b>1,158,377</b>                        | <b>6.0%</b>  | <b>1,182,725</b>                        | <b>2.1%</b>   |

## Traffic Signals Program

The Traffic Signals Program is responsible for the maintenance and testing of the City's nineteen signalized intersections and safety lighting. The primary cost of the program is for utilities and repairs. The City has in-house staff expertise to handle most maintenance needs.

## Public Works Department

| Account Number                          | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|-------------|
| <b>GENERAL FUND</b>                     |                                 |                                 |                               |   |               |   |             |
| <b>Traffic Signals Program</b>          |                                 |                                 |                               |   |               |   |             |
| 101.83.02.05420.000 Utilities           | 14,322                          | 18,000                          |                               | 16,000                                  | -11.1%        | 16,000                                  | 0.0%        |
| 101.83.02.05450.000 Infrastructure      | 28,820                          | 30,000                          |                               | 31,500                                  | 5.0%          | 31,500                                  | 0.0%        |
| AEGIS Traffic Signal Programing         |                                 |                                 | 18,500                        |   |               |   |             |
| Shared Signal Maintenance (Palm Desert) |                                 |                                 | 7,500                         |   |               |   |             |
| JTB Supply- Signal Controller           |                                 |                                 | 4,000                         |   |               |   |             |
| Shared Signal Maintenance (La Quinta )  |                                 |                                 | 1,500                         |   |               |   |             |
| 101.83.02.05995.000 Reimb. Credit       | (31,834)                        | (31,000)                        |                               | (25,000)                                | -19.4%        | (25,000)                                | 0.0%        |
| <b>GENERAL FUND</b>                     | <b>11,308</b>                   | <b>17,000</b>                   |                               | <b>22,500</b>                           | <b>32.4%</b>  | <b>22,500</b>                           | <b>0.0%</b> |
| <b>TRAFFIC SAFETY FUND</b>              |                                 |                                 |                               |   |               |   |             |
| 202.83.02.05990.000 Operating Expenses  | 31,834                          | 31,000                          |                               | 25,000                                  | -19.4%        | 25,000                                  | 0.0%        |
| <b>TOTAL TRAFFIC SAFETY FUND</b>        | <b>31,834</b>                   | <b>31,000</b>                   |                               | <b>25,000</b>                           | <b>-19.4%</b> | <b>25,000</b>                           | <b>0.0%</b> |
| <b>Total Traffic Signals Program</b>    | <b>43,142</b>                   | <b>48,000</b>                   |                               | <b>47,500</b>                           | <b>-1.0%</b>  | <b>47,500</b>                           | <b>0.0%</b> |

## Recycling and Solid Waste Programs

The Solid Waste Program is responsible for the collection of residential waste and compliance with State Mandate Assembly Bill 939 to recycle 50% (percent) of all solid waste collected in the City. Funding for this program comes from a levy charged upon all residential properties within the City.

The program provides the following residential services:

- Side yard service rubbish pick up
- Bulky Item
- Christmas Trees
- Document Shredding
- Electronic Waste
- Green Waste
- Household Hazardous Waste
- Sharps Disposal
- Used Motor Oil

## Public Works Department

| Account Number                          | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|-------------|
| <b>GENERAL FUND</b>                     |                                 |                                 |                               |   |               |   |             |
| <b>Traffic Signals Program</b>          |                                 |                                 |                               |   |               |   |             |
| 101.83.02.05420.000 Utilities           | 14,322                          | 18,000                          |                               | 16,000                                  | -11.1%        | 16,000                                  | 0.0%        |
| 101.83.02.05450.000 Infrastructure      | 28,820                          | 30,000                          |                               | 31,500                                  | 5.0%          | 31,500                                  | 0.0%        |
| AEGIS Traffic Signal Programing         |                                 |                                 | 18,500                        |   |               |   |             |
| Shared Signal Maintenance (Palm Desert) |                                 |                                 | 7,500                         |   |               |   |             |
| JTB Supply- Signal Controller           |                                 |                                 | 4,000                         |   |               |   |             |
| Shared Signal Maintenance (La Quinta )  |                                 |                                 | 1,500                         |   |               |   |             |
| 101.83.02.05995.000 Reimb. Credit       | (31,834)                        | (31,000)                        |                               | (25,000)                                | -19.4%        | (25,000)                                | 0.0%        |
| <b>GENERAL FUND</b>                     | <b>11,308</b>                   | <b>17,000</b>                   |                               | <b>22,500</b>                           | <b>32.4%</b>  | <b>22,500</b>                           | <b>0.0%</b> |
| <b>TRAFFIC SAFETY FUND</b>              |                                 |                                 |                               |   |               |   |             |
| 202.83.02.05990.000 Operating Expenses  | 31,834                          | 31,000                          |                               | 25,000                                  | -19.4%        | 25,000                                  | 0.0%        |
| <b>TOTAL TRAFFIC SAFETY FUND</b>        | <b>31,834</b>                   | <b>31,000</b>                   |                               | <b>25,000</b>                           | <b>-19.4%</b> | <b>25,000</b>                           | <b>0.0%</b> |
| <b>Total Traffic Signals Program</b>    | <b>43,142</b>                   | <b>48,000</b>                   |                               | <b>47,500</b>                           | <b>-1.0%</b>  | <b>47,500</b>                           | <b>0.0%</b> |

# Maintenance Districts



## Maintenance Districts

### Landscape & Lighting Maintenance Districts

The City of Indian Wells annually levies and collects special assessments in order to provide and maintain the improvements within the Indian Wells Landscape and Lighting District No. 91-1 (District). The District was formed in 1991 through the consolidation of several individual landscape and lighting maintenance districts within the City. The District includes the original districts as separate benefit zones and sub-zones. In Fiscal Year 1997/1998, the District assessments were presented to the property owners and approved through a protest ballot proceeding in compliance with the provisions of Proposition 218. The District assessments described in this report are prepared and levied annually pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the Act) and Article XIIID of the California Constitution which was enacted with the passage of Proposition 218 in November 1996.

Annually, an Engineer's Annual Levy Report is produced that calculates the proposed assessments, which are based on the historical and estimated cost to maintain the improvements that provide direct and special benefit to properties within the District and benefit zones. The improvements within the District and the corresponding costs and the annual levy are budgeted and assessed for each separate zone, including all expenditures, deficits, surpluses, revenues and reserves.

### Drainage Maintenance Benefit District

The City of Indian Wells annually levies and collects special assessments in order to provide and maintain the improvements within the Indian Wells Drainage Maintenance Benefit Assessment District No. 1 (District). In Fiscal Year 2006/2007, the District assessments were presented to the property owners and approved through a protest ballot proceeding in compliance with the provisions of Proposition 218. The District assessments described in this report are prepared and levied annually pursuant to the *Benefit Assessment Act of 1982, Chapter 6.4, Division 2, Title 5 of the Government Code of the State of California commencing with section 54703* (hereafter referred to as the "1982 Act").

Pursuant to the 1982 Act, the City Council previously caused an Engineer's Report to be prepared in connection with the formation and the levy of assessments for the District. The Engineer's Report (hereafter referred to as "Original Report") described the proposed services and improvements, identified the properties to be assessed and the amount of the proposed assessments by parcel, and fixed the maximum amount of future annual installments for the District.

## Eldorado Drive LLMD

Established in 1979, this program provides for lighting and landscaping along the parkways and medians of Eldorado Drive and Highway 111 to Fairway. This includes trimming of edges, mowing of turf, color planting, and trimming of trees.

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>Eldorado Drive LLMD A1</b>                 |                                 |                                 |                               |   |              |   |             |
| 271.84.01.05310.000 Professional Services     | 1,901                           | 2,000                           |                               | 2,000                                   | 0.0%         | 2,040                                   | 2.0%        |
| 271.84.01.05420.000 Utilities                 | 6,215                           | 8,000                           |                               | 8,000                                   | 0.0%         | 8,160                                   | 2.0%        |
| 271.84.01.05440.000 Building & Grounds Maint. | 9,064                           | 10,000                          |                               | 17,200                                  | 72.0%        | 17,544                                  | 2.0%        |
| 271.84.01.05640.000 Maintenance Materials     | 468                             | 2,000                           |                               | -                                       | -100.0%      | -                                       |             |
| <b>Total Eldorado Drive LLMD</b>              | <b>17,648</b>                   | <b>22,000</b>                   |                               | <b>27,200</b>                           | <b>23.6%</b> | <b>27,744</b>                           | <b>2.0%</b> |

## Montecito/Stardust LLMD

Established in 1980, this program provides for lighting and landscaping along the parkways of Rancho Palmeras Drive (west side) from Highway 111 to Montecito/Stardust entrance (and includes the entrance). This includes trimming of edges, mowing of turf, color planting, and trimming of trees.

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>Montecito/Stardust LLMD A2</b>             |                                 |                                 |                               |   |             |   |             |
| 272.84.02.05310.000 Professional Services     | 297                             | 300                             |                               | 320                                     | 6.7%        | 326                                     | 2.0%        |
| 272.84.02.05420.000 Utilities                 | 4,334                           | 2,500                           |                               | 4,000                                   | 60.0%       | 4,080                                   | 2.0%        |
| 272.84.02.05440.000 Building & Grounds Maint. | 8,601                           | 9,500                           |                               | 8,400                                   | -11.6%      | 8,568                                   | 2.0%        |
| 272.84.02.05640.000 Maintenance Materials     | 2,843                           | 1,300                           |                               | 1,500                                   | 15.4%       | 1,530                                   | 2.0%        |
| <b>Total Montecito/Stardust LLMD</b>          | <b>16,075</b>                   | <b>13,600</b>                   |                               | <b>14,220</b>                           | <b>4.6%</b> | <b>14,504</b>                           | <b>2.0%</b> |

## Casa Dorado LLMD

Established in 1981, this program provides for lighting and landscaping on the south side frontage of Highway 111 from Rancho Palermas to Casa Dorado entrance (maintained by Casa Dorado and reimbursed by district). This includes trimming of edges, mowing of turf, color planting, and trimming of trees.

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>Casa Dorado LLMD A3</b>                    |                                 |                                 |                               |   |             |   |             |
| 273.84.03.05310.000 Professional Services     | 618                             | 700                             |                               | 700                                     | 0.0%        | 714                                     | 2.0%        |
| 273.84.03.05330.000 Other Contracted Services | 19,930                          | 20,650                          |                               | 21,300                                  | 3.1%        | 21,726                                  | 2.0%        |
| <b>Total Casa Dorado LLMD</b>                 | <b>20,548</b>                   | <b>21,350</b>                   |                               | <b>22,000</b>                           | <b>3.0%</b> | <b>22,440</b>                           | <b>2.0%</b> |

## The Cove LLMD

Established in 1983, this Landscape and Lighting District was formed to reimburse the Homeowner's Association for the landscaping contracted for by the HOA at the entrance of the Cove on Cook Street. The Landscaping and Lighting Maintenance District provides for the trimming of edges, mowing of turf, color planting, and trimming of trees.

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>The Cove LLMD A5B</b>                      |                                 |                                 |                               |   |             |   |             |
| 274.84.07.05310.000 Professional Services     | 324                             | 400                             |                               | 400                                     | 0.0%        | 408                                     | 2.0%        |
| 274.84.07.05330.000 Other Contracted Services | 16,454                          | 17,000                          |                               | 17,600                                  | 3.5%        | 17,952                                  | 2.0%        |
| <b>Total The Cove LLMD</b>                    | <b>16,778</b>                   | <b>17,400</b>                   |                               | <b>18,000</b>                           | <b>3.4%</b> | <b>18,360</b>                           | <b>2.0%</b> |

## SH111/IWGR Entrance LLMD

Established in 1985, this Landscape and Lighting District was formed to maintain the parkway (curb to fence lines) on the east side of Eldorado Drive, from the block wall north of the Civic Center property, northeasterly 1,004 feet to storm channel. This area includes landscaping in the parkway area in front of fountains, palm trees in front and behind walls along the north side of Hwy 111, from the Civic Center to east end of the Resort. The center median, parkways and palm trees behind fountain, north end of street and parking area, east side of the Golf Resort entry street (Indian Wells Lane, north), from Hwy 111 to parking area are also included within this district.

