

The logo features a central shield with a profile of a Native American man's head facing left. A maroon banner with white text is draped across the top of the shield. Below the shield, a maroon square contains the number '50' in white. The background is a light blue sky with palm trees.

INDIAN WELLS

50

1967 • 2017

CITY OF INDIAN WELLS, CALIFORNIA

**BIENNIAL  
OPERATING  
BUDGET**

Fiscal Years 2017/2018  
and 2018/2019

AND

**CAPITAL  
IMPROVEMENT  
PLAN**

Fiscal Years 2017/2018  
through 2021/2022

# Biennial Operating Budget

Fiscal Years 2017/2018 - 2018/2019

AND

# Capital Improvement Program

Fiscal Years 2017/18 - 2021/2022

## City Council:

Richard Balocco, Mayor

Kimberly Muzik, Mayor Pro Tem

Ted Mertens, Council Member

Ty Peabody, Council Member

Dana Reed, Council Member

Wade McKinney, City Manager

Kevin McCarthy, Finance Director

Prepared by the Finance Department

May 2017

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# Budget Message



## Budget Message

Honorable Mayor and Members of the City Council,

The City's budget was revamped to emphasize program budgeting rather than the traditional departmental format. This new format simplifies reporting of city expenditures and allocation of resources consistent with City goals. Program budgets emphasize the objectives of the City and allocate expenses back to these objectives.



Expenditures are now allocated by program. Prior budgets offered a modified approach with direct expenditures allocated by program and general and administrative costs allocated by department. A fully allocated program conveys the true cost of each governmental service and allocates resources consistent with Council goals.

The new program budget includes:

- Enhanced program descriptions
- Initiatives highlighting important goals of each program
- Program staffing allocations
- Workload Activity Measures (WAMs)

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.

The biennial budget implements the Council's priorities and strategic goals, provides a financial plan that continues the delivery of first-rate services and is responsive to the needs of the community. The budget reaffirms the City's commitment to maintain high service levels, increase investments in organizational efficiency, and maintain community infrastructure at a level of service expected by the community.

## Economic Outlook

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.

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 3.3% per year. The growth is inflationary in nature, although small growth should continue from expanding hotel room rates 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 3.6% per year. Cost increases reference historical trends and are inflationary in nature.

<b>General Fund Forecast</b>					
<b>ACCOUNT TYPE</b>	<b>2018B</b>	<b>2019B</b>	<b>2020F</b>	<b>2021F</b>	<b>2022F</b>
<b>General Fund</b>					
<b>Revenues</b>	<b>18,210,241</b>	<b>18,544,002</b>	<b>19,146,838</b>	<b>19,771,981</b>	<b>20,420,377</b>
Annual % Change	3.2%	1.8%	3.3%	3.3%	3.3%
<b>General Fund</b>					
<b>Expenditures</b>	<b>15,308,515</b>	<b>15,715,514</b>	<b>16,270,565</b>	<b>16,849,203</b>	<b>17,452,659</b>
Annual % Change	-6.4%	2.7%	3.5%	3.6%	3.6%
<b>Total</b>					
<b>Surplus/(GAP)</b>	<b>2,901,726</b>	<b>2,828,489</b>	<b>2,876,273</b>	<b>2,922,778</b>	<b>2,967,718</b>

Development of new revenues is extremely important to the long-term financial health of the City. During fiscal year 2016/17, Staff completed a citywide fee study which resulted in additional revenues of \$200,000 annually. To hedge against rising medical transportation costs, the City implemented a new ambulance billing program increasing fire service revenues by \$280,000 annually. Beginning in fiscal year 2017/18, the City will conduct a detailed study of potential new funding sources to pay for long-term capital replacements.

Staff went through an intense process to assess every program insuring operational efficiency resulting in \$1.1 million in General Fund savings for fiscal year 2017/18 compared to the current fiscal year. To reduce long-term costs, the City acted to pay off the current unfunded employee pension and other post-employment benefit liabilities.



## Strategic Goals and Priorities

The purpose of strategic planning is to anticipate the future, envision what the organization must become 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: Implement Strategies to Improve the City's Long-term Fiscal Position

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

- Develop a Program Budget
- Update Fiscal Policy Manual
- Develop Capital Asset Replacement Plan
- Develop new Revenue Opportunities
- Implement Golf and Social Resident Cards
- Expenditure Control/ Budget Management

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

Create economic development opportunities to improve the City's fiscal position.

#### Action Items

- Implement Fast Tract Entitlements and Development Process
- Develop Retail Recruitment
- Drive Tourism

### Goal 3: Golf Resort Strategic Plan

The Indian Wells Golf Resort to be self-sustaining in Fiscal Year 2017-2018 before capital expenses with the addition of a City subsidy.

#### Action Items

- Increase Food and Beverage Revenue
- Increase Golf Revenue
- Golf Resort Facilities

## Goal 4: Highway 111/Cook Street Improvements

Beatify Highway 111/Cook Street retaining the unique character of Indian Wells.

### Action Items

- Design Highway 111 and Cook Street Improvements
- Construction

## Goal 5: Modernize Fire Station 55

Improve the seismic condition and update the barracks of Station 55.

### Action Items

- Architectural Design
- Construction

## Budget Overview

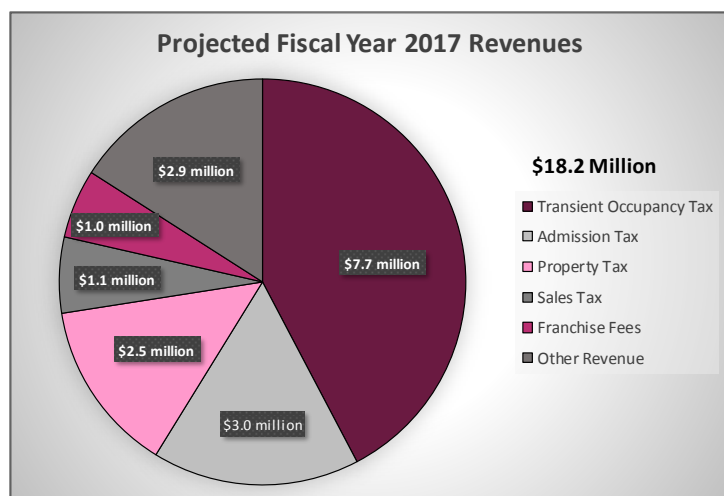
The General Fund is the key operating fund within the City's budget. The General Fund accounts for discretionary revenues and expenditures, while all other funds are used to account for enterprise activities, internal service activity, major capital improvement projects, and special revenue sources that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

The General Fund budget as submitted is balanced and includes \$15.4 million in General Fund operating expenditures. Appropriations for operating expenditures are balanced in relation to projected revenue sources and do not rely on one-time revenue sources or reserves.

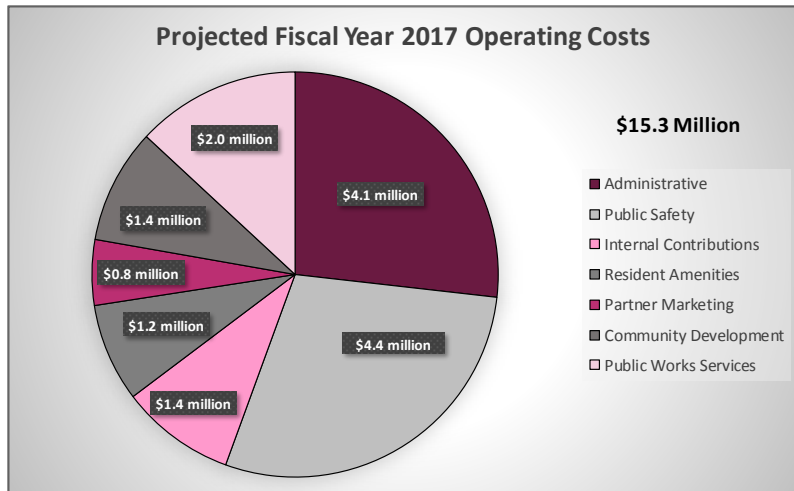
## Fiscal Year 2017/18 General Fund Overview

Revenues are anticipated to increase \$0.5 million to \$18.2 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 \$7.7 million. Admissions tax metrics indicate growth of 3.0% with collections of \$3.0 million. Sales tax



continues to follow expected economic growth reaching \$1.1 million during the year and early analysis indicates property values will reach \$5.1 billion, generating \$2.5 million in tax collections.



Staff went through an intense process to assess every program insuring operational efficiency and looking for cost reductions. The budget includes \$1.1 million in General Fund savings for fiscal year 2017/18 compared to the current fiscal year.

Staff allocated \$525,000 of administrative, risk management and central

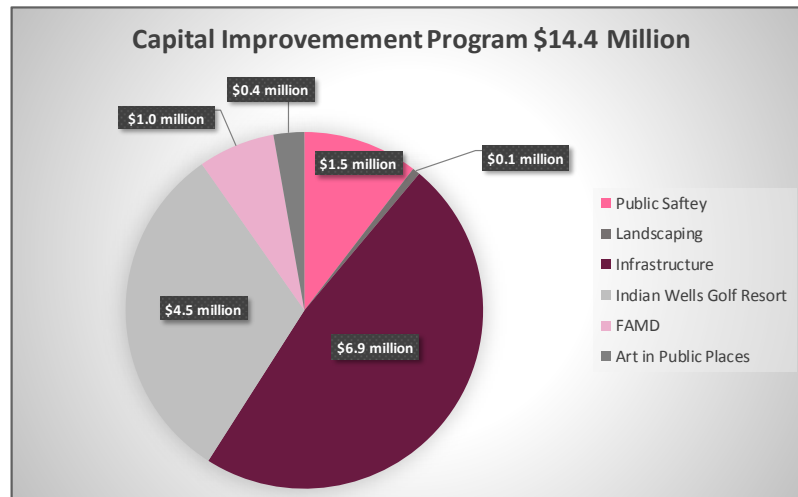
services expenditures to the Golf Resort, Fire Services, Housing Authority, and Club Drive programs, thereby reducing General Fund expenditures. As mentioned above, \$200,000 in savings was due to paying off the City's current unfunded pension liability. The remaining \$375,000 is due to cost savings opportunities identified by Staff.

### Five-Year Capital Plan

The five-year capital improvement plan includes 31 capital projects budgeted at \$14.4 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.

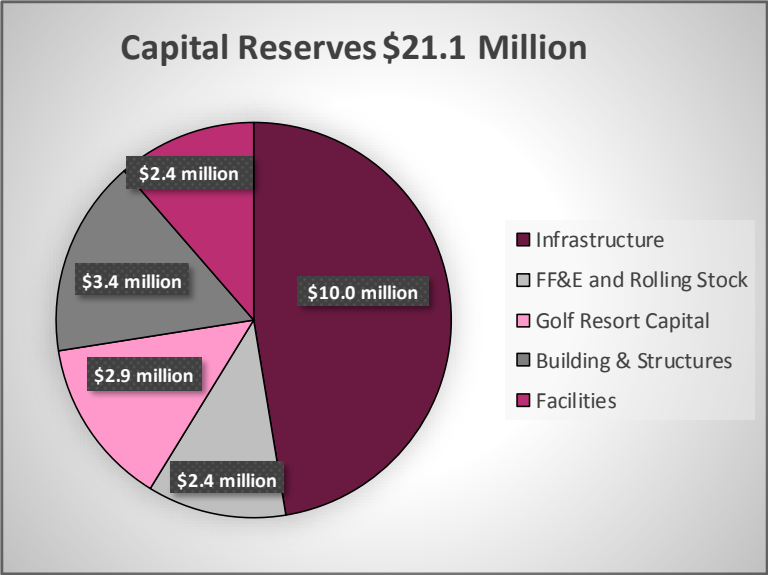
Approximately \$3.1 million in capital funding will come from outside agencies, developer fees, and capital grant funds. The City's remaining share of the five-year capital improvement plan is \$11.4 million.



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 \$1.4 annually. The primary funding source is the City’s General Fund. By fiscal year ending 2016/17, total reserves should reach \$21.1 million.

Accomplishments

Affordable Housing

- Completed income recertification process
- Completed landscaping improvements to both senior properties
- Repaired settlement issues on three units at Mountain View Villas
- Implemented improved annual preventative maintenance schedule at both senior properties
- Released RFP for sale of Warner Trail and entered negotiation with developer
- Conducted Housing Authority Audit reviewing cash management and rent policies at both senior housing properties
- Adopted rent reassignment procedure and annual rent policy
- Developed and initiated Indian Wells Villas flooring and kitchen remodel project (to be completed FY17/18)
- Repaired damaged pool coping at both senior properties
- Completed slurry seal of parking and roads at Mountain View Villas

- Completed sidewalk ADA improvements at Indian Wells Villas and Mountain View Villas with CDBG funds
- Installed new security camera systems at both senior properties
- Replaced all Mountain View Villas common area lighting with energy efficiency LED lights
- Installed bathtub safety bars at Indian Wells Villas with CDBG Funds

### Capital Improvements

- Completion of Highway 111 pedestrian bridge slope repair
- Completion of Whitewater River drop structure restoration
- Demolished the 45-300 Club Drive building
- Completed Indian Wells Lane median palm tree replacement

### Conservation

- Amended the Municipal Code to require landscape-related businesses to complete water efficiency course

### Financial

- Established a new program based budget format.
- Paid off the current CalPERS unfunded pension liability
- IW Open Check Book received PR Daily's Corporate Social Responsibility 2016 honorable mention award in the category of Organizational Transparency
- Completed comprehensive city-wide fee study
- Implemented ambulance billing program
- Established a Golf Resident Benefit Card and Resident Social Card program

### Risk Management

- Improved the City's Risk Management Program (LOSS CAP)
- Settled the Golf Resort 2015 storm damages claim with the California Joint Powers Insurance Authority receiving a total of \$10,129,654

### Technology

- Implemented outreach communication tool called Nixle to enhance resident communication
- Improved hardware and software that publishes the content on IWTV
- Implemented transition to EDEN enterprise software system for business licensing

### Indian Wells Golf Resort

- Improved monthly financial report highlighting important financial performance results
- Awarded the 2017 Association of Golf Merchandisers (AGM) Platinum Award for premier golf shops from the private, public, resort and off-course sectors
- Approved Green Room Improvements
- Awarded the 2016 Wine Spectator Award of Excellence
- Increased resident golf rate to \$50.00 from January 1 through April 30
- Improved Pro Shop merchandise racks and physical plant
- Installed new marketing and directional signage
- Increased the number of events held at the Pavilion

### Indian Wells Tennis Garden

- Completed Stadium 1 Renovation

### Personnel

- Hired two Maintenance Worker I's
- Hired an Assistant to the City Manager
- Hired a Management Analyst
- Reorganized operating departments

### Other Accomplishments

- Regulated marijuana uses in the city
- Amended the Municipal Code to establish regulations and permit procedures for residential indoor marijuana cultivation
- Participated in a successful Taste of Tennis event
- Held a successful strategic planning session
- Hosted a successful 50<sup>th</sup> anniversary event
- Approved Sands Hotel Project
- Certified all staff at ICS 100/200, NIMS 700, and SEMS training and provided residents with grant funded CERT training
- Completed an Urban Land Institute Technical Advisory Panel program and conceptual master plan for the northeast quadrant of the City
- Streamlined entitlement process for Kawasaki event to boost hotel occupancy in shoulder months
- Updated building and fire codes

## Acknowledgments

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

Respectfully submitted,

A handwritten signature in black ink that reads "Wade G. McKinney". The signature is written in a cursive style with a large, prominent 'W' and 'M'.

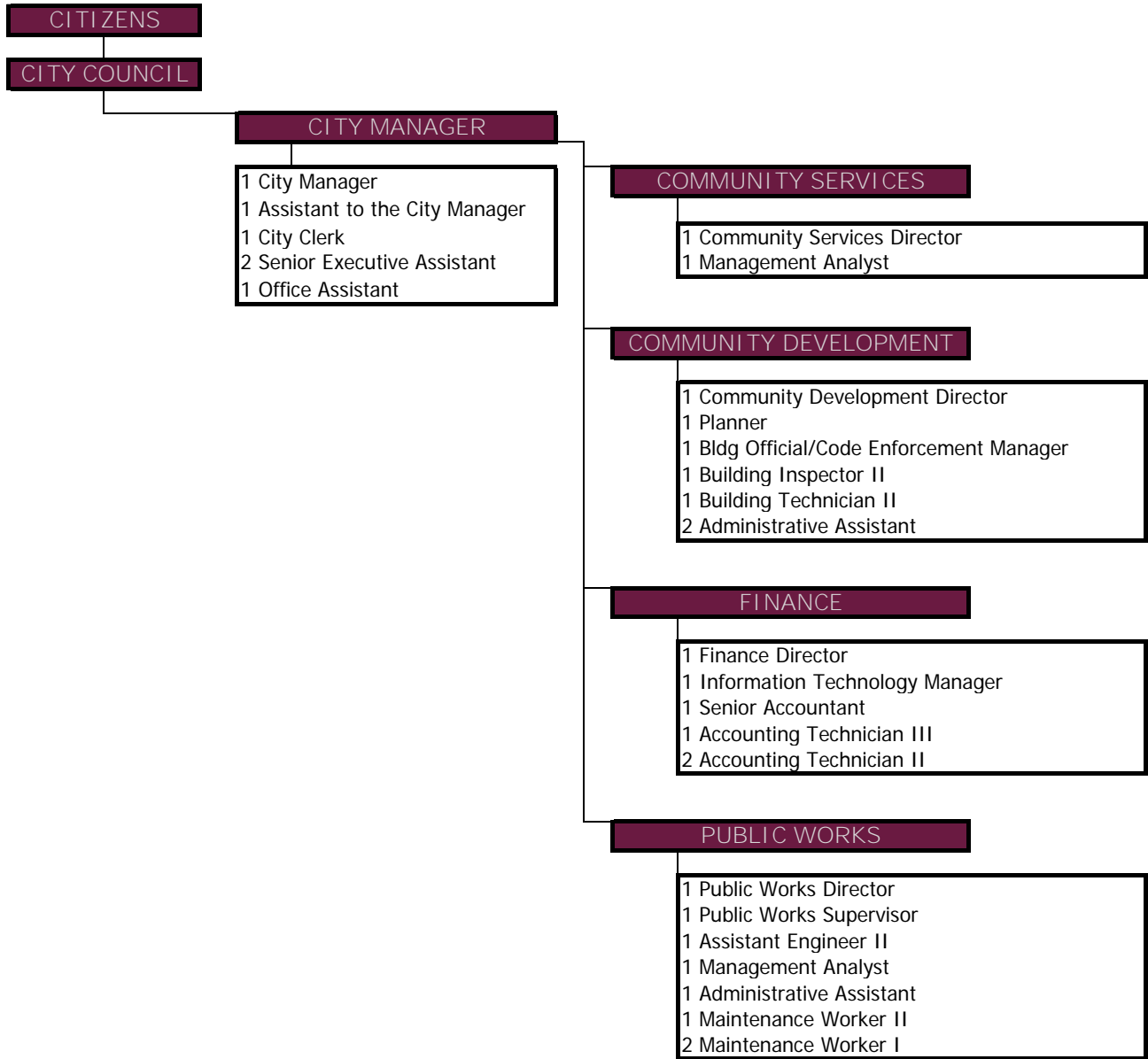
Wade G. McKinney  
City Manager

# Organizational Chart And Authorized Positions





ORGANIZATION CHART  
 JULY 1, 2017



## Staffing Levels

FY 2016 through 2019

Department/Program	FY2016	FY2017	FY2018	FY2019
City Council				
<b>Administration</b>	5.00	5.00	5.00	5.00
City Council Total	5.00	5.00	5.00	5.00
City Manager				
<b>Administration</b>	3.60	3.60	2.75	2.75
Legal Services	0.00	0.00	0.20	0.20
City Clerk	0.98	0.98	1.40	1.40
Human Resources	0.95	0.95	1.05	1.05
Police Services	0.40	0.40	0.30	0.30
Fire Services	0.40	0.40	0.15	0.15
Golf Resort	0.00	0.00	0.40	0.40
Housing Authority	0.17	0.17	0.25	0.25
City Manager Total	6.50	6.50	6.50	6.50
Community Services				
Community Assistance	0.00	0.00	0.10	0.10
Community Services	0.00	0.00	0.60	0.60
Marketing	1.97	1.97	0.00	0.00
Resident Amenities	0.00	0.00	0.60	0.60
Tourism	0.00	0.00	0.65	0.65
Golf Resort	0.00	0.00	0.05	0.05
Housing Authority	0.03	0.03	0.00	0.00
Community Services Total	2.00	2.00	2.00	2.00
Community Development				
<b>Administration</b>	0.80	0.80	0.90	0.90
Building & Safety	2.70	2.70	2.55	2.55
Code Enforcement	1.25	1.25	1.55	1.55
Planning	1.92	1.92	1.35	1.35
Housing Authority	0.33	0.33	0.65	0.65
Community Development Total	7.00	7.00	7.00	7.00
Finance				
Financial Services	4.34	4.34	3.46	3.46
Information Technology	0.99	0.99	0.95	0.95
Police Services	0.15	0.15	0.15	0.15
Risk Management	0.15	0.15	0.30	0.30
Club Drive	0.02	0.02	0.04	0.04
Fire Services	0.15	0.15	0.50	0.50
Golf Resort	0.12	0.12	0.30	0.30
Housing Authority	0.08	0.08	0.30	0.30
Finance Total	6.00	6.00	6.00	6.00
Public Works				
City Parkway	0.00	0.00	2.07	2.07
Engineering	2.85	2.85	2.29	2.29
Maintenance	4.59	4.59	3.05	3.05
Club Drive	0.03	0.03	0.03	0.03
Golf Resort	0.06	0.06	0.09	0.09
Housing Authority	0.47	0.47	0.44	0.44
Solid Waste	0.00	0.00	0.03	0.03
Public Works Total	8.00	8.00	8.00	8.00
Total Department Staffing	34.50	34.50	34.50	34.50

There are no changes in the number of employees.

## Program/Fund Relationship

The program/fund relationship is presented by showing the respective funds from which each programs' expenditures are paid.

### USE OF FUNDS BY PROGRAMS

Program	General Fund	Special Revenue	Capital Improvement	Internal Service	Enterprise
City Council	X				
City Manager	X				
Legal Services	X				
City Clerk	X				
Human Resources	X				
Community Services	X				
Resident Amenities	X				
Community Assistance	X				
Tourism	X				
Community Development	X				
Building & Safety	X				
Planning	X				
Code Enforcement	X				
Financial Services	X	X			
Technology Services	X		X		
Central Services	X				
Internal Contributions	X				
Retirement Benefit				X	
Risk Management	X				
Police Services	X	X			
Fire Services		X			
Engineering Services	X	X			
Maintenance Services	X	X			
Recycling & Solid Waste		X			
Landscape & Lighting	X	X			
Fire Access Maintenance		X			
Indian Wells Golf Resort					X
Club Drive Property					X
Capital Improvement		X	X		X

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

General Fund (Major)	31.27 FTE
Emergency Services Upgrade	0.65 FTE
Housing Authority	1.64 FTE
Indian Wells Golf Resort (Major)	0.84 FTE
Club Drive Property	0.07 FTE
Solid Waste	<u>0.03 FTE</u>
Total	<u>34.50 FTE</u>

# Fiscal Policies and Budget Process



## Fiscal Policies and Budget Process

### Balanced Budget Policy

The City maintains 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 and debt service. This means current operating expenditures is financed with current revenues. The budget provides sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment. Productivity improvements resulting in cost reductions remains an important budgetary goal.

The City maintains a budget control system to adhere to the budget. 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. Accordingly, the policy of the City is to identify and 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 to facilitate the development of controls which will aid in the detection and prevention of fraud, impropriety, or irregularity. The City promotes consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

The City investigates suspected acts of fraud, misappropriation, or other similar irregularity. An objective and impartial investigation is conducted regardless of the position, title, and length of service or relationship with the City of any party who is involved in or is the subject of such investigation.

Internal controls are the foundation of safe and sound practices and are designed to ensure the organization is effective and efficient. A properly designed and consistently enforced system of operational and financial internal control ensures management's 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.

## Summary of Investment Policy

It is the policy of the City of Indian Wells to invest public funds in a manner which provides the maximum security of the City's capital while meeting the daily cash flow demands and conforming to 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 is that of a "prudent person" and is applied in the context of managing all aspects of the overall portfolio. Investments are made with judgment and care, under circumstances then prevailing, which persons of prudence, direction, and intelligence exercise in the management of 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, are 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 are 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's overriding goal in issuing debt is to provide for infrastructure and capital project needs while ensuring debt is issued and managed prudently 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 and does not anticipate issuance of debt in the next five years.

Debt is an equitable means of financing projects and represents an important means of providing for the infrastructure and project needs of the City. Debt is used to finance projects (i) if it meets the City goal of equitable treatment of all customers, (ii) if it is the most cost-effective means available, 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 the preferred means of financing 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:** The 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.

**Capital Reserves:** The City 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 identified in the capital budgeting process.

### Overhead Cost Allocation

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 updates revenue and expenditure forecasts for the next ten years. Forecasts include estimated maintenance and operating costs of future capital improvements. This budget data is presented to elected officials to facilitate annual budget decisions, based on a multi-year strategic planning perspective.

### Fees

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

### Interfund Loans

Interfund loans are loans from one fund to another fund for a designated purpose. Loan amount, term, and repayment source are identified any time a loan is recommended. Loans are coordinated with the City Attorney's Office to ensure compliance with the Municipal Code and approved by City Council. A summary of all outstanding loans will also be included in the annual Comprehensive Annual Financial Report (CAFR). Interfund loans may not be used to solve ongoing structural budget problems.

## Risk Management

The California Joint Powers Insurance Authority (CJPIA) was formed in 1978 under a joint exercise of powers agreement between local governments for 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 that maintains membership in the liability program.

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 City has all risk property insurance, environmental liability, workers' compensation and a fidelity blanket bond.

## Budget Process

The Biennial Operating Budget and the Capital Improvement Program are prepared and administered in accordance with established procedures set forth by the City Council. These procedures include guidelines, standards, and requirements for the preparation and monitoring of both the Operating and Capital Budgets. The budget is managed to ensure 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 improve public awareness about service quality and costs. The budget provides necessary financial data to determine the financial health of the City and contains information regarding expected revenues and expected expenditures. During the fiscal year, actual experience (revenues and expenditures) are periodically measured against the plan.

The City prepares and refines written goals and policies which guide the preparation of financing and spending for the 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.

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 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, 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 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 the City has complied with applicable laws and regulations. The results of the City's annual audit for the fiscal year ended June 30, 2016 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. Based upon the results captured in strategic planning, departments begin updating their respective strategies and propose a draft operating and capital budget.

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 Proposed Budget reflecting 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 May.

### Budget Calendar of Events

#### February 2017:

- City Council establishes goal setting, budgetary priorities, budget agenda, and capital improvement planning
- 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
- 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 Golf Resort Staff to discuss Golf Resort operating and capital plans

#### March 2017:

- Complete first draft of revenue and expenditure projections 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 2017:

- Finance Committee meeting to discuss draft budget based upon established criteria set by the City Council, answer questions, and gain approval to present the budget to the public at a scheduled study session
- Provide draft budgets to City Council in late April for review

May 2017:

- Hold a public study session allowing the City Council to receive public input and vet budget
- Hold a Public Meeting allowing the City Council to receive public input and 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, 2016. 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 BUDGETING FUNDS

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

### Major Funds Descriptions:

General Fund (39% 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 (34% 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

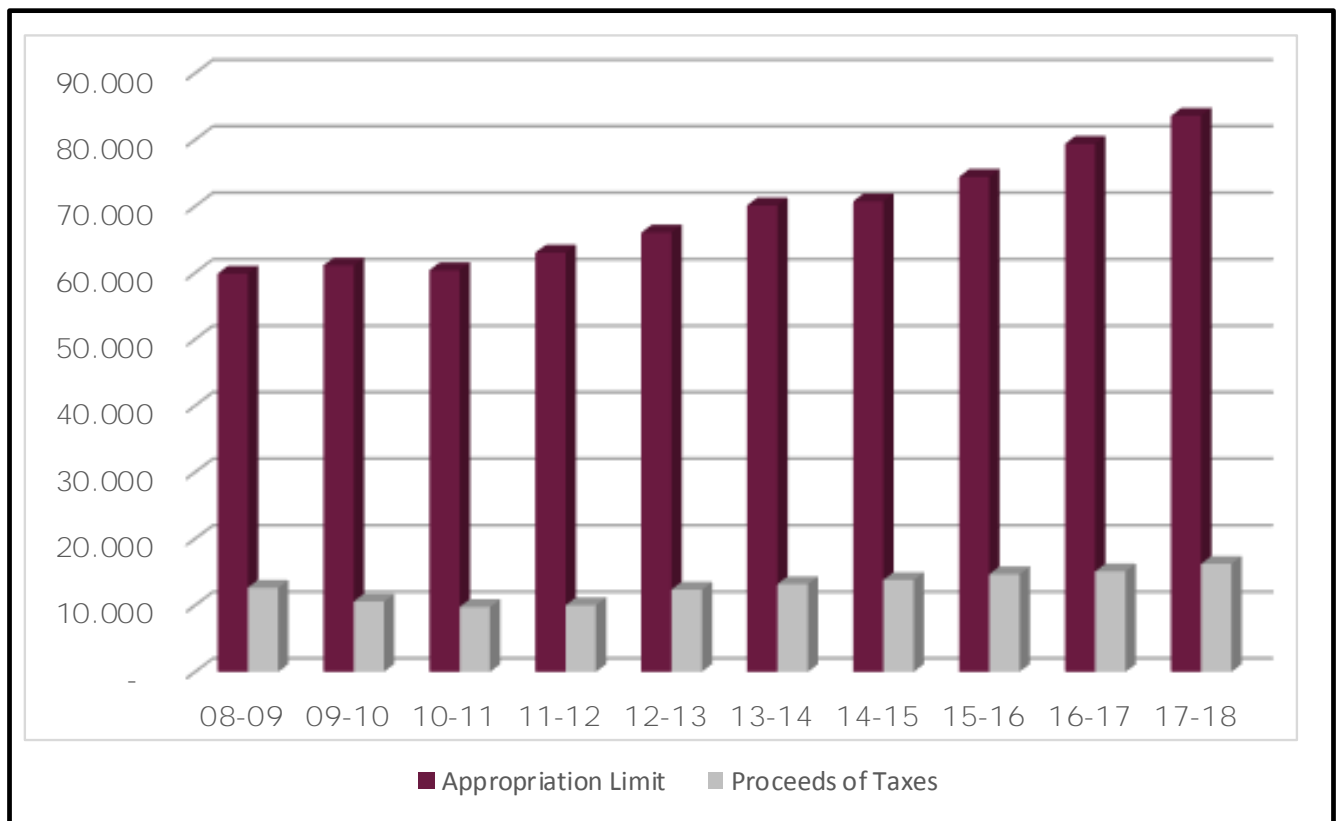


## Fiscal Year 2017/18 Annual Spending Limitation

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 19.44% of its limit with total proceeds of taxes of \$16,254,669. This indicates that the City is in a positive appropriation position and in compliance with the law.



**RESOLUTION NO. 2017-18**

**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, 2018**

**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; Fiscal Year 2015-16; Fiscal Year 2016-17; and Fiscal Year 2017-18; and

**NOW, THEREFORE**, the City Council of the City of Indian Wells **DOES HEREBY RESOLVE** that the appropriations limitation in Fiscal Year 2017-18 is hereby adopted at \$83,620,457 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 regular meeting held on this 18<sup>th</sup> day of May, 2017.

  
\_\_\_\_\_  
**RICHARD BALOCCO**  
**MAYOR**



**CERTIFICATION FOR RESOLUTION NO. 2017-18**

I, Anna Grandys, 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 regular meeting of the City Council of the City of Indian Wells the 18<sup>th</sup> day of May 2017, by the following vote:

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

**ATTEST:**

  
\_\_\_\_\_  
**ANNA GRANDYS**  
**CITY CLERK**

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
**STEPHEN P. DEITSCH**  
**CITY ATTORNEY**

**RESOLUTION NO. 2017-26**

**A RESOLUTION OF THE CITY OF INDIAN WELLS, CALIFORNIA,  
ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR THE CITY OF  
INDIAN WELLS FOR FISCAL YEAR 2017/18 AND FISCAL YEAR 2018/19**

**WHEREAS**, the City Council held a public Study Session on May 4, 2017 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 2017/18 and Fiscal Year 2018/19; and

**WHEREAS**, the proposed biennial operating budget and capital improvement budget submitted were modified by the City Council during the public meeting; and

**WHEREAS**, a proposed biennial operating budget and capital improvement budget for the City of Indian Wells were submitted to the City Council on May 18, 2017; 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 accordance with applicable provisions of the Charter of the City of Indian Wells, the biennial operating budget and capital improvement budget for fiscal year 2017/18 and fiscal year 2018/19, submitted by the City Manager to the City Council on May 18, 2017, is hereby **APPROVED** for adoption.