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>SH 111/IWGR (Entrance) LLMD A8</b>         |                                 |                                 |                               |   |              |   |             |
| 275.84.08.05310.000 Professional Services     | 66                              | 2,400                           |                               | 1,000                                   | -58.3%       | 1,020                                   | 2.0%        |
| 275.84.08.05420.000 Utilities                 | 18,863                          | 65,000                          |                               | 40,000                                  | -38.5%       | 40,800                                  | 2.0%        |
| 275.84.08.05440.000 Building & Grounds Maint. | 71,198                          | 45,000                          |                               | 98,550                                  | 119.0%       | 100,521                                 | 2.0%        |
| 275.84.08.05640.000 Maintenance Materials     | 9,912                           | 36,000                          |                               | 2,500                                   | -93.1%       | 2,550                                   | 2.0%        |
| <b>Total SH 111/IWGR (Entrance) LLMD</b>      | <b>100,039</b>                  | <b>148,400</b>                  |                               | <b>142,050</b>                          | <b>-4.3%</b> | <b>144,891</b>                          | <b>2.0%</b> |

## Club/IW Lane LLMD

Established in 1985, this District provides for lighting and landscaping of the parkway on the south side of Highway 111, from Club Drive to a point approximately 600 feet west of Club Drive. Additionally, the parkway on both sides (curb to block wall) of Club Drive south of Highway 111 from a point approximately 100 feet south of Highway 111 to driveways north of guard shack. This includes trimming of edges, mowing of turf, color planting, and trimming of trees.

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>Club/IW Lane LLMD A11A</b>                 |                                 |                                 |                               |   |             |   |             |
| 276.84.11.05310.000 Professional Services     | 56                              | 100                             |                               | 100                                     | 0.0%        | 102                                     | 2.0%        |
| 276.84.11.05420.000 Utilities                 | 4,184                           | 6,000                           |                               | 2,000                                   | -66.7%      | 2,040                                   | 2.0%        |
| 276.84.11.05440.000 Building & Grounds Maint. | 8,446                           | 9,000                           |                               | 15,300                                  | 70.0%       | 15,606                                  | 2.0%        |
| 276.84.11.05640.000 Maintenance Materials     | -                               | 2,500                           |                               | 500                                     | -80.0%      | 510                                     | 2.0%        |
| <b>Total Club/IW Lane LLMD</b>                | <b>12,686</b>                   | <b>17,600</b>                   |                               | <b>17,900</b>                           | <b>1.7%</b> | <b>18,258</b>                           | <b>2.0%</b> |



## Colony LLMD

Established in 1997, this program is for the maintenance and landscaping of the frontage property on the south side of Highway 111 west of Manitou to the boundary of the tract. This includes the trimming of edges, mowing of turf, color planting, and trimming of trees.

| Account Number                                     | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|--|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>Colony LLMD C</b>                               |                                 |                                 |                               |   |              |   |             |
| 277.84.15.05310.000 Professional Services          | 324                             | 350                             |                               | 350                                     | 0.0%         | 357                                     | 2.0%        |
| 277.84.15.05420.000 Utilities                      | 10,133                          | 13,000                          |                               | 11,500                                  | -11.5%       | 11,730                                  | 2.0%        |
| 277.84.15.05440.000 Building & Grounds Maintenance | 19,622                          | 21,000                          |                               | 41,250                                  | 96.4%        | 42,075                                  | 2.0%        |
| 277.84.15.05640.000 Maintenance Materials          | 158                             | 1,000                           |                               | -                                       | -100.0%      | -                                       |             |
| <b>Total Colony LLMD</b>                           | <b>30,237</b>                   | <b>35,350</b>                   |                               | <b>53,100</b>                           | <b>50.2%</b> | <b>54,162</b>                           | <b>2.0%</b> |

## Colony Cove Estates LLMD

Established in 1998, this program is for the maintenance and landscaping of the frontage property on the south side of Highway 111 from 411 feet east of Club Drive to the boundary of the tract. This includes the trimming of edges, mowing of turf, color planting, and trimming of trees.

| Account Number                                     | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|--|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>Colony Cove Estates LLMD D</b>                  |                                 |                                 |                               |   |             |   |             |
| 278.84.17.05310.000 Professional Services          | 64                              | 100                             |                               | 100                                     | 0.0%        | 102                                     | 2.0%        |
| 278.84.17.05420.000 Utilities                      | 1,747                           | 3,000                           |                               | 2,000                                   | -33.3%      | 2,040                                   | 2.0%        |
| 278.84.17.05440.000 Building & Grounds Maintenance | 3,399                           | 4,000                           |                               | 7,650                                   | 91.3%       | 7,803                                   | 2.0%        |
| 278.84.17.05640.000 Maintenance Materials          | 21                              | 3,000                           |                               | 500                                     | -83.3%      | 510                                     | 2.0%        |
| <b>Total Colony Cove Estates LLMD</b>              | <b>5,231</b>                    | <b>10,100</b>                   |                               | <b>10,250</b>                           | <b>1.5%</b> | <b>10,455</b>                           | <b>2.0%</b> |

## Desert Horizons LLMD

Established in 1996, this program provides for lighting and landscaping of the perimeter of Desert Horizons Country Club, excluding the frontage of the Nest, and the City's property at the northeast corner of Hwy 111 and Cook Street. The program includes the trimming of edges, mowing of turf, annual color planting, and trimming of trees and shrubs.

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>Desert Horizons LLMD E</b>                 |                                 |                                 |                               |   |             |   |             |
| 279.84.18.05310.000 Professional Services     | 2,695                           | 2,700                           |                               | 2,700                                   | 0.0%        | 2,754                                   | 2.0%        |
| 279.84.18.05330.000 Other Contracted Services | 380,780                         | 316,215                         |                               | 325,000                                 | 2.8%        | 331,500                                 | 2.0%        |
| <b>Total Desert Horizons LLMD</b>             | <b>383,475</b>                  | <b>318,915</b>                  |                               | <b>327,700</b>                          | <b>2.8%</b> | <b>334,254</b>                          | <b>2.0%</b> |

## Mountain Gate LLMD

Established in 1999, this program provides for lighting and landscaping along the parkway on the south side of Highway 111, fronting the Mountain Gate Development, Tract 16595. More specifically, it is located approximately 425 feet east of Manitou Drive and extends 1000 feet to the east. The LLMD includes professional landscaping maintenance to keep the parkway green and clean, and the flowers in bloom year-round.

| Account Number                                    | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|-------------|
| <b>Mountain Gate A19</b>                          |                                 |                                 |                               |   |               |   |             |
| 280.84.19.05310.000 Professional Services         | 257                             | 300                             |                               | 300                                     | 0.0%          | 306                                     | 2.0%        |
| 280.84.19.05420.000 Utilities                     | 5,303                           | 7,500                           |                               | 6,000                                   | -20.0%        | 6,120                                   | 2.0%        |
| 280.84.19.05440.000 Building & Ground Maintenance | 26,574                          | 28,500                          |                               | 25,900                                  | -9.1%         | 26,418                                  | 2.0%        |
| 280.84.19.05640.000 Maintenance Materials         | 307                             | 5,500                           |                               | 2,000                                   | -63.6%        | 2,040                                   | 2.0%        |
| <b>Total Mountain Gate LLMD</b>                   | <b>32,441</b>                   | <b>41,800</b>                   |                               | <b>34,200</b>                           | <b>-18.2%</b> | <b>34,884</b>                           | <b>2.0%</b> |

## City Parkways

This program accounts for the landscape and lighting maintenance provided by the General Fund in various areas of the City. This program provides for annual landscape maintenance, repair, and renovations.

| Account Number  | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change      |
|---|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|---------------|
| <b>GENERAL FUND</b>   |                                 |                                 |                               |   |              |   |               |
| <b>City Parkways</b>  |                                 |                                 |                               |   |              |   |               |
| 101.84.20.05420.000 Utilities   | 81,270                          | 134,525                         |                               | 135,000                                 | 0.4%         | 135,000                                 | 0.0%          |
| 101.84.20.05440.000 Bldg & Grounds Maintenance<br>Gen'l Fund Areas - Lndsp Maint<br>Hwy 111/Eldorado lot maintenance<br>Irrigation repairs<br>Landscape upgrades<br>Lighting<br>LLMD A8 for City Land<br>Misc. Landscaping<br>Plant replacement<br>Walk of Honor (color change) | 455,373                         | 526,700                         |                               | 537,000                                 | 2.0%         | 537,000                                 | 0.0%          |
| 101.84.20.05640.000 Maint. and Capital Replacement  | 123,317                         | 100,000                         |                               | 102,000                                 | 2.0%         | 104,000                                 | 2.0%          |
| 101.84.20.05740.000 Major Equipment   | -                               |                                 |                               |   |              |   |               |
| 101.84.20.05995.000 Reimb. Credit   | (231,000)                       | (239,000)                       |                               | (300,000)                               | 25.5%        | (245,000)                               | -18.3%        |
| <b>TOTAL GENERAL FUND</b>   | <b>428,960</b>                  | <b>522,225</b>                  |                               | <b>474,000</b>                          | <b>-9.2%</b> | <b>531,000</b>                          | <b>12.0%</b>  |
| <b>MEASURE "A" FUND</b>   |                                 |                                 |                               |   |              |   |               |
| 204.84.20.05990.000 Operating Expenses  | 231,000                         | 239,000                         |                               | 300,000                                 | 25.5%        | 245,000                                 | -18.3%        |
| <b>TOTAL MEASURE "A" FUND</b>   | <b>231,000</b>                  | <b>239,000</b>                  |                               | <b>300,000</b>                          | <b>25.5%</b> | <b>245,000</b>                          | <b>-18.3%</b> |
| <b>Total City Parkways</b>  | <b>659,960</b>                  | <b>761,225</b>                  |                               | <b>774,000</b>                          | <b>1.7%</b>  | <b>776,000</b>                          | <b>0.3%</b>   |

## Mountain Gate Estates LLMD

Established in 2000, this program provides for lighting and landscaping along the parkway on the south side of Highway 111, fronting the Mountain Gate Estates, Tract 27747-1. More specifically, it is located approximately 179 feet east of Manitou Drive and extends 250 feet to the east. The LLMD includes professional landscaping maintenance to keep the parkway green and clean, and the flowers in bloom year-round.

| Account Number                                    | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>Mountain Gate Estates LLMD A20</b>             |                                 |                                 |                               |   |             |   |             |
| 281.84.21.05310.000 Professional Services         | 88                              | 100                             |                               | 100                                     | 0.0%        | 102                                     | 2.0%        |
| 281.84.21.05420.000 Utilities                     | 1,770                           | 3,500                           |                               | 2,500                                   | -28.6%      | 2,550                                   | 2.0%        |
| 281.84.21.05440.000 Building & Ground Maintenance | 4,223                           | 4,600                           |                               | 8,550                                   | 85.9%       | 8,721                                   | 2.0%        |
| 281.84.21.05640.000 Maintenance Materials         | 419                             | 3,500                           |                               | 1,000                                   | -71.4%      | 1,020                                   | 2.0%        |
| <b>Total Mountain Gate Estates LLMD</b>           | <b>6,500</b>                    | <b>11,700</b>                   | <b>-</b>                      | <b>12,150</b>                           | <b>3.8%</b> | <b>12,393</b>                           | <b>2.0%</b> |

## Villagio LLMD

Established in 2000, this program provides for lighting and landscaping along the parkway on the south side of Highway 111, fronting Villagio, Tract 29502. More specifically, it is located approximately 1425 feet east of Manitou Drive and extends to the east until Mountain Cove. The LLMD includes professional landscaping maintenance to keep the parkway green and clean, and the flowers in bloom year-round.