**SECTION 2. Proposed Budget for Fiscal Year 2017/18 and Fiscal Year 2018/19.** There is hereby appropriated from the unappropriated fund balances anticipated to be available on July 1, 2017, and from the estimated revenues and transfers in to be received during the Fiscal Year(s) beginning July 1, 2017 and ending June 30, 2019, 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:

	<u>Fiscal Year</u> <u>2017/18</u>	<u>Fiscal Year</u> <u>2018/19</u>
101 General Fund	48,123,858	51,359,346
202 Traffic Safety	29,937	30,497
203 Public Safety 1/2 Cent Sales Tax	34,366	24,506
204 Measure "A"	290,916	283,666
209 F.A.M.D. #1	3,858,242	3,925,641
210 SCAQMD (VEHICLE REG.)	12,336	12,503
211 AB 3229 COPS Funding	115,908	100,928
214 Gas Tax 2103 Maintenance	30,204	22,356
215 Gas Tax 2105 Maintenance	42,919	35,054
216 Gas Tax 2106 Maintenance	33,519	27,818
217 Gas Tax 2107 Maintenance	40,731	42,204
218 Gas Tax 2107.5 Eng/Admin	5,683	3,713
219 Gas Tax RMRA	31,210	92,968
228 Emergency Upgrade Services	6,399,849	4,810,204
247 AB 939 Recycling Fund	469,906	532,156
248 Solid Waste	1,159,536	1,195,267
251 Street Lighting District 2001	8,218	8,293
271 Eldorado Drive LLMD	106,573	104,051
272 Montecito/Stardust LLMD	15,856	17,266
273 Casa Dorado LLMD	24,938	25,741
274 The Cove LLMD	20,668	21,320
275 SH111/IWGR (Entrance) LLMD	280,516	290,367
276 Club/IW Lane LLMD	65,164	63,117
277 Colony LLMD	90,931	92,834
278 Colony Cove Estates LLMD	66,795	66,423
279 Desert Horizons LLMD	451,646	465,408
280 Mountain Gate LLMD	114,399	116,091
281 Mountain Gate Estates LLMD	52,680	53,403
282 Villagio LLMD	347,449	352,210
283 Vaidya LLMD	33,326	33,737
284 Club, South of 111 LLMD	20,878	21,205
285 Montelena LLMD	87,249	89,265
286 Sundance LLMD	53,086	54,486
287 Province LLMD	238,820	244,465
288 Province DBAD	517,212	511,596
314 Park-in-Lieu Fees	(1,286,887)	(1,251,887)
315 Citywide Public Improvement Fee	70,040	70,060
316 Capital Improvement	1,806,645	1,446,645
319 Art In Public Places	526,581	549,581
321 Highway 111 Circulation Imp Fee	(29,689)	(29,439)
326 Infrastructure Capital Reserve	11,378,635	11,221,335
327 FF&E and Rolling Stock Capital Reserve	2,414,682	2,440,432
328 Golf Resort Capital Reserve	2,932,473	1,429,972
329 Building & Structure Capital Reserve	3,487,036	3,523,086
330 Facilities Capital Reserve	2,412,250	2,435,425
560 Indian Wells Golf Resort	15,653,489	14,500,509
561 Club Drive Property	486,785	560,200
601 Retirement Benefit Fund	3,790,790	4,130,336
602 Compensated Absences Reserve	573,392	580,392
<b>Total All Funds</b>	<b><u>107,491,747</u></b>	<b><u>106,736,752</u></b>

**SECTION 3. Authorized Interfund Transfers for Fiscal Year 2017/18.** There are hereby **AUTHORIZED** the **TRANSFERS** of the following amounts from one fund to another fund for Fiscal Year 2017/18.

Fund	Description	Amount
315	From Citywide Public Improvement to:	
316	Capital Improvement	70,000
326	From Infrastructure Capital Reserve	
316	Capital Improvement	1,600,000
328	From Golf Resort Capital Reserve to:	
560	Golf Resort Enterprise	1,538,551
Total Transfers		3,208,551

**SECTION 4. Authorized Interfund Transfers for Fiscal Year 2018/19.** There are hereby **AUTHORIZED** the **TRANSFERS** of the following amounts from one fund to another fund for Fiscal Year 2018/19.

Fund	Description	Amount
315	From Citywide Public Improvement to:	
316	Capital Improvement	70,000
326	From Infrastructure Capital Reserve	
316	Capital Improvement	1,300,000
328	From Golf Resort Capital Reserve to:	
560	Golf Resort Enterprise	537,686
Total Transfers		1,907,686

**SECTION 5. Legislative Control.** The legislative format of the adopted budget shall be by Fund 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 by program for the operating budget and by project and expense item within a Capital Program Group for the capital budget.

**SECTION 7. Budget Carryovers.** It is hereby **APPROVED** that all appropriations for prior fiscal years shall lapse at the end of Fiscal Year 2016/17 and any remaining amounts shall be credited to their respective fund balances, except for:

(i) Specific orders or encumbrances for operating and capital budgets outstanding at the end of 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 without further City Council action.

**SECTION 8. 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 9. Filing the Adopted Budget in the Office of the City Clerk.** The City Clerk is hereby **DIRECTED** to file the biennial operating budget and capital improvement budget for fiscal year 2017/18 and fiscal year 2018/19 as adopted by the City Council on May 18, 2017, in the Office of the City Clerk.

**SECTION 10. Effective Date.** This resolution shall take full force and effect on July 1, 2017, after its adoption by the City Council.

**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Indian Wells, California, at a regular meeting held on this 18<sup>th</sup> day of May, 2017.

  
\_\_\_\_\_  
**RICHARD BALOCCO**  
**MAYOR**

**CERTIFICATION FOR RESOLUTION NO. 2017-26**

I, Anna Grandys, 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 regular meeting of the City Council of the City of Indian Wells the 18<sup>th</sup> day of May 2017, by the following vote:

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

**ATTEST:**

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
**ANNA GRANDYS**  
**CITY CLERK**

  
\_\_\_\_\_  
**STEPHEN P. DEITSCH**  
**CITY ATTORNEY**

# City Demographics



## CITY DEMOGRAPHICS

### Miscellaneous Statistics

June 30, 2017

Geographic Location:	The City of Indian Wells is located 124 miles east of Los Angeles and 502 miles south of San Francisco.
Population:	5,412
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:	34.5
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 53 private tennis courts
Accommodations:	1,460 standard, deluxe and private villas 40 outdoor meeting venues 3 serene spas



## 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.

### 2016 Population

#### Population Breakdown

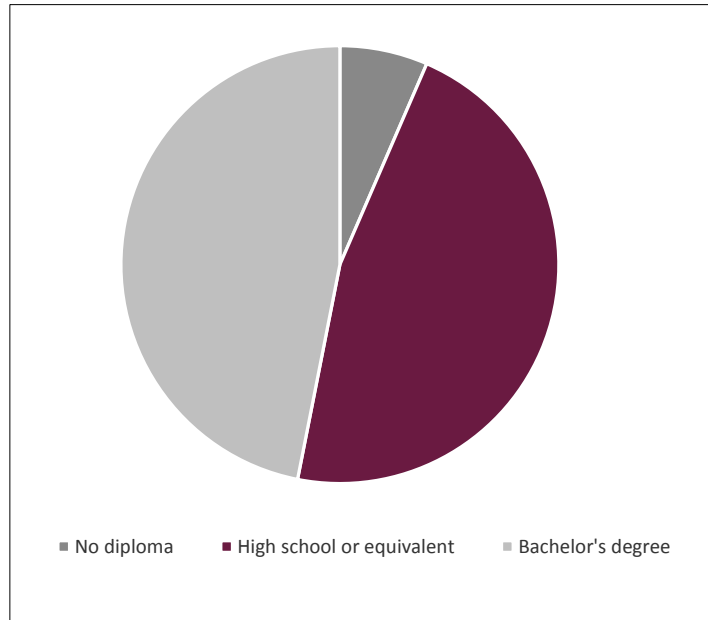
Male	2,641	48.8%
Female	2,771	51.2%
Total Population	<u>5,412</u>	

Annual Growth Rate	0.41%
Unemployment Rate	4.9%

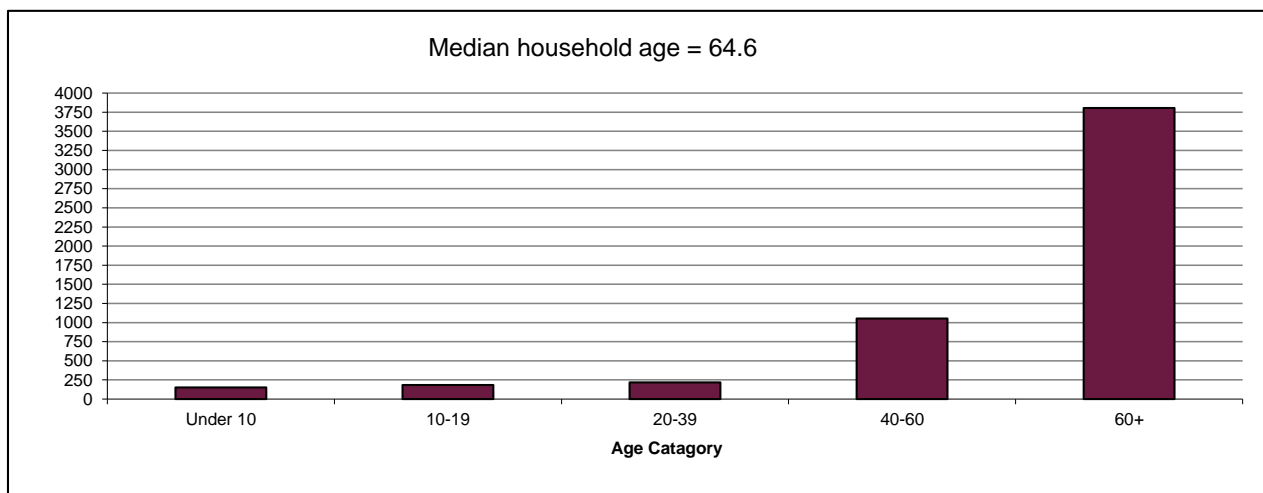
#### Household Statics

Total Households	2,894
Persons per Household	1.9
Median Household Income	\$ 66,869
Average Household Income	\$ 134,534
Median Home Value	\$ 635,000

#### Education for Residents over age 25



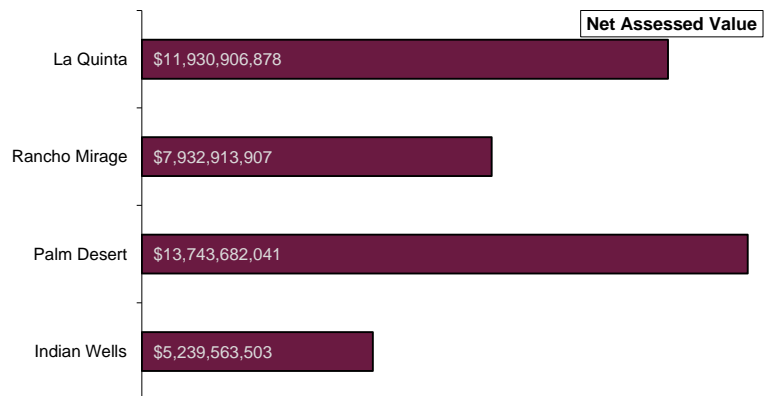
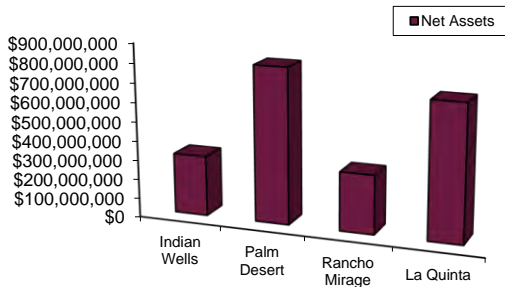
#### Age Breakdown



# Government-Wide Financial Comparisons to Valley Cities

Fiscal Year 2015/16

	Indian Wells City Total	Palm Desert City Total	Rancho Mirage City Total	La Quinta City Total
15/16 Net Assessed Value	\$ 5,239,563,503	\$ 13,743,682,041	\$ 7,932,913,907	\$ 11,930,906,878
<b>STATEMENT OF NET ASSETS</b>				
<b>Assets:</b>				
Cash, Investments & Receivables	\$ 54,513,656	\$ 191,398,956	\$ 104,939,577	\$ 116,692,597
Prepaid Items & Inventory	907,477	746,670	74,737	700,894
Deposits & Due From Other Govt's	31,081,508	62,675,958	9,373,193	41,552,688
Restricted Assets	2,965,454	93,914,392	2,809,491	1,799,679
Land Held For Resale	-	61,516		8,320,000
Capital Assets	233,137,987	530,777,067	195,017,405	564,378,094
<b>TOTAL ASSETS</b>	<b>\$ 322,606,082</b>	<b>\$ 879,574,559</b>	<b>\$ 312,214,403</b>	<b>\$ 733,443,952</b>
<b>Liabilities:</b>				
Current	\$ 4,586,664	\$ 27,232,973	\$ 4,520,135	\$ 17,462,024
Noncurrent	5,644,001	47,301,193	4,023,208	15,082,566
<b>TOTAL LIABILITIES</b>	<b>\$ 10,230,665</b>	<b>\$ 74,534,166</b>	<b>\$ 8,543,343</b>	<b>\$ 32,544,590</b>
<b>Net Assets:</b>				
Invested in Capital Assets, Net of Related Debt	\$ 233,137,987	\$ 529,847,207	\$ 195,017,405	\$ 560,397,404
Restricted:	23,915,157	193,298,431	35,977,182	61,148,731
Unrestricted:	55,322,273	81,945,080	72,676,473	79,353,227
<b>TOTAL NET ASSETS</b>	<b>\$ 312,375,417</b>	<b>\$ 805,090,718</b>	<b>\$ 303,671,060</b>	<b>\$ 700,899,362</b>

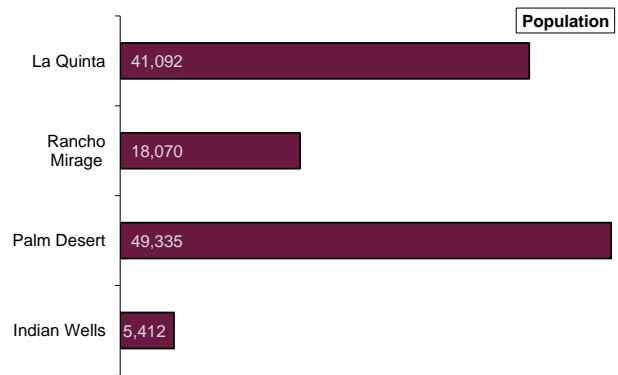
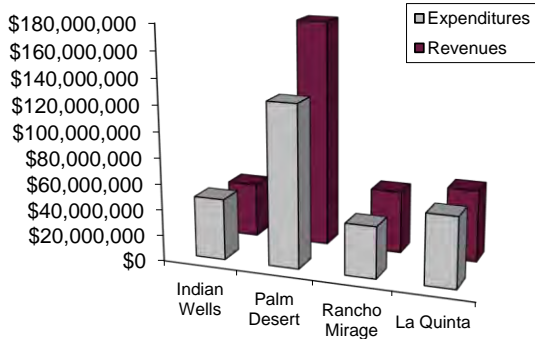


Source: Fiscal Year 2015/16 Comprehensive Annual Financial Reports

# Government-Wide Financial Comparisons to Valley Cities

Fiscal Year 2015/16

	Indian Wells City Total	Palm Desert City Total	Rancho Mirage City Total	La Quinta City Total
Population	5,412	49,335	18,070	41,092
City Land Area - (Square Miles)	15.0	25.5	24.7	35.1
Population Per Square Mile	360	1,935	732	1,171
<b>STATEMENT OF ACTIVITIES</b>				
<b>Governmental Activities:</b>				
General Government	\$ (7,151,865)	\$ (14,836,881)	\$ (14,100,798)	\$ (5,645,004)
Community Development & Parks	(4,502,450)	(19,836,391)	(3,683,874)	(9,573,830)
Public Safety	(7,853,892)	(34,009,984)	(13,835,649)	(22,067,603)
Public Works/Services	(6,521,568)	(47,044,197)	(8,102,067)	(12,157,245)
Interest- Long Term Debt	-	(289,000)	(2,124)	(343,129)
Payments to Other Agencies				
<b>Total Governmental Activities</b>	<b>(26,029,775)</b>	<b>(116,016,453)</b>	<b>(39,724,512)</b>	<b>(49,786,811)</b>
<b>Business-Type Activities:</b>	<b>(21,071,535)</b>	<b>(9,171,101)</b>	<b>-</b>	<b>(4,373,586)</b>
<b>Total Primary Government</b>	<b>(47,101,310)</b>	<b>(125,187,554)</b>	<b>(39,724,512)</b>	<b>(54,160,397)</b>
<b>TOTAL PROGRAM REVENUES</b>	<b>21,638,705</b>	<b>54,349,240</b>	<b>14,439,098</b>	<b>20,470,727</b>
<b>NET GOVERNMENTAL ACTIVITIES</b>	<b>(25,462,605)</b>	<b>(70,838,314)</b>	<b>(25,285,414)</b>	<b>(33,689,670)</b>
<b>General Revenues:</b>				
<b>Taxes:</b>				
Property Taxes, levied	3,039,371	11,019,927	4,022,651	8,798,296
Transient Occupancy Taxes	7,000,096	11,434,671	8,965,701	7,835,745
Sales Taxes	1,217,570	19,196,680	5,808,722	9,107,046
Franchise Taxes	922,074	3,095,873	1,313,731	1,799,938
Other Taxes	2,968,981	24,292	10,706,310	4,502,978
Investment Income	2,395,395	2,099,858	2,369,063	2,394,750
Miscellaneous	2,758,794	1,828,677	638,825	595,016
Extraordinary gain/(loss)	-	72,138,669		-
<b>Total General Revenues</b>	<b>20,302,281</b>	<b>120,838,647</b>	<b>33,825,003</b>	<b>35,033,769</b>
<b>Change in Net Assets</b>	<b>(5,160,324)</b>	<b>50,000,333</b>	<b>8,539,589</b>	<b>1,344,099</b>
Net Assets at Beginning of Year	317,535,741	755,090,385	295,131,471	699,555,263
Restatement of Net Assets		-		-
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 312,375,417</b>	<b>\$ 805,090,718</b>	<b>\$ 303,671,060</b>	<b>\$ 700,899,362</b>



Source: Fiscal Year 2015/16 Comprehensive Annual Financial Reports

# Budget Summaries and General Fund Cash Flow



## City Wide Summary Report

	2015/2016 Year End Actual	2016/2017 Current Budget	% Change	2017/2018 Projected Appropriation	% Change	2018/2019 Projected Appropriation	% Change
Beginning Fund Balance	62,620,801	66,250,851	5.8%	60,944,769	-8.0%	61,281,752	0.6%
Operating Revenues & Expenditures							
Operating Revenues							
Taxes	18,097,680	18,782,529	3.8%	19,326,901	2.9%	19,864,067	2.8%
Special Benefit Assessments	3,782,451	3,820,622	1.0%	3,934,250	3.0%	3,989,458	1.4%
Licenses & Permits	466,549	588,702	26.2%	529,825	-10.0%	401,851	-24.2%
Fines & Forfeitures	78,595	87,959	11.9%	72,000	-18.1%	72,640	0.9%
Use of Money	665,563	402,525	-39.5%	539,285	34.0%	540,610	0.2%
Use of Property & Rental Income	108,476	108,107	-0.3%	110,269	2.0%	112,475	2.0%
Golf Resort Operations	12,916,880	13,284,244	2.8%	14,105,939	6.2%	14,529,000	3.0%
Intergovernmental & Grants	702,429	684,500	-2.6%	812,568	18.7%	813,835	0.2%
Current Service Charges	503,429	454,953	-9.6%	789,300	73.5%	806,600	2.2%
Other Revenues	6,531,161	3,072,617	-53.0%	3,118,090	1.5%	2,916,779	-6.5%
<b>Total Operating Revenues</b>	<b>43,853,214</b>	<b>41,286,758</b>	<b>-5.9%</b>	<b>43,338,426</b>	<b>5.0%</b>	<b>44,047,314</b>	<b>1.6%</b>
Operating Expenditures							
City Council	137,747	203,772	47.9%	176,666	-13.3%	185,341	4.9%
City Manager	722,110	725,121	0.4%	684,661	-5.6%	708,569	3.5%
Legal Services	283,595	280,826	-1.0%	301,224	7.3%	302,838	0.5%
City Clerk	262,190	291,118	11.0%	281,079	-3.4%	300,536	6.9%
Human Resources	139,027	241,522	73.7%	212,658	-12.0%	260,446	22.5%
Community Services	391,945	463,158	18.2%	344,904	-25.5%	351,056	1.8%
Resident Amenities	636,460	670,995	5.4%	1,202,550	79.2%	1,214,002	1.0%
Community Assistance	241,781	294,910	22.0%	216,323	-26.6%	217,550	0.6%
Tourism	677,125	784,195	15.8%	807,833	3.0%	821,966	1.7%
Community Development	296,090	287,987	-2.7%	242,948	-15.6%	251,829	3.7%
Building & Safety	600,203	728,297	21.3%	747,835	2.7%	642,027	-14.1%
Planning	332,160	399,887	20.4%	364,680	-8.8%	351,814	-3.5%
Code Enforcement	317,209	441,128	39.1%	447,593	1.5%	426,492	-4.7%
Financial Services	1,008,680	1,067,388	5.8%	889,223	-16.7%	938,353	5.5%
Technology Services	517,162	513,770	-0.7%	467,735	-9.0%	473,710	1.3%
Central Services	162,447	195,960	20.6%	0	-100.0%	0	0.0%
Internal Contributions & Reserves	1,417,042	1,418,237	0.1%	1,423,380	0.4%	1,424,702	0.1%
Retirement Benefit	2,356,056	2,367,732	0.5%	350,000	-85.2%	360,500	3.0%
Risk Management	777,682	1,024,489	31.7%	595,214	-41.9%	608,975	2.3%
Police Services	3,735,189	4,299,068	15.1%	4,054,491	-5.7%	4,345,060	7.2%
Fire Services	3,198,323	3,975,596	24.3%	4,118,137	3.6%	4,330,469	5.2%
Engineering	629,077	677,980	7.8%	597,310	-11.9%	598,285	0.2%
Maintenance Services	1,187,011	1,213,225	2.2%	933,832	-23.0%	948,415	1.6%
Recycling & Solid Waste	940,244	960,000	2.1%	946,831	-1.4%	947,117	0.0%
Landscape & Lighting Districts	1,667,383	1,953,962	17.2%	2,241,887	14.7%	2,281,691	1.8%
FAMD	1,213,992	1,316,450	8.4%	1,280,723	-2.7%	1,313,356	2.5%
Golf Resort	15,540,448	14,104,943	-9.2%	14,381,115	2.0%	14,813,469	3.0%
Club Drive	34,346	34,478	0.0%	42,059	100.0%	43,600	3.7%
<b>Total Operating Expenditures</b>	<b>39,422,723</b>	<b>40,936,194</b>	<b>3.8%</b>	<b>38,352,893</b>	<b>-6.3%</b>	<b>39,462,171</b>	<b>2.9%</b>
<b>Net Surplus/(Deficit)</b>	<b>4,430,491</b>	<b>350,564</b>	<b>-92.1%</b>	<b>4,985,534</b>	<b>1322.1%</b>	<b>4,585,144</b>	<b>-8.0%</b>
Capital Expenditures							
City Wide	388,392	3,249,824	736.7%	1,200,000	-63.1%	1,335,000	11.3%
Landscape & Lighting Districts	0	160,000	0.0%	60,000	100.0%	0	-100.0%
Indian Wells Golf Resort	240,531	1,076,503	347.6%	1,838,551	100.0%	537,686	-70.8%
Art in Public Places	27,018	400,000	100.0%	0	-100.0%	0	0.0%
Fire Services	17,500	312,500	0.0%	1,350,000	100.0%	0	-100.0%
FAMD	127,000	457,819	260.5%	200,000	-56.3%	200,000	0.0%
<b>Total Capital Expenditures</b>	<b>800,441</b>	<b>5,656,646</b>	<b>606.7%</b>	<b>4,648,551</b>	<b>-17.8%</b>	<b>2,072,686</b>	<b>-55.4%</b>
<b>Total Operating and Capital Expenditures</b>	<b>40,223,164</b>	<b>46,592,840</b>	<b>15.8%</b>	<b>43,001,444</b>	<b>-7.7%</b>	<b>41,534,857</b>	<b>-3.4%</b>
Transfers In/Out							
Operating Transfers In	63,297,255	575,000	-99.1%	2,708,551	100.0%	1,907,686	-29.6%
Transfers Out	(63,297,255)	(575,000)	-99.1%	(2,708,551)	100.0%	(1,907,686)	-29.6%
<b>Total Transfers In/(Out)</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>Adjusted Net Surplus/(Deficit)</b>	<b>3,630,050</b>	<b>(5,306,082)</b>		<b>336,983</b>		<b>2,512,458</b>	
<b>Ending Fund Balance</b>	<b>66,250,851</b>	<b>60,944,769</b>	<b>-8.0%</b>	<b>61,281,752</b>	<b>0.6%</b>	<b>63,794,209</b>	<b>4.1%</b>

## All Funds – Revenue Comparison

Fund Description	2015/16 Year End Actuals	2016/17 Current Budget	2017/18 Projected Revenue	2018/19 Projected Revenue
<b>General Fund</b>				
101 General Fund	17,028,357	17,650,017	18,210,241	18,544,003
General Fund Total	17,028,357	17,650,017	18,210,241	18,544,003
<b>Special Revenue Funds</b>				
202 Traffic Safety	27,413	25,010	27,510	28,060
203 Public Safety 1/2 Cent Sales Tax	20,128	20,140	20,140	20,140
204 Measure "A"	257,475	245,100	255,100	262,750
209 F.A.M.D. #1	1,569,528	1,530,772	1,540,107	1,548,122
210 SCAQMD (VEHICLE REG.)	6,334	5,510	6,310	6,468
211 AB 3229 COPS Funding	114,677	100,020	100,020	100,020
214 Gas Tax 2103 Maintenance	21,623	21,690	21,718	22,151
215 Gas Tax 2105 Maintenance	26,778	29,161	31,506	32,135
216 Gas Tax 2106 Construct/Maint	20,514	22,418	23,823	24,299
217 Gas Tax 2107 Maintenance	34,526	37,997	40,661	41,474
218 Gas Tax 2107.5 Eng/Admin	71	2,030	2,030	2,030
219 Gas Tax RMRA	-	-	31,210	92,968
228 Emergency Services Upgrade	3,363,900	3,433,932	3,788,450	3,882,293
247 AB 939 Recycling Fund	95,468	95,000	95,000	97,250
248 Solid Waste	919,219	911,000	929,100	947,562
251 Street Lighting District 2001	1,410	1,555	1,555	1,555
271 Eldorado Drive LLMD	23,633	23,150	23,400	24,078
272 Montecito/Stardust LLMD	14,279	15,030	16,480	17,880
273 Casa Dorado LLMD	22,197	22,836	23,526	24,229
274 The Cove LLMD	18,124	18,896	19,470	20,052
275 SH111/IWGR (Entrance) LLMD	146,270	144,500	224,157	230,852
276 Club/IW Lane LLMD	15,069	15,150	15,600	16,053
277 Colony LLMD	51,709	54,050	55,350	57,003
278 Colony Cove Estates LLMD	9,834	9,900	9,850	10,128
279 Desert Horizons LLMD	326,389	360,500	436,100	449,162
280 Mountain Gate LLMD	33,800	33,650	33,750	34,742
281 Mountain Gate Estates LLMD	11,004	11,350	11,150	11,473
282 Villagio LLMD	95,232	93,550	94,050	96,812
283 Vaidya LLMD	4,049	4,000	4,000	4,111
284 Club, South of 111 LLMD	6,823	7,450	7,650	7,877
285 Montelena LLMD	59,392	61,700	63,950	65,866
286 Sundance LLMD	43,336	43,427	43,427	44,727
287 Province LLMD	161,056	164,850	168,750	173,795
288 Province DBAD	69,182	17,550	16,800	17,184
Special Revenue Funds Total	7,590,441	7,582,874	8,181,700	8,415,296
<b>Capital Project Funds</b>				
314 Park-in-Lieu Fees	32,688	35,000	35,000	35,000
315 Citywide Public Improvement Fee	72,181	70,020	70,020	70,020
316 Capital Improvement	228,984	40,000	135,000	55,000
319 Art In Public Places	29,659	319,246	253,000	23,000
321 Highway 111 Circulation Imp Fee	-	1,000	250	250
Capital Projects Funds Total	363,512	465,266	493,270	183,270
<b>Capital Reserve Funds</b>				
326 Infrastructure Capital Reserve	1,491,583	1,430,000	1,440,000	1,442,700
327 FF&E and Rolling Stock Capital Reserve	38,346	20,000	25,000	25,750
328 Golf Resort Capital Reserve	58,752	30,000	35,000	36,050
329 Building & Structure Capital Reserve	55,380	30,000	35,000	36,050
330 Facilities Capital Reserve	38,347	20,000	22,500	23,175
Capital Reserve Funds Total	1,682,408	1,530,000	1,557,500	1,563,725
<b>Enterprise Funds</b>				
560 Indian Wells Golf Resort	14,749,882	13,289,244	14,105,939	14,529,000
561 Club Drive Property	111,571	111,107	113,269	115,475
Enterprise Funds	14,861,454	13,400,351	14,219,208	14,644,475
<b>Internal Service Funds</b>				
601 Retirement Benefit Fund	2,317,954	652,250	669,608	689,546
602 Compensated Absences Reserve	9,089	6,000	6,900	7,000
Internal Service Funds Total	2,327,043	658,250	676,508	696,546
<b>Total All Funds</b>	<b>43,853,214</b>	<b>41,286,758</b>	<b>43,338,426</b>	<b>44,047,314</b>

## All Funds – Expenditure Comparison

Fund Description	2015/16 Year End Actuals	2016/17 Current Budget	2017/18 Projected Appropriation	2018/19 Projected Appropriation
<b>General Fund</b>				
101 General Fund	14,368,857	16,358,833	15,308,515	15,715,514
<u>General Fund Total</u>	<u>14,368,857</u>	<u>16,358,833</u>	<u>15,308,515</u>	<u>15,715,514</u>
<b>Special Revenue Funds</b>				
202 Traffic Safety	25,000	25,000	27,500	28,050
203 Public Safety 1/2 Cent Sales Tax	20,000	20,000	30,000	20,000
204 Measure "A"	300,000	245,000	270,000	262,650
209 F.A.M.D. #1	1,340,992	1,774,269	1,480,723	1,513,356
210 SCAQMD (VEHICLE REG.)	3,707	5,000	6,300	6,458
211 AB 3229 COPS Funding	102,143	105,000	115,000	100,000
214 Gas Tax 2103 Maintenance	50,000	25,000	30,000	22,250
215 Gas Tax 2105 Maintenance	30,000	30,000	40,000	30,000
216 Gas Tax 2106 Contract/Maint	20,000	20,000	30,000	24,500
217 Gas Tax 2107 Maintenance	40,000	39,500	40,000	40,000
218 Gas Tax 2107.5 Eng/Admin	2,000	2,000	4,000	2,000
219 Gas Tax RMRA	0	0	31,210	92,968
228 Emergency Upgrade Services	3,219,361	4,291,796	5,471,937	4,334,269
247 AB 939 Recycling Fund	35,000	53,500	35,000	35,000
248 Solid Waste	905,244	906,500	911,831	912,117
251 Street Lighting District 2001	167	1,505	1,480	1,480
271 Eldorado Drive LLMD	25,613	28,850	26,600	27,368
272 Montecito/Stardust LLMD	14,691	15,020	16,470	16,964
273 Casa Dorado LLMD	21,926	22,735	23,425	24,128
274 The Cove LLMD	17,928	18,825	19,400	19,982
275 SH111/IWGR (Entrance) LLMD	184,584	316,050	221,000	165,830
276 Club/IW Lane LLMD	17,360	18,250	18,100	18,643
277 Colony LLMD	46,600	54,050	55,100	51,603
278 Colony Cove Estates LLMD	9,588	13,000	10,500	10,815
279 Desert Horizons LLMD	327,700	359,800	435,400	435,487
280 Mountain Gate LLMD	27,347	36,700	33,050	34,042
281 Mountain Gate Estates LLMD	9,333	13,450	10,750	11,073
282 Villagio LLMD	73,081	97,050	92,050	94,812
283 Vaidya LLMD	2,816	4,950	3,700	3,811
284 Club, South of 111 LLMD	4,003	8,550	7,550	7,777
285 Montelena LLMD	52,467	61,600	63,850	65,766
286 Sundance LLMD	41,084	43,327	43,327	44,258
287 Province LLMD	160,100	164,250	168,150	173,150
288 Province DBAD	11,415	60,000	22,800	23,484
<u>Special Revenue Funds Total</u>	<u>7,141,248</u>	<u>8,880,527</u>	<u>9,796,203</u>	<u>8,654,087</u>
<b>Capital Project Funds</b>				
314 Park-in-Lieu Fees	0	0	0	0
315 Citywide Public Improvement Fee	0	0	0	0
316 Capital Improvement	514,660	3,369,824	1,285,000	1,410,000
319 Art In Public Places	27,018	400,000	0	0
321 Highway 111 Circulation Imp Fee	0	0	0	0
<u>Capital Projects Funds Total</u>	<u>541,678</u>	<u>3,769,824</u>	<u>1,285,000</u>	<u>1,410,000</u>
<b>Capital Reserve Funds</b>				
326 Infrastructure Capital Reserve	0	0	0	0
327 FF&E and Rolling Stock Capital Reserve	0	0	0	0
328 Golf Resort Capital Reserve	0	0	0	0
329 Building & Structure Capital Reserve	0	0	0	0
330 Facilities Capital Reserve	0	0	0	0
<u>Capital Reserve Funds Total</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Enterprise Funds</b>				
560 Indian Wells Golf Resort	15,780,978	15,181,446	16,219,666	15,351,155
561 Club Drive Property	34,346	34,478	42,059	43,600
<u>Enterprise Funds</u>	<u>15,815,325</u>	<u>15,215,924</u>	<u>16,261,725</u>	<u>15,394,755</u>
<b>Internal Service Funds</b>				
601 Retirement Benefit Fund	2,356,056	2,367,732	350,000	360,500
603 Self Insurance Reserve	0	0	0	0
<u>Internal Service Funds Total</u>	<u>2,356,056</u>	<u>2,367,732</u>	<u>350,000</u>	<u>360,500</u>
<u>Total All Funds</u>	<u>40,223,164</u>	<u>46,592,840</u>	<u>43,001,444</u>	<u>41,534,857</u>

## Fund Balance Policy

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. 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 2018

Fund 101 General Fund anticipated an increase of 10% or \$2,901,726. Revenues have increased over prior year \$560,000. Also, overall expenditures have been decreased over \$1,000,000 compared to the prior year.

Fund 228 Emergency Upgrade Services anticipated decrease of 64% or \$1,683,487 due to increased costs for fire & ambulance services and capital improvements on the fire station.

Fund 319 Art in Public Places anticipated increase of 92% or \$253,000 due to increased development and payment of associated fees.

Fund 328 Golf Resort Capital Reserve anticipated decrease of 52% or \$1,503,551 due to transfer to Fund 560 Indian Wells Golf Resort capital improvements.

Fund 560 Indian Wells Golf Resort anticipated decrease of 6392% or \$575,176 due to increased operating and capital costs.

Fund 601 Retirement Benefit Fund anticipated increase of 10% or \$319,608 due to set asides to pay for future unfunded pension liabilities.

#### Fiscal Year 2019

Fund 228 Emergency Upgrade Services anticipated decrease of 49% or \$451,976 due to increased costs for fire & ambulance services.

Fund 328 Golf Resort Capital Reserve anticipated decrease of 36% or \$501,636 due to transfer to Fund 560 Indian Wells Golf Resort capital improvements.

Fund 560 Indian Wells Golf Resort anticipated decrease of 50% or \$284,469 due to operating costs.

Fund 601 Retirement Benefit Fund anticipated increase of 10% or \$329,046 due to set asides to pay for future unfunded pension liabilities.

## Fund Balance – Summary FY2017/18

Fund Description	Beginning Fund Balance	Revenue	Transfer In	Appropriation Sal/Ben	Appropriation Serv/Supl	Transfer Out	Ending Fund Balance
<b>General Fund</b>							
101 General Fund	29,913,617	18,210,241	0	4,899,610	10,408,905	0	32,815,343
General Fund Total	29,913,617	18,210,241	0	4,899,610	10,408,905	0	32,815,343
<b>Special Revenue Funds</b>							
202 Traffic Safety	2,427	27,510	0	0	27,500	0	2,437
203 Public Safety 1/2 Cent Sales Tax	14,226	20,140	0	0	30,000	0	4,366
204 Measure "A"	35,816	255,100	0	0	270,000	0	20,916
209 F.A.M.D. #1	2,318,135	1,540,107	0	0	1,480,723	0	2,377,519
210 SCAQMD (VEHICLE REG.)	6,026	6,310	0	0	6,300	0	6,036
211 AB 3229 COPS Funding	15,888	100,020	0	0	115,000	0	908
214 Gas Tax 2103 Maintenance	8,486	21,718	0	0	30,000	0	204
215 Gas Tax 2105 Maintenance	11,413	31,506	0	0	40,000	0	2,919
216 Gas Tax 2106 Construct/Maint	9,696	23,823	0	0	30,000	0	3,519
217 Gas Tax 2107 Maintenance	70	40,661	0	0	40,000	0	731
218 Gas Tax 2107.5 Eng/Admin	3,653	2,030	0	0	4,000	0	1,683
219 Gas Tax RMRA	0	31,210	0	0	31,210	0	0
228 Emergency Upgrade Services	2,611,399	3,788,450	0	150,740	5,321,197	0	927,911
247 AB 939 Recycling Fund	374,906	95,000	0	6,154	28,846	0	434,906
248 Solid Waste	230,436	929,100	0	0	911,831	0	247,705
251 Street Lighting District 2001	6,663	1,555	0	0	1,480	0	6,738
271 Eldorado Drive LLMD	83,173	23,400	0	0	26,600	0	79,973
272 Montecito/Stardust LLMD	(624)	16,480	0	0	16,470	0	(614)
273 Casa Dorado LLMD	1,412	23,526	0	0	23,425	0	1,513
274 The Cove LLMD	1,198	19,470	0	0	19,400	0	1,268
275 SH111/IWGR (Entrance) LLMD	56,359	224,157	0	0	221,000	0	59,516
276 Club/IW Lane LLMD	49,564	15,600	0	0	18,100	0	47,064
277 Colony LLMD	35,581	55,350	0	0	55,100	0	35,831
278 Colony Cove Estates LLMD	56,945	9,850	0	0	10,500	0	56,295
279 Desert Horizons LLMD	15,546	436,100	0	0	435,400	0	16,246
280 Mountain Gate LLMD	80,649	33,750	0	0	33,050	0	81,349
281 Mountain Gate Estates LLMD	41,530	11,150	0	0	10,750	0	41,930
282 Villagio LLMD	253,399	94,050	0	0	92,050	0	255,399
283 Vaidya LLMD	29,326	4,000	0	0	3,700	0	29,626
284 Club, South of 111 LLMD	13,228	7,650	0	0	7,550	0	13,328
285 Montelena LLMD	23,299	63,950	0	0	63,850	0	23,399
286 Sundance LLMD	9,659	43,427	0	0	43,327	0	9,759
287 Province LLMD	70,070	168,750	0	0	168,150	0	70,670
288 Province DBAD	500,412	16,800	0	0	22,800	0	494,412
Special Revenue Funds Total	6,969,966	8,181,700	0	156,894	9,639,309	0	5,355,463
<b>Capital Project Funds</b>							
314 Park-in-Lieu Fees	(1,321,887)	35,000	0	0	0	0	(1,286,887)
315 Citywide Public Improvement Fee	20	70,020	0	0	0	70,000	40
316 Capital Improvement	1,645	135,000	1,170,000	0	1,285,000	0	21,645
319 Art In Public Places	273,581	253,000	0	0	0	0	526,581
321 Highway 111 Circulation Imp Fee	(29,939)	250	0	0	0	0	(29,689)
Capital Projects Funds Total	(1,076,579)	493,270	1,170,000	0	1,285,000	70,000	(768,309)
<b>Capital Reserve Funds</b>							
326 Infrastructure Capital Reserve	9,938,635	1,440,000	0	0	0	1,100,000	10,278,635
327 FF&E and Rolling Stock Capital Reserve	2,389,682	25,000	0	0	0	0	2,414,682
328 Golf Resort Capital Reserve	2,897,473	35,000	0	0	0	1,538,551	1,393,922
329 Building & Structure Capital Reserve	3,452,036	35,000	0	0	0	0	3,487,036
330 Facilities Capital Reserve	2,389,750	22,500	0	0	0	0	2,412,250
Capital Reserve Funds Total	21,067,576	1,557,500	0	0	0	2,638,551	19,986,525
<b>Enterprise Funds</b>							
560 Indian Wells Golf Resort	8,999	14,105,939	1,538,551	217,520	16,002,146	0	(566,177)
561 Club Drive Property	373,516	113,269	0	14,477	27,582	0	444,725
Enterprise Funds	382,514	14,219,208	1,538,551	231,997	16,029,728	0	(121,452)
<b>Internal Service Funds</b>							
601 Retirement Benefit Fund	3,121,183	669,608	0	0	350,000	0	3,440,790
602 Compensated Absences Reserve	566,492	6,900	0	0	0	0	573,392
Internal Service Funds Total	3,687,675	676,508	0	0	350,000	0	4,014,182
<b>TOTAL ALL FUNDS</b>	<b>60,944,769</b>	<b>43,338,426</b>	<b>2,708,551</b>	<b>5,288,501</b>	<b>37,712,943</b>	<b>2,708,551</b>	<b>61,281,752</b>

## Fund Balance – Summary FY2018/19

Fund Description	Beginning Fund Balance	Revenue	Transfer In	Appropriation Sal/Ben	Appropriation Serv/Supl	Transfer Out	Ending Fund Balance
<b>General Fund</b>							
101 General Fund	32,815,343	18,544,003	0	5,118,278	10,597,236	0	35,643,832
<b>General Fund Total</b>	<b>32,815,343</b>	<b>18,544,003</b>	<b>0</b>	<b>5,118,278</b>	<b>10,597,236</b>	<b>0</b>	<b>35,643,832</b>
<b>Special Revenue Funds</b>							
202 Traffic Safety	2,437	28,060	0	0	28,050	0	2,447
203 Public Safety 1/2 Cent Sales Tax	4,366	20,140	0	0	20,000	0	4,506
204 Measure "A"	20,916	262,750	0	0	262,650	0	21,016
209 F.A.M.D. #1	2,377,519	1,548,122	0	0	1,513,356	0	2,412,285
210 SCAQMD (VEHICLE REG.)	6,036	6,468	0	0	6,458	0	6,045
211 AB 3229 COPS Funding	908	100,020	0	0	100,000	0	928
214 Gas Tax 2103 Maintenance	204	22,151	0	0	22,250	0	106
215 Gas Tax 2105 Maintenance	2,919	32,135	0	0	30,000	0	5,054
216 Gas Tax 2106 Construct/Maint	3,519	24,299	0	0	24,500	0	3,318
217 Gas Tax 2107 Maintenance	731	41,474	0	0	40,000	0	2,204
218 Gas Tax 2107.5 Eng/Admin	1,683	2,030	0	0	2,000	0	1,713
219 Gas Tax RMRA	0	92,968	0	0	92,968	0	0
228 Emergency Upgrade Services	927,911	3,882,293	0	157,321	4,176,948	0	475,936
247 AB 939 Recycling Fund	434,906	97,250	0	6,426	28,574	0	497,156
248 Solid Waste	247,705	947,562	0	0	912,117	0	283,150
251 Street Lighting District 2001	6,738	1,555	0	0	1,480	0	6,813
271 Eldorado Drive LLMD	79,973	24,078	0	0	27,368	0	76,683
272 Montecito/Stardust LLMD	(614)	17,880	0	0	16,964	0	301
273 Casa Dorado LLMD	1,513	24,229	0	0	24,128	0	1,614
274 The Cove LLMD	1,268	20,052	0	0	19,982	0	1,338
275 SH111/IWGR (Entrance) LLMD	59,516	230,852	0	0	165,830	0	124,537
276 Club/IW Lane LLMD	47,064	16,053	0	0	18,643	0	44,474
277 Colony LLMD	35,831	57,003	0	0	51,603	0	41,231
278 Colony Cove Estates LLMD	56,295	10,128	0	0	10,815	0	55,608
279 Desert Horizons LLMD	16,246	449,162	0	0	435,487	0	29,921
280 Mountain Gate LLMD	81,349	34,742	0	0	34,042	0	82,049
281 Mountain Gate Estates LLMD	41,930	11,473	0	0	11,073	0	42,330
282 Villagio LLMD	255,399	96,812	0	0	94,812	0	257,399
283 Vaidya LLMD	29,626	4,111	0	0	3,811	0	29,926
284 Club, South of 111 LLMD	13,328	7,877	0	0	7,777	0	13,428
285 Montelena LLMD	23,399	65,866	0	0	65,766	0	23,499
286 Sundance LLMD	9,759	44,727	0	0	44,258	0	10,229
287 Province LLMD	70,670	173,795	0	0	173,150	0	71,315
288 Province DBAD	494,412	17,184	0	0	23,484	0	488,112
<b>Special Revenue Funds Total</b>	<b>5,355,463</b>	<b>8,415,296</b>	<b>0</b>	<b>163,747</b>	<b>8,490,340</b>	<b>0</b>	<b>5,116,672</b>
<b>Capital Project Funds</b>							
314 Park-in-Lieu Fees	(1,286,887)	35,000	0	0	0	0	(1,251,887)
315 Citywide Public Improvement Fee	40	70,020	0	0	0	70,000	60
316 Capital Improvement	21,645	55,000	1,370,000	0	1,410,000	0	36,645
319 Art In Public Places	526,581	23,000	0	0	0	0	549,581
321 Highway 111 Circulation Imp Fee	(29,689)	250	0	0	0	0	(29,439)
<b>Capital Projects Funds Total</b>	<b>(768,309)</b>	<b>183,270</b>	<b>1,370,000</b>	<b>0</b>	<b>1,410,000</b>	<b>70,000</b>	<b>(695,039)</b>
<b>Capital Reserve Funds</b>							
326 Infrastructure Capital Reserve	10,278,635	1,442,700	0	0	0	1,300,000	10,421,335
327 FF&E and Rolling Stock Capital Reserve	2,414,682	25,750	0	0	0	0	2,440,432
328 Golf Resort Capital Reserve	1,393,922	36,050	0	0	0	537,686	892,286
329 Building & Structure Capital Reserve	3,487,036	36,050	0	0	0	0	3,523,086
330 Facilities Capital Reserve	2,412,250	23,175	0	0	0	0	2,435,425
<b>Capital Reserve Funds Total</b>	<b>19,986,525</b>	<b>1,563,725</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,837,686</b>	<b>19,712,564</b>
<b>Enterprise Funds</b>							
560 Indian Wells Golf Resort	(566,177)	14,529,000	537,686	226,955	15,124,200	0	(850,646)
561 Club Drive Property	444,725	115,475	0	15,127	28,473	0	516,599
<b>Enterprise Funds</b>	<b>(121,452)</b>	<b>14,644,475</b>	<b>537,686</b>	<b>242,082</b>	<b>15,152,673</b>	<b>0</b>	<b>(334,047)</b>
<b>Internal Service Funds</b>							
601 Retirement Benefit Fund	3,440,790	689,546	0	0	360,500	0	3,769,836
602 Compensated Absences Reserve	573,392	7,000	0	0	0	0	580,392
<b>Internal Service Funds Total</b>	<b>4,014,182</b>	<b>696,546</b>	<b>0</b>	<b>0</b>	<b>360,500</b>	<b>0</b>	<b>4,350,228</b>
<b>TOTAL ALL FUNDS</b>	<b>61,281,752</b>	<b>44,047,314</b>	<b>1,907,686</b>	<b>5,524,107</b>	<b>36,010,750</b>	<b>1,907,686</b>	<b>63,794,209</b>

General Fund Five Year Cash Flow

	2018	2019	2020	2021	2022
Beginning Cash Balance	12,018,685	14,920,411	17,748,900	20,625,173	23,547,950
Revenues					
01-PROPERTY TAXES	2,681,388	2,748,422	2,817,133	2,887,561	2,959,750
03-SALES TAXES	1,122,484	1,150,546	1,179,309	1,208,792	1,239,012
04-TRANSIENT OCCUPANCY TAX	7,709,653	7,940,943	8,179,171	8,424,546	8,677,282
06-FRANCHISE TAXES	1,018,132	1,038,495	1,054,072	1,069,884	1,085,932
07-BUSINESS LICENSES	163,200	166,464	170,626	174,891	179,264
08-REAL PROPERTY TRANSFER TAX	164,487	167,777	171,971	176,271	180,677
10-ADMISSIONS TAX	3,038,500	3,129,655	3,311,175	3,503,223	3,706,410
12-LICENSE & PERMIT FEES	529,075	401,101	413,134	425,528	438,294
13-OTHER REVENUES	520,363	525,050	540,802	557,026	573,736
14-FINES & FORFEITURES	44,500	44,590	45,482	46,391	47,319
15-USE OF MONEY & PROPERTY	-	-	-	-	-
16-INTEREST INCOME	175,000	175,000	179,375	183,859	188,456
17-MOTOR VEHICLE IN-LIEU TAX	-	-	-	-	-
18-VLF COMP FUND IN-LIEU	400,000	412,000	421,789	431,810	442,069
19-INTERGOVERNMENTAL	57,500	57,500	59,513	61,595	63,751
20-CURRENT SERVICE CHARGES	509,300	509,800	525,094	540,847	557,072
22-DEVELOPMENT AGREEMENT FEES	76,659	76,659	78,192	79,756	81,351
<b>TOTAL - REVENUES &amp; SOURCES</b>	<b>18,210,241</b>	<b>18,544,002</b>	<b>19,146,838</b>	<b>19,771,981</b>	<b>20,420,377</b>
Expenditures by Program					
11.01-CITY COUNCIL	176,666	185,341	193,070	201,160	209,629
21.01-CITY MANAGER	684,661	708,569	736,493	765,817	796,625
25.01-PERSONNEL	212,658	260,446	270,593	281,208	292,318
26.01-RISK MANAGEMENT	595,214	608,975	633,301	658,640	685,037
27.01-CITY CLERK	281,079	300,536	313,943	328,104	343,069
27.02-PUBLIC RELATIONS	344,904	351,056	365,772	381,206	397,398
27.03-CITY ACTIVITIES	1,202,550	1,214,002	1,252,634	1,292,587	1,333,912
27.04-CENTRAL SVCS.	-	-	2,272	4,750	7,448
27.05-ADVERTISING & MARKETING	-	-	-	-	-
27.06-TECHNOLOGY	382,735	398,710	414,938	431,978	449,877
27.07-COMMUNITY ASSISTANCE	216,323	217,550	222,440	227,463	232,623
27.09-PARTNER MARKETING PROGRAM	807,833	821,966	855,110	889,879	926,362
31.01-CITY ATTORNEY	301,224	302,838	313,386	324,323	335,665
41.01-PLANNING ADMINISTRATION	242,948	251,829	261,828	272,336	283,386
42.01-BUILDING	747,835	642,027	667,416	694,069	722,065
43.01-PLANNING	364,680	351,814	367,027	383,084	400,042
51.01-FINANCE	885,423	934,553	971,545	1,010,396	1,051,218
52.01-CAPITAL REPL CONTRIBUTIONS	1,423,380	1,424,702	1,453,196	1,482,260	1,511,905
71.01-PUBLIC SAFETY ADMINISTRATION	3,909,491	4,225,060	4,368,069	4,515,975	4,668,951
71.02-CODE ENFORCEMENT	447,593	426,492	443,319	460,972	479,499
82.01-ENGINEERING	587,710	589,977	612,810	636,803	662,031
83.01-MAINTENANCE	734,422	710,497	736,792	764,414	793,451
84.20-CITY PARKWAYS	759,185	788,571	814,610	841,780	870,149
<b>TOTAL - EXPENDITURES &amp; USES</b>	<b>15,308,515</b>	<b>15,715,514</b>	<b>16,270,565</b>	<b>16,849,203</b>	<b>17,452,659</b>
SET ASIDE OF OPERATIONAL RESERVES	2,901,726	2,828,489	2,876,273	2,922,778	2,967,718
16-TRANSFERS IN	0	0	0	0	0
21-TRANSFERS OUT	0	0	0	0	0
SET ASIDE OF OPERATIONAL RESERVES	0	0	0	0	0
Ending Cash Balance	14,920,411	17,748,900	20,625,173	23,547,950	26,515,669

# 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.

Estimated revenues present the resources available to support the approved operating and capital budgets. The estimated revenues are projected in different categories within each of the funds in the City’s budget.

Forecasts presented are based on judgment incorporating information provided by various analytical methods; known and potential legislative and developmental impacts; and national, state, and local conditions expected to affect local revenue sources. Estimates consider the local economy, current revenue experiences, and what is likely to happen over the next 26 months.

## 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.

Revenues	2015/2016 Year End Actual	2016/2017 Current Budget	2017/2018 Projected Revenue	2017/2018 v. 2016/2017 % change	2018/2019 Projected Revenue	2018/2019 v. 2017/2018 % change
TRANSIENT OCCUPANCY TAX	7,000,096	7,485,100	7,709,653	3.0%	7,940,943	3.0%
ADMISSIONS TAX	2,809,000	2,950,000	3,038,500	3.0%	3,129,655	3.0%
PROPERTY TAXES	2,556,611	2,603,504	2,681,388	3.0%	2,748,422	2.5%
SALES TAXES	1,217,570	1,089,790	1,122,484	3.0%	1,150,546	2.5%
FRANCHISE TAXES	922,074	998,169	1,018,132	2.0%	1,038,495	2.0%
LICENSE & PERMIT FEES	464,947	587,952	529,075	-10.0%	401,101	-24.2%
OTHER REVENUES	511,213	496,645	520,363	4.8%	525,050	0.9%
CURRENT SERVICE CHARGES	503,429	454,953	509,300	11.9%	509,800	0.1%
VLF COMP FUND IN-LIEU	390,797	385,000	400,000	3.9%	412,000	3.0%
INTEREST INCOME	145,829	80,000	175,000	118.8%	175,000	0.0%
REAL PROPERTY TRANSFER TAX	162,839	161,262	164,487	2.0%	167,777	2.0%
BUSINESS LICENSES	159,981	160,000	163,200	2.0%	166,464	2.0%
DEVELOPMENT AGREEMENT FEES	89,991	76,659	76,659	0.0%	76,659	0.0%
INTERGOVERNMENTAL	65,694	58,024	57,500	-0.9%	57,500	0.0%
FINES & FORFEITURES	28,287	62,959	44,500	-29.3%	44,590	0.2%
<b>Total General Fund Revenues</b>	<b>17,028,357</b>	<b>17,650,017</b>	<b>18,210,241</b>	<b>3.2%</b>	<b>18,544,002</b>	<b>1.8%</b>

The City anticipates receiving \$18.2 million in General Fund operating revenues during fiscal year 2017/18. The City's top five General Fund revenues are:

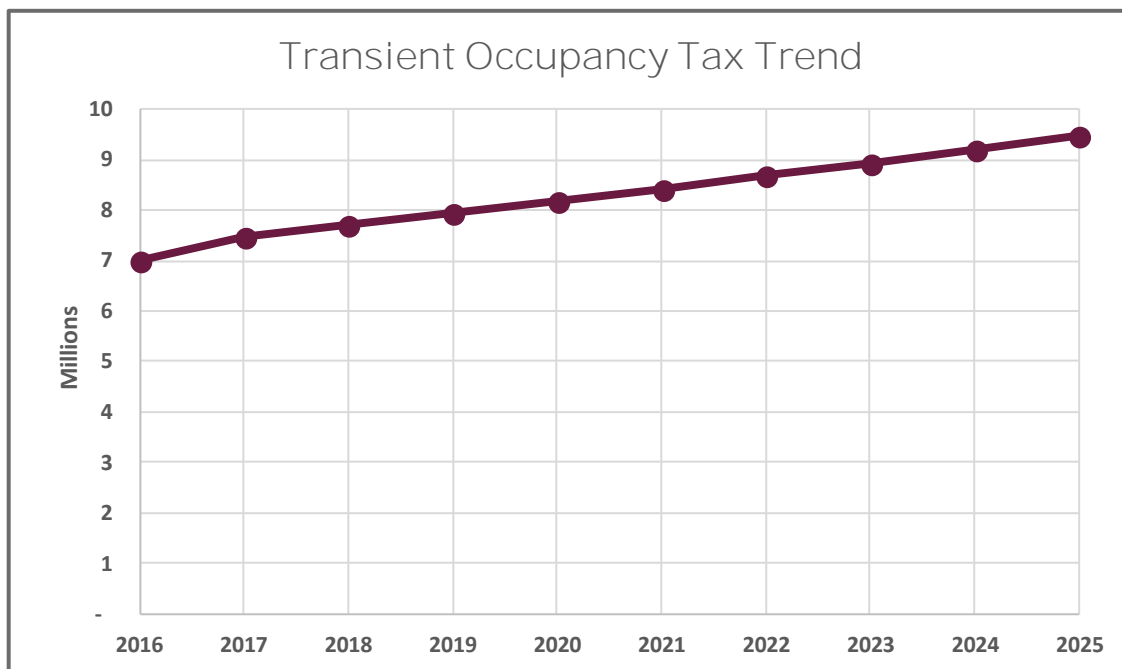
- 1) Transient Occupancy Tax
- 2) Admissions Tax
- 3) Property Tax
- 4) Sales Tax
- 5) Franchise Fees

Collectively, these five revenue sources account for 86% 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%.

Transient occupancy tax estimates are generated using forecast data gathered from hotel partners. 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.

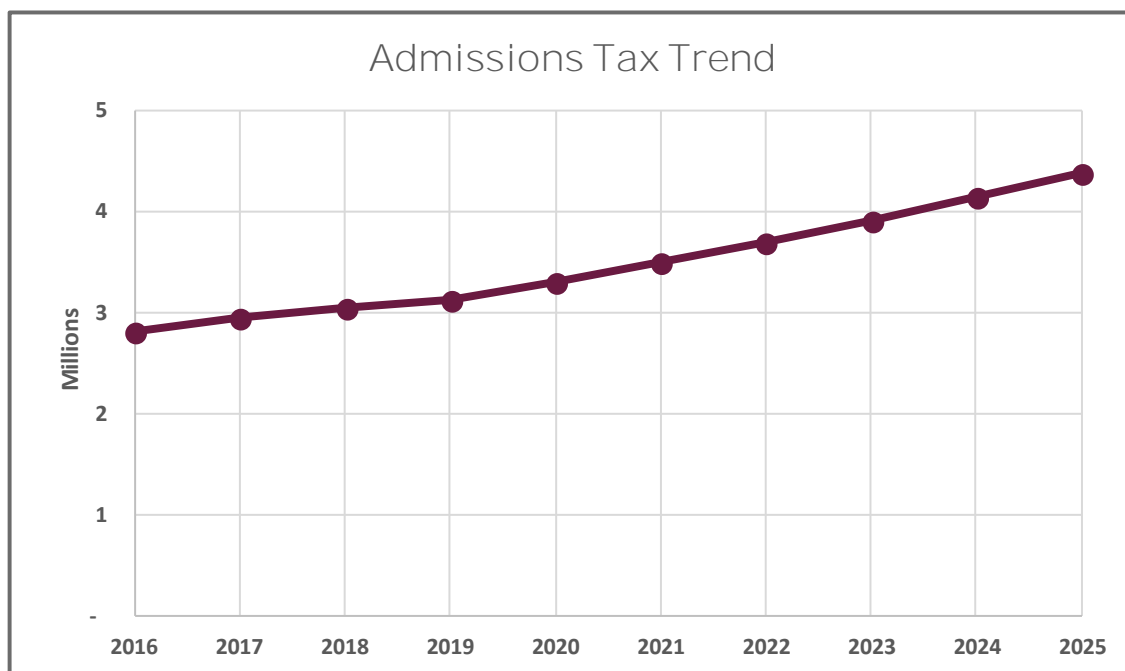




## Admissions Tax

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.

Assumes a 3.0% increase based upon discussions with tennis partners. The analysis assumes an increase in the average ticket price and an incremental increase 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.



## Property Tax Revenue

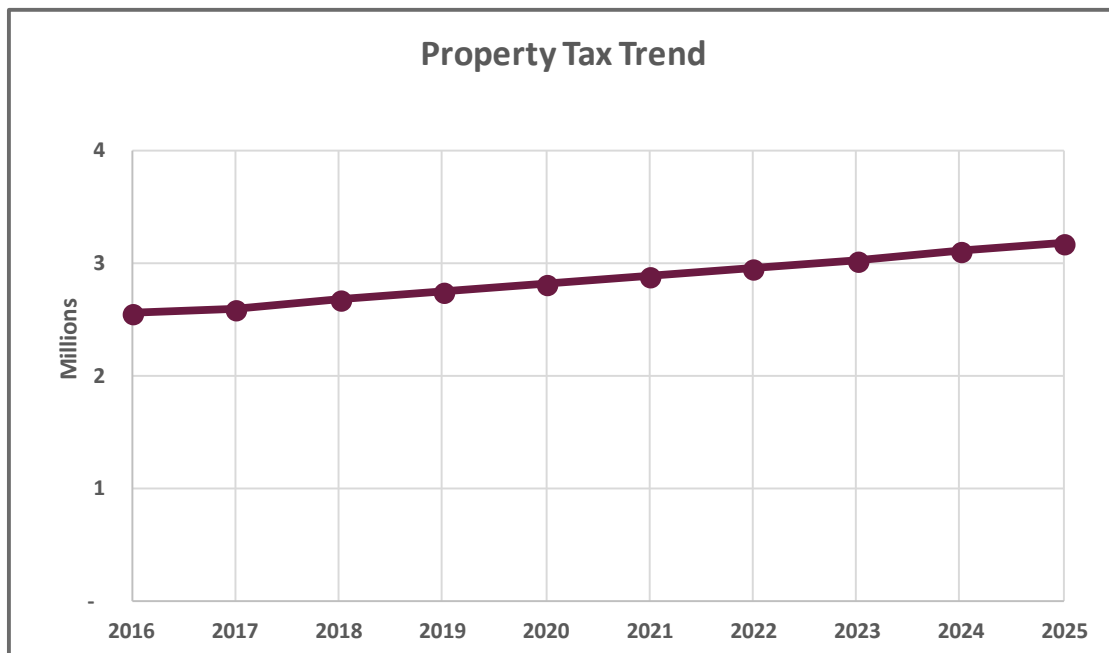
Property tax revenues are taxes imposed on real property (land and permanently attached improvements) and tangible personal property (movable property). The tax is calculated on the value of the property rather than on a fixed amount or benefit to the property or person. Proposition 13 (Article XIII 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.

## 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.

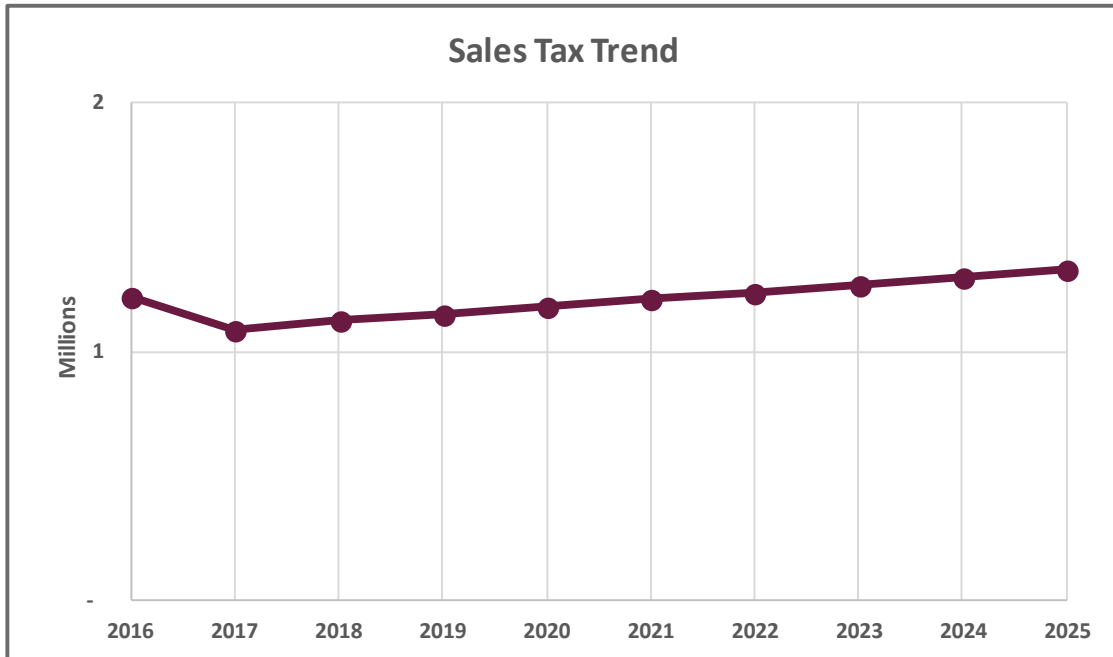
After the formula is applied, the City receives approximately 4.6% of the property tax. This means that for every \$100 of property tax collected by the County, the City receives \$4.60. As a No/Low city, Indian Wells receives only about half the property tax as other cities receive.

Assumes existing property values increase 2.0% for inflation under Proposition 13 and a 1.0% 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.