| Account Number                                    | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>Villagio LLMD A21</b>                          |                                 |                                 |                               |   |             |   |             |
| 282.84.22.05310.000 Professional Services         | 506                             | 550                             |                               | 550                                     | 0.0%        | 561                                     | 2.0%        |
| 282.84.22.05420.000 Utilities                     | 14,995                          | 23,000                          |                               | 16,000                                  | -30.4%      | 16,320                                  | 2.0%        |
| 282.84.22.05440.000 Building & Ground Maintenance | 58,466                          | 61,000                          |                               | 69,500                                  | 13.9%       | 70,890                                  | 2.0%        |
| 282.84.22.05640.000 Maintenance Materials         | 2,371                           | 6,000                           |                               | 5,000                                   | -16.7%      | 5,100                                   | 2.0%        |
| <b>Total Villagio LLMD</b>                        | <b>76,338</b>                   | <b>90,550</b>                   |                               | <b>91,050</b>                           | <b>0.6%</b> | <b>92,871</b>                           | <b>2.0%</b> |

## Vaidya LLMD

Established in 2003, this program provides for lighting and landscaping along the south side of Highway 111 and east of Manitou Drive, Tract 27747. The LLMD includes professional landscaping maintenance to keep the landscaping green and clean, and the flowers in bloom year-round.

| Account Number                                    | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|-------------|
| <b>Vaidya LLMD A22</b>                            |                                 |                                 |                               |   |               |   |             |
| 283.84.23.05310.000 Professional Services         | 78                              | 100                             |                               | 100                                     | 0.0%          | 102                                     | 2.0%        |
| 283.84.23.05420.000 Utilities                     | 571                             | 1,500                           |                               | 950                                     | -36.7%        | 969                                     | 2.0%        |
| 283.84.23.05440.000 Building & Ground Maintenance | 2,678                           | 3,000                           |                               | 2,650                                   | -11.7%        | 2,703                                   | 2.0%        |
| 283.84.23.05640.000 Maintenance Materials         | -                               | 250                             |                               | -                                       | -100.0%       | -                                       |             |
| <b>Total Vaidya LLMD</b>                          | <b>3,327</b>                    | <b>4,850</b>                    |                               | <b>3,700</b>                            | <b>-23.7%</b> | <b>3,774</b>                            | <b>2.0%</b> |

## Club, South of 111 LLMD

Established in 1998, this District consists of parcels along Club Drive between Highway 111 and Sandpiper Drive. The Landscaping and Lighting Maintenance District provides for the trimming of edges, mowing of turf, color planting, and trimming of trees.

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>Club, South of 111 LLMD A11C</b>           |                                 |                                 |                               |   |              |   |             |
| 284.84.13.05310.000 Professional Services     | 40                              | 100                             |                               | 100                                     | 0.0%         | 102                                     | 2.0%        |
| 284.84.13.05420.000 Utilities                 | 462                             | 1,000                           |                               | 5,000                                   | 400.0%       | 5,100                                   | 2.0%        |
| 284.84.13.05440.000 Building & Grounds Maint. | 4,584                           | 4,900                           |                               | 3,450                                   | -29.6%       | 3,519                                   | 2.0%        |
| 284.84.13.05640.000 Maintenance Materials     | 406                             | 1,000                           |                               | -                                       | -100.0%      | -                                       |             |
| <b>Total Club, South of 111 LLMD</b>          | <b>5,492</b>                    | <b>7,000</b>                    |                               | <b>8,550</b>                            | <b>22.1%</b> | <b>8,721</b>                            | <b>2.0%</b> |

## Montelena LLMD

Established in 2003, this program provides for lighting and landscaping along the southeast corner of Highway 111 and Eldorado Drive, Tract 31200. The LLMD includes professional landscaping maintenance to keep the landscaping green and clean, and the flowers in bloom year-round.

| Account Number                                    | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>Montelena LLMD A23</b>                         |                                 |                                 |                               |   |              |   |             |
| 285.84.24.05310.000 Professional Services         | 348                             | 400                             |                               | 400                                     | 0.0%         | 408                                     | 2.0%        |
| 285.84.24.05420.000 Utilities                     | 9,757                           | 15,000                          |                               | 13,250                                  | -11.7%       | 13,515                                  | 2.0%        |
| 285.84.24.05440.000 Building & Ground Maintenance | 47,380                          | 49,000                          |                               | 46,200                                  | -5.7%        | 47,124                                  | 2.0%        |
| 285.84.24.05640.000 Maintenance Materials         | 775                             | -                               |                               | 900                                     | 100.0%       | 918                                     | 2.0%        |
| <b>Total Montelena LLMD A23</b>                   | <b>58,260</b>                   | <b>64,400</b>                   |                               | <b>60,750</b>                           | <b>-5.7%</b> | <b>61,965</b>                           | <b>2.0%</b> |

## Sundance LLMD

Established in 2004, this program provides for lighting and landscaping maintenance to the entry of the Sundance tract on the west side of El Dorado Drive along the south side of Highway 111. The program includes the trimming of edges, mowing of turf, annual color planting, and trimming of trees and shrubs.

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>Sundance LLMD A25</b>                      |                                 |                                 |                               |   |             |   |             |
| 286.84.25.05310.000 Professional Services     | 203                             | 250                             |                               | 250                                     | 0.0%        | 255                                     | 2.0%        |
| 286.84.25.05330.000 Other Contracted Services | 39,000                          | 39,780                          |                               | 40,577                                  | 2.0%        | 41,389                                  | 2.0%        |
| 286.84.25.05640.000 Maintenance Materials     | 549                             | 2,500                           |                               | 2,500                                   | 0.0%        | 2,550                                   | 2.0%        |
| <b>Total Sundance LLMD</b>                    | <b>39,752</b>                   | <b>42,530</b>                   |                               | <b>43,327</b>                           | <b>1.9%</b> | <b>44,194</b>                           | <b>2.0%</b> |

## Province LLMD

Established in 2007, this program provides for lighting and landscaping maintenance to the entry of the Province tract on southeast corner of Cook Street and Highway 111. The program includes the trimming of edges, mowing of turf, annual color planting, and trimming of trees and shrubs.

| Account Number                                    | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>Province LLMD A26</b>                          |                                 |                                 |                               |   |             |   |             |
| 287.84.26.05310.000 Professional Services         | 592                             | 670                             |                               | 650                                     | -3.0%       | 663                                     | 2.0%        |
| 287.84.26.05440.000 Building & Ground Maintenance | 154,992                         | 155,000                         |                               | 159,500                                 | 2.9%        | 162,690                                 | 2.0%        |
| 287.84.26.05640.000 Maintenance Materials         | -                               | 4,500                           |                               | -                                       | -100.0%     | -                                       | 0.0%        |
| <b>Total Province LLMD</b>                        | <b>155,584</b>                  | <b>160,170</b>                  |                               | <b>160,150</b>                          | <b>0.0%</b> | <b>163,353</b>                          | <b>2.0%</b> |

## Province Drainage Benefit Assessment District

Established in 2007, this program provides and maintains improvements within the Indian Wells Drainage Benefit Assessment District No. 1. The District lies on the southeast corner of Cook Street and Highway 111.

| Account Number                                    | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>Province DBAD</b>                              |                                 |                                 |                               |   |             |   |             |
| 288.84.27.05310.000 Professional Services         | 1,607                           | 10,000                          |                               | 10,000                                  | 0.0%        | 10,000                                  | 0.0%        |
| 288.84.27.05420.000 Utilities                     | -                               | 5,000                           |                               | -                                       | -100.0%     | -                                       | 0.0%        |
| 288.84.27.05440.000 Building & Ground Maintenance | 28,820                          | 40,000                          |                               | 45,000                                  | 12.5%       | 45,000                                  | 0.0%        |
| 288.84.27.05640.000 Maintenance Materials         | -                               | 5,000                           |                               | 5,000                                   | 0.0%        | 5,000                                   | 0.0%        |
| <b>Total Province DBAD</b>                        | <b>30,427</b>                   | <b>60,000</b>                   |                               | <b>60,000</b>                           | <b>0.0%</b> | <b>60,000</b>                           | <b>0.0%</b> |

## Street Lighting District 2000-01

Established in 2000, this program provides for street lighting services in the Indian Wells Village area between Fred Waring Drive, Elkhorn Trail, and Warner Trail. This program is responsible for the operation, maintenance, and servicing of the street lighting and appurtenant facilities located in public places within the boundary of the district.

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change    | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|-------------|---|-------------|
| <b>Street Lighting District 2000-01</b>       |                                 |                                 |                               |   |             |   |             |
| 251.85.01.05310.000 Professional Services     | 165                             | 150                             |                               | 180                                     | 20.0%       | 180                                     | 0.0%        |
| 251.85.01.05420.000 Utilities                 | 982                             | 1,325                           |                               | 1,325                                   | 0.0%        | 1,325                                   | 0.0%        |
| <b>Total Street Lighting District 2000-01</b> | <b>1,147</b>                    | <b>1,475</b>                    |                               | <b>1,505</b>                            | <b>2.0%</b> | <b>1,505</b>                            | <b>0.0%</b> |

# **Fire Access Maintenance District No. 1 (FAMD)**





## Fire Access Maintenance District No. 1 (FAMD)

Indian Wells Fire Access Maintenance District No. 1(FAMD) oversees maintaining and operating access roadways, rights of way and easements for fire protection purposes. A Board of Directors, which includes one representative of the Indian Wells Country Club and six elected resident members provide direction to a management company providing day-to-day operations. The District levies an annual assessment to provide for operations.

### Fire Access Maintenance District No. 1

| Account Number                                | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change     | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|--------------|---|-------------|
| <b>FAMD FUND</b>                              |                                 |                                 |                               |   |              |   |             |
| 209.86.01.05310.000 Professional Services     | 93,029                          | 114,330                         |                               | 143,000                                 | 25.1%        | 146,000                                 | 2.1%        |
| Management Services                           |                                 |                                 | 78,000                        |   |              |   |             |
| Engineering Services                          |                                 |                                 | 30,000                        |   |              |   |             |
| Legal Services                                |                                 |                                 | 30,000                        |   |              |   |             |
| FAMD Levy Services                            |                                 |                                 | 5,000                         |   |              |   |             |
| 209.86.01.05330.000 Other Contracted Services | 801,911                         | 839,450                         |                               | 829,500                                 | -1.2%        | 853,500                                 | 2.9%        |
| Security Services Contract                    |                                 |                                 | 805,000                       |   |              |   |             |
| Computers, Transponders & Software (AMS)      |                                 |                                 | 24,500                        |   |              |   |             |
| 209.86.01.05420.000 Utilities                 | 23,189                          | 36,050                          |                               | 38,000                                  | 5.4%         | 41,000                                  | 7.9%        |
| Electricity                                   |                                 |                                 | 23,000                        |   |              |   |             |
| Water   |                                 |                                 | 15,000                        |   |              |   |             |
| 209.86.01.05440.000 Building & Grounds Maint. | 120,409                         | 84,460                          |                               | 102,850                                 | 21.8%        | 103,950                                 | 1.1%        |
| Landscape Maint                               |                                 |                                 | 28,000                        |   |              |   |             |
| Sirit Tags                                    |                                 |                                 | 15,000                        |   |              |   |             |
| Irrigation Repairs                            |                                 |                                 | 13,000                        |   |              |   |             |
| Repairs                                       |                                 |                                 | 7,000                         |   |              |   |             |
| Fountain Maint                                |                                 |                                 | 6,500                         |   |              |   |             |
| Gatehouse Repairs                             |                                 |                                 | 6,500                         |   |              |   |             |
| Light Maintenance                             |                                 |                                 | 6,500                         |   |              |   |             |
| Misc Landscape Projects                       |                                 |                                 | 5,500                         |   |              |   |             |
| Christmas Decorations                         |                                 |                                 | 5,000                         |   |              |   |             |
| Gate Maint                                    |                                 |                                 | 3,000                         |   |              |   |             |
| Signage                                       |                                 |                                 | 3,000                         |   |              |   |             |
| Pest Control                                  |                                 |                                 | 2,250                         |   |              |   |             |
| Gate Cleaning                                 |                                 |                                 | 1,600                         |   |              |   |             |
| 209.86.01.05450.000 Infrastructure            | 91,648                          | 177,890                         |                               | 105,000                                 | -41.0%       | 130,000                                 | 23.8%       |
| 209.86.01.05520.000 Communications            | 11,902                          | 11,815                          |                               | 12,000                                  | 1.6%         | 12,000                                  | 0.0%        |
| 209.86.01.05610.000 Office Expense            | 11,180                          | 9,785                           |                               | 10,500                                  | 7.3%         | 11,000                                  | 4.8%        |
| 209.86.01.05630.000 Operating Materials       | 1,379                           | 1,545                           |                               | 1,500                                   | -2.9%        | 1,500                                   | 0.0%        |
| 209.86.01.05650.000 Minor Equipment           | 334                             | 2,500                           |                               | 2,500                                   | 0.0%         | 2,500                                   | 0.0%        |
| 209.86.01.05916.000 Indirect Costs            | 15,000                          | 15,000                          |                               | 15,000                                  | 0.0%         | 15,000                                  | 0.0%        |
| <b>TOTAL FAMD FUND</b>                        | <b>1,169,981</b>                | <b>1,292,825</b>                |                               | <b>1,259,850</b>                        | <b>-2.6%</b> | <b>1,316,450</b>                        | <b>4.5%</b> |

# Indian Wells Golf Resort



## Indian Wells Golf Resort Program

The Indian Wells Golf Resort Program is responsible for the operations at the Indian Wells Golf Resort. Day-to-day operations are provided by Troon Golf, LLC consistent with an agreement entered into in 2014. This program also accounts for City oversight including salaries and benefits, auditing services, and maintenance.