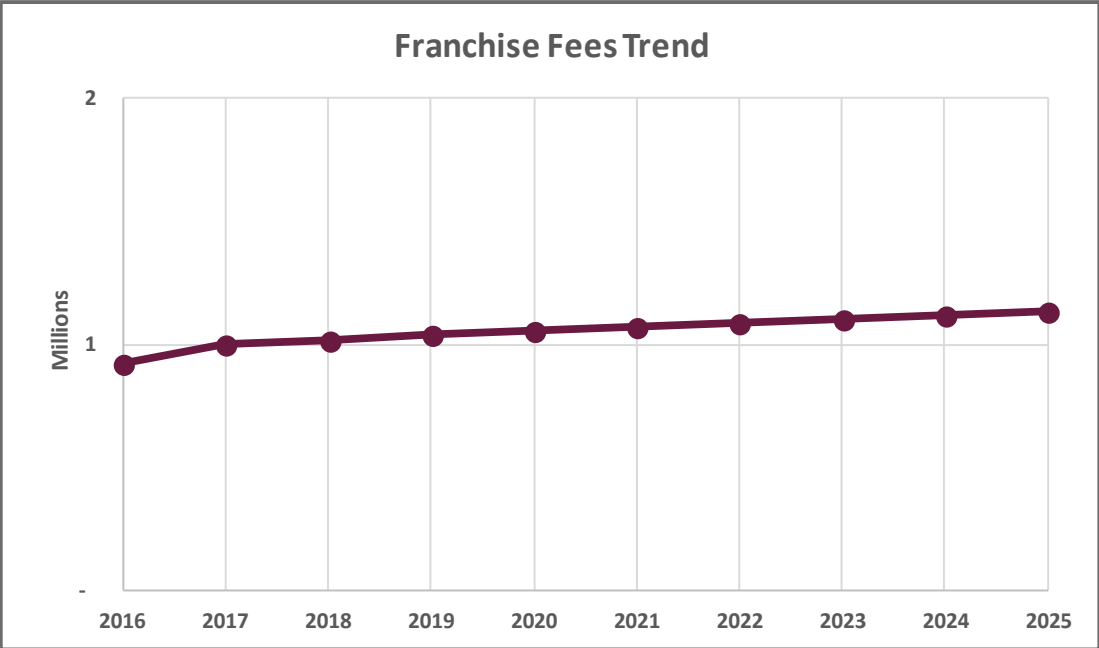
## Sales Tax

The City currently receives 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. The City receives 1% in sales tax on each taxable transaction that occurs in the City. Sales tax forecast assumes conservative 2.5% annual growth based upon ten-year historical trend analysis conducted by Staff.



## Franchise Fees

Franchise fee revenue makes up 6% of the General Fund revenue budget. The City and 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. Franchise Fee forecast assumes conservative 2% annual growth based upon ten-year historical trend analysis conducted by Staff.



# Revenues

Account Number	2015/2016 Year End Actual	2016/2017 Current Budget	2017/2018 Projected Revenue	2017/2018 v. 2016/2017 % change	2018/2019 Projected Revenue	2018/2019 v. 2017/2018 % change
101 GENERAL FUND						
101.00.00.04111.000 Current Secured Property Tax	2,363,748	2,446,479	2,519,873	3.0%	2,582,870	2.5%
101.00.00.04112.000 Current Unsecured Property Tax	94,711	112,746	116,128	3.0%	119,032	2.5%
101.00.00.04113.000 Prior Year Property Tax	64,472	22,562	23,126	2.5%	23,704	2.5%
101.00.00.04114.000 Supplemental Roll Prop. Tax	31,962	13,422	13,758	2.5%	14,101	2.5%
101.00.00.04121.000 Property Taxes Penalties & Interest	1,717	8,295	8,502	2.5%	8,715	2.5%
101.00.00.04131.000 General Sales Tax	1,028,899	1,089,790	1,122,484	3.0%	1,150,546	2.5%
101.00.00.04132.000 Transient Occupancy Tax	7,000,096	7,335,100	7,559,653	3.1%	7,790,943	3.1%
101.00.00.04132.001 Short-Term Rental TOT	0	150,000	150,000	0.0%	150,000	0.0%
101.00.00.04134.000 Sales Tax Comp In Lieu	188,671	0	0	0.0%	0	0.0%
101.00.00.04141.000 Franchises - Electric	295,414	319,815	326,211	2.0%	332,736	2.0%
101.00.00.04142.000 Franchises - Gas	48,924	65,596	66,908	2.0%	68,246	2.0%
101.00.00.04143.000 Franchises - Cable TV.	244,665	245,192	250,096	2.0%	255,098	2.0%
101.00.00.04144.000 Franchises - Waste Collection	333,071	367,566	374,917	2.0%	382,416	2.0%
101.00.00.04151.000 Business License Tax	159,981	160,000	163,200	2.0%	166,464	2.0%
101.00.00.04161.000 Real Property Transfer Tax	162,839	161,262	164,487	2.0%	167,777	2.0%
101.00.00.04171.000 Admissions Tax	2,809,000	2,950,000	3,038,500	3.0%	3,129,655	3.0%
TOTAL TAXES (101)	14,828,170	15,447,825	15,897,844	2.9%	16,342,302	2.8%
101.00.00.04311.000 Construction Permits	392,089	507,857	450,000	-11.4%	320,000	-28.9%
101.00.00.04312.000 Electrical Permits	16,215	18,439	18,992	3.0%	19,562	3.0%
101.00.00.04313.000 Plumbing Permits	17,739	18,439	18,992	3.0%	19,562	3.0%
101.00.00.04314.000 Mechanical Permits	19,279	19,592	20,180	3.0%	20,785	3.0%
101.00.00.04315.000 Grading Permits	2,622	3,457	3,561	3.0%	3,668	3.0%
101.00.00.04316.000 Encroachment Permits	4,804	8,643	5,825	-32.6%	6,000	3.0%
101.00.00.04318.000 Re-Insp./Special Insp. Permit	12,200	11,525	11,525	0.0%	11,525	0.0%
TOTAL LICENSE & PERMIT FEES (101)	464,947	587,952	529,075	-10.0%	401,101	-24.2%
101.00.00.04410.000 Parking Fines (JDS)	2,920	7,959	4,500	-43.5%	4,590	2.0%
101.00.00.04421.000 Other Fines & Forfeitures	21,336	40,000	35,000	-12.5%	35,000	0.0%
101.00.00.04422.000 Abandoned Properties Registration	4,031	5,000	2,500	-50.0%	2,500	0.0%
101.00.00.04423.000 Fines - Short Term Rentals	0	10,000	2,500	-75.0%	2,500	0.0%
101.00.00.04424.000 Short Term Rental Registration	22,896	0	0	0.0%	0	0.0%
TOTAL FINES & FORFEITURES (101)	51,183	62,959	44,500	-29.3%	44,590	0.2%
101.00.00.04511.000 Investment Earnings	122,933	80,000	175,000	118.8%	175,000	0.0%
TOTAL USE OF MONEY AND PROPERTY (101)	122,933	80,000	175,000	118.8%	175,000	0.0%
101.00.00.04612.000 VLF Comp Fund In Lieu	390,797	385,000	400,000	3.9%	412,000	3.0%
101.00.00.04615.000 Homeowner's Prop. Tax Relief	28,272	35,524	35,000	-1.5%	35,000	0.0%
101.00.00.04622.000 State Mandate Reimbursements	37,422	7,500	7,500	0.0%	7,500	0.0%
101.00.00.04651.000 Other Grants & Reimbursements	0	15,000	15,000	0.0%	15,000	0.0%
TOTAL INTERGOVERNMENTAL REVENUES (101)	456,491	443,024	457,500	3.3%	469,500	2.6%

## Revenues

Account Number	2015/2016 Year End Actual	2016/2017 Current Budget	2017/2018 Projected Revenue	2017/2018 v. 2016/2017 % change	2018/2019 Projected Revenue	2018/2019 v. 2017/2018 % change
101.00.00.04711.000 Sales of Maps & Publications	0	100	100	0.0%	100	0.0%
101.00.00.04712.000 Reproduction & Postage Fees	450	100	100	0.0%	100	0.0%
101.00.00.04721.000 Abatements Reimbursements	18,439	19,153	20,000	4.4%	20,000	0.0%
101.00.00.04731.000 Subdivision & Parcel Map Fees	18,636	6,000	6,000	0.0%	6,000	0.0%
101.00.00.04732.000 Engineering Plan Check Fees	54,661	30,000	30,000	0.0%	30,000	0.0%
101.00.00.04733.000 Engineering Inspection Fees	82,173	15,000	15,000	0.0%	15,000	0.0%
101.00.00.04739.000 Miscellaneous Fees	3,935	2,500	2,500	0.0%	2,500	0.0%
101.00.00.04741.000 Planning Fees	81,466	85,000	85,000	0.0%	85,000	0.0%
101.00.00.04743.000 Zoning Fees	2,624	5,000	5,000	0.0%	5,000	0.0%
101.00.00.04744.000 Subdivision Fees	4,470	5,000	5,000	0.0%	5,000	0.0%
101.00.00.04745.000 Misc Planning Fees	0	100	100	0.0%	100	0.0%
101.00.00.04746.000 Special Events Fees	10,622	10,000	10,500	5.0%	11,000	4.8%
101.00.00.04747.000 Mobile Food Facility Permit Fee	1,550	0	0	0.0%	0	0.0%
101.00.00.04751.000 Building Plan Check Fees	209,403	262,000	265,000	1.1%	265,000	0.0%
101.00.00.04761.000 Resident Benefit Card Fee	0	0	50,000	100.0%	50,000	0.0%
101.00.00.04771.000 Indirect Costs Charges	15,000	15,000	15,000	0.0%	15,000	0.0%
TOTAL CURRENT SERVICE CHARGES (101)	503,429	454,953	509,300	11.9%	509,800	0.1%
101.00.00.04834.000 Toscana Development Agreement	89,991	76,659	76,659	0.0%	76,659	0.0%
101.00.00.04863.000 Miscellaneous Revenues	126,129	130,000	130,000	0.0%	130,000	0.0%
101.00.00.04864.000 RPTTF Administrative Fees	329,786	316,595	360,313	13.8%	365,000	1.3%
101.00.00.04865.000 Cash Over/Short	34	50	50	0.0%	50	0.0%
101.00.00.04866.000 Newsletter Advertisements	22,800	20,000	0	-100.0%	0	0.0%
101.00.00.04867.000 Activities & Event Fees	32,464	30,000	30,000	0.0%	30,000	0.0%
TOTAL OTHER REVENUES (101)	601,204	573,304	597,022	4.1%	601,709	0.8%
101.00.00.04999.000 Operating Transfers In	7,808	0	0	0.0%	0	0.0%
<b>TOTAL GENERAL FUND</b>	<b>17,036,164</b>	<b>17,650,017</b>	<b>18,210,241</b>	<b>3.2%</b>	<b>18,544,003</b>	<b>1.8%</b>
202 TRAFFIC SAFETY						
202.00.00.04411.000 Vehicle Code Fines	27,412	25,000	27,500	10.0%	28,050	2.0%
TOTAL FINES & FORFEITURES	27,412	25,000	27,500	10.0%	28,050	2.0%
202.00.00.04511.000 Investment Earnings	1	10	10	0.0%	10	0.0%
<b>TOTAL TRAFFIC SAFETY</b>	<b>27,413</b>	<b>25,010</b>	<b>27,510</b>	<b>10.0%</b>	<b>28,060</b>	<b>2.0%</b>
203 PUBLIC SAFETY-1/2 PERCENT SALES TX						
203.00.00.04511.000 Investment Earnings	201	140	140	0.0%	140	0.0%
203.00.00.04617.000 Public Sfty 1/2 Cent Sales Tax	19,927	20,000	20,000	0.0%	20,000	0.0%
<b>TOTAL PUBLIC SAFETY-1/2 PERCENT SALES TX</b>	<b>20,128</b>	<b>20,140</b>	<b>20,140</b>	<b>0.0%</b>	<b>20,140</b>	<b>0.0%</b>

## Revenues

Account Number		2015/2016 Year End Actual	2016/2017 Current Budget	2017/2018 Projected Revenue	2017/2018 v. 2016/2017 % change	2018/2019 Projected Revenue	2018/2019 v. 2017/2018 % change
204	MEASURE "A" TRANSPORTATION						
204.00.00.04133.000	Transp.Tax - Streets Measure A	257,309	245,000	255,000	4.1%	262,650	3.0%
204.00.00.04511.000	Investment Earnings	166	100	100	0.0%	100	0.0%
<b>TOTAL</b>	<b>MEASURE "A" TRANSPORTATION</b>	<b>257,475</b>	<b>245,100</b>	<b>255,100</b>	<b>4.1%</b>	<b>262,750</b>	<b>3.0%</b>
209	FIRE ACCESS MAINTENANCE DISTRICT						
209.00.00.04111.000	Current Secured Property Tax	304,921	300,760	309,783	3.0%	317,527	2.5%
209.00.00.04112.000	Current Unsecured Property Tax	7,429	8,755	9,018	3.0%	9,243	2.5%
209.00.00.04113.000	Prior Year Taxes	4,952	1,107	1,140	3.0%	1,169	2.5%
209.00.00.04114.000	Supplemental Roll Prop. Tax	2,513	150	154	2.5%	158	2.5%
209.00.00.04121.000	Property Taxes Penalties & Interest	107	500	513	2.5%	525	2.5%
	TOTAL TAXES (209)	319,922	311,272	320,607	3.0%	328,622	2.5%
209.00.00.04211.000	Fire Access Maint. Assessments	1,204,098	1,200,000	1,200,000	0.0%	1,200,000	0.0%
	TOTAL SPECIAL BENEFIT ASSESSMENTS (209)	1,204,098	1,200,000	1,200,000	0.0%	1,200,000	0.0%
209.00.00.04311.000	Misc. Permits	1,602	750	750	0.0%	750	0.0%
	TOTAL LICENSE & PERMIT FEES (209)	1,602	750	750	0.0%	750	0.0%
209.00.00.04511.000	Investment Earnings	37,698	15,000	15,000	0.0%	15,000	0.0%
	TOTAL USE OF MONEY & PROPERTY (209)	37,698	15,000	15,000	0.0%	15,000	0.0%
209.00.00.04615.000	Homeowner's Prop. Tax Relief	2,218	3,000	3,000	0.0%	3,000	0.0%
209.00.00.04863.000	Misc Revenue	3,990	750	750	0.0%	750	0.0%
<b>TOTAL</b>	<b>FIRE ACCESS MAINTENANCE DISTRICT</b>	<b>1,569,528</b>	<b>1,530,772</b>	<b>1,540,107</b>	<b>0.6%</b>	<b>1,548,122</b>	<b>0.5%</b>
210	SCAQMD VEHICLE REGISTRATION						
210.00.00.04511.000	Investment Earnings	52	10	10	0.0%	10	0.0%
210.00.00.04619.000	SCAQMD Vehicle Reg. Fee	6,282	5,500	6,300	14.5%	6,458	2.5%
<b>TOTAL</b>	<b>SCAQMD VEHICLE REGISTRATION</b>	<b>6,334</b>	<b>5,510</b>	<b>6,310</b>	<b>14.5%</b>	<b>6,468</b>	<b>2.5%</b>
211	AB 3229 COPS FUNDING						
211.00.00.04511.000	Investment Earnings	59	20	20	0.0%	20	0.0%
211.00.00.04643.000	Public Safety-COPS-AB3229	114,618	100,000	100,000	0.0%	100,000	0.0%
<b>TOTAL</b>	<b>AB 3229 COPS FUNDING</b>	<b>114,677</b>	<b>100,020</b>	<b>100,020</b>	<b>0.0%</b>	<b>100,020</b>	<b>0.0%</b>
214	GAS TAX, 2103						
214.00.00.04511.000	Investment Earnings	308	250	50	-80.0%	50	0.0%
214.00.00.04616.000	Gasoline Tax	21,315	21,440	21,668	1.1%	22,101	2.0%
<b>TOTAL</b>	<b>GAS TAX, 2103</b>	<b>21,623</b>	<b>21,690</b>	<b>21,718</b>	<b>0.1%</b>	<b>22,151</b>	<b>2.0%</b>

# Revenues

Account Number	2015/2016 Year End Actual	2016/2017 Current Budget	2017/2018 Projected Revenue	2017/2018 v. 2016/2017 % change	2018/2019 Projected Revenue	2018/2019 v. 2017/2018 % change
215 GAS TAX, 2105						
215.00.00.04511.000 Investment Earnings	163	0	50	100.0%	50	0.0%
215.00.00.04616.000 Gasoline Tax	26,615	29,161	31,456	7.9%	32,085	2.0%
<b>TOTAL GAS TAX, 2105</b>	<b>26,778</b>	<b>29,161</b>	<b>31,506</b>	<b>8.0%</b>	<b>32,135</b>	<b>2.0%</b>
216 GAS TAX, 2106						
216.00.00.04511.000 Investment Earnings	75	15	25	66.7%	25	0.0%
216.00.00.04616.000 Gasoline Tax	20,439	22,403	23,798	6.2%	24,274	2.0%
<b>TOTAL GAS TAX, 2106</b>	<b>20,514</b>	<b>22,418</b>	<b>23,823</b>	<b>6.3%</b>	<b>24,299</b>	<b>2.0%</b>
217 GAS TAX, 2107						
217.00.00.04511.000 Investment Earnings	0	25	25	0.0%	25	0.0%
217.00.00.04616.000 Gasoline Tax	34,526	37,972	40,636	7.0%	41,449	2.0%
<b>TOTAL GAS TAX, 2107</b>	<b>34,526</b>	<b>37,997</b>	<b>40,661</b>	<b>7.0%</b>	<b>41,474</b>	<b>2.0%</b>
218 GAS TAX, ENGIN/ADMIN						
218.00.00.04511.000 Investment Earnings	71	30	30	0.0%	30	0.0%
218.00.00.04616.000 Gasoline Tax	0	2,000	2,000	0.0%	2,000	0.0%
<b>TOTAL GAS TAX, ENGIN/ADMIN</b>	<b>71</b>	<b>2,030</b>	<b>2,030</b>	<b>0.0%</b>	<b>2,030</b>	<b>0.0%</b>
219 GAS TAX, RMRA						
219.00.00.04616.000 Gasoline Tax	0	0	31,210	100.0%	92,968	197.9%
<b>TOTAL GAS TAX, RMRA</b>	<b>0</b>	<b>0</b>	<b>31,210</b>	<b>100.0%</b>	<b>92,968</b>	<b>197.9%</b>
228 EMERGENCY SERVICES UPGRADE						
228.00.00.04162.000 County Fire Tax Credit	2,692,279	2,778,432	2,853,450	2.7%	2,930,493	2.7%
228.00.00.04213.000 Emergency Svcs. Upgrade Assmnt	604,778	600,000	600,000	0.0%	600,000	0.0%
228.00.00.04511.000 Investment Earnings	55,128	55,000	55,000	0.0%	55,000	0.0%
228.00.00.04762.000 Ambulance Service Fees	0	0	280,000	100.0%	296,800	6.0%
228.00.00.04863.000 Insurance Collections	11,715	500	0	-100.0%	0	0.0%
<b>TOTAL EMERGENCY SERVICES UPGRADE</b>	<b>3,363,900</b>	<b>3,433,932</b>	<b>3,788,450</b>	<b>10.3%</b>	<b>3,882,293</b>	<b>2.5%</b>
247 AB939 RECYCLING						
247.00.00.04214.087 Solid Waste Funds-AB939 Comm	90,468	90,000	90,000	0.0%	92,250	2.5%
247.00.00.04863.000 Misc. Revenue	5,000	5,000	5,000	0.0%	5,000	0.0%
<b>TOTAL AB939 RECYCLING</b>	<b>95,468</b>	<b>95,000</b>	<b>95,000</b>	<b>0.0%</b>	<b>97,250</b>	<b>2.4%</b>
248 SOLID WASTE						
248.00.00.04214.000 Solid Waste Assessments	908,218	905,000	923,100	2.0%	941,562	2.0%
248.00.00.04511.000 Investment Earnings	9,180	6,000	6,000	0.0%	6,000	0.0%
248.00.00.04863.000 Misc. Revenue	1,821	0	0	0.0%	0	0.0%
<b>TOTAL SOLID WASTE</b>	<b>919,219</b>	<b>911,000</b>	<b>929,100</b>	<b>2.0%</b>	<b>947,562</b>	<b>2.0%</b>



## Revenues

Account Number	2015/2016 Year End Actual	2016/2017 Current Budget	2017/2018 Projected Revenue	2017/2018 v. 2016/2017 % change	2018/2019 Projected Revenue	2018/2019 v. 2017/2018 % change
251 STREET LIGHTING ASSESSMENT DISTRICT						
251.00.00.04215.000 Street Lighting Assessments	1,313	1,480	1,480	0.0%	1,480	0.0%
251.00.00.04511.000 Investment Earnings	97	75	75	0.0%	75	0.0%
<b>TOTAL STREET LIGHTING ASSESSMENT DISTRICT</b>	<b>1,410</b>	<b>1,555</b>	<b>1,555</b>	<b>0.0%</b>	<b>1,555</b>	<b>0.0%</b>
271 ELDORADO DRIVE LLMD						
271.00.00.04212.000 Landscape and Lighting Assessments	22,217	22,350	22,600	1.1%	23,278	3.0%
271.00.00.04511.000 Investment Earnings	1,416	800	800	0.0%	800	0.0%
<b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>23,633</b>	<b>23,150</b>	<b>23,400</b>	<b>1.1%</b>	<b>24,078</b>	<b>2.9%</b>
272 MONTECITO / STARDUST LLMD						
272.00.00.04212.000 Landscape and Lighting Assessments	14,315	15,020	16,470	9.7%	17,870	8.5%
272.00.00.04511.000 Investment Earnings	(36)	10	10	0.0%	10	0.0%
<b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>14,279</b>	<b>15,030</b>	<b>16,480</b>	<b>9.6%</b>	<b>17,880</b>	<b>8.5%</b>
273 CASA DORADO LLMD						
273.00.00.04212.000 Landscape and Lighting Assessments	20,014	20,532	21,153	3.0%	21,788	3.0%
273.00.00.04511.000 Investment Earnings	53	100	100	0.0%	100	0.0%
273.00.00.04823.000 City Contribution	2,130	2,204	2,273	3.1%	2,341	3.0%
<b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>22,197</b>	<b>22,836</b>	<b>23,526</b>	<b>3.0%</b>	<b>24,229</b>	<b>3.0%</b>
274 THE COVE LLMD						
274.00.00.04212.000 Landscape and Lighting Assessments	16,319	16,983	17,500	3.0%	18,025	3.0%
274.00.00.04511.000 Investment Earnings	45	70	70	0.0%	70	0.0%
274.00.00.04823.000 City Contribution	1,760	1,843	1,900	3.1%	1,957	3.0%
<b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>18,124</b>	<b>18,896</b>	<b>19,470</b>	<b>3.0%</b>	<b>20,052</b>	<b>3.0%</b>
275 SH 111 / IWGR LLMD						
275.00.00.04212.000 Landscape and Lighting Assessments	74,986	127,995	144,500	12.9%	148,835	3.0%
275.00.00.04511.000 Investment Earnings	4,357	1,000	1,000	0.0%	1,000	0.0%
275.00.00.04823.000 City Contribution	66,927	15,505	78,657	407.3%	81,017	3.0%
<b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>146,270</b>	<b>144,500</b>	<b>224,157</b>	<b>55.1%</b>	<b>230,852</b>	<b>3.0%</b>
276 CLUB / IW LANE LLMD						
276.00.00.04212.000 Landscape and Lighting Assessments	12,428	12,835	13,300	3.6%	13,699	3.0%
276.00.00.04511.000 Investment Earnings	861	500	500	0.0%	500	0.0%
276.00.00.04823.000 City Contribution	1,780	1,815	1,800	-0.8%	1,854	3.0%
<b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>15,069</b>	<b>15,150</b>	<b>15,600</b>	<b>3.0%</b>	<b>16,053</b>	<b>2.9%</b>

## Revenues

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277	COLONY LLMD						
277.00.00.04212.000	Landscape and Lighting Assessments	45,936	48,425	49,625	2.5%	51,114	3.0%
277.00.00.04511.000	Investment Earnings	498	250	250	0.0%	250	0.0%
277.00.00.04823.000	City Contribution	5,275	5,375	5,475	1.9%	5,639	3.0%
<b>TOTAL</b>	<b>LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>51,709</b>	<b>54,050</b>	<b>55,350</b>	<b>2.4%</b>	<b>57,003</b>	<b>3.0%</b>
278	COLONY COVE ESTATES LLMD						
278.00.00.04212.000	Landscape and Lighting Assessments	7,850	8,010	8,210	2.5%	8,456	3.0%
278.00.00.04511.000	Investment Earnings	969	600	600	0.0%	600	0.0%
278.00.00.04823.000	City Contribution	1,015	1,290	1,040	-19.4%	1,071	3.0%
<b>TOTAL</b>	<b>LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>9,834</b>	<b>9,900</b>	<b>9,850</b>	<b>-0.5%</b>	<b>10,128</b>	<b>2.8%</b>
279	DESERT HORIZONS LLMD						
279.00.00.04212.000	Landscape and Lighting Assessments	293,149	324,100	392,150	21.0%	403,915	3.0%
279.00.00.04511.000	Investment Earnings	740	700	700	0.0%	700	0.0%
279.00.00.04823.000	City Contribution	32,500	35,700	43,250	21.1%	44,548	3.0%
<b>TOTAL</b>	<b>LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>326,389</b>	<b>360,500</b>	<b>436,100</b>	<b>21.0%</b>	<b>449,162</b>	<b>3.0%</b>
280	MOUNTAIN GATE LLMD						
280.00.00.04212.000	Landscape and Lighting Assessments	32,540	32,950	33,050	0.3%	34,042	3.0%
280.00.00.04511.000	Investment Earnings	1,260	700	700	0.0%	700	0.0%
<b>TOTAL</b>	<b>LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>33,800</b>	<b>33,650</b>	<b>33,750</b>	<b>0.3%</b>	<b>34,742</b>	<b>2.9%</b>
281	MOUNTAIN GATE ESTATES LLMD						
281.00.00.04212.000	Landscape and Lighting Assessments	9,105	9,615	9,685	0.7%	9,976	3.0%
281.00.00.04511.000	Investment Earnings	694	400	400	0.0%	400	0.0%
281.00.00.04823.000	City Contribution	1,205	1,335	1,065	-20.2%	1,097	3.0%
<b>TOTAL</b>	<b>LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>11,004</b>	<b>11,350</b>	<b>11,150</b>	<b>-1.8%</b>	<b>11,473</b>	<b>2.9%</b>
282	VILLAGO LLMD						
282.00.00.04212.000	Landscape and Lighting Assessments	91,362	91,550	92,050	0.5%	94,812	3.0%
282.00.00.04511.000	Investment Earnings	3,870	2,000	2,000	0.0%	2,000	0.0%
<b>TOTAL</b>	<b>LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>95,232</b>	<b>93,550</b>	<b>94,050</b>	<b>0.5%</b>	<b>96,812</b>	<b>2.9%</b>
283	VAIDYA LLMD						
283.00.00.04212.000	Landscape and Lighting Assessments	3,564	3,700	3,700	0.0%	3,811	3.0%
283.00.00.04511.000	Investment Earnings	485	300	300	0.0%	300	0.0%
<b>TOTAL</b>	<b>LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>4,049</b>	<b>4,000</b>	<b>4,000</b>	<b>0.0%</b>	<b>4,111</b>	<b>2.8%</b>

## Revenues

Account Number	2015/2016 Year End Actual	2016/2017 Current Budget	2017/2018 Projected Revenue	2017/2018 v. 2016/2017 % change	2018/2019 Projected Revenue	2018/2019 v. 2017/2018 % change
284 CLUB SOUTH OF 111 LLMD						
284.00.00.04212.000 Landscape and Lighting Assessments	6,621	7,350	7,550	2.7%	7,777	3.0%
284.00.00.04511.000 Investment Earnings	202	100	100	0.0%	100	0.0%
<b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>6,823</b>	<b>7,450</b>	<b>7,650</b>	<b>2.7%</b>	<b>7,877</b>	<b>3.0%</b>
285 MONTELENA LLMD						
285.00.00.04212.000 Landscape and Lighting Assessments	59,174	61,600	63,850	3.7%	65,766	3.0%
285.00.00.04511.000 Investment Earnings	218	100	100	0.0%	100	0.0%
<b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>59,392</b>	<b>61,700</b>	<b>63,950</b>	<b>3.6%</b>	<b>65,866</b>	<b>3.0%</b>
286 SUNDANCE LLMD						
286.00.00.04212.000 Landscape and Lighting Assessments	43,169	43,327	43,327	0.0%	44,627	3.0%
286.00.00.04511.000 Investment Earnings	167	100	100	0.0%	100	0.0%
<b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>43,336</b>	<b>43,427</b>	<b>43,427</b>	<b>0.0%</b>	<b>44,727</b>	<b>3.0%</b>
287 PROVINCE LLMD						
287.00.00.04212.000 Landscape and Lighting Assessments	159,964	164,250	168,150	2.4%	173,195	3.0%
287.00.00.04511.000 Investment Earnings	1,092	600	600	0.0%	600	0.0%
<b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>161,056</b>	<b>164,850</b>	<b>168,750</b>	<b>2.4%</b>	<b>173,795</b>	<b>3.0%</b>
288 PROVINCE DBAD						
288.00.00.04212.000 Landscape and Lighting Assessments	60,863	13,550	12,800	-5.5%	13,184	3.0%
288.00.00.04511.000 Investment Earnings	8,319	4,000	4,000	0.0%	4,000	0.0%
<b>TOTAL LANDSCAPE &amp; LIGHTING DISTRICT</b>	<b>69,182</b>	<b>17,550</b>	<b>16,800</b>	<b>-4.3%</b>	<b>17,184</b>	<b>2.3%</b>
314 PARK FACILITIES IN LIEU						
314.00.00.04831.000 Development Fees	32,688	35,000	35,000	0.0%	35,000	0.0%
<b>TOTAL PARK FACILITIES IN LIEU</b>	<b>32,688</b>	<b>35,000</b>	<b>35,000</b>	<b>0.0%</b>	<b>35,000</b>	<b>0.0%</b>
315 CITYWIDE PUBLIC IMPROVEMENT						
315.00.00.04511.000 Investment Earnings	0	20	20	0.0%	20	0.0%
315.00.00.04831.000 Citywide Public Imp Fee	72,181	70,000	70,000	0.0%	70,000	0.0%
<b>TOTAL CITYWIDE PUBLIC IMPROVEMENT</b>	<b>72,181</b>	<b>70,020</b>	<b>70,020</b>	<b>0.0%</b>	<b>70,020</b>	<b>0.0%</b>

## Revenues

Account Number	2015/2016 Year End Actual	2016/2017 Current Budget	2017/2018 Projected Revenue	2017/2018 v. 2016/2017 % change	2018/2019 Projected Revenue	2018/2019 v. 2017/2018 % change
316 CAPITAL IMPROVEMENTS						
316.00.00.04511.000 Investment Earnings	56,671	30,000	50,000	66.7%	45,000	-10.0%
316.00.00.04651.000 Other Grants & Reimbursements	0	0	75,000	100.0%	0	-100.0%
316.00.00.04863.000 Misc Revenue	172,313	10,000	10,000	0.0%	10,000	0.0%
316.00.00.04999.000 Transfers In	72,181	175,000	1,170,000	568.6%	1,370,000	0.0%
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>301,165</b>	<b>215,000</b>	<b>1,305,000</b>	<b>507.0%</b>	<b>1,425,000</b>	<b>9.2%</b>
319 ART IN PUBLIC PLACES						
319.00.00.04511.000 Investment Earnings	5,474	2,500	3,000	20.0%	3,000	0.0%
319.00.00.04831.000 Developer Contrib - Public Art	24,185	316,746	250,000	-21.1%	20,000	-92.0%
<b>TOTAL ART IN PUBLIC PLACES</b>	<b>29,659</b>	<b>319,246</b>	<b>253,000</b>	<b>-20.8%</b>	<b>23,000</b>	<b>-90.9%</b>
321 HWY 111 CIRCULATION IMP FEE						
321.00.00.04831.000 Hwy 111 Circulation Imp Fee	0	1,000	250	-75.0%	250	0.0%
<b>TOTAL HWY 111 CIRCULATION IMP FEE</b>	<b>0</b>	<b>1,000</b>	<b>250</b>	<b>-75.0%</b>	<b>250</b>	<b>0.0%</b>
326 INFRASTRUCTURE CAPITAL RESERVE						
326.00.00.04511.000 Investment Earnings	141,583	80,000	90,000	12.5%	92,700	3.0%
326.00.00.04822.000 Tennis Naming Rights Repayment	250,000	250,000	250,000	0.0%	250,000	0.0%
326.00.00.04823.000 City Contribution	1,100,000	1,100,000	1,100,000	0.0%	1,100,000	0.0%
<b>TOTAL INFRASTRUCTURE CAPITAL RESERVE</b>	<b>1,491,583</b>	<b>1,430,000</b>	<b>1,440,000</b>	<b>0.7%</b>	<b>1,442,700</b>	<b>0.2%</b>
327 FF&E AND ROLLING STOCK CAPITAL RESERVE						
327.00.00.04511.000 Investment Earnings	38,346	20,000	25,000	25.0%	25,750	3.0%
<b>TOTAL FF&amp;E AND ROLLING STOCK CAPITAL RESERVE</b>	<b>38,346</b>	<b>20,000</b>	<b>25,000</b>	<b>25.0%</b>	<b>25,750</b>	<b>3.0%</b>
328 GOLF RESORT CAPITAL RESERVE						
328.00.00.04511.000 Investment Earnings	58,752	30,000	35,000	16.7%	36,050	3.0%
<b>TOTAL GOLF RESORT CAPITAL RESERVE</b>	<b>58,752</b>	<b>30,000</b>	<b>35,000</b>	<b>16.7%</b>	<b>36,050</b>	<b>3.0%</b>
329 BUILDING & STRUCTURES CAPITAL RESERVE						
329.00.00.04511.000 Investment Earnings	55,380	30,000	35,000	16.7%	36,050	3.0%
<b>TOTAL BUILDING &amp; STRUCTURES CAPITAL RESERVE</b>	<b>55,380</b>	<b>30,000</b>	<b>35,000</b>	<b>16.7%</b>	<b>36,050</b>	<b>3.0%</b>
330 FACILITIES CAPITAL RESERVE						
330.00.00.04511.000 Investment Earnings	38,347	20,000	22,500	12.5%	23,175	3.0%
<b>TOTAL FACILITIES CAPITAL RESERVE</b>	<b>38,347</b>	<b>20,000</b>	<b>22,500</b>	<b>12.5%</b>	<b>23,175</b>	<b>3.0%</b>

## Revenues

Account Number	2015/2016 Year End Actual	2016/2017 Current Budget	2017/2018 Projected Revenue	2017/2018 v. 2016/2017 % change	2018/2019 Projected Revenue	2018/2019 v. 2017/2018 % change
560 INDIAN WELLS GOLF RESORT						
560.00.00.04320.000 Resident Activities at IWGR	12,000	0	0	0.0%	0	0.0%
560.00.00.04511.000 Investment Earnings	-18,404	5,000	0	-100.0%	0	0.0%
560.00.00.04550.000 Operations	12,904,880	13,284,244	13,348,939	0.5%	13,749,290	3.0%
560.00.00.04550.000 General Fund Resident Amenities subsidy	0	0	757,000	100.0%	779,710	3.0%
560.00.00.04863.000 Misc. Revenue	1,851,406	0	0	0.0%	0	0.0%
560.00.00.04999.000 Transfers In	61,567,027	400,000	1,538,551	284.6%	537,686	-65.1%
<b>TOTAL INDIAN WELLS GOLF RESORT</b>	<b>76,316,910</b>	<b>13,689,244</b>	<b>15,644,490</b>	<b>14.3%</b>	<b>15,066,686</b>	<b>-3.7%</b>
561 CLUB DRIVE PROPERTY						
561.00.00.04511.000 Investment Earnings	3,095	3,000	3,000	0.0%	3,000	0.0%
561.00.00.04523.000 Rental Income	108,476	108,107	110,269	2.0%	112,475	2.0%
561.00.00.04999.000 Transfers In	1,650,239	0	0	0.0%	0	0.0%
<b>TOTAL CLUB DRIVE PROPERTY</b>	<b>1,761,810</b>	<b>111,107</b>	<b>113,269</b>	<b>100.0%</b>	<b>115,475</b>	<b>1.9%</b>
601 RETIREMENT BENEFIT						
601.00.00.04511.000 Investment Earnings	25,888	7,000	5,000	-28.6%	5,000	0.0%
601.00.00.04822.000 City Contribution	2,292,066	645,250	664,608	3.0%	684,546	3.0%
<b>TOTAL RETIREMENT BENEFIT</b>	<b>2,317,954</b>	<b>652,250</b>	<b>669,608</b>	<b>2.7%</b>	<b>689,546</b>	<b>3.0%</b>
602 COMPENSATED ABSENCES RESERVE						
602.00.00.04511.000 Investment Earnings	9,089	6,000	6,900	15.0%	7,000	1.4%
<b>TOTAL COMPENSATED ABSENCES RESERVE</b>	<b>9,089</b>	<b>6,000</b>	<b>6,900</b>	<b>15.0%</b>	<b>7,000</b>	<b>1.4%</b>
<b>TOTAL REVENUES</b>	<b>107,150,469</b>	<b>41,861,758</b>	<b>46,046,977</b>	<b>10.0%</b>	<b>45,955,000</b>	<b>-0.2%</b>

# City Council Program



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## 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 Tempore 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 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 engages in an annual strategic planning program to set and monitor City goals. The two-year budget implements the City Council goals.