### Indian Wells Golf Resort

| Account Number  | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change    |
|---|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|-------------|
| <b>GOLF RESORT FUND</b>   |                                 |                                 |                               |   |               |   |             |
| <b>Golf Resort Contract</b>                                     |                                 |                                 |                               |   |               |   |             |
| 560.67.01.05050.000 Operations                                  | 12,828,291                      | 13,644,540                      |                               | 13,886,109                              | 1.8%          | 14,163,831                              | 2.0%        |
| <b>Total Golf Resort Contract</b>                               | <b>12,828,291</b>               | <b>13,644,540</b>               |                               | <b>13,886,109</b>                       | <b>1.8%</b>   | <b>14,163,831</b>                       | <b>2.0%</b> |
| <b>Golf Resort Administration</b>                               |                                 |                                 |                               |   |               |   |             |
| 560.67.02.05110.000 Regular Employees (0.18 FTE)                | -                               | -                               |                               | 30,585                                  | 100.0%        | 31,191                                  | 2.0%        |
| 560.67.02.05210.000 Retirement - Employee                       | -                               | -                               |                               | 2,447                                   | 100.0%        | 2,495                                   | 2.0%        |
| 560.67.02.05211.000 Retirement - Employer                       | -                               | -                               |                               | 6,078                                   | 100.0%        | 6,406                                   | 5.4%        |
| 560.67.02.05220.000 FICA  | -                               | -                               |                               | 1,743                                   | 100.0%        | 1,755                                   | 0.7%        |
| 560.67.02.05230.000 Group Insurance                             | -                               | -                               |                               | 4,285                                   | 100.0%        | 4,577                                   | 6.8%        |
| 560.67.02.05240.000 Benefit Unfunded Liability                  | -                               | -                               |                               | 3,906                                   | 100.0%        | 4,005                                   | 2.5%        |
| 560.67.02.05251.000 Retirement 401A                             | -                               | -                               |                               | 765                                     | 100.0%        | 780                                     | 2.0%        |
| 560.67.02.05260.000 Vehicle Allowance                           | -                               | -                               |                               | 584                                     | 100.0%        | 584                                     | 0.0%        |
| 560.67.02.05261.000 Employee FICA Benefit                       | -                               | -                               |                               | 1,299                                   | 100.0%        | 1,303                                   | 0.3%        |
| <b>Total Salary and Benefits</b>                                | <b>-</b>                        | <b>-</b>                        |                               | <b>51,692</b>                           | <b>100.0%</b> | <b>53,096</b>                           | <b>2.7%</b> |
| 560.67.02.05310.000 Professional Services<br>Audit, Golf Resort | 40,677                          | 41,200                          | 41,200                        | 41,200                                  | 0.0%          | 42,436                                  | 3.0%        |
| 560.67.02.05440.000 Bldg. & Grounds Maintenance                 | 76,153                          | 148,842                         |                               | 75,000                                  | -49.6%        | 75,000                                  | 0.0%        |
| <b>Total Golf Resort Administration</b>                         | <b>116,830</b>                  | <b>190,042</b>                  |                               | <b>167,892</b>                          | <b>-11.7%</b> | <b>170,532</b>                          | <b>1.6%</b> |
| <b>Total GOLF RESORT FUND</b>                                   | <b>12,945,121</b>               | <b>13,834,582</b>               |                               | <b>14,054,001</b>                       | <b>1.6%</b>   | <b>14,334,363</b>                       | <b>2.0%</b> |

# Club Drive Property



## Club Drive Program

The Club Drive Program accounts for expenses of the City's rental property located at 45-200 Club Drive. Program costs include administrative allocations, utilities, and maintenance costs attributed to the facility.

## Club Drive Property

| Account Number                        | 2013/2014<br>Year End<br>Actual | 2014/2015<br>Adjusted<br>Budget | 2015/2016<br>Budget<br>Detail | 2015/2016<br>Projected<br>Appropriation | % change      | 2016/2017<br>Projected<br>Appropriation | % change    |
|---------------------------------------|---------------------------------|---------------------------------|-------------------------------|---|---------------|---|-------------|
| <b>CLUB DRIVE PROPERTY FUND</b>       |                                 |                                 |                               |   |               |   |             |
| 561.65.01.05110.000                   | -                               | -                               |                               | 6,858                                   | 100.0%        | 6,994                                   | 2.0%        |
| 561.65.01.05210.000                   | -                               | -                               |                               | 549                                     | 100.0%        | 560                                     | 2.0%        |
| 561.65.01.05211.000                   | -                               | -                               |                               | 1,378                                   | 100.0%        | 1,452                                   | 5.4%        |
| 561.65.01.05220.000                   | -                               | -                               |                               | 444                                     | 100.0%        | 448                                     | 0.9%        |
| 561.65.01.05230.000                   | -                               | -                               |                               | 1,198                                   | 100.0%        | 1,280                                   | 6.8%        |
| 561.65.01.05240.000                   | -                               | -                               |                               | 1,085                                   | 100.0%        | 1,113                                   | 2.6%        |
| 561.65.01.05251.000                   | -                               | -                               |                               | 171                                     | 100.0%        | 175                                     | 2.3%        |
| 561.65.01.05260.000                   | -                               | -                               |                               | 109                                     | 100.0%        | 109                                     | 0.0%        |
| 561.65.01.05261.000                   | -                               | -                               |                               | 344                                     | 100.0%        | 347                                     | 0.9%        |
| <b>Total Salary and Benefits</b>      | -                               | -                               |                               | <b>12,136</b>                           | <b>100.0%</b> | <b>12,478</b>                           | <b>2.8%</b> |
| 561.65.01.05420.000                   | -                               | -                               |                               | 8,500                                   | 100.0%        | 9,000                                   | 5.9%        |
| Electric                              |                                 |                                 | 8,000                         |   |               |   |             |
| Water                                 |                                 |                                 | 500                           |   |               |   |             |
| Gas                                   |                                 |                                 |                               |   |               |   |             |
| 561.65.01.05440.000                   | -                               | -                               |                               | 11,500                                  | 100.0%        | 12,000                                  | 4.3%        |
| Building & Grounds Maint.             |                                 |                                 |                               |   |               |   |             |
| IW Plaza Assessments                  |                                 |                                 | 6,500                         |   |               |   |             |
| Janitorial                            |                                 |                                 | 3,000                         |   |               |   |             |
| Miscellaneous                         |                                 |                                 | 2,000                         |   |               |   |             |
| 561.65.01.05640.000                   | -                               | -                               |                               | 1,000                                   | 100.0%        | 1,000                                   | 0.0%        |
| <b>TOTAL CLUB DRIVE PROPERTY FUND</b> | -                               | -                               |                               | <b>33,136</b>                           | <b>100.0%</b> | <b>34,478</b>                           | <b>4.0%</b> |

# Capital Improvement Program



## Capital Improvement Program

Capital project proposals should include complete, reliable, and attainable cost estimates. Based upon a thorough analysis of the project, project cost estimates for the Five-Year Capital Improvement Plan will vary in reliability depending upon whether they are to be undertaken in the first or fifth year of the Plan. Project estimates for the Five-Year Capital Improvement Plan should include the basis on which the project costs were prepared (conceptual design, master plan, etc.), and the relative reliability of those estimated costs.

Capital project proposals should include a comprehensive resource plan. This plan should include the amount and type of resources required, and the funding and financing strategies to be employed. The specific fund and timing should be outlined. The plan should indicate resources needed to complete any given phase of a project in addition to the total project. The City Manager's Office is responsible and accountable for providing Council with an accurate, comprehensive resource plan.

Changes in project estimates for the comprehensive resource plan should be fully reported to the City Council for review and approval. Project proposals should indicate the project impact on the operating budget. Each project that is proposed in any year of the Five Year Capital Improvement Program shall have an estimate of the costs for furniture, fixtures, equipment, and technology and the annual operations and maintenance costs in the appropriate year of the Operating Budget or in the Five Year Forecast and Revenue Projections.

At the time of award of the construction contract, each project shall include reasonable provision for contingencies. At the time of award of the construction contract, each project shall include reasonable provisions for furniture, fixtures, equipment, and technology that are separately identified in a line item or items in the construction budget and those costs shall be noted in the staff report to Council. At the time of award of the construction contract, each project's estimated annual operating and maintenance costs shall be identified in the staff report to the Council and shall be included in the Operating Budget or in the Five Year Forecast and Revenue Projections for projects expected to be completed after the end of the budget year.

The City Administration shall seek ways of ensuring that administrative costs of carrying out the Capital Improvement Program are kept at appropriate levels. The annual Capital Budget shall include only those projects that can reasonably be accomplished in the indicated timeframe. Multi-year budgeting of projects shall be used to ensure a reasonable timeframe for projecting costs. The detail sheet for each budgeted capital project should include a projected schedule. The status of all capital projects, and the entire Capital Budget, will be monitored by the Mayor/City Council as part of the Mid-Year Budget Review. Large projects of crucial importance may be monitored on a more frequent basis as determined by the City Council.

Public participation in the Capital Improvement Program is a priority concern for the City. Among the activities conducted to address this need are the following:

- The Capital Improvement Plan shall be provided to the City Council in a timely manner as required by the City Charter to allow for Council members to review the proposal with constituents before it is considered for adoption.
- City Council budget review study sessions on the Capital Improvement Plan shall be open to the public and advertised sufficiently in advance of the meetings to allow for public attendance.
- Prior to the adoption of the Capital Improvement Plan, the City Council shall hold noticed public hearings to provide an opportunity for residents to express their opinions on the proposed plan.
- All projects included in the Capital Improvement Program shall be consistent with the City's General Plan and the City's Energy and Water Policies. The goals and policies within the General Plan relating to community development, housing, services and facilities, cultural and recreational resources, natural resources, and hazards should be followed in the development of the Capital Improvement Plan. The General Plan service level goals will be clearly stated in the Capital Improvement Program.
- Capital projects shall be financed to the greatest extent possible through user fees and benefit districts where construction of the project results in direct benefit to users.
- The Council will annually review and establish criteria for measuring proposed capital improvement projects. Among the factors that will be considered for priority ranking are the following:
  - Projects that have a positive impact on the operating budget, such as reduced expenditures or increased revenues.
  - Projects that are programmed in the Five-Year Operating Budget Forecast.
  - Projects that can be completed or significantly advanced during the Five-Year Capital Improvement Plan.
  - Projects that can realistically be accomplished during the year they are scheduled.
  - Projects that implement prior Council-adopted reports and strategies.