## City Council Goals

- Goal 1: Implement strategies to improve the City's Fiscal Condition
- Goal 2: Encourage and Expand Economic Development Opportunities
- Goal 3: Implement the Golf Resort Strategic Plan
- Goal 4: Complete Highway 111/Cook Street Improvements
- Goal 5: Modernize Fire Station 55

## Program Staffing Allocations

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Mayor	1.00	1.00	1.00	1.00
Mayor Pro Tempore	1.00	1.00	1.00	1.00
Council Member	3.00	3.00	3.00	3.00
Total Full Time Equivalents	5.00	5.00	5.00	5.00

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Committees				
Regional Committees	6	6	6	6
Coachella Valley Committees	9	10	10	10
Indian Wells Committees	4	4	4	4
Standing Committees	4	4	4	4

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.11.01.05120.000 Council Compensation (5.0 FTE)	70,825	71,939		72,797	1.2%	73,889	1.5%
101.11.01.05210.000 Retirement - Employee	850	1,001		0	-100.0%	0	0.0%
101.11.01.05211.000 Retirement - Employer	2,341	2,799		0	-100.0%	0	0.0%
101.11.01.05220.000 FICA & Medicare	5,418	5,503		5,569	1.2%	5,652	1.5%
Total Salary and Benefits	79,435	81,242		78,366	-3.5%	79,541	1.5%
101.11.01.05550.000 Professional Development	24,671	42,080		37,350	-11.2%	44,550	19.3%
League of CA Cities-Annual Conference (5)			10,000				
League of CA Cities-Mayors/Council Members Leadership & Exec Forum (5)			7,500				
City Council Meeting Expenses			3,000				
League of CA Cities-Policy Committee (1)			2,500				
League of CA Cities-Legislative Action Days (2)			2,000				
Meetings & Conferences			3,000				
League of CA Cities-New Mayor/Council Member Academy (2)			3,600				
CA Contract Cities Annual Mtg (5)			3,000				
League of CA Cities-Riverside County Division (12)			1,200				
Mobility 21 (1)			500				
CV Economic Summit (7)			800				
CVAG General Assembly (5)			250				
101.11.01.05551.000 Community Presentations	1,060	1,500		1,500	0.0%	1,500	0.0%
101.11.01.05590.000 Miscellaneous Charges	22,942	73,950		51,950	-29.7%	52,250	0.6%
City Council Strategic Planning			12,000				
Study Sessions (6)			10,000				
City Manager Evaluation			7,500				
Committee/Commissioner Annual Event			10,250				
State of the City			8,000				
Senior Inspiration Awards (2 tables)			3,000				
Cove Commission Annual Luncheon			1,200				
Swearing in Ceremony							
101.11.01.05610.000 Office Expense	9,639	5,000		7,500	50.0%	7,500	0.0%
<b>TOTAL GENERAL FUND</b>	<b>137,747</b>	<b>203,772</b>		<b>176,666</b>	<b>-13.3%</b>	<b>185,341</b>	<b>4.9%</b>
<b>Total City Council Program</b>	<b>137,747</b>	<b>203,772</b>		<b>176,666</b>	<b>-13.3%</b>	<b>185,341</b>	<b>4.9%</b>



# City Manager Program



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## City Manager Program

The City Manager is the chief executive officer of the City and heads the City Manager Program. The Program encompasses responsibility for planning, organizing, and directing all municipal activities; works to develop all personnel; continually evaluates the organizational structure of the City; implements programs to improve the community; facilitates City contracting; and directs employee relations. The City Manager's Office makes recommendations to the City Council on program alternatives and implements programs adopted by the Council. The City Manager's Office is responsible for facilitating strategic planning sessions, staff report development, and implementing the goals and programs adopted by the City Council. The City Manager's Office also tracks lobbying activities with the California Legislature and the Governor, preparing position letters as needed.

## Initiatives

- Implement City Council goals
- Monitor updates regarding the Salton Sea Management Plan (SSMP)
- Improve the City Budget (Council Goal 1)
- Improve management of the IWGR (Council Goal 6)
- Continue to implement initiatives geared towards Staff development
- Actively lobby state bills effecting the City
- Prepare position letters to the Legislature and Governor

## Program Staffing Allocation

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
City Manager	0.60	0.60	0.50	0.50
Senior Executive Assistant	1.00	1.00	0.90	0.90
Senior Executive Assistant	1.00	1.00	0.75	0.75
Receptionist	1.00	0	0	0
Office Assistant	0	1.00	0	0
Assistant to the City Manager	0	0	0.30	0.30
City Clerk	0	0	0.30	0.30
<b>Total Full Time Equivalents</b>	<b>3.60</b>	<b>3.60</b>	<b>2.75</b>	<b>2.75</b>

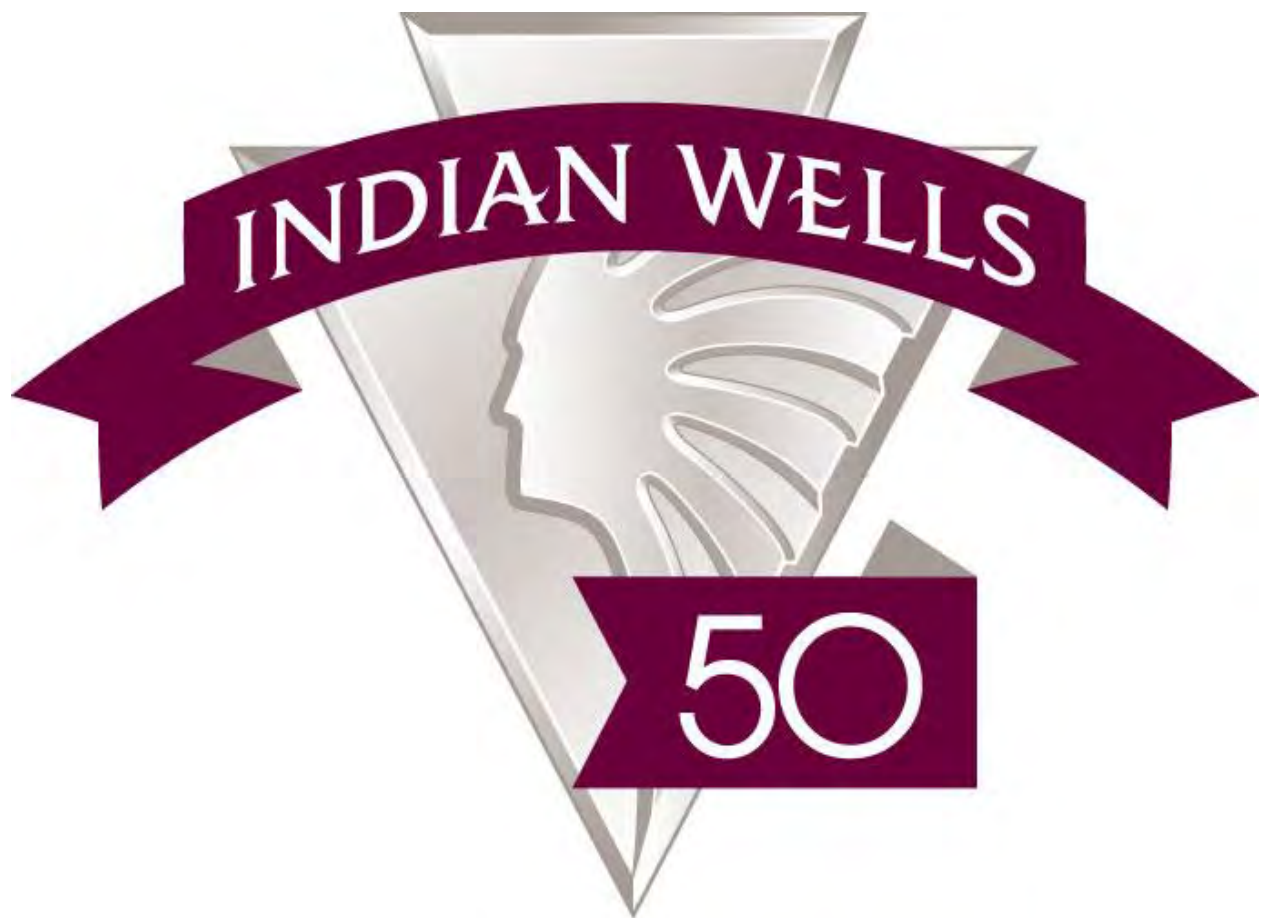
## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
City Manager Roundtables	6	4	4	4
City Council Agenda				
City Council Regular Meetings	12	10	12	12
Public Hearing Items	14	15	15	15
Consent Calendar Items	82	50	50	50
General Business Items	59	50	50	50
Closed Session Items	13	15	15	15
City Council Special Meetings	12	15	18	18
Housing Authority Agenda				
Regular Meetings	1	4	4	4
Consent Calendar Items	16	15	15	15
General Business Items	7	10	10	10
Closed Session Items	6	6	6	6
Special Meetings	6	6	6	6
CA Legislation Tracked	10	175	175	175
Support/Opposition Letters Sent	3	25	25	25

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.21.01.05110.000 Regular Employees (2.75 FTE)	379,794	338,068		328,494	-2.8%	343,082	4.4%
101.21.01.05210.000 Retirement - Employee	18,287	26,245		6,415	-75.6%	0	-100.0%
101.21.01.05211.000 Retirement - Employer	61,804	71,302		44,157	-38.1%	52,927	19.9%
101.21.01.05220.000 FICA & Medicare	25,077	21,454		21,740	1.3%	22,528	3.6%
101.21.01.05230.000 Group Insurance	51,409	58,891		44,296	-24.8%	47,823	8.0%
101.21.01.05240.000 OPEB Benefit	71,610	73,425		64,006	-12.8%	65,288	2.0%
101.21.01.05251.000 Retirement 401A	8,772	21,702		19,462	-10.3%	19,827	1.9%
101.21.01.05260.000 Vehicle/Cell Allowance	3,628	4,404		4,354	-1.1%	4,354	0.0%
101.21.01.05261.000 Employee FICA Benefit	18,111	16,697		16,977	1.7%	17,553	3.4%
Total Salary and Benefits	638,493	632,188		549,901	-13.0%	573,382	4.3%
101.21.01.05310.000 Professional Services	36,000	50,000		50,000	0.0%	50,000	0.0%
Joe A Gonsalves & Son Lobbyist Services			36,000				
Other Professional Services			14,000				
101.21.01.05330.000 Other Contracted Services	8,271	0		0	0.0%	0	0.0%
101.21.01.05530.000 Postage	18	200		200	0.0%	200	0.0%
101.21.01.05550.000 Professional Development	23,425	27,025		52,900	95.7%	52,900	0.0%
ICMA - Annual Conference (2)			4,000				
League of CA Cities - Annual Conference			2,500				
CA City Mgmt Foundation - Quarterly Board Meetings (4)			4,500				
League of CA Cities-Mayors/Council Leadership & Exec Forum			1,500				
League of CA Cities - City Manager (2)			3,000				
League of CA Cities -Legislative Action Days			1,500				
CA Contract Cities Assoc Annual Conference			600				
League of CA Cities - Riverside County Division Meetings (12)			300				
Executive Mgmt Strategic Planning			3,500				
CM Office Strategic Planning			1,500				
Legislative Advocacy			1,000				
Miscellaneous			5,000				
Educational Reimbursements (1)			20,000				
MMASC (2) (4 Events)			4,000				
101.21.01.05570.000 Membership & Dues	3,493	3,700		6,550	77.0%	6,550	0.0%
ICMA (2)			4,000				
CCMF (2)			1,600				
Indian Wells Rotary (1)			350				
IAAP (2)			300				
MMASC (3)			300				
101.21.01.05590.000 Miscellaneous Charges	4,225	7,468		3,000	-59.8%	3,000	0.0%
101.21.01.05610.000 Office Expense	7,757	4,000		4,000	0.0%	4,000	0.0%
101.21.01.05620.000 Reference Materials	429	540		600	11.1%	600	0.0%
Desert Sun (PAPER & DIGITAL)			450				
Other Training Books			150				
101.21.01.05916.000 Indirect Costs	0	0		17,510	100.0%	17,937	2.4%
<b>TOTAL GENERAL FUND</b>	<b>722,110</b>	<b>725,121</b>		<b>684,661</b>	<b>-5.6%</b>	<b>708,569</b>	<b>3.5%</b>
<b>Total City Manager Program</b>	<b>722,110</b>	<b>725,121</b>		<b>684,661</b>	<b>-5.6%</b>	<b>708,569</b>	<b>3.5%</b>

# Legal Services Program



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## Legal Services Program

Legal services are provided through the City Manager’s Department under 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, and other legal documents, and represents the City in litigation, as needed.

The City Attorney assists in legislative matters for the City including research, review, and preparation of proposed ordinances, resolutions, policies, and other documents. 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.

Legal Services for code enforcement are included in the Code Enforcement Program. Legal Services for personnel issues are included in the Human Resources Program. Separately, Best Best & Krieger serves as Counsel to the Indian Wells Housing Authority.

## Initiatives

- Revise the City Attorney Contract
- Create a Succession Plan
- Assist the Housing Authority and Community Development program on property and entitlement actions

## Program Staffing Allocations

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
City Clerk	0	0	0.10	0.10
Senior Executive Assistant	0	0	0.10	0.10
Total Full Time Equivalents	0	0	0.20	0.20

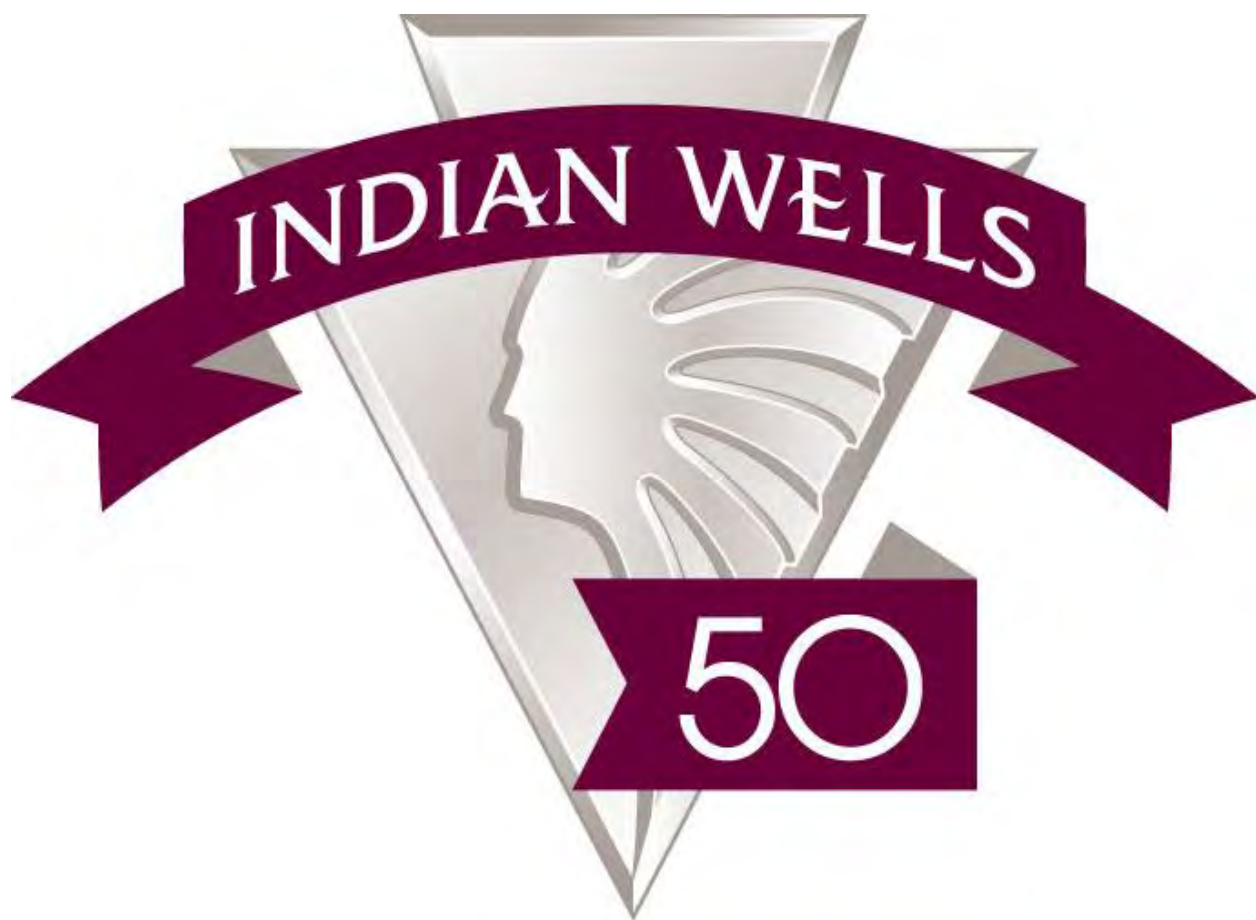
## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Ordinances & Resolutions	N/A	18	18	18
Election/Ballot Measure Matters	N/A	0	2	2
Provision of formal opinions	N/A	30	30	30
Attendance at City Meetings	N/A	24	24	24
Contracts Approved				
Standard City Contracts	N/A	15	15	15
Other Contracts	N/A	6	6	6
Grant/ Sponsorship Agreements	N/A	6	6	6
Litigation				
# of Matters Addressed	N/A	12	12	12
Oversight of Outside Counsel	N/A	2	2	2

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.31.01.05110.000 Regular Employees (0.20 FTE)	6,627	8,033		19,966	148.5%	20,850	4.4%
101.31.01.05210.000 Retirement - Employee	256	643		399	-37.9%	0	-100.0%
101.31.01.05211.000 Retirement - Employer	441	1,667		2,565	53.9%	3,104	21.0%
101.31.01.05220.000 FICA	544	615		1,527	148.3%	1,595	4.5%
101.31.01.05230.000 Group Insurance	404	914		3,988	336.3%	4,309	8.0%
101.31.01.05240.000 OPEB Benefit	1,953	2,003		4,655	132.4%	4,748	2.0%
101.31.01.05251.000 Retirement 401A	166	201		499	148.3%	521	4.4%
101.31.01.05260.000 Vehicle/Cell Allowance	0	0		114	100.0%	114	0.0%
101.31.01.05261.000 Employee FICA Benefit	415	498		1,238	148.6%	1,293	4.4%
Total Salary and Benefits	10,805	14,574		34,951	139.8%	36,534	4.5%
101.31.01.05310.000 Professional Services Attorney Services (General Retainer) Cislo & Thomas	272,789	264,752	252,060 12,940	265,000	0.1%	265,000	0.0%
101.31.01.05620.000 Reference Materials	0	1,500		0	-100.0%	0	0.0%
101.31.01.05916.000 Indirect Costs	0	0		1,273	100.0%	1,304	2.4%
<b>TOTAL GENERAL FUND</b>	<b>283,595</b>	<b>280,826</b>		<b>301,224</b>	<b>7.3%</b>	<b>302,838</b>	<b>0.5%</b>
<b>Total Legal Services Program</b>	<b>283,595</b>	<b>280,826</b>		<b>301,224</b>	<b>7.3%</b>	<b>302,838</b>	<b>0.5%</b>

# City Clerk Program



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## City Clerk Program

The City Clerk's Office 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. Under the purview of the City Manager's Department, the City Clerk's Office is responsible for maintaining the City Municipal Code; contract processing; 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 administrating the annual resident member appointments to various committees.

## Initiatives

- Implement electronic signature software
- Restructure electronic records filing system
- Enhance types of documents available on the City website

## Program Staffing Allocations

	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Full Time Equivalents				
City Clerk	0.98	0.98	0.45	0.45
Office Assistant	0	0	0.95	0.95
Total Full Time Equivalents	0.98	0.98	1.40	1.40

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Resolutions	55	45	45	45
Ordinances	5	10	10	10
Housing Resolutions	1	2	2	2
Contracts Processed	94	100	90	90
FPPC Filings	65	65	65	65
Public Records Requests	58	60	60	60
Legal Notices	15	20	20	20
Application-Committee Vacancy	24	45	30	30
Elections	0	1	0	1
# of Council Candidates	0	4	0	5
# of Ballot Measures	0	2	0	1
# of FPPC Campaign Filings	10	36	10	40

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.27.01.05110.000 Regular Employees (1.40 FTE)	128,353	122,199		111,234	-9.0%	116,140	4.4%
101.27.01.05210.000 Retirement - Employee	7,109	9,776		2,161	-77.9%	0	-100.0%
101.27.01.05211.000 Retirement - Employer	20,706	25,999		14,787	-43.1%	17,735	19.9%
101.27.01.05220.000 FICA	9,963	9,348		8,509	-9.0%	8,885	4.4%
101.27.01.05230.000 Group Insurance	25,942	12,902		37,598	191.4%	40,690	8.2%
101.27.01.05240.000 OPEB Benefit	25,606	26,255		32,585	24.1%	33,237	2.0%
101.27.01.05251.000 Retirement 401A	3,170	3,055		2,781	-9.0%	2,904	4.4%
101.27.01.05260.000 Vehicle/Cell Allowance	0	1,117		513	-54.1%	513	0.0%
101.27.01.05261.000 Employee FICA Benefit	7,522	7,576		6,897	-9.0%	7,201	4.4%
Total Salary and Benefits	228,370	218,227		217,065	-0.5%	227,305	4.7%
101.27.01.05310.000 Professional Services Agenda & Video Annual Maintenance	10,788	20,050	11,000	11,000	-45.1%	11,000	0.0%
101.27.01.05330.000 Other Contracted Services Temp Services for Records/Receptionist Codification Records Destruction Digital Contract Processing	8,737	20,050	12,300 3,500 2,000 3,000	20,800	3.7%	20,800	0.0%
101.27.01.05510.000 Legal Publications & Recording	6,553	8,000		8,000	0.0%	8,000	0.0%
101.27.01.05530.000 Postage & Delivery	24	100		100	0.0%	100	0.0%
101.27.01.05550.000 Professional Development CA Clerk Association (2) Educational Reimbursements (1) Misc Training (2)	6,036	10,100	4,500 5,000 1,500	11,000	8.9%	10,000	-9.1%
101.27.01.05570.000 Membership & Dues CA Clerk Association (3) IIMC (3) ICMA (1) NAGARA (1) ARMA (1) Notary (1)	796	1,591	180 375 150 125 250 120	1,200	-24.6%	1,200	0.0%
101.27.01.05591.000 Elections	168	10,000		0	-100.0%	10,000	100.0%
101.27.01.05610.000 Office Expense	717	3,000		3,000	0.0%	3,000	0.0%
101.27.01.05916.000 Indirect Costs	0	0		8,914	100.0%	9,131	2.4%
<b>TOTAL GENERAL FUND</b>	<b>262,190</b>	<b>291,118</b>		<b>281,079</b>	<b>-3.4%</b>	<b>300,536</b>	<b>6.9%</b>
<b>Total City Clerk Program</b>	<b>262,190</b>	<b>291,118</b>		<b>281,079</b>	<b>-3.4%</b>	<b>300,536</b>	<b>6.9%</b>

# Human Resources Program



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## Human Resources Program

The Human Resource Program supports a work environment that fosters staff development, creative problem solving and collaboration. The program is an administrative service function of the City Manager’s Department responsible for four components:

**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.

**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.

**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.

**Labor Relations;** this includes MOU negotiations with the City of Indian Wells Employees Association, handling labor disputes or grievances, and maintaining strong lines of communications with the Association’s Officers.

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

## Initiatives

- Build on the work of the City’s Training Development Team – a cross departmental team focused on organizing city-wide staff training and development opportunities.
- Collaborate with Coachella Valley cities to bring regional training opportunities and stay abreast of regional labor negotiations, compensation packages offered, and employment trends.
- Develop strategies to lower long-term employee costs while maintaining a strong compensation package to ensure employee retention and attraction of talent.

## Program Staffing Allocations

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Assistant to the City Manager	0.45	0.45	0.30	0.30
Senior Executive Assistant	0	0	0.25	0.25
Intern	0.50	0.50	0.50	0.50
<b>Total Full Time Equivalents</b>	<b>0.95</b>	<b>0.95</b>	<b>1.05</b>	<b>1.05</b>

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Recruitments	1	4	2	2
Labor Negotiations	0	1	0	1
Personnel Rule Updates	3	3	3	3
Staff Trainings				
Local	12	5	6	6
Regional	7	6	8	8

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.25.01.05110.000 Regular Employees (0.55 FTE)	47,789	47,002		68,958	46.7%	71,482	3.7%
101.25.01.05120.000 Part Time Employees	6,803	11,150		12,000	7.6%	12,000	0.0%
101.25.01.05210.000 Retirement - Employee	2,943	3,760		1,360	-63.8%	0	-100.0%
101.25.01.05211.000 Retirement - Employer	9,003	10,299		7,379	-28.4%	9,147	24.0%
101.25.01.05220.000 FICA	4,448	4,449		5,275	18.6%	5,468	3.7%
101.25.01.05230.000 Group Insurance	7,456	8,372		9,736	16.3%	10,509	7.9%
101.25.01.05240.000 OPEB Benefit	9,765	10,013		12,801	27.8%	13,058	2.0%
101.25.01.05251.000 Retirement 401A	1,177	1,175		1,424	21.2%	1,487	4.4%
101.25.01.05260.000 Vehicle/Cell Allowance	0	513		342	-33.3%	342	0.0%
101.25.01.05261.000 Employee FICA Benefit	2,997	2,914		3,531	21.2%	3,688	4.4%
Total Salary and Benefits	92,381	99,647		122,806	23.2%	127,181	3.6%
101.25.01.05310.000 Professional Services	13,535	93,000		51,500	-44.6%	86,500	68.0%
Legal Services			40,000				
Personnel Consulting Services			5,000				
Employee Assistance Program			3,500				
Backgrounds,physicals			3,000				
101.25.01.05510.000 Recruitment	1,555	3,500		3,500	0.0%	3,500	0.0%
101.25.01.05550.000 Professional Development	19,335	29,250		16,000	-45.3%	24,000	50.0%
CalPELRA Conference (1)			2,500				
Liebert Cassidy Whitmore Conference (1)			2,000				
CalPERS Education Forum (1)			500				
Citywide Staff Training			11,000				
101.25.01.05570.000 Membership & Dues	465	1,425		5,600	293.0%	5,650	0.9%
Liebert, Cassidy Whitmore Consortium (1)			5,000				
CalPELRA (1)			600				
101.25.01.05590.000 Miscellaneous	11,466	14,200		9,250	-34.9%	9,528	3.0%
Employee Appreciation Dinner & Awards			6,000				
Birthday Event (12)			1,350				
Employee Luncheons/BBQ (4)			1,200				
City Manager Round Table (4)			400				
New Fiscal Year Luncheon			300				
101.25.01.05610.000 Office Expense	290	500		500	0.0%	500	0.0%
101.25.01.05916.000 Indirect Costs	0	0		3,502	100.0%	3,587	2.4%
<b>TOTAL GENERAL FUND</b>	<b>139,027</b>	<b>241,522</b>		<b>212,658</b>	<b>-12.0%</b>	<b>260,446</b>	<b>22.5%</b>
<b>Total Human Resources Program</b>	<b>139,027</b>	<b>241,522</b>		<b>212,658</b>	<b>-12.0%</b>	<b>260,446</b>	<b>22.5%</b>

# Community Services Program



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## Community Services Program

The Community Services program is responsible for public information and the brand position of the City of Indian Wells under the guidance of the Community Services Department. Included in Community Services is the facilitation of city communications, city mailings, Indian Wells Television (IWTV), public relations, media relations, interviews, City Council public appearances or speeches, and implementing the City’s Communication Plan. In addition, the Community Services Program oversees the management of the City website, designing and executing all edits through a contract with a Content Management System (CMS) which allows for edits to be made internally. All databases are maintained in this manner and all E-Blasts and sent out internally from this system.

### Initiatives

- Engage a new Public Relations agency to expand City’s brand position by developing creative initiatives that successfully impact brand awareness, encourage growth in property values and build civic engagement, while also positively influencing visitors
- Develop a communication calendar that creates themes to engage a variety of audiences
- Provide staff communication trainings
- Update and enhance the welcome brochure for new residents
- Conduct annual Resident Satisfaction Survey

### Program Staffing Allocation

Full Time Equivalents	FY2015/16*	FY2016/17*	FY2017/18	FY2018/19
Community Services Director	0.97	0.97	0.25	0.25
Marketing Associates	1.00	0	0	0
Management Analyst	0	1.00	0.35	0.35
<b>Total Full Time Equivalents</b>	<b>1.97</b>	<b>1.97</b>	<b>0.60</b>	<b>0.60</b>

\*FY2016 & FY2017 includes allocations from the Marketing Program that no longer exists

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Resident E-mail Database	6078	6451	6600	6800
"Contact Us" Communication	375	400	400	400
Press Releases/E-Blasts to Media	25	25	30	35
Media Interview Requets	65	45	65	45
City Communication				
Newsletters	9	4	0	0
Mailers	N/A	1	6	6
E-Blasts	103	105	125	140
Surveys	0	1	2	0
Nixel	N/A	235	350	450
City following on NextDoor	400	400	450	450



# Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.27.02.05110.000 Regular Employees (0.60 FTE)	71,303	69,323		76,621	10.5%	80,027	4.4%
101.27.02.05210.000 Retirement - Employee	4,213	5,546		1,483	-73.3%	0	-100.0%
101.27.02.05211.000 Retirement - Employer	12,889	14,757		9,991	-32.3%	12,014	20.2%
101.27.02.05220.000 FICA	4,997	4,672		5,183	10.9%	5,325	2.7%
101.27.02.05230.000 Group Insurance	14,459	15,307		18,350	19.9%	19,863	8.2%
101.27.02.05240.000 OPEB Benefit	12,269	12,580		13,965	11.0%	14,245	2.0%
101.27.02.05251.000 Retirement 401A	1,760	1,733		1,916	10.6%	2,001	4.4%
101.27.02.05260.000 Vehicle/Cell Allowance	673	1,265		1,208	-4.5%	1,208	0.0%
101.27.02.05261.000 Employee FICA Benefit	3,664	3,667		4,072	11.0%	4,165	2.3%
Total Salary and Benefits	126,227	128,850		132,789	3.1%	138,848	4.6%
101.27.02.05310.000 Community Engagement	149,871	175,000		122,500	-30.0%	122,500	0.0%
Creative Development Agency (Design, Creative Production)			25,000				
Public Relations Agency (City Brand)			35,000				
Special Communication Programs (Nixle, Peak Democracy)			10,000				
Web Site Maintenance			45,000				
Copy Writing			2,500				
Photography			5,000				
101.27.02.05510.048 Advertising & Promotions	11,799	15,000		13,995	-6.7%	13,995	0.0%
Palm Springs Life Annual City Issue			3,995				
City Advertising			10,000				
101.27.02.05530.000 Postage & Delivery	25	0		0	0.0%	0	0.0%
101.27.02.05540.000 Printing	828	7,500		7,500	0.0%	7,500	0.0%
101.27.02.05545.000 City Communications	92,624	130,008		57,500	-55.8%	57,500	0.0%
Postage & Delivery			35,000				
Design Services			12,500				
Copy Writing			10,000				
101.27.02.05550.000 Professional Development	4,200	3,500		3,500	0.0%	3,500	0.0%
101.27.02.05610.000 Office Expense	6,372	3,000		3,000	0.0%	3,000	0.0%
101.27.02.05630.000 Operating Materials	0	300		300	0.0%	300	0.0%
101.27.02.05916.000 Indirect Costs	0	0		3,820	100.0%	3,913	2.4%
<b>TOTAL GENERAL FUND</b>	<b>391,945</b>	<b>463,158</b>		<b>344,904</b>	<b>-25.5%</b>	<b>351,056</b>	<b>1.8%</b>
<b>Total Community Services Program</b>	<b>391,945</b>	<b>463,158</b>		<b>344,904</b>	<b>-25.5%</b>	<b>351,056</b>	<b>1.8%</b>

# Resident Amenities Program



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## Resident Amenities Program

The Resident Amenities Program provides residents opportunities to participate in community activities and events to engage the residents and build civic pride. The City programs include social and celebratory events such as Veterans and Memorial Day, Wildlights and Desert Town Hall. The Community Services Department oversees a committee of five (5) residents and one (1) City Council member. This committee creates events and outings to engage a wide variety of residents with the goal to bond the community together.

## Initiatives

- Add more variety and educational outings in the Desert and Southern California (example: Ronald Regan Library, Getty Museum Tour, other day trips)
- Work with IWGR to bring more “entertainment and recreation” that the community can participate in (e.g. golf cart drive-in movies, putting events, etc.) (Council Goal 3)
- Look to committee to initiate other cost-neutral events and experiences

## Program Staffing Allocation

	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Full Time Equivalents				
Community Services Director	0	0	0.25	0.25
Management Analyst	0	0	0.35	0.35
Total Full Time Equivalents	0	0	0.60	0.60

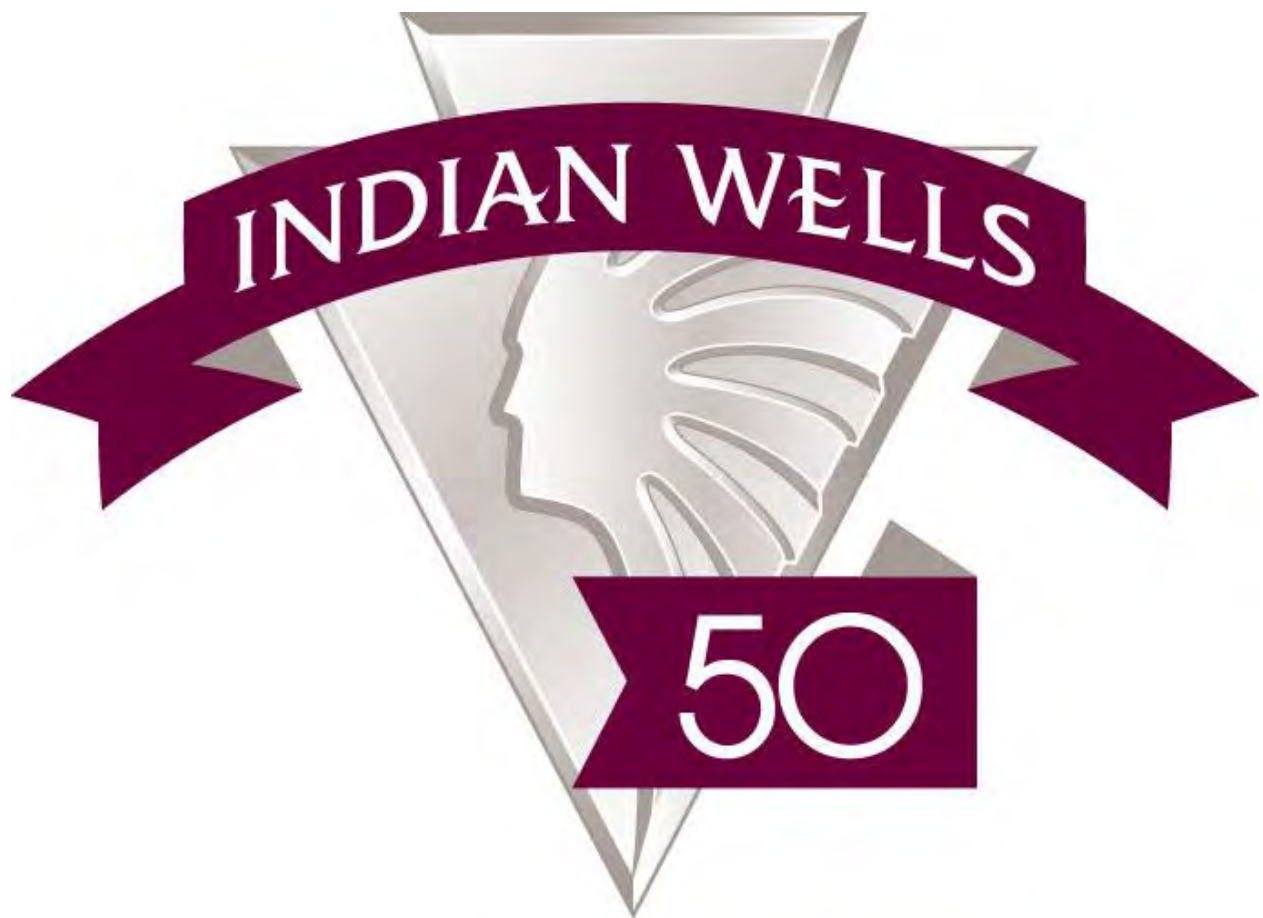
## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Wildlights Attendance	328	339	350	350
Sponsorships Executed	9	12	12	12
Tennis Ticket Distribution	5,028	4,634	5,028	5,028
City Events				
Number of Resident Events	15	6	6	6
Total Attendance	2,398	1,800	1,800	1,800
Shred Events				
Number of Residents	246	250	250	250
Amount in tons	4.9	4.5	4.5	4.5

# Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.27.03.05110.000 Regular Employees (0.60 FTE)	79,129	76,932		76,621	-0.4%	80,027	4.4%
101.27.03.05210.000 Retirement - Employee	4,675	6,155		1,483	-75.9%	0	-100.0%
101.27.03.05211.000 Retirement - Employer	14,303	16,377		9,991	-39.0%	12,014	20.2%
101.27.03.05220.000 FICA	5,546	5,184		5,183	0.0%	5,325	2.7%
101.27.03.05230.000 Group Insurance	16,045	16,987		18,350	8.0%	19,863	8.2%
101.27.03.05240.000 OPEB Benefit	13,616	13,961		13,965	0.0%	14,245	2.0%
101.27.03.05251.000 Retirement 401A	1,954	1,923		1,916	-0.4%	2,001	4.4%
101.27.03.05260.000 Vehicle/Cell Allowance	747	1,404		1,208	-14.0%	1,208	0.0%
101.27.03.05261.000 Employee FICA Benefit	4,066	4,069		4,072	0.1%	4,165	2.3%
Total Salary and Benefits	140,081	142,992		132,789	-7.1%	138,848	4.6%
101.27.03.05330.000 Other Contracted Services	11,123	10,000		10,000	0.0%	10,000	0.0%
101.27.03.05511.000 Resident Amenities	265,613	289,337		812,500	180.8%	842,500	3.7%
IWGR Food & Beverage Resident Discount			96,000				
IWGR Merchandise Resident Discount			16,000				
IWGR Golf Discount			645,000				
Veterans/Memorial Day Ceremonies			24,000				
Resident F&B Tennis Suite			10,000				
Event Programs			10,000				
Day Trips			10,000				
Sunnylands			1,500				
101.27.03.05512.000 Sponsorships	219,467	226,666		241,441	6.5%	216,741	-10.2%
Wild Lights			60,000				
Desert Forum / Desert Town Hall			41,400				
Joslyn Senior Center in Palm Desert			25,341				
Taste of Tennis			25,000				
BNP Paribas Deliverables for Sponsorship			25,000				
Indian Wells Art Festival			15,000				
Riverside County Date Festival			5,000				
Pro-Am Invitational			20,000				
CVEP			10,000				
Joslyn Senior Center ADA Improvements			14,700				
101.27.03.05530.000 Postage & Delivery	176	2,000		2,000	0.0%	2,000	0.0%
101.27.03.05916.000 Indirect Costs	0	0		3,820	100.0%	3,913	2.4%
TOTAL GENERAL FUND	636,460	670,995		1,202,550	79.2%	1,214,002	1.0%
Total Resident Amenities Program	636,460	670,995		1,202,550	79.2%	1,214,002	1.0%

# Community Assistance Program



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## Community Assistance Program

The Community Assistance Program encompasses the City's Grants-in-Aids program. The budget is determined annually and approved during the budget process. The Community Services Department manages this Program along with the application process and all applicants. The Program also oversees the 5-person resident committee, which includes one (1) non-voting City Council member. The committee conducts a rigorous analysis of each application and makes recommendations to City Council for funding those applicants.

### Initiatives

- Implement new online application process
- Add one more education session in the evening to allow for more applicants to attend
- Add site-visit for the large applications that received funding during 2016/17

### Program Staffing Allocation

	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Full Time Equivalents				
Community Services Director	0	0	0.10	0.10
Total Full Time Equivalents	0	0	0.10	0.10

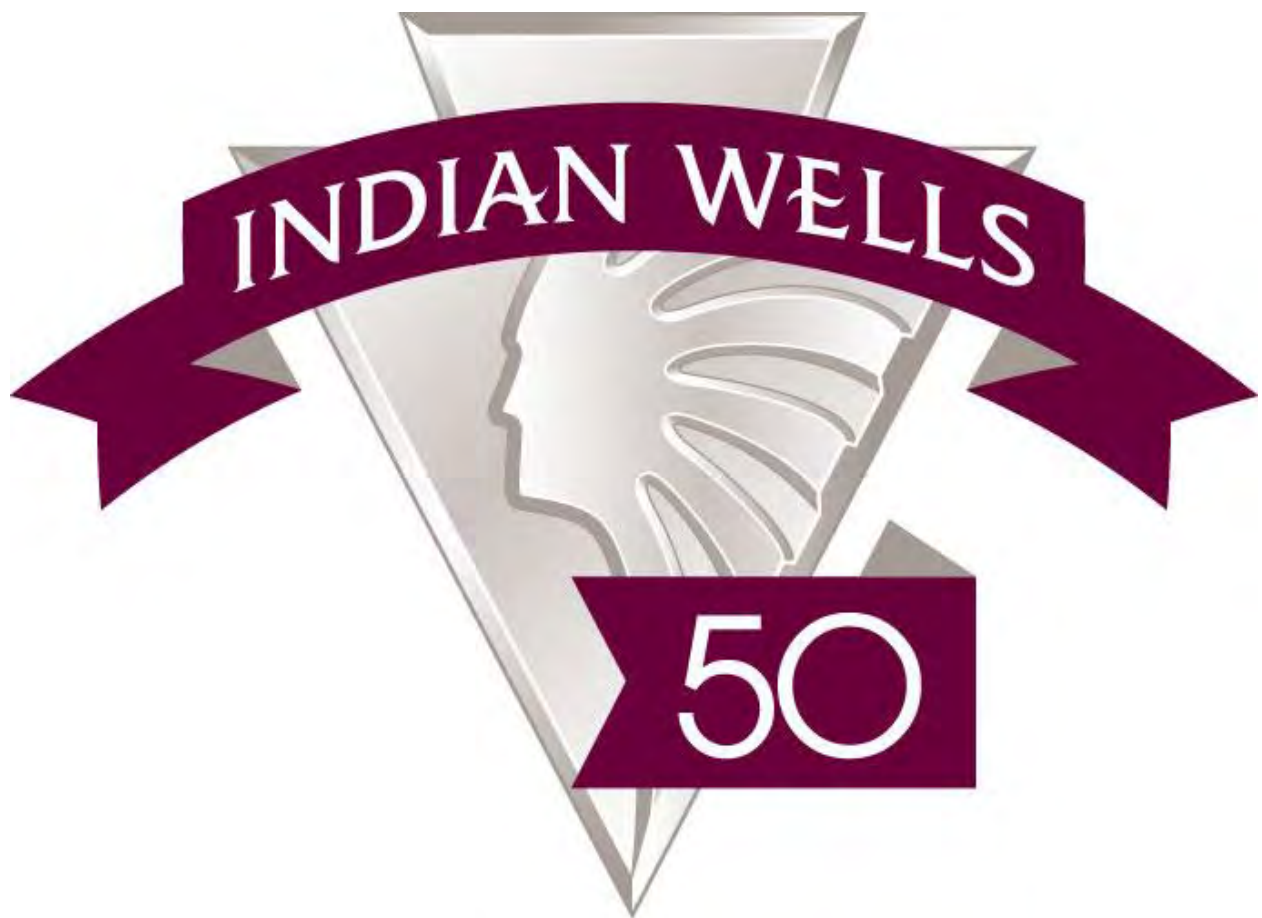
### Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Grant Requests				
Applications	33	33	35	25
Organizations Funded	24	20	20	20

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.27.07.05110.000 Regular Employees (0.10 FTE)	15,652	15,217		17,121	12.5%	17,885	4.5%
101.27.07.05210.000 Retirement - Employee	925	1,217		327	-73.1%	0	-100.0%
101.27.07.05211.000 Retirement - Employer	2,829	3,239		2,204	-32.0%	2,650	20.2%
101.27.07.05220.000 FICA	1,097	1,026		1,038	1.2%	1,049	1.1%
101.27.07.05230.000 Group Insurance	3,174	3,360		3,076	-8.5%	3,329	8.2%
101.27.07.05240.000 OPEB Benefit	2,693	2,762		2,328	-15.7%	2,374	2.0%
101.27.07.05251.000 Retirement 401A	386	381		428	12.3%	447	4.4%
101.27.07.05260.000 Vehicle/Cell Allowance	148	278		374	34.5%	374	0.0%
101.27.07.05261.000 Employee FICA Benefit	804	805		790	-1.9%	790	0.0%
Total Salary and Benefits	27,708	28,285		27,686	-2.1%	28,898	4.4%
101.27.07.05920.000 Community Assistance Programs	214,073	216,625		188,000	-13.2%	188,000	0.0%
Grants in Aid			160,000				
Gerald Ford School			10,000				
Alan Seman's Buss Pass Program			3,000				
Indian Wells Chamber of Commerce			15,000				
101.27.07.05921.062 Grants - CDBG	0	50,000		0	-100.0%	0	0.0%
101.27.07.05916.000 Indirect Costs	0	0		637	100.0%	652	2.4%
TOTAL GENERAL FUND	241,781	294,910		216,323	-26.6%	217,550	0.6%
Total Community Assistance Program	241,781	294,910		216,323	-26.6%	217,550	0.6%

# Tourism Program



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## Tourism Program

The Tourism Program strategically supports the resort partners to influence growth in TOT by providing a strong brand platform, creating tourism (and group) demand for the product, building brand awareness and strategically leveraging Indian Wells. The City works closely with the resort partners to develop and execute brand and marketing strategies to influence both group and leisure markets, collaborate with the Convention and Visitor Bureau (CVB), and the Indian Wells Tennis Garden. The Tourism program is managed by the Community Services Department with the guidance of the Marketing Committee which consists of General Managers, Directors of Sales and two City Council members. The funding for this program is by a formula equal to a base of \$160,000 plus 20% of the incremental transient occupancy tax (TOT) received as a result of the City increase in TOT to 11.25% with measure H in 2011.

## Initiatives

- Engage a new Public Relations agency to take the Tourism brand to the next level using signature events and Tourism partners to expand the brand platform using traditional media and social media to gain brand exposure and awareness that impact TOT growth both in leisure and group business
- Plan and execute Sales Missions for group planners in large feeder markets that “sell” the IW Campus – planned trips in New York City, Chicago, Seattle, San Francisco and Southern California
- Hold a large FAM (familiarization) based meeting planner event to visit Indian Wells using all resources to garner new business, as well as build the database of meeting planners.
- Increase media spend with CVENT – a technology based media company that specializes in communicating/generate sales lead for group business.

## Program Staffing Allocation

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Community Services Director	0	0	0.35	0.35
Management Analyst	0	0	0.30	0.30
Total Full Time Equivalents	0	0	0.65	0.65

## Workload Activity Measures

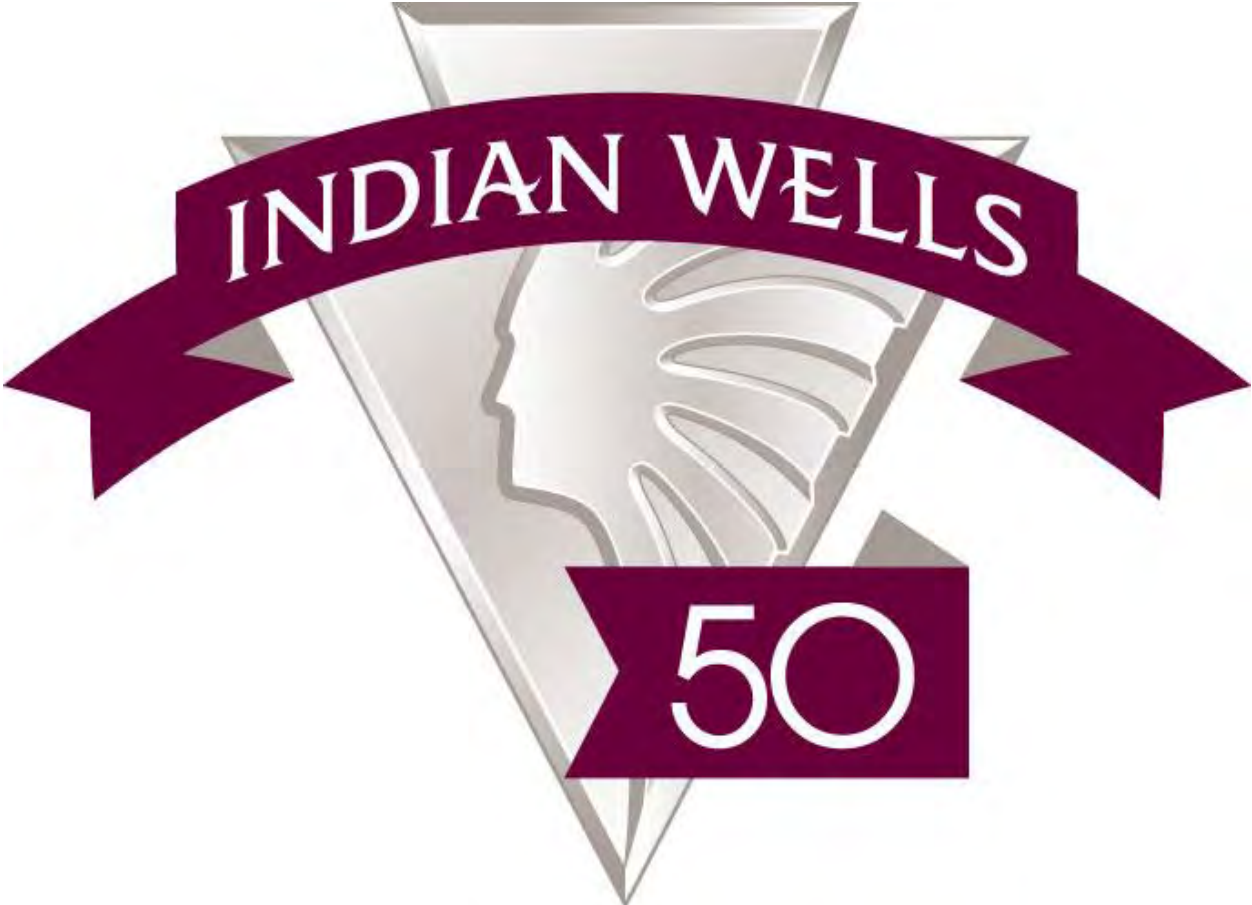
	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Group E-mail Database	1,157	1,300	1,400	1,500
Consumer/Tourism Database	145,753	144,930	146,000	148,000
Social Media				
Facebook Likes	10,614	10,614	11,500	12,500
Facebook Average Views	5,000	6,000	6,500	7,000
Twitter Followers	4,430	4,556	5,000	5,500
YouTube videos posted	54	58	60	62
Instagram followers	N/A	62	250	500
Hotel Leads				
Through website	20,457	30,000	35,000	40,000
RFP submissions group bookings	11	10	15	20
Room nights closed	4,637	4,500	4,500	4,500
Return on Investment (ROI)	\$ 344,043	\$ 125,000	\$ 150,000	\$ 150,000

\* FY2015/16 Actuals are a reflection of FY2014-16.

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.27.09.05110.000 Regular Employees (0.65 FTE)	82,359	80,072		88,911	11.0%	92,866	4.4%
101.27.09.05210.000 Retirement - Employee	4,866	6,406		1,716	-73.2%	0	-100.0%
101.27.09.05211.000 Retirement - Employer	14,887	17,045		11,555	-32.2%	13,894	20.2%
101.27.09.05220.000 FICA	5,772	5,396		5,851	8.4%	5,988	2.3%
101.27.09.05230.000 Group Insurance	16,700	17,680		19,904	12.6%	21,543	8.2%
101.27.09.05240.000 OPEB Benefit	14,171	14,531		15,129	4.1%	15,432	2.0%
101.27.09.05251.000 Retirement 401A	2,034	2,002		2,223	11.0%	2,322	4.5%
101.27.09.05260.000 Vehicle/Cell Allowance	778	1,461		1,543	5.6%	1,543	0.0%
101.27.09.05261.000 Employee FICA Benefit	4,232	4,235		4,562	7.7%	4,642	1.8%
Total Salary and Benefits	145,799	148,828		151,394	1.7%	158,230	4.5%
101.27.09.05310.000 Professional Services	33,957	73,100		78,500	7.4%	78,500	0.0%
Tennis Booth Design, AD (Non-TV) Creative			25,000				
Public Relation Services (Includes Social Media)			25,000				
Design & Creative Development			25,000				
Annual Hospitality Awards			3,500				
101.27.09.05510.000 Consumer Marketing	100,893	99,844		135,000	35.2%	135,000	0.0%
Marketing (Media, CVENT, Print, Online)			45,000				
Tennis Marketing			40,000				
Tennis Channel			25,000				
Co-Marketing Programs (CVB, Others)			25,000				
101.27.09.05520.000 Group Incentive	180,470	205,000		166,000	-19.0%	166,000	0.0%
Familiarization Tour to Indian Wells			50,000				
Sales Missions			45,000				
Familiarization Tour Tennis			21,000				
Group Close Incentive			50,000				
101.27.09.05530.000 Postage & Delivery	31	3,500		7,944	127.0%	7,944	0.0%
101.27.09.05540.000 Printing	0	3,500		15,000	328.6%	15,000	0.0%
101.27.09.05550.000 Professional Development	2,869	27,500		10,000	-63.6%	10,000	0.0%
101.27.09.05925.000 CVB Contributions	213,108	222,923		239,856	7.6%	247,052	3.0%
PSDRCVB (.014 of gross hotel sales/25%)			239,856				
101.27.09.05916.000 Indirect Costs	0	0		4,139	100.0%	4,240	2.4%
TOTAL GENERAL FUND	677,125	784,195		807,833	3.0%	821,966	1.7%
Total Tourism Program	677,125	784,195		807,833	3.0%	821,966	1.7%

Community Development  
Administration  
Program



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## Community Development Administration Program

The Community Development Administration Program plans, organizes, manages, and provides administrative direction for the Community Development Department, which includes all activities related to the Building, Planning, Code Enforcement, and Housing Authority programs. The primary function of the Community Development Department is to provide support and guidance to the City Council and community on policies and plans that guide the physical development of the community. The Administration Program also oversees a variety of citywide administrative activities and special projects for the City Manager and City Council, including Economic Development functions.

### Initiatives

- Work with private property owners to advance development opportunities that benefit the City's long-term financial picture (Council Goal 1 & 2)
- Streamline various permitting codes (Council Goal 2)
- Work to improve occupancy rates with hotel partners (Council Goal 1)
- Assist the Tennis Gardens with 5-year goals (Council Goal 2)
- Develop and implement a system to digitize files to reduce physical space needed for document storage and increase operating efficiencies.

### Program Staffing Allocation

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Community Development Director	0.80	0.80	0.40	0.40
Administrative Assistant	0	0	0.10	0.10
Administrative Assistant	0	0	0.40	0.40
Total Full Time Equivalents	0.80	0.80	0.90	0.90

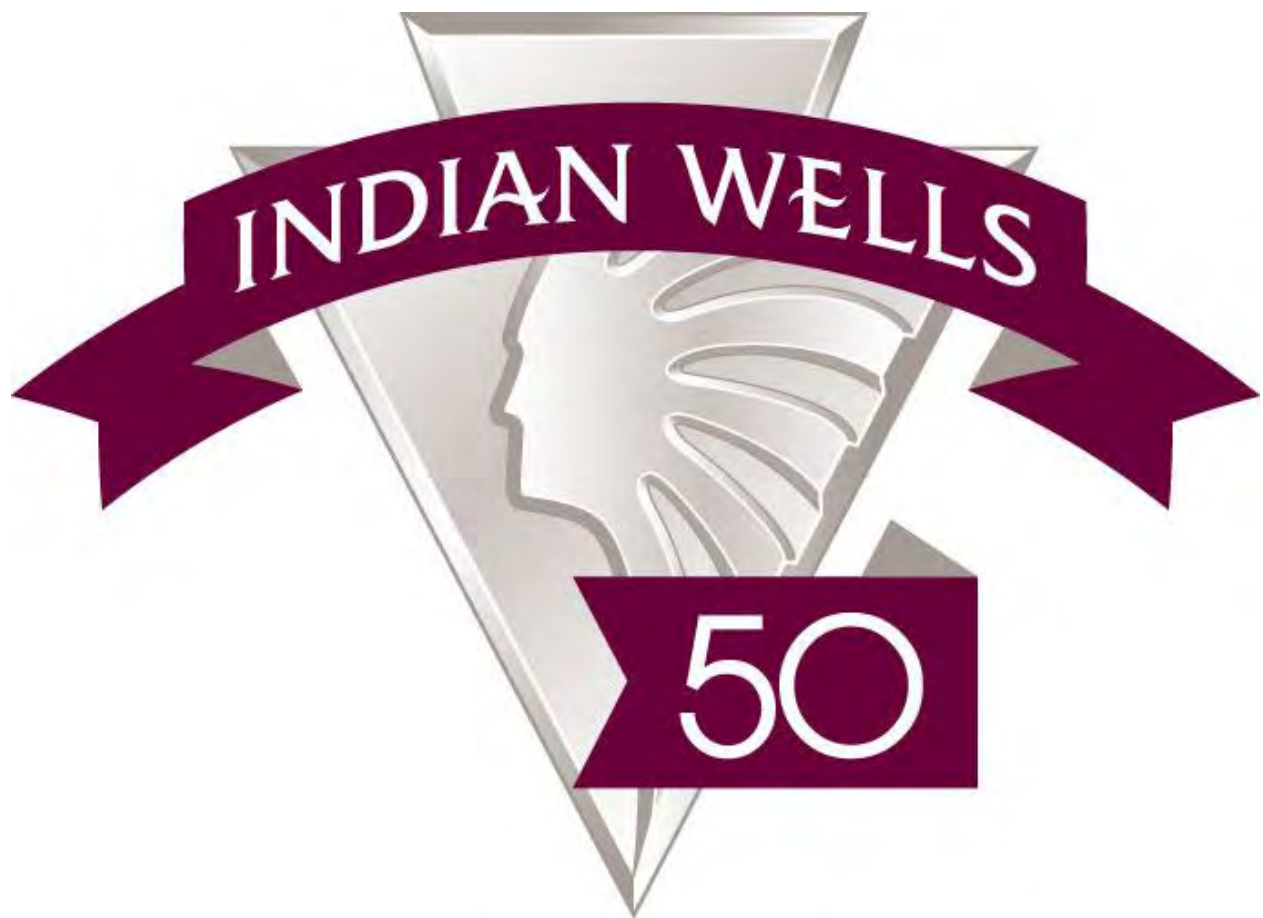
### Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Economic Development Outreach				
Business Calls	N/A	100	160	160
Business Development Mtgs	N/A	50	70	70
Business Visits				
Small Business Visits	N/A	N/A	12	12

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.41.01.05110.000 Regular Employees (0.90 FTE)	161,773	146,857		117,578	-19.9%	122,813	4.5%
101.41.01.05210.000 Retirement - Employee	9,117	11,749		2,326	-80.2%	0	-100.0%
101.41.01.05211.000 Retirement - Employer	27,785	32,420		15,668	-51.7%	18,841	20.3%
101.41.01.05220.000 FICA	9,497	8,879		7,705	-13.2%	7,802	1.3%
101.41.01.05230.000 Group Insurance	17,973	19,970		24,513	22.7%	26,526	8.2%
101.41.01.05240.000 OPEB Benefit	19,530	20,025		18,620	-7.0%	18,993	2.0%
101.41.01.05251.000 Retirement 401A	4,009	3,671		2,939	-19.9%	3,070	4.5%
101.41.01.05260.000 Vehicle/Cell Allowance	2,157	3,366		2,618	-22.2%	2,618	0.0%
101.41.01.05261.000 Employee FICA Benefit	6,640	6,750		6,000	-11.1%	6,021	0.4%
Total Salary and Benefits	258,482	253,687		197,967	-22.0%	206,684	4.4%
101.41.01.05310.000 Professional Services Economic Development Consultants	0	25,000	25,000	25,000	0.0%	25,000	0.0%
101.41.01.05550.000 Professional Development Planning Commission Academy (5) CalEd Conference (1) CCAC Annual (1) ICMA Annual Conference (1) MMASC Annual Conference (1) Dept. Strategic Planning (7)	1,821	8,000	5,000 1,350 1,750 2,250 600 1,500	12,450	55.6%	12,450	0.0%
101.41.01.05570.000 Membership & Dues CalED (1) ICSC (1) ICMA (1) MMASC (1) CCMF (1)	905	800	350 500 200 100 400	1,550	93.8%	1,575	1.6%
101.41.01.05610.000 Office Expense	34,882	500		250	-50.0%	250	0.0%
101.41.01.05916.000 Indirect Costs	0	0		5,731	100.0%	5,870	2.4%
TOTAL GENERAL FUND	296,090	287,987		242,948	-15.6%	251,829	3.7%
Total Community Development Administration	296,090	287,987		242,948	-15.6%	251,829	3.7%

# Building & Safety Program



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## Building & Safety Program

The Building & Safety Program administers and enforces the California Building Code and all City ordinances regulating construction activity as a function of the Community Development Department. This program is responsible for issuance of building permits, collection of permit and inspection fees, conduct of in-house and contract plan check review, and providing building site inspections. 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.