### **Long-Term Cash Flow Analysis and Financial Plans**

The City utilizes long-term cash flow analysis to project current and future revenues and expenditures resulting from operations and capital improvements. Much of the City's capital improvement program is based upon the available resources determined by this analysis.



The City's long-term plan establishes assumptions for revenues, expenditures, and changes in fund balance over a five year period. The assumptions will be evaluated every year as part of the budget process. Each year, the City will update the citywide cash flows (revenues, expenditures, expected profit or loss, and estimated fund balance) for the next five years. Projections will include annual expected growth, commercial and residential development, economic indicators, the tourism economy, expanding public services, and estimated maintenance and operating costs of future capital improvements. This budget data will be presented to elected officials in a form that will facilitate budget discussions based on a multi-year strategic planning perspective.

### **Budgeting and Estimating for Annual Capital Repair and Maintenance**

Capital Outlay Funds are used exclusively for the acquisition, construction and completion of permanent public improvements or real property; replacement or reconstruction of public facilities; and other improvements of a permanent character. Repair or maintenance expenditures cannot be made from the Capital Outlay Funds. On going repairs and maintenance of capital improvements are reflected in the City's operating budget. Annual repairs and maintenance are not easily pre-determined. New capital assets typically require less maintenance and repair than do aging assets.

With the completion of each new capital asset, the City models the anticipated annual repair and maintenance of the asset. The City uses a number of methods to establish estimated annual capital maintenance and repair costs including Public Works asset modeling and conducting various asset studies, roadway observation studies, and historical capital maintenance and repair costs.

In addition, the City has performed numerous 20-year capital maintenance and repair models using industry experts and onsite management staff to establish funding reserves for all of the City's future affordable housing needs. The program serves to properly account for and maintain the City's annual capital maintenance and repair program.

The Public Works department oversees the annual budgeting for all capital maintenance. Accounting for such maintenance typically lies within the City's Public Works program budget. There are, however, notable exceptions to this rule. Ongoing capital repair and maintenance of the City's affordable housing communities is accounted for in the operations funds of those projects. The City's affordable housing management firm works directly with the City to establish long-term capital repair and maintenance budgets and cash flows. The City's management firm operating the Indian Wells Golf Resort is required to establish similar long-term capital repair and maintenance budgets and cash flows.

## FY 2015/16 to 2020/21 CIP Project Descriptions

### **PUBLIC SAFETY:**

#### **Frazer Ambulance Box Remount – FY 2016/17**

Priority: High – Vehicle is at end of anticipated lifecycle

Funding

Source: Fund 228 Fire Protection Fund

Project Cost: \$130,000

Location: Fire Station - Eldorado Drive

Description: Refurbish reserve medic unit 355 (Unit 355) with a new truck chassis and overhaul of the existing Frazer ambulance box. Unit 355 will reach an age and mileage replacement standard of the Fire Department in FY16/17. The ambulance boxes utilized by the City can be rehabilitated instead of needing direct replacement. Once refurbished, Unit 355 will be placed in service as the front line medic unit, moving the current front line medic unit 55 to reserve status.

Annual Long  
Term Cost/

Savings: Replacement of existing equipment due to age. Small reduction in annual repair costs is anticipated due to refurbishing. By refurbishing rather than buying a new unit, the City saves \$55,000.

#### **Indian Wells Fire Station Energy and Living Space Improvements – FY 2015/16**

Priority: Medium – Building improvements

Funding

Source: Fund 228 Fire Protection Fund

Project Cost: \$200,000

Location: Fire Station - Eldorado Drive

Description: The improvements would be a major overhaul of the aging fire station. The project would include improved sleeping quarters with permanent cabinetry and doors for firefighter sleeping quarters, removal of carpet and replacement with conditioned concrete floors, rehabilitated workshop area in the apparatus bay, and if cost effective, creation of a common

area workout room. The workout room would be created by placing a roof over an existing central courtyard enclosed with single pane glass windows. The overall project seeks to maximize the footprint space of the station and improve energy efficiency.

Annual Long  
Term Cost/

Savings: Improvements to station includes the installation of energy efficient materials designed to reduce operating costs. The creation of a common area workout room will increase the enclosed square footage of the station, which may offset potential savings created by the use of energy efficient materials.

**Police Motorcycle – FY 2016/17**

Priority: High – Vehicle is at end of anticipated lifecycle

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$30,000

Location: Police - Eldorado Drive

Description: The City's only traffic motorcycle will surpass the standard 80,000-mile replacement threshold sometime in FY16/17.

Annual Long  
Term Cost/

Savings: Replacement of existing equipment due to age. Small reduction in annual repair costs anticipated.

**Police Substation Improvements – FY 2016/17**

Priority: Medium – Building improvements

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$25,000

Location: Police – Eldorado Drive

Description: Project to refurbish the existing cabinetry and desktops in the Police Substation, remove flooring and replace with conditioned concrete, and make cost effective energy efficiency improvements.

Annual Long  
Term Cost/

Savings: Improvements to station includes the installation of energy efficient materials designed to reduce operating costs. Long-term capital replacement costs minimally impacted.

**FIRE ACCESS MAINTENANCE DISTRICT:**

**Infrastructure Projects – FY 2015/20**

Priority: FAMD Board guided

Funding

Source: Fund 209 Fire Access Maintenance District

Project Cost: \$1,075,000

Location: Various locations throughout Fire Access Maintenance District

Description: Roadway maintenance is the primary objective for the FAMD over the next few years. Maintenance includes slurry coating, localized asphalt repairs, and asphalt overlays. There is also funding for gatehouse interior remodels.

Annual Long  
Term Cost/

Savings: Long-term savings from reduced maintenance cost. Deferring pavement maintenance will significantly increase repair costs in the future.

**LANDSCAPE & LIGHTING DISTRICT:**

**Renovate Fountains at Indian Wells Lane – FY 2018/19**

Priority: Medium – Electrical efficiency, preventative maintenance

Funding

Source: Fund 275 SH111/IWGR Landscape and Lighting District

Project Cost: \$75,000

Location: Northside of Highway 111 on the east and west corners of Indian Wells Lane

Description: Retrofit and re-plumb the hydraulic system due to age. New system will increase efficiency and allow the use all three tiers of the fountain without increasing energy costs. The project will replace the sandstone deteriorated by the splashing water with a stone veneer more durable and suitable for use with running water.

Annual Long  
Term Cost/

Savings: Long-term energy cost savings is anticipated with the use of more efficient pumps and streamlined plumbing. Southern California Edison has performed an efficiency test on the fountain pumps and found that modifications to the existing pumps will increase efficiency and save the City an estimated \$4,000 per year in energy costs. Edison offers a rebate program for up to \$1,000 for water pump efficiency upgrades.

### **Indian Wells Lane Median – FY 2015/16**

Priority: High – Water conservation

Funding

Source: Fund 275 SH111/IWGR Landscape and Lighting District

Project Cost: \$100,000

Location: Indian Wells Lane entry to hotels and Indian Wells Golf Resort

Description: The existing median palm trees have reached their maximum height and the turf areas between the palm trees have accumulated soil and shed irrigation water because of mounding. The project will replace the existing 60-foot palms with a uniform row of 20-foot high palms and reduce the turf area by creating flowerbeds watered with drip irrigation. This project provides for an updated median landscape but also addresses a CVWD mandate restricting watering of ornamental turf in medians.

Annual Long  
Term Cost/

Savings: Replacement of the median landscaping with drought tolerant plantings and drip irrigation will reduce water utility costs.

### **INFRASTRUCTURE:**

#### **Paint Maintenance Building, Fire Station and EOC – FY 2017/18**

Priority: Low – Preventative maintenance, aesthetic benefit

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$45,500

Location: Eldorado Drive at the respective Maintenance Building, Fire Station, and Emergency Operations Center (EOC) buildings

Description: The buildings are in need of paint; this project will seal minor cracks in the building and provide a fresh coat of paint on the exterior of each structure.

Annual Long  
Term Cost/

Savings: Crack sealing and painting help to protect structure from the elements and minimize annual repair costs.

**Council Chamber Rehabilitation – FY 2017/18**

Priority: Low – Functional change and preventative maintenance, aesthetic benefit

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$43,000

Location: City Hall

Description: The existing stadium seating is reaching the end of its anticipated lifecycle. Staff table and podium need reconfiguration to allow additional space for presentations.

Annual Long  
Term Cost/

Savings: Replacement of the seats is a routine maintenance action based on wear and tear.

**Traffic Signal Upgrade/Wiring – FY 2015/20**

Priority: Medium – Preventative maintenance

Funding  
Source: Fund 316 Capital Improvements

Project Cost: \$625,000

Location: Intersections along Highway 111: Indian Wells Lane, Club Drive, Miles Avenue, Eldorado Drive, and Mountain View Cove

Description: The traffic signal system is near the end of its lifecycle. The project will rewire the intersection replacing the single strand wire with a bundled wire (3-wire in plastic sheath) to increase the life expectancy, reduce costs, and increase the reliability of the system. The weathered and corroded signal heads, and the signal cabinets will be replaced.

Annual Long  
Term Cost/

Savings: The long-term savings for this project is in the form of reduced maintenance cost. The single wire configuration of the signal system is vulnerable to corrosion. Replacing the wiring with a wire bundle provides redundancy and the plastic bundle sleeves provide additional protection.

**Bus Shelter Rehabilitation & Paint/Concrete – FY 2016/17**

Priority: High – Safety, preventative maintenance

Funding  
Source: Fund 316 Capital Improvements

Project Cost: \$75,000

Location: Various locations along Highway 111

Description: There are 14 bus shelters in the City with 11 in need of painting and seven with broken benches that need replacement. Staff found eight (8) of the bus stops have flagstone pads extending from the bus shelters to the curb. These pads are chipped and present a tripping hazard; the project will replace nearly 2,000 square feet of flagstone with concrete pads.

Annual Long  
Term Cost/

Savings: Repairs and painting are consider routine and generally do not change long-term operational costs.

**Club Drive Sidewalk & Mailbox Relocation – FY 2015/16**

Priority: High – Safety, CDBG grant funding has been requested

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$130,000

Location: Club Drive from the Indian Wells Country Club gate to the intersection with Highway 111.

Description: The Fire Access Maintenance District Board has expressed a concern about the lack of sidewalk from the Indian Wells Country Club to Highway 111. The Board reports pedestrians from the Indian Wells Country Club are walking in the street or through the commercial center to reach the Highway 111 corner. Staff has applied for a Community Development Block Grant (CDBG) to construct an ADA compliant sidewalk from the Club Drive gate to Highway 111. This project is coordinated with a FAMD project to construct sidewalks within the private community.

Annual Long  
Term Cost/

Savings: Construction of a sidewalk between the Club Drive Gate into the Indian Wells Country Club will create an annual capital replacement cost of \$6,500 per year. This cost will be offset by the reduction in annual maintenance and utility costs associated with the landscape removal in that area.

**Hwy 111 Pedestrian Bridge Repair/Slope Protection – FY 2015/16**

Priority: High - Safety

Funding

Source: Fund 316 Capital Improvements – Staff has opened a claim with the California Joint Powers Insurance Authority for the repairs. Once actual costs are known, Staff will submit invoices for reimbursement less a \$5,000 deductible.

Project Cost: \$150,000

Location: South of Highway 111 East and West of the Deep Canyon Bridge.



Description: During the September 2014 storm, the bank on either side of the pedestrian bridge on Highway 111 at Deep Canyon suffered severe erosion. Staff determined that the cost to repair the slope warranted an engineered solution to reduce the likelihood of erosion reoccurring. This project will contract for engineering services and bid the final design for construction the estimated project cost includes both design and construction phases.

Annual Long  
Term Cost/

Savings: This repair work is due to storm damage and will not significantly change long-term costs or current depreciation of the asset.

### **Sidewalk Along Fairway Drive – FY 2018/19**

Priority: High – Safety, reduced maintenance costs

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$75,000

Location: South Side of Fairway Drive

Description: The Vintage Club is proposing to re-landscape the main entry and frontage of the property along Fairway Drive. City Staff and the Vintage Club are collaborating to provide ADA compliant sidewalk and safety lighting for the high number of pedestrian users. By collaborating with the community, the City has an opportunity to participate with design comments to ensure that the irrigation system is compatible with the safety lighting along the sidewalk.