## Initiatives

- Develop and implement a system to digitize building files to reduce physical space needed for document storage and increase operating efficiencies
- Transition the permitting software to Eden to create interconnectivity with other departments, which will help provide better workflow and tracking systems

## Program Staffing Allocation

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Community Development Director	0	0	0.10	0.10
Building Inspector II	0.72	0.72	0.65	0.65
Building Inspector II	0.98	0	0	0
Building Technician II	1.00	1.00	1.00	1.00
Bldg & Code Enforcement Mgr	0	0.98	0.80	0.80
Total Full Time Equivalents	2.70	2.70	2.55	2.55

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Permits Issued	932	760	836	920
Permit Valuation	\$ 41,981,715	\$ 106,343,063	\$ 41,575,000	\$ 40,232,500
Plan Checks	N/A	475	516	575
Inspections Performed	4,607	3,592	3,951	4,346
Average Daily Inspections	18	14	15	17
New Dwelling Units	32	35	35	40



## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.42.01.05110.000 Regular Employees (2.55 FTE)	235,392	232,970		233,277	0.1%	243,601	4.4%
101.42.01.05210.000 Retirement - Employee	14,244	18,638		4,559	-75.5%	0	-100.0%
101.42.01.05211.000 Retirement - Employer	40,713	50,354		30,706	-39.0%	36,923	20.2%
101.42.01.05220.000 FICA	19,313	17,822		17,846	0.1%	18,635	4.4%
101.42.01.05230.000 Group Insurance	49,514	58,832		49,939	-15.1%	54,011	8.2%
101.42.01.05240.000 OPEB Benefit	58,590	60,075		57,024	-5.1%	58,165	2.0%
101.42.01.05251.000 Retirement 401A	5,779	5,824		5,832	0.1%	6,090	4.4%
101.42.01.05260.000 Vehicle/Cell Allowance	0	1,938		1,653	-14.7%	1,653	0.0%
101.42.01.05261.000 Employee FICA Benefit	14,738	14,444		14,463	0.1%	15,103	4.4%
Total Salary and Benefits	438,282	460,897		415,299	-9.9%	434,181	4.5%
101.42.01.05310.000 Professional Services	149,179	245,500		300,000	22.2%	174,914	-41.7%
Plan Check Services (As needed basis)			140,000				
On-call Building Inspector Services (As needed basis)			20,000				
CASP Consultation Services			5,000				
Permit Reference Software (Eden)			50,000				
Stadium 3 Inspections (cost neutral)			50,000				
Records Scanning/Digital Retention			35,000				
101.42.01.05550.000 Professional Development	9,916	16,500		13,000	-21.2%	12,000	-7.7%
California Building Officials (1)			1,000				
ICC Meetings (3)			1,000				
Permit Tech Institute (1)			1,500				
Staff Training (3)			9,500				
101.42.01.05570.000 Membership & Dues	90	1,000		1,000	0.0%	1,000	0.0%
101.42.01.05610.000 Office Expense	1,441	500		500	0.0%	1,000	100.0%
101.42.01.05620.000 Reference Materials	0	2,500		1,000	-60.0%	1,000	0.0%
Assessor Parcel Map Copies			500				
Building Code Manuals			500				
101.42.01.05660.000 Uniforms & Clothing	1,295	1,400		800	-42.9%	1,300	62.5%
101.42.01.05916.000 Indirect Costs	0	0		16,236	100.0%	16,632	2.4%
<b>TOTAL GENERAL FUND</b>	<b>600,203</b>	<b>728,297</b>		<b>747,835</b>	<b>2.7%</b>	<b>642,027</b>	<b>-14.1%</b>
<b>Total Building &amp; Safety Program</b>	<b>600,203</b>	<b>728,297</b>		<b>747,835</b>	<b>2.7%</b>	<b>642,027</b>	<b>-14.1%</b>

# Planning Program



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## Planning Program

The Planning Program is responsible for processing land use applications as well as issuing Temporary Use Permits for special events as a function of the Community Development Department. Planning involves the review of projects for consistency with the City's General Plan, Zoning Ordinances, and State laws relative to land use and the California Environmental Quality Act (CEQA), which includes preparation of initial studies, categorical exemptions, negative declarations, and environmental impact reports. The Planning Program provides oversight and staff support for the City's appointed Architecture & Landscape Committee and Planning Commission. This involves the preparation of their respective agenda packets, meeting minutes and posting of legal notices.

## Initiatives

- Develop and implement a system to digitize planning files to reduce physical space needed for document storage and increase operating efficiencies
- Transition the permitting software to Eden to create interconnectivity with other departments, which will help provide better workflow and tracking systems
- Transition from in-house massage permitting to the State of California Massage Therapy Council (CAMTC) licensing

## Program Staffing Allocation

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Community Development Director	0	0	0.10	0.10
Planner	0	0.95	0.95	0.95
Assistant Planner	0.95	0	0	0
Administrative Assistant	0.97	0.97	0.30	0.30
<b>Total Full Time Equivalents</b>	<b>1.92</b>	<b>1.92</b>	<b>1.35</b>	<b>1.35</b>

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Planning				
General Plan Amendments	2	1	2	1
Entitlement Applications	13	16	17	16
Temporary Use Permits	31	33	38	40
Planning Counter Approvals	517	520	500	535
Special Studies/Permits	14	18	19	15
Food Truck Permits	4	5	8	12
Massage Permits	16	18	10	2
Business License				
Renewals	N/A	1,303	0	0
New	N/A	250	0	0
Planning Commission Agendas				
Planning Commission - Regular Mtg	4	5	5	4
Public Hearings Items	6	5	4	5
General Business Items	7	5	3	3
Planning Commission Resolutions	6	7	4	5
Planning Commission - Special Mtg	1	1	1	1
Resolutions				
Architecture & Landscape Committee Mtgs	5	4	3	2
General Business Items	7	8	3	2
Legal Notices	6	5	4	5

\* Business Licenses were transferred to Financial Services in FY2017/18

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.43.01.05110.000 Regular Employees (1.35 FTE)	149,521	148,615		146,808	-1.2%	153,294	4.4%
101.43.01.05210.000 Retirement - Employee	4,143	11,889		2,883	-75.8%	0	-100.0%
101.43.01.05211.000 Retirement - Employer	23,796	32,325		19,414	-39.9%	23,346	20.3%
101.43.01.05220.000 FICA	12,159	11,369		11,231	-1.2%	11,727	4.4%
101.43.01.05230.000 Group Insurance	38,410	41,990		43,608	3.9%	47,224	8.3%
101.43.01.05240.000 OPEB Benefit	41,664	42,720		39,568	-7.4%	40,360	2.0%
101.43.01.05251.000 Retirement 401A	3,662	3,715		3,670	-1.2%	3,832	4.4%
101.43.01.05261.000 Employee FICA Benefit	9,279	9,214		9,102	-1.2%	9,504	4.4%
Total Salary and Benefits	282,635	301,837		276,284	-8.5%	289,287	4.7%
101.43.01.05310.000 Professional Services	30,182	70,550		70,000	-0.8%	33,472	-52.2%
On-Call Planning Support Services			25,000				
Temp Services on Demand			10,000				
Permit Reference Software (Eden)			10,000				
Records Scanning/Digital Retention			25,000				
101.43.01.05510.000 Advertising & Promotions	951	2,500		1,250	-50.0%	1,250	0.0%
Planning Commission/ALC Hearings			1,250				
101.43.01.05530.000 Postage	26	100		100	0.0%	100	0.0%
101.43.01.05550.000 Professional Development	5,149	5,250		6,000	14.3%	6,000	0.0%
Cal APA Conference (1)			2,500				
Planning & Environmental (1)			2,000				
GIS Training (1)			1,500				
101.43.01.05570.000 Membership & Dues	100	150		250	66.7%	250	0.0%
APA Membership (1)			250				
101.43.01.05610.000 Office Expense	3,217	4,000		500	-87.5%	500	0.0%
Custom plan stamps			250				
Misc Office Supplies			250				
101.43.01.05620.000 Reference Materials	9,900	15,500		1,700	-89.0%	12,150	614.7%
ESRI Licenses			1,200				
Riverside County GIS			500				
101.43.01.05916.000 Indirect Costs	0	0		8,596	100.0%	8,805	2.4%
<b>TOTAL GENERAL FUND</b>	<b>332,160</b>	<b>399,887</b>		<b>364,680</b>	<b>-8.8%</b>	<b>351,814</b>	<b>-3.5%</b>
<b>Total Planning Program</b>	<b>332,160</b>	<b>399,887</b>		<b>364,680</b>	<b>-8.8%</b>	<b>351,814</b>	<b>-3.5%</b>

# Code Enforcement Program



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## Code Enforcement Program

The Code Enforcement Program ensures compliance with the City's municipal codes and ordinances to help preserve property values and the Indian Wells brand. As a function of the Community Development Department, Code Enforcement protects life, safety and property through enforcement of City codes and standards. The Code Enforcement Program enforces the City's palm tree ordinance, short-term vacation rentals, and responds to citizen's complaints through staff investigation and follow up.

## Initiatives

- Transition the permitting software to Eden to create interconnectivity with other departments, which will help provide better workflow and tracking systems

## Program Staffing Allocation

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Community Development Director	0	0	0.10	0.10
Building Inspector II	0.25	0.25	0.35	0.35
Bldg & Code Enforcement Mgr	0	0	0.20	0.20
Administrative Assistant	1.00	1.00	0.90	0.90
Total Full Time Equivalents	1.25	1.25	1.55	1.55

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Violations				
Palm Trees	141	130	130	130
Short-term Rental	42	95	69	69
All Other Violations	141	54	103	92
Total Violations	324	279	302	291
Citations Issued	82	109	96	96
Short-term Rental Permits	157	163	165	167

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.71.02.05110.000 Regular Employees (1.55 FTE)	94,520	93,163		121,786	30.7%	127,164	4.4%
101.71.02.05210.000 Retirement - Employee	5,698	7,453		2,383	-68.0%	0	-100.0%
101.71.02.05211.000 Retirement - Employer	17,581	20,242		16,048	-20.7%	19,297	20.2%
101.71.02.05220.000 FICA	7,710	7,127		9,317	30.7%	9,728	4.4%
101.71.02.05230.000 Group Insurance	26,966	30,740		35,528	15.6%	38,440	8.2%
101.71.02.05240.000 OPEB Benefit	27,125	27,813		33,749	21.3%	34,424	2.0%
101.71.02.05251.000 401A Contribution	2,314	2,329		3,045	30.7%	3,179	4.4%
101.71.02.05260.000 Vehicle/Cell Allowance	0	285		627	120.0%	627	0.0%
101.71.02.05261.000 Employee FICA Benefit	5,884	5,776		7,551	30.7%	7,884	4.4%
Total Salary and Benefits	187,797	194,928		230,034	18.0%	240,743	4.7%
101.71.02.05310.000 Professional Services Legal Services Bldg Permit Reference Software (EDEN Transfer)	91,726	128,750	70,000 30,000	100,000	-22.3%	72,949	-27.1%
101.71.02.05330.000 Other Contracted Services Abatements - General & Clean ups Vacation Rental Consultant Software & Online Services	37,571	115,000	50,000 30,000 25,000	105,000	-8.7%	100,000	-4.8%
101.71.02.05550.000 Professional Development	27	2,000		2,000	0.0%	2,000	0.0%
101.71.02.05610.000 Office Expense Tablet Service Supplies	88	250	240 250	490	96.0%	490	0.0%
101.71.02.05660.000 Uniforms & Clothing	0	200		200	0.0%	200	0.0%
101.71.02.05916.000 Indirect Costs	0	0		9,869	100.0%	10,110	2.4%
TOTAL GENERAL FUND	317,209	441,128		447,593	1.5%	426,492	-4.7%
Total Code Enforcement Program	317,209	441,128		447,593	1.5%	426,492	-4.7%



# Financial Services Program



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## Financial Services Program

The Financial Services Program maintains the financial integrity of the City and provides comprehensive financial management, administration, and support services to City departments to accomplish their goals. The Program administers the day-to-day management of the City's resources, prepares the City Budget and Comprehensive Annual Financial Report.

The program establishes and maintains accounting procedures and internal controls for processing City revenues and expenditures. The Finance Program's responsibilities include cash and treasury management, budgetary oversight, accounting and financial reporting services, levy services, payroll administration, ambulance billing, business license administration, and processing resident benefit cards.

## Initiatives

- **Improve the City's Fiscal Condition** (Council Goal 1)
- **Collaborate with Community Development in Economic Development** (Council Goal 1 & 2)
- **Conduct capital needs and replacement assessment** (Council Goal 1)
- **Develop new revenue opportunities** (Council Goal 1)

## Program Staffing Allocations

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Finance Director	0.39	0.39	0.34	0.34
Senior Accountant	0.97	0.97	0.84	0.84
Accounting Technician III	0.98	0.98	0.84	0.84
Accounting Technician II	1.00	1.00	0.69	0.69
Accounting Technician II	0	1.00	0.75	0.75
Accounting Technician I	1.00	0	0	0
<b>Total Full Time Equivalents</b>	<b>4.34</b>	<b>4.34</b>	<b>3.46</b>	<b>3.46</b>

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Administration				
Payroll Transactions	776	800	800	800
Acct. Payable Checks issued	2,321	2,400	2,400	2,400
Invoices Paid	5,060	5,100	5,100	5,100
Investment Transactions	30	30	30	30
Journal Entries	158	160	160	160
Budget Adjustments	21	25	25	25
Resident Benefit Cards (RBC)				
Resident Benefit Card issued	5,988	6,000		
Golf RBC issued	N/A	N/A	1,585	1,585
Social RBC issued	N/A	N/A	4,415	4,415
Cashier Transaction	4,837	5,000	5,000	5,000
Reporting				
Special Reports	60	72	72	75
Annual Audit & Reviews	8	8	8	8
Annual Compliance Reports	15	15	15	15
Business License				
Renewals	0	0	1,850	1,850
New	0	0	50	50

\* Business Licenses were transferred from Planning in FY2017/18

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
<b>GENERAL FUND</b>							
101.51.01.05110.000 Regular Employees (3.46 FTE)	412,721	410,757		364,872	-11.2%	381,046	4.4%
101.51.01.05210.000 Retirement - Employee	24,724	32,861		7,003	-78.7%	0	-100.0%
101.51.01.05211.000 Retirement - Employer	75,828	86,574		47,168	-45.5%	56,719	20.2%
101.51.01.05220.000 FICA & Medicare	31,255	29,459		25,935	-12.0%	26,964	4.0%
101.51.01.05230.000 Group Insurance	85,751	98,275		79,869	-18.7%	86,418	8.2%
101.51.01.05240.000 OPEB Benefit	94,178	96,565		80,549	-16.6%	82,144	2.0%
101.51.01.05251.000 Retirement 401A	10,147	10,269		9,122	-11.2%	9,526	4.4%
101.51.01.05260.000 Vehicle/Cell Allowance	943	2,564		2,229	-13.1%	2,229	0.0%
101.51.01.05261.000 Employee FICA Benefit	23,423	23,503		20,645	-12.2%	21,439	3.8%
Total Salary and Benefits	758,971	790,827		637,392	-19.4%	666,485	4.6%
101.51.01.05310.000 Professional Services	175,272	212,166		171,700	-19.1%	190,900	11.2%
Audit, City			73,000				
Financial Systems Program Support			45,000				
Business License Program Support			5,000				
Budget/CAFR Production			2,000				
TABS Disclosure/Arbitrage Rebate			7,200				
Sales Tax Audit			25,000				
County Auditor -LAFCO			5,000				
Investment Management Software Fees			4,500				
Temporary Services (Business License/RBC)			5,000				
101.51.01.05330.000 Other Contracted Services	35,746	32,445		32,500	0.2%	32,500	0.0%
Bank Trustee & Custodial Fees			18,000				
Credit Card Fees			11,000				
Bank Fees			3,500				
101.51.01.05530.000 Postage	131	800		500	-37.5%	500	0.0%
101.51.01.05550.000 Professional Development	20,184	19,950		12,250	-38.6%	12,550	2.4%
CSMFO Annual Conferences (2)			3,500				
Eden Financial Software Update (2)			3,500				
CalPERS Annual Conference-So Cal (2)			2,500				
League of California Cities-Finance Director			1,500				
CSMFO Monthly Meetings (5)			1,000				
Department Strategic Planning			250				
101.51.01.05570.000 Membership & Dues	1,080	1,000		1,250	25.0%	1,250	0.0%
GFOA			500				
CMTA			200				
CSMFO			250				
CPA			300				
101.51.01.05610.000 Office Expense	13,758	6,500		7,800	20.0%	7,800	0.0%
Business License Vehicle Stickers			2,000				
Supplies			5,800				
101.51.01.05916.000 Indirect Costs	0	0		22,031	100.0%	22,568	2.4%
<b>TOTAL GENERAL FUND</b>	<b>1,005,142</b>	<b>1,063,688</b>		<b>885,423</b>	<b>-16.8%</b>	<b>934,553</b>	<b>5.5%</b>
<b>EMERGENCY SERVICES UPGRADE FUND</b>							
228.51.01.05310.000 Professional Services	3,538	3,700		3,800	2.7%	3,800	0.0%
Fire Tax Levy (Willdan Financial)							
<b>TOTAL EMERGENCY SERVICES UPGRADE FUND</b>	<b>3,538</b>	<b>3,700</b>		<b>3,800</b>	<b>2.7%</b>	<b>3,800</b>	<b>0.0%</b>
<b>Total Financial Services Program</b>	<b>1,008,680</b>	<b>1,067,388</b>		<b>889,223</b>	<b>-16.7%</b>	<b>938,353</b>	<b>5.5%</b>

# Technology Services Program



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## Technology Services Program

Overseen by the Finance Department, 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 in conjunction with the Technology Steering Committee is responsible for providing strategic direction and operational policies and standards; and for coordinating major citywide initiatives including technology management.

The program oversees all 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; technical web assistance including DNS and SSL management; communications and messaging services; video and audio production and broadcasting equipment; IWTV content management; network equipment and administration; network engineering; computer maintenance and support.

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 to be efficient and organized.

### Initiatives

- Virtualize Production Servers at City Hall to save on infrastructure costs
- Provide Council Meetings online through multiple sources
- Offer Council Meetings Live to television audience

### Program Staffing Allocations

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Information Technology Manager	0.99	0.99	0.95	0.95
Total Full Time Equivalents	0.99	0.99	0.95	0.95

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Meeting Recordings Produced				
City Council Meetings	21	20	21	21
Housing Authority Meetings	4	6	4	4
Technology Equipment Managed				
Workstations & Notebooks	49	56	58	60
Servers	13	16	18	19
VoIP Phones	40	43	45	46
Computers Replaced				
Workstations	11	12	10	10
Servers	4	3	2	2
Software Updates				
Workstations	N/A	1,350	1,450	1,500
Servers	N/A	425	450	500
Malware Threats				
Malware/Virus Items Mitigated	N/A	85	85	95

## Program Budget

Account Number		FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND								
101.27.06.05110.000	Regular Employees (.95 FTE)	152,535	149,739		158,887	6.1%	165,969	4.5%
101.27.06.05210.000	Retirement - Employee	9,264	11,979		3,091	-74.2%	0	-100.0%
101.27.06.05211.000	Retirement - Employer	28,288	32,189		20,817	-35.3%	25,033	20.3%
101.27.06.05220.000	FICA & Medicare	9,761	9,596		9,809	2.2%	9,912	1.1%
101.27.06.05230.000	Group Insurance	25,408	26,845		29,221	8.9%	31,619	8.2%
101.27.06.05240.000	OPEB Benefit	21,483	22,028		22,111	0.4%	22,554	2.0%
101.27.06.05251.000	Retirement 401A	3,774	3,743		3,972	6.1%	4,149	4.5%
101.27.06.05260.000	Vehicle/Cell Allowance	0	1,326		1,273	-4.0%	1,273	0.0%
101.27.06.05261.000	Employee FICA Benefit	7,016	7,425		7,505	1.1%	7,505	0.0%
	Total Salary and Benefits	257,528	264,870		256,686	-3.1%	268,014	4.4%
101.27.06.05310.000	Professional Services	47,727	37,900		43,000	13.5%	45,000	4.7%
	Web Streaming Maintenance and Support			20,000				
	Backup Maintenance and Offsite Storage			10,000				
	Cisco Firewall Annual Maintenance			2,000				
	Domain Name Registrations, SSL Certificates, DNS			3,000				
	Patch Support			3,000				
	Computer Maintenance			5,000				
101.27.06.05410.000	Contract Service Provider	0	10,000		7,500	-25.0%	7,500	0.0%
101.27.06.05520.000	Communications	42,470	47,000		33,000	-29.8%	34,000	3.0%
	Telephone Services			15,000				
	High Speed Internet			18,000				
101.27.06.05521.000	Communication Equipment	0	2,000		3,000	50.0%	3,000	0.0%
	Telephone Replacement			2,000				
	Cell Phone Hardware			500				
	Cell Phone Repairs/ Asses.			500				
101.27.06.05550.000	Professional Development	1,074	5,000		5,000	0.0%	5,000	0.0%
	Server Software Training (1)			1,500				
	Workstation Operating System Training (1)			1,000				
	Network Training (1)			1,000				
	Multimedia Software Training (1)			1,500				
101.27.06.05610.000	Office Expense	3,577	6,000		5,000	-16.7%	5,000	0.0%
	Laser Toner Cartridges			4,000				
	Cables, Office Equipment, Etc			1,000				
101.27.06.05630.000	Operating Materials	38,519	21,000		23,500	11.9%	25,000	6.4%
	Software Licenses			21,000				
	Antivirus Software Support			2,500				
101.27.06.05916.000	Indirect Costs	0	0		6,049	100.0%	6,196	2.4%
TOTAL GENERAL FUND		390,895	393,770		382,735	-2.8%	398,710	4.2%
CAPITAL IMPROVEMENT FUND								
316.27.06.05650.000	Minor Equipment	126,267	120,000		85,000	-29.2%	75,000	-11.8%
	Server Hardware Replacements			25,000				
	Computer Hardware Replacement			25,000				
	Program Upgrades			10,000				
	Audio/Video Equipment			15,000				
	Computer Parts & Accessories			5,000				
	Network Hardware			5,000				
TOTAL CAPITAL IMPROVEMENT FUND		126,267	120,000		85,000	-29.2%	75,000	-11.8%
Total Technology Services Program		517,162	513,770		467,735	-9.0%	473,710	1.3%



# Central Services Program



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## 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 services, citywide printing and memberships, and general office supplies. Central Services expenses are allocated as indirect costs to city programs based upon staffing levels.

## Initiatives

- Develop strategies to lower long-term photocopier and postage meter costs

## Program Staffing Allocations

There are no staffing allocations for this program.

## Workload Activity Measures

There are no Workload Activity Measures designated for this program.

## Program Budget

Account Number		FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND								
101.27.04.05230.000	Insurance Administration	4,150	4,000		4,150	3.8%	4,150	0.0%
101.27.04.05410.000	Office Equipment Maintenance	128	530		300	-43.4%	300	0.0%
101.27.04.05420.000	Utilities	27,797	47,250		35,000	-25.9%	36,000	2.9%
	SC Edison			32,000				
	CVWD			2,000				
	SC Gas			1,000				
101.27.04.05430.000	Equipment Rental	47,873	48,410		49,100	1.4%	52,000	5.9%
	Photocopier Lease			42,000				
	Postage Meter Lease			6,000				
	Folding Machine			1,100				
101.27.04.05530.000	Postage & Delivery	11,215	16,480		13,000	-21.1%	13,000	0.0%
	Postal Permit			12,000				
	Parcel Services (Fed Ex, UPS, etc)			1,000				
101.27.04.05540.000	Printing	6,169	10,300		7,000	-32.0%	7,000	0.0%
	Stationery			2,000				
	Business Cards/Forms			5,000				
101.27.04.05570.000	Membership & Dues	35,427	35,000		35,900	2.6%	36,500	1.7%
	CVAG			16,500				
	Desert Cities Regional Airport JPA			12,500				
	League of California Cities			4,300				
	Alliance for Innovation			1,000				
	CA Contract Cities Association			1,000				
	SCAG			600				
101.27.04.05610.000	Office Expense	8,301	16,480		22,200	34.7%	22,200	0.0%
	RealQuest-Citywide			10,200				
	Supplies			12,000				
101.27.04.05630.000	Operating Materials	21,387	17,510		18,000	2.8%	18,000	0.0%
	ID Card Supplies			12,000				
	Sundries			6,000				
101.27.04.05916.000	Indirect Costs	0	0		(184,650)	100.0%	(189,150)	2.4%
TOTAL GENERAL FUND		162,447	195,960		0	-100.0%	0	0.0%
Total Central Services Program		162,447	195,960		0	-100.0%	0	0.0%

# Internal Contributions & Reserves Program



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### 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.

The City also 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.

### Initiatives

- Conduct capital needs and replacement assessment (Council Goal 1)

### Program Staffing Allocations

There are no staffing allocations for this program.

### Workload Activity Measures

There are no Workload Activity Measures designated for this program.

### Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.52.01.05925.000 Contributions	1,417,042	1,418,237		1,423,380	0.4%	1,424,702	0.1%
Capital Reserve			1,100,000				
Naming Rights			250,000				
Landscape & Lighting			66,108				
Indian Wells Chamber Rent (\$606 per month)			7,272				
<b>TOTAL GENERAL FUND</b>	<b>1,417,042</b>	<b>1,418,237</b>		<b>1,423,380</b>	<b>0.4%</b>	<b>1,424,702</b>	<b>0.1%</b>
<b>Total Internal Contributions &amp; Reserves Program</b>	<b>1,417,042</b>	<b>1,418,237</b>		<b>1,423,380</b>	<b>0.4%</b>	<b>1,424,702</b>	<b>0.1%</b>

# Retirement Benefit Program



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## Retirement Benefit Program

The Retirement Benefits Program includes employee pensions and retiree medical care and are managed by the Finance Department. 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 retirement 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 participate in the 2%@60 plan. The City participates in the CalPERS Retiree Benefit Trust Fund for employee medical care. In FY2016/17 and FY 2017/18, the City contributed \$2,000,000 and \$2,024,000 respectively towards the unfunded pension liability.

## Initiatives

- Continue to fully fund the employee pension plan
- Continue to fully fund the retiree medical plan

## Program Staffing Allocations

There are no staffing allocations for this program.

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Classic CalPERS Members	27	24	24	24
PEPRA CalPERS Members	2	5	5	5
OPEB Retirees	29	30	31	31

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
RETIREMENT BENEFIT FUND							
601.68.01.05240.000 OPEB Medical Benefit ARC	54,073	0		0	0.0%	0	0.0%
601.68.01.05241.000 CalPERS Retirement	2,000,000	2,024,000		0	-100.0%	0	0.0%
601.68.01.05310.000 OPEB Retirees Expense	301,983	343,732		350,000	1.8%	360,500	3.0%
TOTAL RETIREMENT BENEFIT FUND	2,356,056	2,367,732		350,000	-85.2%	360,500	3.0%
Total Retirement Benefit Program	2,356,056	2,367,732		350,000	-85.2%	360,500	3.0%

# Risk Management Program





## Risk Management Program

The Risk Management Program seeks to manage uncertainty by developing strategies to control risk as a primary function of the Finance Department. The Risk Management Program develops plans to control and mitigate the undesired effects of risk. The goal of the Risk Management Program is to develop cost effective measures to reduce risk to the City by proactively seeking out alternative methods of controlling the City's exposure to risk, including workers' compensation claims, and in reducing financial losses to the City.

Risk Management involves the management of the City's 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).

The City utilizes the Authority's educational Loss Control Action Plan (LossCAP) program. The LossCAP Program 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.

## Initiatives

- Develop and implement LossCAP Program action plans (Council Goal 1)
- Provide employee risk management training to increase risk management awareness and manage risk exposure (Council Goal 1)
- Develop and implement an annual citywide employee training program based upon the City's LossCAP centralized safety manual (Council Goal 1)

## Program Staffing Allocations

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Finance Director	0.15	0.15	0.15	0.15
Accounting Technician II	0	0	0.15	0.15
Total Full Time Equivalents	0.15	0.15	0.30	0.30

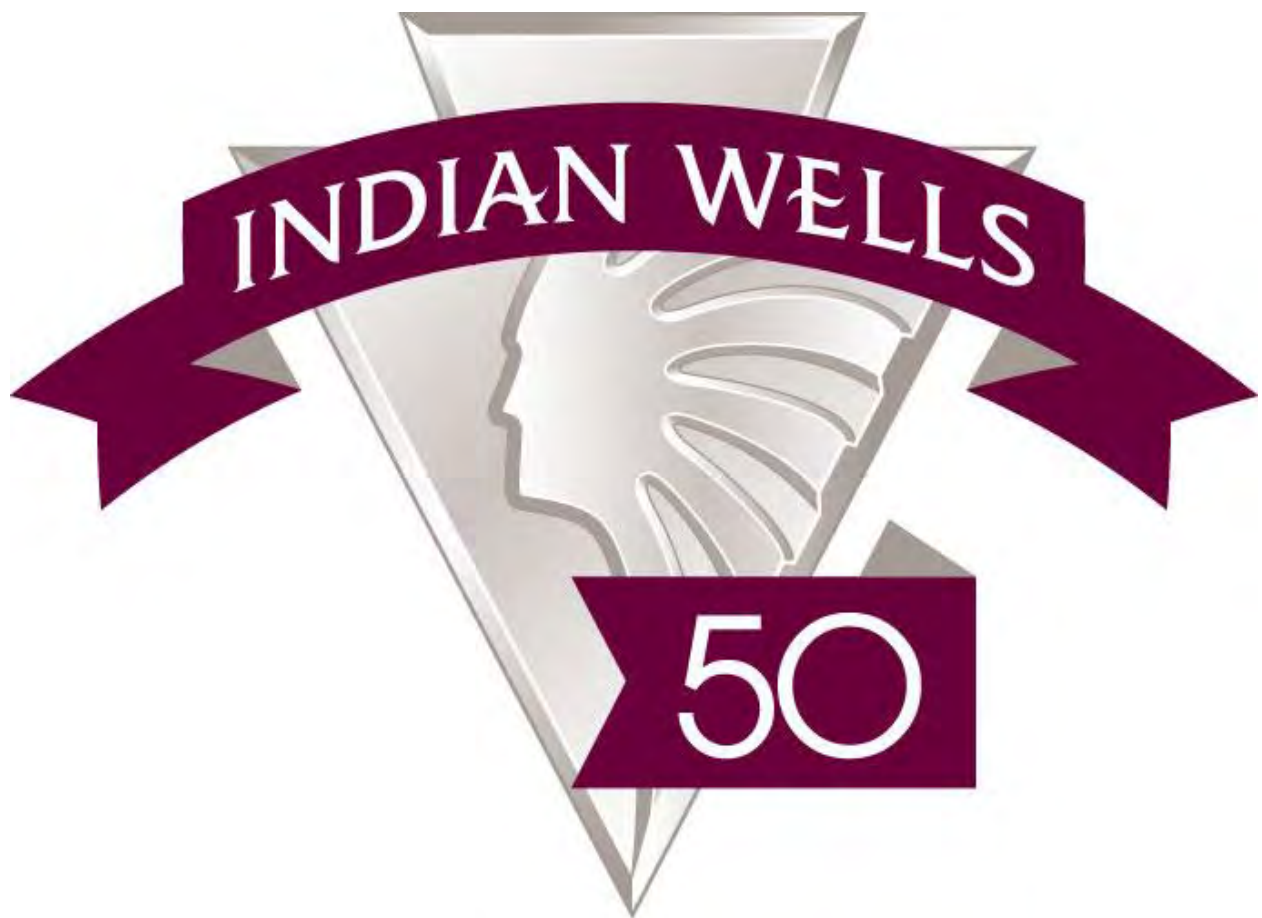
## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
LossCAP Action Items	27	4	0	0
Training Sessions	8	8	10	12
Claims				
Damage Claims	4	8	6	6
Property Claims	6	5	5	5
Worker's Comp Claims	0	0	0	0

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.26.01.05110.000 Regular Employees (0.30 FTE)	30,475	30,331		45,256	49.2%	47,272	4.5%
101.26.01.05210.000 Retirement - Employee	1,763	2,426		837	-65.5%	0	-100.0%
101.26.01.05211.000 Retirement - Employer	5,369	5,998		5,636	-6.0%	6,778	20.3%
101.26.01.05220.000 FICA & Medicare	1,549	1,565		2,590	65.5%	2,652	2.4%
101.26.01.05230.000 Group Insurance	3,854	4,067		9,171	125.5%	9,927	8.2%
101.26.01.05240.000 OPEB Benefit	3,255	3,338		6,986	109.3%	7,122	1.9%
101.26.01.05251.000 Retirement 401A	756	758		1,131	49.2%	1,182	4.5%
101.26.01.05260.000 Vehicle/Cell Allowance	363	561		561	0.0%	561	0.0%
101.26.01.05261.000 Employee FICA Benefit	1,021	1,125		1,933	71.8%	1,967	1.8%
Total Salary and Benefits	48,405	50,169		74,101	47.7%	77,461	4.5%
101.26.01.05550.000 Professional Development CJPIA Risk Management Conference (1)	1,167	2,000		1,500	-25.0%	1,500	0.0%
101.26.01.05580.000 Insurance Expense General Liability and Worker's Comp Property, Earth, Flood Insurance Retro Deposit Crime and Fidelity	728,110	972,320	384,171 163,179 (30,647) 1,000	517,703	-46.8%	528,057	2.0%
101.26.01.05916.000 Indirect Costs	0	0		1,910	100.0%	1,957	2.4%
<b>TOTAL GENERAL FUND</b>	<b>777,682</b>	<b>1,024,489</b>		<b>595,214</b>	<b>-41.9%</b>	<b>608,975</b>	<b>2.3%</b>
<b>Total Risk Management Program</b>	<b>777,682</b>	<b>1,024,489</b>		<b>595,214</b>	<b>-41.9%</b>	<b>608,975</b>	<b>2.3%</b>

# Police Services Program



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## Police Services Program

The Police Services Program oversees contractual services for Police, Animal Control, and funding for crossing guards at Gerald Ford Elementary. The City Manager’s Office is responsible for the program through the Assistant to the City Manager.