Annual Long  
Term Cost/

Savings: Construction of a sidewalk along Fairway Drive will create an annual capital replacement cost of \$3,750 per year.

### **Sidewalk along Washington Street – FY 2015/16**

Priority: Medium –Safety, SB 821 grant funding has been requested

Funding

Source: Fund 316 Capital Improvements and SB821 State Grant funding

Project Cost: \$40,000

Location: West side of Washington Street between Miles Avenue and the Whitewater River Bridge

Description: This project completes a sidewalk system that serves the Tennis Garden and Washington Street from Highway 111 to Fred Waring Drive general area. The gap in the sidewalk system is along Washington Street south of Miles Avenue, extending to the Whitewater River Bridge. Staff has applied for SB821 State Grant funding which will fund 50% of the project cost to construct this missing link of sidewalk.

Annual Long  
Term Cost/

Savings: Construction of a sidewalk along Fairway Drive will create an annual capital replacement cost of \$2,000 per year.

**Cook Street Pavement Removal and Replacement – FY 2015/16**

Priority: High – Preventative maintenance, grant funding has been approved

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$400,000

Location: Cook Street between Highway 111 and Fred Waring Drive

Description: Cook Street is one of the lowest rated streets within the City's Pavement Management Program and Staff has received approval from the Riverside County Transportation Commission for partial funding to reconstruct this segment of the street. The median curb height has been reduced by past years' overlay projects so this project will grind off all asphalt and repave, restoring the original curb height.

Annual Long  
Term Cost/

Savings: This project will reconstruct Cook Street and provide a new roadway surface, which will be virtually maintenance free for a minimum of five years after the project is completed.

**Fred Waring Bridge Replacement Study – FY 2015/16**

Priority: High – grant funded

Funding

Source: Fund 316 Capital Improvements and Caltrans Bridge Funds and CVAG project contributions

Project Cost: \$500,000

Location: Fred Waring at Whitewater Channel

Description: In the past, Fred Waring was closed due to the volume of storm water running in the Whitewater River exceeded the capacity of the pipes under the roadway and the water flowed over the street. Staff is working with a consultant to leverage Caltrans Bridge Funds and CVAG project contributions to have a bridge similar to the Eldorado Drive span over the Whitewater River built.

Caltrans awarded the City \$500,000 to perform an engineering study to determine the details of the proposed bridge requirements. Once the funds are approved, through SCAG and RCTC, Staff will contract for engineering study. If the project moves forward, the bridge will be ready for construction in eight to ten years.

Annual Long  
Term Cost/

Savings: The City's portion of the cost for the project will be approximately \$6 million and the total cost for the bridge is estimated at \$50 million. Construction of a Fred Waring bridge at Whitewater Channel will create an annual capital replacement cost of \$500,000 per year. Staff will seek funding assistance from SCAG and RCTC for long-term repairs and replacements.

**IW Village Underground Utility Project Rule 20B (Slurry) – FY 2015/16**

Priority: High – Slurry sealing the streets will complete the project.

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$100,000

Location: Warner Trail, Dakota Trail, Elkhorn Trail, Arapahoe Vista, Blackfoot Drive and Cheyenne Drive.

Description: The overhead utility undergrounding project has left trench lines in the streets of the Villages area. Application of slurry seal to these streets will provide a uniform look to the streets and serves as a preventative measure that prolongs the useful life for these roadways.

Annual Long  
Term Cost/

Savings: Slurry seal, among other things, is considered regular maintenance, provides a wearing surface for pavement, and increases its service life approximately five years.

### **Pavement Management – FY 2015/20**

Priority: Medium – Preventative maintenance

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$1,408,000

Location: Various locations

Description: The City uses the Pavement Management Program (PMP) to rate the condition of the City's street. The 2014/15 PMP report identified the City's average Pavement Condition Index (PCI) in the "Very Good" range. This project will implement the recommended pavement treatments to the roadways with the lowest PCI to maintain the City's "Very Good" overall roadway conditions.

Annual Long  
Term Cost/

Savings: Most of the roads in Indian Wells are in very good condition, but maintenance of these roads prolongs their useful life. Deferring pavement maintenance will significantly increase repair costs in the future.

### **45-300 Club Drive Remodel – FY 2015/16**

Priority: Medium – Renovation and building code compliance of currently unused building

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$153,868

Location: 45-300 Club Drive

Description: The existing building does not comply with the current building code. A structural engineer has produced plans that will bring the building into building code compliance. Staff is investigating construction techniques and costs. A study session is needed for the City Council to determine the ultimate future use of the building.

Annual Long  
Term Cost/  
Savings:

Improvements to Building 300 for document storage will increase annual capital replacement costs. Determination of final use will play a significant role in the ongoing operational costs. As a storage facility, annual operational costs will be minimal. As a rental property, based on configuration, the City may receive a return on its investment.

**Fred Waring Storm Drain Improvement – FY 2016/17**

Priority: High – Safety, preventative maintenance improvement

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$50,000

Location: Fred Waring overcrossing at the low point of the roadway.

Description: The drainage inlet on the north side of Fred Waring fails because of debris during heavy rain events. Modifying the drainage inlet with a larger inlet and a self-cleaning, bicycle safe grate will reduce the chance of ponding water obstructing the curb lane. Improving the drainage at this location will reduce standing water in the roadway.

Annual Long  
Term Cost/  
Savings:

Long-term cost impacts are minimal.

**Drainage Master Plan – FY 2017/18**

Priority: High – Safety, preventive maintenance

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$50,000

Location: Citywide

Description: The City’s drainage master plan, completed in 1998, is due for an update. The drainage master plan report provides important information regarding the City’s ability to convey storm water to the regional drainage channels. This report has not been updated for nine years. Development has changed the City since the 1998 report and an updated report will assist the City in identifying any drainage deficiencies caused by these changes.

Annual Long  
Term Cost/

Savings: There is potential for preventative maintenance recommendations that will provide future maintenance cost savings.

**Storm Water Damage Curb & Gutter – FY 2015/16**

Priority: High – Preventative maintenance

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$10,000

Location: Various locations along Highway 111

Description: During heavy or prolonged rain events, the existing curb configuration at various locations along Highway 111 become overwhelmed with storm water runoff. Staff is proposing to reconfigure the drainage inlet so the storm water does not pond on the roadway.

Annual Long  
Term Cost/

Savings: Long-term cost impacts are minimal.

**City Vehicle Replacement – FY 2015/16, 2017/18**

Priority: Medium – Reduce maintenance costs

Funding

Source: Fund 316 Capital Improvements

Project Cost: \$50,000

Location: City Hall

Description: The City owns a fleet of 10 street legal vehicles. Staff is comparing the cost of ownership of the City’s older vehicles to their value to determine which fleet vehicles need replacement. The goal is to have a safe, functional, and reliable fleet.

Annual Long

Term Cost/

Savings: Replacement of existing equipment due to age. Small reduction in annual repair costs is anticipated. Staff is looking into the comparative value of leasing versus purchasing a vehicle.

**ART IN PUBLIC PLACES:**

**Highway 111 Art – FY 2015/16**

Priority: Medium – This is a Council goal

Funding

Source: Fund 319 Arts in Public Places

Project Cost: \$400,000

Location: Various areas along Highway 111

Description: Through Council direction, the City is studying the best use of Arts in Public Places funds at the intersection of Highway 111 and Cook Street.

Annual Long

Term Cost/

Savings: Long-term fiscal impacts have not been determined and depend on the type of improvement constructed.

**Indian Wells Golf Resort:**

**Course Improvements**

**Players Pump Station – FY 2015/16**

Priority: High – Players Course pump station replacement

Funding

Source: Fund 560 – Indian Wells Golf Resort

Project Cost: \$393,393

Location: Players Golf Course

Description: The project would be a replacement of the current 30 year old pump station on the Players Course. This pump is the main pump that draws water for lakes and golf course.

Annual Long

Term Cost/

Savings: Replacement of the pump station will ensure continuous pumping ability. New pump replacement will also be more energy efficient than previous as well as save on repair and maintenance costs. Long term costs are projected at \$16,000 annually.

**Renovate rain gun valves in channel - FY 2015/16**

Priority: High – Current guns are at the end of useful life and only cost more to repair and waste water.

Funding

Source: Fund 560 – Indian Wells Golf Resort

Project Cost: \$10,352

Location: Indian Wells Golf Resort Channel

Description: The rain guns in the Whitewater River Channel continue to fail resulting in waste of water and uneven disbursement of water.

Annual Long

Term Cost/

Savings: Replacement of existing equipment due to age and inefficiency. Small reduction in annual repair costs anticipated.



**Cart Path Repair - FY 2015/16**

Priority: High – Golf Maintenance

Funding

Source: Fund 560 – Indian Wells Golf Resort

Project Cost: \$20,703

Location: Celebrity and Players golf course

Description: Repair and or replace various areas of the concrete cart path that are broken up. This is a safety issue as well.

Annual Long  
Term Cost/

Savings: Improves and assists with speeding up pace of play as well as removes a safety issue or tripping hazard. Long-term capital replacement costs are minimally impacted.

**Turf Reduction- FY 2015/16**

Priority: High-Turf reduction on both golf courses as well as the back area of the clubhouse.

Funding

Source: Fund 560 – Indian Wells Golf Resort

Project Cost: \$206,643

Location: Players golf course, Celebrity golf course, back area of Clubhouse.

Description: Approximately four acres of turf reduction is proposed. The proposed reduction will affect play or brand of the golf courses. The Resort is approved to receive a \$60,000 turf reduction rebate from the Coachella Valley Water District.

Annual Long  
Term Cost/

Savings: This represents a small savings of water, labor, seed, and fertilizer. The main purpose is in response to mandatory water restrictions established by the Governor and the Coachella Valley Water District

## **Clubhouse Improvements**

### **Food and Beverage Kitchen Equipment - FY 2015/16**

Priority: High-F&B Kitchen Equipment

#### Funding

Source: Fund 560 – Indian Wells Golf Resort

Project Cost: \$90,305

Location: Main Kitchen

Description: Replacement of aged kitchen equipment is the primary objective. Repairs and maintenance have gotten more costly as the equipment fails. This also disrupts service and ultimately affects guest's perception. There is also an addition of a transport cart for moving equipment over to the pavilion. This will save considerable labor.

#### Annual Long Term Cost/

Savings: Replacement of existing equipment due to age and inefficiency. The long-term savings for this project is in the form of reduced maintenance costs.

### **Pump Motor Water Feature - FY 2015/16**

Priority: High- Water feature needs to be repaired at entrance of the clubhouse

#### Funding

Source: Fund 560 – Indian Wells Golf Resort

Project Cost: \$8,261

Location: Front drive of the Clubhouse

Description: Replace the current pump. Bearings went out and the fountain for the restaurant and front drive no longer functions.

#### Annual Long Term Cost/

Savings: Replacement of existing equipment due to age and inefficiency. The long-term savings for this project is in the form of reduced maintenance costs.

**Furniture/Fixtures - FY 2015/16**

Priority: High – This combines both clubhouse common area seating with exterior patio seating in Vue Grill and Bar.

Funding

Source: Fund 560 – Indian Wells Golf Resort

Project Cost: \$272,521

Location: Main lobby, upstairs pre-function hall, Vue patio

Description: The existing lobby furniture has now out lived its useful life. The Vue grill and bar patio chairs are worn and beyond repair.

Annual Long  
Term Cost/

Savings: The addition of tables at the Vue restaurant patio will facilitate large party dining in the restaurant consistent with the strategic plan.

**Exterior Lighting and Power for Pavilion – FY2015/16**

Priority: Medium – Enhances sale of competitive packages offered at the Pavilion.

Funding

Source: Fund 560 – Indian Wells Golf Resort

Project Cost: \$26,263

Location: The Pavilion

Description: Provides colored highlights to the various palm trees at the Pavilion. This will give the Resort a competitive advantage of selling to high end group business.

Annual Long  
Term Cost/

Savings: Increased average check and competitive advantage over other catering venues. Long-term capital replacement costs are minimally impacted.

**Pavilion Floor Staining - FY2015/16**

Priority: Medium – Preventative maintenance.

Funding

Source: Fund 560 – Indian Wells Golf Resort

Project Cost: \$5,227

Location: The Pavilion

Description: Excessive wear and tear of the building has caused a need to re-stain the floor with a more permanent treatment that will last for several years.

Annual Long  
Term Cost/

Savings: The long-term savings for this project is in the form of reduced maintenance costs.

**HVAC/Equipment/Misc. Component - FY2015/16**

Priority: Medium

Funding

Source: Fund 560 – Indian Wells Golf Resort

Project Cost: \$70,583

Location: Various locations to include-HVAC allowance roof top, make up air kitchen, fireplace in Vue dining room, metal re-finishing in the portico area.

Description: HVAC-this represents an allowance for potential AC failure. Kitchen make up air: needed to reduce extra build-up of steam and heat in the kitchen dish area. Fireplace exhaust: when fireplace is lit, there is a need to have an exhaust fan to take carbon dioxide up the chimney. Re-finish of metal in ceiling of portico area. The stainless steel has begun to pit and show signs of corroding.

Annual Long  
Term Cost/

Savings: Most of these repairs are needed as a result of normal wear and tear. Others are just allowances for future need in light of the age of the components.

**Vue Signage - FY2015/16**

Priority: Low

Funding

Source: Fund 560 – Indian Wells Golf Resort

Project Cost: \$8,404

Location: Lobby of clubhouse

Description: Addition of a directional sign for Vue Grille and Bar. Presently there are no signs indicating that we have a restaurant upstairs.

Annual Long  
Term Cost/  
Savings:

It is difficult to determine what R.O.I will be. There is certainly a belief that we are missing some traffic due to guests bypassing restaurant since they have no idea it is upstairs.

# Capital Improvement Program

| Project Description                            | FY2015/16        | FY2016/17        | FY2017/18        | FY2018/19        | FY2019/20        | Total             | City Paid        | Outside Agency Reimbursement | Reimbursing Agency   |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------------------|----------------------|
| <b>Public Safety</b>                           |                  |                  |                  |                  |                  |                   |                  |                              |                      |
| Frazer Ambulance Box Remount                   |                  | 130,000          |                  |                  |                  | 130,000           | -                | 130,000                      | Fire Fund            |
| Remodel Fire Station                           | 200,000          |                  |                  |                  |                  | 200,000           | -                | 200,000                      | Fire Fund            |
| Police Motorcycle                              |                  | 30,000           |                  |                  |                  | 30,000            | 30,000           |                              |                      |
| Police Substation Improvements                 |                  | 25,000           |                  |                  |                  | 25,000            | 25,000           |                              |                      |
| <b>Total Public Safety</b>                     | <b>200,000</b>   | <b>185,000</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>385,000</b>    | <b>55,000</b>    | <b>330,000</b>               |                      |
| <b>FAMD</b>                                    |                  |                  |                  |                  |                  |                   |                  |                              |                      |
| Miscellaneous Projects                         | 261,000          | 214,000          | 200,000          | 200,000          | 200,000          | 1,075,000         |                  | 1,075,000                    | FAMD                 |
| <b>Total FAMD</b>                              | <b>261,000</b>   | <b>214,000</b>   | <b>200,000</b>   | <b>200,000</b>   | <b>200,000</b>   | <b>1,075,000</b>  |                  | <b>1,075,000</b>             |                      |
| <b>Landscape &amp; Lighting District</b>       |                  |                  |                  |                  |                  |                   |                  |                              |                      |
| Renovate fountains on Indian Wells Lane        |                  |                  |                  | 75,000           |                  | 75,000            |                  | 75,000                       | LLMD                 |
| Indian Wells Lane Median                       | 100,000          |                  |                  |                  |                  | 100,000           |                  | 100,000                      | LLMD                 |
| <b>Total Landscape &amp; Lighting District</b> | <b>100,000</b>   | <b>-</b>         | <b>-</b>         | <b>75,000</b>    | <b>-</b>         | <b>175,000</b>    | <b>-</b>         | <b>175,000</b>               |                      |
| <b>Infrastructure</b>                          |                  |                  |                  |                  |                  |                   |                  |                              |                      |
| Paint Maintenance Bldg, Fire Station and EOC   |                  |                  | 45,500           |                  |                  | 45,500            | 45,500           |                              |                      |
| Council Chamber Rehabilitation                 |                  |                  | 43,000           |                  |                  | 43,000            | 43,000           |                              |                      |
| Traffic Signal Upgrade/Wiring                  | 125,000          | 125,000          | 125,000          | 125,000          | 125,000          | 625,000           | 625,000          |                              |                      |
| Bus Shelter Rehabilitation - Paint/Concrete    |                  | 75,000           |                  |                  |                  | 75,000            | 75,000           |                              |                      |
| Club Drive Sidewalk/Relocate Mailbox           | 130,000          |                  |                  |                  |                  | 130,000           | 70,000           | 60,000                       | CDBG                 |
| Ped Bridge Repair (Hwy 111)/Slope              | 150,000          |                  |                  |                  |                  | 150,000           | 150,000          |                              |                      |
| Sidewalk Along South of Fairway Drive          |                  |                  |                  | 75,000           |                  | 75,000            | 75,000           |                              |                      |
| Sidewalk Along Washington Street               | 40,000           |                  |                  |                  |                  | 40,000            | 20,000           | 20,000                       | State of CA SB821    |
| Cook Street Pavement R & R                     | 400,000          |                  |                  |                  |                  | 400,000           | 400,000          |                              |                      |
| Fred Waring Bridge Replacement Study           | 500,000          |                  |                  |                  |                  | 500,000           |                  | 500,000                      | CalTrans Grant       |
| IW Village Underground Utility Project         | 100,000          |                  |                  |                  |                  | 100,000           | 100,000          |                              |                      |
| Pavement Management                            | 167,000          | 1,060,000        |                  | 155,000          | 26,000           | 1,408,000         | 1,408,000        |                              |                      |
| 45-300 Club Drive Remodel                      | 153,868          |                  |                  |                  |                  | 153,868           | 153,868          |                              |                      |
| Fred Waring Storm Drain Improvement            |                  | 50,000           |                  |                  |                  | 50,000            | 50,000           |                              |                      |
| Drainage Master Plan                           |                  |                  | 50,000           |                  |                  | 50,000            | 50,000           |                              |                      |
| Storm Water Damage Curb & Gutter               | 10,000           |                  |                  |                  |                  | 10,000            | 10,000           |                              |                      |
| City Vehicle Replacement                       | 25,000           |                  | 25,000           |                  |                  | 50,000            | 50,000           |                              |                      |
| <b>Total Infrastructure</b>                    | <b>1,800,868</b> | <b>1,310,000</b> | <b>288,500</b>   | <b>355,000</b>   | <b>151,000</b>   | <b>3,905,368</b>  | <b>3,325,368</b> | <b>580,000</b>               |                      |
| <b>Art in Public Places</b>                    |                  |                  |                  |                  |                  |                   |                  |                              |                      |
| Hwy 111 Art                                    | 400,000          |                  |                  |                  |                  | 400,000           |                  | 400,000                      | Art in Public Places |
| <b>Total Art in Public Places</b>              | <b>400,000</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>400,000</b>    | <b>-</b>         | <b>400,000</b>               |                      |
| <b>Indian Wells Golf Resort</b>                |                  |                  |                  |                  |                  |                   |                  |                              |                      |
| Golf Resort Capital Improvement                | 1,112,654        | 317,846          | 962,756          | 1,604,363        | 770,919          | 4,768,538         | 4,768,538        |                              |                      |
| <b>Total Indian Wells Golf Resort</b>          | <b>1,112,654</b> | <b>317,846</b>   | <b>962,756</b>   | <b>1,604,363</b> | <b>770,919</b>   | <b>4,768,538</b>  | <b>4,768,538</b> | <b>-</b>                     |                      |
| <b>Total</b>                                   | <b>3,874,522</b> | <b>2,026,846</b> | <b>1,451,256</b> | <b>2,234,363</b> | <b>1,121,919</b> | <b>10,708,906</b> | <b>8,148,906</b> | <b>2,560,000</b>             |                      |

# Appendix



## Glossary and Acronyms

**Accountability:** Extent to which one is responsible to a higher authority, legal or organizational, for one's actions in society or within one's particular organizational position.

**Accrual basis:** Sometimes called "full accrual" basis. A basis of accounting in which revenues are recognized when earned regardless of when they are received, and expenditures are recorded at the time the liability is incurred, regardless of when it is paid.

**Accumulated depreciation:** The amount of depreciation that has accumulated to date during the existing useful life of City assets.

**Actual:** A column heading in the budget. Figures found in the Actual column indicate actual financial information recorded for that time period.

**Ad valorem taxes:** Revenue from taxes paid on real property and personal property which is calculated based on the "value" of the property.

**Americans with Disabilities Act (ADA):** Americans with Disabilities Act, Public Law 336 of the 101st Congress, enacted July 26, 1990. The ADA prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation. It also mandates the establishment of TDD/telephone relay services

**Adjusted budget:** The current budget adopted by the city council, including any council approved modifications authorized throughout the year and prior year's encumbrances.

**Administrative overhead:** The cost applied based on employee salaries, to fund the administration of the payroll system, employee benefits, labor relations and ancillary services.

**Adopted budget:** The new allocation of expenditures and revenues for the current fiscal year as approved by the city council.

**Allocate:** To divide a lump-sum appropriation which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

**Amended budget:** The official budget as adopted and as amended by a legislative body through the course of a fiscal year.

**Annual budget:** A legally adopted budget applicable to a single fiscal year.

**Appropriation:** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Assessed valuation:** A dollar value placed on real estate or other property by Riverside County as a basis for levying property taxes.



**Asset:** Anything having commercial or exchange value that is owned by a business, institution or individual.

**Audit:** Conducted by an independent certified public accounting (CPA) firm; the primary objective of an audit is to determine if the city's financial statements present the city's financial position and results of operations in conformity with generally accepted accounting principles.

**Balanced budget:** A budget in which planned expenditures do not exceed projected funds available.

**Balance sheet:** A financial statement reporting the organization's assets, liabilities, and equity activities.

**Bond:** A city may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a special rate.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**Budget calendar:** A schedule of dates which is followed in the preparation, adoption, and administration of the budget.

**Budget message:** A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

**Capital budget:** A budget that implements the capital improvement program.

**Capital outlays:** Expenditures that result in the acquisition of or addition to fixed assets. Capital improvement construction or major repair of city infrastructure, facilities, or buildings.

**Capital improvement program:** A plan for capital improvements to be implemented each year over a fixed period of years to meet capital needs arising from the long-term work effort. It sets forth each project or other contemplated expenditures in which the government is to have a part and specified the full resources estimated to be available to finance the projected expenditures.

**Capital outlay:** The acquisition costs of equipment with a value of \$5,000 or greater used in providing direct services.

**Charter-mandated:** As legally required by the city's charter, which is the document that spells out the purposes and powers of a city.

**City council priorities:** Formal annual priorities established by the city council, in consultation With the city manager, that help guide the allocation of resources.

**Citywide focus areas:** Broad areas of service that align each program to a specific and tangible outcome for the community. There are ten citywide focus areas, which reflect the contributions of multiple departments.

**Citywide goals:** Broad organizing principles that establish priorities across departments and provide the general framework for displaying performance measures and reporting financial information by program. The citywide goals are determined by the city manager and may correspond to the citywide focus areas and/or the City of Indian Wells strategic plan.

**Certificates of Participation (C.O.P):** Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

**Community Development Block Grant (CDBG):** A federal grant that aims to develop viable urban communities by providing decent housing, a suitable living environment, and expanded opportunities for persons of low and moderate income. The City of Yuba City receives an annual CDBG entitlement from the U.S. Department of Housing and Urban Development.

**Contingency:** An appropriation of funds that occur during the fiscal year, such as disaster emergencies, federal and/or state mandates, shortfall in revenues, or other unanticipated costs.

**Continuing appropriation:** Funds committed for a previous year's expenditure, which were not spent in the year of appropriation, but are intended to be used in the succeeding year. The most common example is an appropriation for a capital project.

**Contractual services:** Services rendered to city activities by private firms, individuals, or other governmental agencies. Examples of these services include engineering, technology, law enforcement, and legal.

**Customer service:** A function of how well an organization is able to consistently exceed the needs of the customer.

**Debt service:** The cost of paying the principal and interest on money according to a predetermined schedule.

**Department:** A major organizational unit of the city, which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

**Department strategic initiatives:** Clear, measurable, and time-specific statements that address citywide goals, issue statements, and city council priorities over the next several years.

**Designated fund balance:** A portion of unreserved fund balance designated by city policy for specific future use.

**Depreciation:** The decrease in value of physical assets due to use and the passage of time.

**Development Impact Fees:** Fees placed on the development of land or conditions required for the approval of a development project such as the donation (dedication or exaction) of

certain land (or money) for specific public uses. The fees are typically justified as an offset to the future impact that development will have on existing infrastructure.

**Encumbrance:** The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure. An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

**Enterprise fund:** Also known as a proprietary fund. GAAP requires state and local governments to use the enterprise fund type to account for "business-type activities" similar to those found in the private sector.

**Estimated carryover:** Funds carried over from prior years for multi-year grants and projects.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

**Expenses:** Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**Financial strategic plan:** The City's long-range budget planning tool to project and provide responses to fluctuations in structural revenue and expense in the general fund.

**Fees for services:** Charges for services levied by the government to recover costs associated with providing a service or permitting an activity. Examples of fees include monthly water, sewer, and garbage collection fees, Plan Checking Fees, Building & Engineering Permitting Fees, and Franchise Fees.

**Fire Access Maintenance District (FAMD):** Pursuant to Resolution No. 73-18 adopted by the Indian Wells City Council, the Indian Wells Fire Access Maintenance District No. 1 (FAMD) was formed for the purposes specified as follows: "That the public interest and convenience require and a Maintenance District was formed for maintaining and operating access roadways, rights of way, and easements for fire protection purposes, including, but not limited to the grading or regrading, paving or repaving, planking or re-planking, macadamizing or re-macadamizing, graveling or re-graveling, and oiling or re-oiling thereof, and any structures, barriers, gates or other facilities necessary to restrict the use thereof to fire access vested in the subservient lands, all as now exist or may hereafter be constructed in or for said Maintenance District and of benefit to said Maintenance District but not of benefit to the City of Indian Wells as a whole, which district said Council hereby determines will be the District benefited by the maintenance and operation of said improvements."

**Fiscal year:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**Fixed assets:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

**Franchise fee:** A franchise fee is charged for the privilege of using public right-of-way and property within the city for public or private purposes. The city currently assesses franchise fees on cable television, utilities, and trash collections contractors.

**Fringe benefits:** Any of a variety of non-wage or supplemental benefits (health/dental/life insurance, pension contributions, and auto allowance) that employees receive in addition to their regular wages.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund balance:** A term used to express the equity (assets minus liabilities), governmental fund types and trust funds. However, for budgeting purposes, a working capital definition of current assets minus current liabilities is used for the computation.

**General fund:** The primary operating fund of the city; all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the general fund. With the exception of subvention or grant revenues restricted for specific uses, general fund resources can be utilized for any legitimate governmental purpose.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices as a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

**Goal:** A statement of broad direction, purpose, or intent.

**Governmental Accounting Standards Board (GASB):** Governmental Accounting Standards Board is the accounting profession's regulatory body for governmental accounting. The Board determines what constitutes GAAP for governmental agencies.

**Governmental funds:** Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

**Grant:** Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

**Housing Authority:** The agency providing oversight for the Successor Agency in the City of Indian Wells governed by a seven member board.

**Infrastructure:** The City's basic facilities, (e.g., streets, water, sewer, public buildings, and parks).

**Intergovernmental revenue:** Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

**Investment revenue:** Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

**Joint powers authority (J.P.A.):** A joint venture comprised of two or more governmental entities sharing the cost of providing a public service.

**Legally adopted budget:** The total of the budgets of each city fund including budgeted transfers between funds.

**Liability:** A claim on the assets of an entity.

**Line-item budget:** A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

**Measurements focus:** The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).

**Mission statement:** A broad statement of a department's purpose, in terms of meeting the public service needs for which it is organized.

**Modified accrual basis:** The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

**Municipal code:** A book that contains City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, zoning, building, etc.

**Net budget:** The legally adopted budget less all interfund transactions. Those amounts in the budget representing transfers and interfund reimbursements which in effect are double counted from the perspective of the entire budget are subtracted from the legally adopted budget amount.

**Operating budget:** The portion of the budget that pertains to the daily operations providing governmental services. The program budgets contained within the annual budget form the operating budget.

**Operating transfers:** Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a special revenue fund to a debt service fund, transfers from the general fund to a special revenue or capital projects fund, operating subsidy transfers from the general or a special revenue fund to

an enterprise fund, and transfers from an enterprise fund other than payments in lieu of taxes to finance general fund expenditures.

**Ordinance:** A formal legislative enactment by the City Council. It is the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An ordinance has a higher legal standing than a resolution.

**Personal services:** The costs of labor, including salaries and fringe benefits.

**Personnel:** Reflects total full-time, part-time and temporary budgeted positions, expressed as full-time equivalents (FTE). (Example: two half-time positions equal one FTE.)

**Policy:** A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principal.

**Preliminary budget:** A budget in its preliminary preparation stage prior to review and formulation by the formal budget-making authority. In the preliminary stage, a budget consists of various estimates forecasting current costs into the future and new or modified spending proposals for the future.

**Prior year encumbrances (PYE):** Money set aside from last year's budget to pay for items or services ordered during that year but received in the current fiscal year. The encumbrance is removed when the items or services are received and paid for.

**Program:** A grouping of activities organized to accomplish basic goals and objectives.

**Program budget:** A budget organized by programs. A program used in this application is a grouping of related activities, projects and services that are similar in purpose. The expenditure focus of a program budget is related to the nature of work and services performed.

**Property tax:** A statutory limited tax levy which may be imposed for any purpose.

**Proposed budget:** The budget as formulated and proposed by the budget-making authority. It is submitted to the legislative body for review and approval.

**Real property transfer tax:** Collected by the county auditor-controller and is based on the value of property sold or otherwise changed in title. The rate is proscribed by the state revenue & taxation code.

**Reserve:** That portion of a fund's balance designated and/or legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Revenues:** The historical and projected yield of taxes and other sources of income that a government unit receives for public use.

**Risk management:** An organized attempt to protect an organization's assets against accidental loss in the most cost-effective manner.

**Sales tax:** A tax on the purchase of goods and services that is distributed by the state based on point of sale.

**Secured property:** As the property tax is guaranteed by placing a lien on the real property, secured property is that real property in which the value of the lien on the real property and the personal property located thereon is insufficient to assure payment of the tax.

**Special assessment:** A levy made against certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those parties.

**Special revenue funds:** Funds used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

**Strategic business plan:** Department plans aligned to community and city council priorities and organized around a program structure. The plan is based on stakeholder feedback containing issue statements, strategic objectives, mission statements, line of business purpose statements, program purpose statements, and performance measures at the program level. The plan is used to guide a department's operations over the next two to five years.

**Strategic Initiative:** A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of strategic initiative should imply a specific standard of performance for a given program:

- (a) An operational objective focuses on service delivery.
- (b) A managerial strategic initiative focuses on those aspects of management that help staff achieve operational strategic initiative, i.e., staff training, work-plan development, etc.

**Strategic objectives:** Specific, measurable time-dependent statements of achievement that respond to significant issues and council priorities. Objectives must be associated with citywide focus areas. Strategic objectives are a component of department strategic business plans.

**Subventions:** Revenues collected by the state (or other level of government), which are allocated to the city on a formula basis. The major subventions received by the City from the State of California include: sales tax, no/low property tax cities allocation, vehicle license fees, and gas tax.

**Supplies and services:** A general category used for clarifying expenditures for various supplies and services that are normally used within a fiscal year.

**Tax increment:** The funding mechanism for Redevelopment Agencies in California. When Agencies provide or assist in providing financial assistance to improve blighted areas of a city, the associated assessed value of the improved real property increases. This "incremental" increase in assessed value results in an increase in property tax revenue which is known as "tax increment." Tax increment revenue must remain in the Redevelopment Agency to be used for repaying any debt incurred by the Agency and for additional approved projects. The use of tax increment revenue by Redevelopment Agencies is governed by the California Health and Safety Code.



**Trust & agency funds:** Also known as fiduciary fund types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**Transparency:** The availability of public information about government rules, regulations and operations (programmatic and financial) to encourage community participation and improve the decision-making process.

**Undesignated fund balance:** A portion of fund balance that is not reserved for specific purposes or obligated in any manner. Undesignated fund balance is a key indicator of financial health.

**Unsecured property:** As the property tax is guaranteed by placing a lien on the real property, unsecured property is that real property in which the value of the lien is not sufficient to assure payment of the property tax.

**Unsecured tax:** A tax on tangible personal property such as office furniture, equipment, and boats which are not secured by real property.

**User fees:** The payment of a fee for direct receipt of a public service by benefiting from the service.

**Working capital:** The difference between current assets and current liabilities.

**Year-End:** This term means as of June 30th (the end of the fiscal year).

## Acronyms:

|       |   |
|-------|---|
| AB    | Assembly Bill                                   |
| ADA   | Americans with Disabilities Act                 |
| ALC   | Architecture and Landscape Committee            |
| AQMD  | Air Quality Management District                 |
| BLM   | Bureau of Land Management                       |
| CAFR  | Comprehensive Annual Financial Report           |
| CDARS | Certificate of Deposit Account Registry Service |
| CDBG  | Community Development Block Grant               |
| CEQA  | California Environmental Quality Act            |
| CIP   | Capital Improvement Program                     |
| CFL   | Compact Fluorescent Lamp                        |
| CNG   | Compressed Natural Gas                          |
| COLA  | Cost of Living Adjustment                       |



|        |  |
|--------|--|
| COPS   | Community Oriented Public Safety                           |
| CPI    | Consumer Price Index                                       |
| CVAG   | Coachella Valley Association of Governments                |
| CVWD   | Coachella Valley Water District                            |
| DOT    | Department of Transportation                               |
| ECOC   | Emergency Communications and Operations Center             |
| FAMD   | Fire Access Maintenance District                           |
| FTE    | Full-Time Equivalent                                       |
| FOR    | Focus on Results   |
| HOA    | Home Owners Association                                    |
| HVAC   | Heating, Ventilating, and Air Conditioning                 |
| FY     | Fiscal Year  |
| GAAFR  | Governmental Accounting, Auditing, and Financial Reporting |
| GASB   | Governmental Accounting Standards Board                    |
| GFOA   | Government Finance Officers Association                    |
| ICMA   | International City/County Management Association           |
| IWGR   | Indian Wells Golf Resort                                   |
| JPA    | Joint Powers Authority                                     |
| LED    | Light Emitting Diode                                       |
| LEED   | Leadership in Energy and Environmental Design              |
| MOU    | Memorandum of Understanding                                |
| OPEB   | Other Post-Employment Benefits                             |
| OSHA   | Occupational Safety and Health Act                         |
| PUC    | Public Utilities Commission                                |
| PYE    | Prior Year Encumbrances                                    |
| RHNA   | Regional Housing Needs Assessment                          |
| SCAG   | Southern California Association of Governments             |
| SCAQMD | Southern California Air Quality Management District        |
| SCE    | Southern California Edison                                 |
| TOT    | Transient Occupancy Tax                                    |
| TUMF   | Transportation Uniform Mitigation Fee                      |
| UUT    | Utility Users Tax  |
| VLF    | Vehicle License Fee  |