Indian Wells contracts with the Riverside County Sheriff’s Department and is focused on community-oriented policing and problem solving. The Sheriff’s Department performs the following contract services:

- Administration, management and coordination of services provided, and community relations;
- Patrol services twenty-four (24) hours per day, seven (7) days per week;
- Traffic Enforcement including one (1) full-time motorcycle officer;
- Special events coverage;
- Special Enforcement Team (SET) operations;
- Forensics and Analysis of evidence and crime statistics.

## Initiatives

- Reduce speeding
- Reduce accidents
- Create a closer relationship with the community
- Develop cost saving measures without reducing service
- Improve the traffic flow during special events
- Work closely with the Community Development Department to regulate Vacation Rentals
- Investigate Citizen Patrol program

## Program Staffing Allocations

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
City Manager	0.15	0.15	0.10	0.10
Assistant to the City Manager	0.25	0.25	0.20	0.20
Finance Director	0.15	0.15	0.15	0.15
Total Full Time Equivalents	0.55	0.55	0.45	0.45

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Total Calls for Service	18,667	19,273	19,538	19,750
Traffic Citations				
Total Citations	1,288	1,305	1,342	1,372
Hazardous Citations	1,088	1,120	1,159	1,190
Traffic Collisions				
Total Collisions	97	133	137	139
Injury	36	46	48	49
Non-Injury	3	31	34	36
Hit & Run	30	29	30	31
Fatalities	0	1	1	1
Driving Under the Influence				
Total DUI Arrests	31	37	38	39
Traffic Enforcement Index*	30	24	24	24
911 Misdiagnoses	1,238	1,534	1,566	1,591
Thefts/Burglaries	106	177	183	189
Vacant Property Checks	12,189	12,717	12,988	13,204
Arrests				
Misdemeanor	51	160	171	180
Felony	25	28	29	29

\* Index to measure traffic enforcement effectiveness - TEI 25% greater or equal = Decrease in injury collision.

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.71.01.05110.000 Regular Employees (0.45 FTE)	95,854	89,278		79,525	-10.9%	83,072	4.5%
101.71.01.05210.000 Retirement - Employee	5,459	7,142		1,526	-78.6%	0	-100.0%
101.71.01.05211.000 Retirement - Employer	16,637	19,064		10,302	-46.0%	12,383	20.2%
101.71.01.05220.000 FICA	5,427	5,164		4,533	-12.2%	4,647	2.5%
101.71.01.05230.000 Group Insurance	10,945	11,831		11,759	-0.6%	12,713	8.1%
101.71.01.05240.000 OPEB Benefit	11,935	12,238		10,474	-14.4%	10,683	2.0%
101.71.01.05251.000 Retirement 401A	2,229	5,607		4,238	-24.4%	4,327	2.1%
101.71.01.05260.000 Vehicle/Cell Allowance	1,270	1,947		1,523	-21.8%	1,523	0.0%
101.71.01.05261.000 Employee FICA Benefit	3,725	3,869		3,380	-12.6%	3,443	1.9%
Total Salary and Benefits	153,482	156,140		127,260	-18.5%	132,791	4.3%

Program Budget continued

Account Number		FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
101.71.01.05330.000	Other Contracted Services	3,567,071	4,114,367		3,880,866	-5.7%	4,178,334	7.7%
	Animal Control			18,000				
	Animal Vaccine Clinic			3,000				
	Crossing Guard (Gerald Ford School)			1,300				
	Parking Citation Administration (JDS)			1,500				
	Sheriff's Contract- Deputy Patrol			1,738,795				
	Sheriff's Contract-SET Team			335,161				
	Sheriff's Contract-Community Service Officers			416,863				
	Sheriff's Contract-Motorcycle Deputy			335,161				
	Sheriff's Contract-Utility Deputy			335,161				
	Sheriff's Contract-Lieutenant			257,938				
	Sheriff's Contract-Mileage (\$0.95 p/m)			142,500				
	Sheriff's Contract-Overtime			65,000				
	Sheriff's Contract-Facilities			75,000				
	Criminal Info. RMS			45,000				
	Sheriff's Contract-Forensic Tech			28,485				
	Sheriff's Contract-Crime Analyst			22,000				
	Sheriff's 3rd Party Services			60,000				
101.71.01.05420.000	Utilities	3,022	5,000		5,000	0.0%	5,000	0.0%
101.71.01.05430.000	Equipment Rental	0	1,000		500	-50.0%	500	0.0%
101.71.01.05520.000	Communications Police & EOC	4,495	6,750		9,750	44.4%	9,750	0.0%
101.71.01.05540.000	Printing Tickets pads for Law Enforcement	0	1,500		0	-100.0%	1,500	100.0%
101.71.01.05550.000	Professional Development	0	1,061		0	-100.0%	0	0.0%
101.71.01.05560.000	Training and Equipment CERT Training Courses- 2 annually	322	8,000	6,000	6,000	-25.0%	6,000	0.0%
101.71.01.05590.000	Miscellaneous Charges	4,653	250		5,250	2000.0%	5,250	0.0%
101.71.01.05630.000	Operating Materials EOC Supplies Plan Supplies			8,000 4,000	12,000	100.0%	3,000	-75.0%
101.71.01.05916.000	Indirect Costs	0	0		2,865	100.0%	2,935	2.4%
101.71.01.05995.000	Reimb. Credit	(120,000)	(120,000)		(140,000)	16.7%	(120,000)	-14.3%
TOTAL GENERAL FUND		3,613,046	4,174,068		3,909,491	-6.3%	4,225,060	8.1%
PUBLIC SAFETY FUND								
203.71.01.05990.000	Operating Expense Debits	20,000	20,000		30,000	50.0%	20,000	-33.3%
TOTAL PUBLIC SAFETY FUND		20,000	20,000		30,000	50.0%	20,000	-33.3%
COPS AB 3229 FUND								
211.71.01.05650.000	Minor Equipment	2,143	5,000		5,000	0.0%	0	-100.0%
211.71.01.05990.000	Operating Expense	100,000	100,000		110,000	10.0%	100,000	-9.1%
TOTAL COPS AB3229 FUND		102,143	105,000		115,000	9.5%	100,000	-13.0%
Total Police Services Program		3,735,189	4,299,068		4,054,491	-5.7%	4,345,060	7.2%

# Fire Services Program



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## Fire Services Program

The Fire Services Program oversees contractual services for fire suppression, fire prevention, fire investigation, fire safety education and paramedic services through this contract. The City Manager's Office is responsible for the program through the Assistant to the City Manager.

Indian Wells contracts with the Riverside County Fire Department, a sub contract of CALFIRE. The Fire Department performs the following contract services:

- Administration, management and coordination of services provided;
- Staffing at Fire Station 55 twenty-four (24) hours per day, seven (7) days per week;
- Operation of one (1) Fire Engine and one (1) Paramedic Ambulance;
- Housing of one (1) additional Paramedic Ambulance paid for by the City of Palm Desert to serve their residents just outside Indian Wells' borders;
- Provide specialized rescue equipment;
- Provide a Ladder Truck shared with the cities of Palm Desert and Rancho Mirage;
- One (1) part-time Fire Marshall.

In addition to the contract services provided by the Riverside County Fire Department, the City of Indian Wells, in partnership with City of Palm Desert, contracts for an Emergency Services Coordinator with the Riverside County Emergency Management Department. The program is responsible for the acquisition of resources necessary to prepare for emergency operations and carry out emergency response and recovery in the event of major natural disaster or local emergency.

## Initiatives

- Modernize Indian Wells Fire Station 55 (Council Goal 5)
- Ensure the City's Emergency Operations Center is prepared
- Provide emergency training to City staff
- Conduct emergency training with residents through the Community Emergency Response Team (CERT)
- Complete emergency plans and policies
- Complete a Hazard Mitigation Plan
- Conduct public education presentations for residents and businesses
- Research emergency grant funding



## Program Staffing Allocations

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
City Manager	0.15	0.15	0.05	0.05
Assistant to the City Manager	0.25	0.25	0.10	0.10
Finance Director	0.15	0.15	0.10	0.10
Senior Accountant	0	0	0.05	0.05
Accounting Technician III	0	0	0.05	0.05
Accounting Technician II	0	0	0.05	0.05
Accounting Technician II	0	0	0.25	0.25
<b>Total Full Time Equivalents</b>	<b>0.55</b>	<b>0.55</b>	<b>0.65</b>	<b>0.65</b>

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Calls for Service				
Medical Aid	768	819	873	931
Traffic Collision	83	83	82	82
False Alarm	141	151	161	173
Public Service	83	75	67	61
Fire	10	10	9	9
Other*	33	41	50	62
<b>Total Calls for Service</b>	<b>1,118</b>	<b>1,177</b>	<b>1,243</b>	<b>1,317</b>

\* Denotes calls for service that include Sheriff Assist, Fire Menace Standby, Gas Leaks, and other miscellaneous calls.

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
EMERGENCY SERVICES FUND							
228.73.01.05110.000 Regular Employees (0.65 FTE)	95,854	89,278		90,419	1.3%	94,438	4.4%
228.73.01.05210.000 Retirement - Employee	5,459	7,142		1,745	-75.6%	0	-100.0%
228.73.01.05211.000 Retirement - Employer	19,751	19,064		11,779	-38.2%	14,159	20.2%
228.73.01.05220.000 FICA	5,427	5,164		5,658	9.6%	5,838	3.2%
228.73.01.05230.000 Group Insurance	10,945	11,831		14,710	24.3%	15,908	8.1%
228.73.01.05240.000 OPEB Benefit	11,935	12,238		16,294	33.1%	16,619	2.0%
228.73.01.05251.000 Retirement 401A	2,229	5,607		4,510	-19.6%	4,611	2.2%
228.73.01.05260.000 Vehicle/Cell Allowance	1,270	1,947		1,279	-34.3%	1,279	0.0%
228.73.01.05261.000 Employee FICA Benefit	3,725	3,869		4,346	12.3%	4,469	2.8%
Total Salary and Benefits	156,595	156,140		150,740	-3.5%	157,321	4.4%
228.73.01.05310.000 Professional Services Contract Fire Services w/ CalFIRE Ambulance Billing Services Cove Cities Partnership - Emergency Response Manager	2,594,343	3,291,456	3,311,362 12,600 60,000	3,383,962	2.8%	3,547,825	4.8%
228.73.01.05330.000 Ladder Truck Service	410,104	450,000		486,000	8.0%	526,824	8.4%
228.73.01.05420.000 Utilities	16,709	22,500		23,175	3.0%	23,870	3.0%
228.73.01.05430.000 Equipment Rental/Leases	889	1,000		1,250	25.0%	1,250	0.0%
228.73.01.05440.000 Buildings & Grounds Maint.	19,682	25,000		25,000	0.0%	25,000	0.0%
228.73.01.05580.000 Insurance Expense General Liability and Worker's Comp Property, Earth, Flood Insurance	0	0	11,840 1,532	13,372	100.0%	13,639	2.0%
228.73.01.05671.000 Fuel & Oil Mobile EOC	0	0	5,500	5,500	100.0%	5,500	0.0%
228.73.01.05740.000 Minor Equip Purchase	0	29,500		25,000	-15.3%	25,000	0.0%
228.73.01.05916.000 Indirect Costs	0	0		4,139	100.0%	4,240	2.4%
<b>TOTAL EMERGENCY SERVICES</b>	<b>3,198,323</b>	<b>3,975,596</b>		<b>4,118,137</b>	<b>3.6%</b>	<b>4,330,469</b>	<b>5.2%</b>
Total Fire Services Program	3,198,323	3,975,596		4,118,137	3.6%	4,330,469	5.2%

# Engineering Services Program



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## Engineering Program

The Engineering Program oversees the design and construction of public improvements for both private development and City capital improvement projects as a primary function of the Public Works Department. The Program regulates the issuance of grading, encroachment, and oversized load permits, and provides plan check services. Oversight includes plan check and inspections for on-site and off-site infrastructure improvements, conformance to City Standards, project management, and contract administration for the City and Housing Authority projects.

In addition to development and City projects, the Engineering Program represents the City in regional programs such as National Pollution Discharge Elimination System (NPDES), Air Quality Management District (AQMD) compliance, Coachella Valley Association of Governments (CVAG) transportation and the Riverside County Transportation Commission (RCTC) subcommittee. The program interacts with the Coachella Valley Water District (CVWD) on various projects.

The Traffic Engineering component of the program provides for system monitoring and design in the event new traffic signals, directional and regulatory signs, traffic striping, and implementation of detours becomes necessary.

### Initiatives

- Complete Highway 111/Cook Street Improvements (Council Goal 4)
- Investigate opportunities for traffic flow improvement
- Seek out grant funding for City projects (Council Goal 1)
- Implement Capital Improvement Program

### Program Staffing Allocation

Full Time Equivalents	FY2015/16*	FY2016/17*	FY2017/18	FY2018/19
Public Works Director	0.89	0.89	0.41	0.41
Assistant Engineer II	0.97	0.97	0.71	0.71
Administrative Assistant	0.99	0.99	0.40	0.40
Management Analyst	0	0	0.77	0.77
<b>Total Full Time Equivalents</b>	<b>2.85</b>	<b>2.85</b>	<b>2.29</b>	<b>2.29</b>

\*FY2016 & FY2017 includes allocations from the Public Works Administration Program that no longer exists

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Development Plan Check	5	4	5	5
Parcel Mergers	4	7	9	9
Lot Line Adjustments	2	8	10	10
Capital Improvement Projects	2	4	4	4
Permits				
Encroachment Permits	71	67	70	70
Grading Plans/Permits	32	34	35	30
Oversized Load Permits	9	16	18	18

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.82.01.05110.000 Regular Employees (2.29 FTE)	310,078	317,785		254,684	-19.9%	265,983	4.4%
101.82.01.05210.000 Retirement - Employee	18,783	25,423		4,868	-80.9%	0	-100.0%
101.82.01.05211.000 Retirement - Employer	58,068	67,785		32,784	-51.6%	39,422	20.2%
101.82.01.05220.000 FICA	22,168	22,043		18,267	-17.1%	18,933	3.6%
101.82.01.05230.000 Group Insurance	50,184	49,066		58,189	18.6%	62,949	8.2%
101.82.01.05240.000 OPEB Benefit	61,845	63,413		53,300	-15.9%	54,367	2.0%
101.82.01.05251.000 Retirement 401A	7,640	7,945		6,367	-19.9%	6,650	4.4%
101.82.01.05260.000 Vehicle/Cell Allowance	2,153	4,085		2,446	-40.1%	2,446	0.0%
101.82.01.05261.000 Employee FICA Benefit	16,358	17,435		14,574	-16.4%	15,076	3.4%
Total Salary and Benefits	547,276	574,980		445,479	-22.5%	465,826	4.6%
101.82.01.05310.000 Professional Services	5,625	45,000		55,000	22.2%	36,965	-32.8%
Other Contracted Services			10,000				
Permit Reference Software (Eden)			20,000				
Lot Line Adjustments, Plan Check, Parcel/Tract Map			10,000				
Topographic Surveying			3,000				
Plan Room			2,000				
Geotechnical			10,000				
101.82.01.05320.000 Engineering Services	44,727	28,000		49,900	78.2%	49,900	0.0%
Traffic Engineering (HAC)			25,000				
Engineering Plan Check (SCES, RASA)			16,000				
Riverside County Flood Control			2,900				
State Water Resources Control (NPDES)			6,000				
101.82.01.05420.000 Utilities	17,237	17,000		18,000	5.9%	18,000	0.0%
101.82.01.05530.000 Postage	193	150		100	-33.3%	100	0.0%

Program Budget continued

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
101.82.01.05550.000 Professional Development League of CA Cities (1) Strategic Planning Training (4)	9,977	6,500	2,500 800 4,000	7,300	12.3%	5,600	-23.3%
101.82.01.05570.000 Membership & Dues APWA, P.E. (2) Civil Eng. License (1)	0	750	100 150	250	-66.7%	100	-60.0%
101.82.01.05610.000 Office Expense	335	600		400	-33.3%	400	0.0%
101.82.01.05916.000 Indirect Costs	0	0		14,581	100.0%	14,936	2.4%
101.82.01.05995.000 Reimb. Credit	(27,000)	(27,000)		(31,500)	16.7%	(30,050)	-4.6%
<b>TOTAL GENERAL FUND</b>	<b>598,371</b>	<b>645,980</b>		<b>559,510</b>	<b>-13.4%</b>	<b>561,777</b>	<b>0.4%</b>
<b>TRAFFIC SAFETY FUND</b>							
202.82.01.05990.000 Operating Expenses	25,000	25,000		27,500	10.0%	28,050	2.0%
<b>TOTAL TRAFFIC SAFETY FUND</b>	<b>25,000</b>	<b>25,000</b>		<b>27,500</b>	<b>10.0%</b>	<b>28,050</b>	<b>2.0%</b>
<b>SCAQMD FUND</b>							
210.82.01.05330.000 Other Contracted Services CVAG/AB 2766/PM 10 Program	3,707	5,000		6,300	26.0%	6,458	2.5%
<b>TOTAL SCAQMD FUND</b>	<b>3,707</b>	<b>5,000</b>		<b>6,300</b>	<b>26.0%</b>	<b>6,458</b>	<b>2.5%</b>
<b>GAS TAX FUND</b>							
218.82.01.05990.000 Operating Expense	2,000	2,000		4,000	100.0%	2,000	-50.0%
<b>TOTAL GAS TAX FUND</b>	<b>2,000</b>	<b>2,000</b>		<b>4,000</b>	<b>100.0%</b>	<b>2,000</b>	<b>-50.0%</b>
<b>Total Engineering Program</b>	<b>629,077</b>	<b>677,980</b>		<b>597,310</b>	<b>-11.9%</b>	<b>598,285</b>	<b>0.2%</b>

# Maintenance Services Program



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## Maintenance Services Program

The Maintenance Services Program is responsible for the service and upkeep of all City right-of-way and City owned facilities as a primary function of the Public Works Department. The Program utilizes three (3) maintenance workers and a Maintenance Supervisor to oversee and perform these duties. The principal areas of responsibility include landscape management, building maintenance, repair of public roads and sidewalks, litter and graffiti removal, sign repair and replacements, vehicle maintenance, street sweeping, storm drain cleanout and repairs, and safety lighting.

The Traffic Maintenance component of the program provides for system upkeep and replacements associated with scheduled maintenance.

## Initiatives

- Complete the connection of non-potable water to the medians on Eldorado Drive, Rancho Palmaras Drive and Cook Street
- Actively monitor the health and viability of City trees
- Ensure compliance with applicable regulation changes
- Implement Pavement Management Program to preserve quality roadways
- Maintain the safety and accessibility of public walkways
- Ensure City water system efficiency and compliance with Water District regulations without sacrificing landscape quality

## Program Staff Allocation

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Public Works Director	0	0	0.32	0.32
Assistant Engineer II	0	0	0.20	0.20
Administrative Assistant	0	0	0.53	0.53
Management Analyst	0	0	0.10	0.10
Public Works Superintendent	0.89	0.89	0	0
Landscape Specialist	0.85	0.85	0	0
Maintenance Supervisor	0	0	0.50	0.50
Sr. Electrical Maintenance Tech	0.95	0.95	0	0
Maintenance Worker II	0.95	0.95	0.50	0.50
Maintenance Worker I	0.95	0.95	0.45	0.45
Maintenance Worker I	0.00	0.00	0.45	0.45
<b>Total Full Time Equivalents</b>	<b>4.59</b>	<b>4.59</b>	<b>3.05</b>	<b>3.05</b>



## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Graffiti Abatement Request	10	11	10	10
Weed Abatement	56	57	57	57
Lighting Repair - Landscape	100	90	90	90
Lighting Repair - Bollards	200	190	200	200
Work Order Requests	520	520	525	530
Pot Hole Repair	20	35	40	35
Street Repair	500	500	450	425
Sidewalk Repair (Sq Ft)	1,200	1,200	1,300	1,300
Irrigation Repair	78	91	90	90
Sign Replacement	27	25	25	20
Traffic Signal Repair	40	36	35	30
Inspections	109	114	115	110
Sandbags Distributed	1,720	0	500	500
After Hours Service Calls (Hrs)	121	125	130	130
Paving (Sq Ft)	0	0	0	238,000
Slurry (Sq Ft)	0	0	700,000	575,000
Curb Repair (Linear Ft)	0	153	100	100
Channel Debris Removal (Ton)	4,500	16,274	12,000	12,000

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
101.83.01.05110.000 Regular Employees (3.05 FTE)	391,832	393,773		276,990	-29.7%	289,239	4.4%
101.83.01.05210.000 Retirement - Employee	20,336	31,502		5,328	-83.1%	0	-100.0%
101.83.01.05211.000 Retirement - Employer	68,411	81,668		35,882	-56.1%	43,148	20.2%
101.83.01.05220.000 FICA	30,588	29,124		20,241	-30.5%	21,023	3.9%
101.83.01.05230.000 Group Insurance	90,818	95,518		66,932	-29.9%	72,391	8.2%
101.83.01.05240.000 OPEB Benefit	99,603	102,128		70,989	-30.5%	72,410	2.0%
101.83.01.05251.000 Retirement 401A	9,615	9,844		6,925	-29.7%	7,231	4.4%
101.83.01.05260.000 Vehicle/Cell Allowance	0	2,554		2,501	-2.1%	2,501	0.0%
101.83.01.05261.000 Employee FICA Benefit	23,103	23,414		16,224	-30.7%	16,829	3.7%
Total Salary and Benefits	734,305	769,525		502,012	-34.8%	524,772	4.5%
101.83.01.05330.000 Other Contracted Services Facility Dude	11,587	21,350	6,700	6,700	-68.6%	6,700	0.0%
101.83.01.05420.000 Utilities	16,354	21,000		21,000	0.0%	22,000	4.8%
101.83.01.05430.000 Equipment Rental	2,490	3,000		15,000	400.0%	15,000	0.0%
101.83.01.05440.000 Building & Grounds Maint. Janitorial Services	80,159	118,000	40,000	99,850	-15.4%	89,850	-10.0%
IW Plaza Assessments (45300 Club Drive)			6,450				
City Towel/Mats/Air Freshner/Soap Dispenser			3,500				
Roof Maintenance			7,000				
Security/Fire Alarm Monitoring Services			4,000				
Indoor Plant Maintenance Services			2,700				
Civic Center Pest Control Services			1,200				
Misc - Workspace, Plumbing & Repairs			35,000				
101.83.01.05450.000 Infrastructure	204,010	140,500		139,200	-0.9%	139,200	0.0%
City Street Sweeping			46,000				
Street Striping			20,000				
Concrete Repair			20,000				
Storm Drain Cleaning			18,000				
Signage			7,000				
AEGIS Traffic Signal Programing			12,500				
Shared Signal Maintenance (Palm Desert)			10,000				
JTB Supply-Signal Controller			1,200				
Shared Signal Maintenance (La Quinta )			4,500				
101.83.01.05460.000 Vehicle Maintenance	8,790	20,000		15,000	-25.0%	15,000	0.0%
101.83.01.05470.000 Equipment Maintenance	10,024	7,000		15,000	114.3%	15,000	0.0%
101.83.01.05550.000 Professional Development Signal Maintenance Training (2)	3,978	4,750	625	1,100	-76.8%	1,100	0.0%
APWA/RCTC			100				
Misc Training (4)			375				
101.83.01.05570.000 Membership & Dues APWA (1)	85	500	50	50	-90.0%	400	700.0%
Notary (FY18/19)							
101.83.01.05590.000 Holiday Decorations City Hall Holiday Decorations	20,002	20,600		10,000	-51.5%	10,000	0.0%

Program Budget continued

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
101.83.01.05610.000 Office Expense	1,181	500		1,400	180.0%	1,400	0.0%
101.83.01.05620.000 Reference Materials	299	500		100	-80.0%	100	0.0%
101.83.01.05640.000 Operating/Maint Materials	43,977	32,000		30,000	-6.3%	30,000	0.0%
Fulton -Janitorial Supplies			4,900				
Home Depot			2,000				
Prudential Overall Supply			3,600				
Staples- Janitorial Supplies			500				
Palm Desert Ace Hardware			1,000				
Paint			1,300				
Misc Tools			1,200				
Facility Dude Tablets			1,200				
Other Operating Supplies			14,300				
101.83.01.05650.000 Minor Equipment	30,116	20,000		25,000	25.0%	25,000	0.0%
101.83.01.05660.000 Uniforms & Clothing	2,244	4,000		3,000	-25.0%	3,000	0.0%
101.83.01.05671.000 Fuel & Oil	17,410	30,000		30,000	0.0%	30,000	0.0%
101.83.01.05916.000 Indirect Costs	0	0		19,420	100.0%	19,893	2.4%
101.83.01.05995.000 Reimb. Credit	(140,000)	(114,500)		(171,210)	49.5%	(209,718)	22.5%
<b>TOTAL GENERAL FUND</b>	<b>1,047,011</b>	<b>1,098,725</b>		<b>762,622</b>	<b>-30.6%</b>	<b>738,697</b>	<b>-3.1%</b>
<b>GAS TAX FUND - 2103</b>							
214.83.01.05990.000 Operating Expenses	50,000	25,000		30,000	20.0%	22,250	-25.8%
<b>TOTAL GAS TAX FUND - 2103</b>	<b>50,000</b>	<b>25,000</b>		<b>30,000</b>	<b>20.0%</b>	<b>22,250</b>	<b>-25.8%</b>
<b>GAS TAX FUND - 2105</b>							
215.83.01.05990.000 Operating Expenses	30,000	30,000		40,000	33.3%	30,000	-25.0%
<b>TOTAL GAS TAX FUND - 2105</b>	<b>30,000</b>	<b>30,000</b>		<b>40,000</b>	<b>33.3%</b>	<b>30,000</b>	<b>-25.0%</b>
<b>GAS TAX FUND - 2106</b>							
216.83.01.05990.000 Operating Expenses	20,000	20,000		30,000	50.0%	24,500	-18.3%
<b>TOTAL GAS TAX FUND - 2106</b>	<b>20,000</b>	<b>20,000</b>		<b>30,000</b>	<b>50.0%</b>	<b>24,500</b>	<b>-18.3%</b>
<b>GAS TAX FUND - 2107</b>							
217.83.01.05990.000 Operating Expenses	40,000	39,500		40,000	1.3%	40,000	0.0%
<b>TOTAL GAS TAX FUND - 2107</b>	<b>40,000</b>	<b>39,500</b>		<b>40,000</b>	<b>1.3%</b>	<b>40,000</b>	<b>0.0%</b>
<b>GAS TAX FUND - RMRA</b>							
219.83.01.05990.000 Operating Expenses	0	0		31,210	100.0%	92,968	197.9%
<b>TOTAL GAS TAX FUND - RMRA</b>	<b>0</b>	<b>0</b>		<b>31,210</b>	<b>100.0%</b>	<b>92,968</b>	<b>197.9%</b>
<b>Total Maintenance Services Program</b>	<b>1,187,011</b>	<b>1,213,225</b>		<b>933,832</b>	<b>-23.0%</b>	<b>948,415</b>	<b>1.6%</b>

# Recycling & Solid Waste Program



## Recycling and Solid Waste Program

The Recycling and Solid Waste Program is responsible for the collection of residential waste and compliance with State Mandate Assembly Bill 939 to avert at least 50% (percent) of all solid waste collection in the city through a combination of recycling and green waste diversion. This Program is overseen by the Public Works Department and is funded by a levy charged upon all residential properties within the city.

### Initiatives

- Comply with State Mandated waste diversion requirement of 75% by 2020

### Program Staff Allocation

	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Full Time Equivalents				
Public Works Director	0	0	0.01	0.01
Assistant Engineer II	0	0	0.01	0.01
Administrative Assistant	0	0	0.01	0.01
Total Full Time Equivalents	0	0	0.03	0.03

### Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Solid Waste Diversion (Percent)	72	80	82	85

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
AB 939 RECYCLING FUND							
Recycling Program							
247.27.08.05310.000 Professional Services WM Recycling Coordinator	35,000	47,000		35,000	-25.5%	35,000	0.0%
247.27.08.05530.000 Postage & Delivery	0	1,500		0	-100.0%	0	0.0%
247.27.08.05540.000 Printing	0	5,000		0	-100.0%	0	0.0%
<b>TOTAL AB 939 RECYCLING FUND</b>	<b>35,000</b>	<b>53,500</b>		<b>35,000</b>	<b>-34.6%</b>	<b>35,000</b>	<b>0.0%</b>
SOLID WASTE FUND							
Solid Waste Program							
248.27.08.05110.000 Regular Employees (0.03 FTE)	0	0		3,671	100.0%	3,834	4.4%
248.27.08.05210.000 Retirement - Employee	0	0		71	100.0%	0	-100.0%
248.27.08.05211.000 Retirement - Employer	0	0		479	100.0%	576	20.3%
248.27.08.05220.000 FICA	0	0		251	100.0%	259	3.2%
248.27.08.05230.000 Group Insurance	0	0		649	100.0%	701	8.0%
248.27.08.05240.000 OPEB Benefit	0	0		698	100.0%	712	2.0%
248.27.08.05251.000 Retirement 401A	0	0		92	100.0%	96	4.3%
248.27.08.05260.000 Vehicle/Cell Allowance	0	0		45	100.0%	45	0.0%
248.27.08.05261.000 Employee FICA Benefit	0	0		198	100.0%	203	2.5%
Total Salary and Benefits	0	0		6,154	100.0%	6,426	4.4%
248.27.08.05310.000 Professional Services	905,244	905,000		905,000	0.0%	905,000	0.0%
248.27.08.05530.000 Postage & Delivery	0	1,500		0	100.0%	0	0.0%
248.27.08.05580.000 Insurance Expense General Liability and Worker's Comp	0	0	486	486	100.0%	496	2.0%
248.27.08.05916.000 Indirect Costs	0	0		191	100.0%	196	2.4%
<b>TOTAL SOLID WASTE FUND</b>	<b>905,244</b>	<b>906,500</b>		<b>911,831</b>	<b>0.6%</b>	<b>912,117</b>	<b>0.0%</b>
<b>Total Recycling &amp; Solid Waste Program</b>	<b>940,244</b>	<b>960,000</b>		<b>946,831</b>	<b>-1.4%</b>	<b>947,117</b>	<b>0.0%</b>

# Landscape & Lighting Maintenance Districts Program



## Landscape and Lighting Maintenance Districts (LLMD) Program

The Landscape and Lighting Maintenance District Program provides maintenance services for the landscaping and lighting needs in these areas. There are three categories of LLMD's: General Fund Districts, Contract Districts, and Pass through Districts. The City contracts for maintenance of the landscape and lighting facilities for the General Fund and Contract LLMD areas. The Pass-through Districts provide maintenance for their respective frontage areas. Landscape Maintenance includes mowing, fertilizing, weed abatement, planting, and irrigation. Lighting Maintenance includes activities ensuring the function of the district's lighting features such as wire repair, bulb replacement and fixture repair.

### Initiatives

- Implement consistencies in plant pallets
- Implement water conservation measures

### Program Staffing Allocation (General Fund Area only)

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Public Works Director	0	0	0.10	0.10
Assistant Engineer II	0	0	0.05	0.05
Administrative Assistant	0	0	0.05	0.05
Maintenance Supervisor	0	0	0.43	0.43
Maintenance Worker II	0	0	0.44	0.44
Maintenance Worker I	0	0	0.50	0.50
Maintenance Worker I	0	0	0.50	0.50
Total Full Time Equivalents	0	0	2.07	2.07

### Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Maintained Landscape Area (Acres)	71.7	71.7	71.7	71.7
Landscape Maintenance Cost	\$ 574,910	\$ 574,910	\$ 592,157	\$ 592,157
Flowers Planted (Flats)	3,476	3,279	3,300	3,300
Fertilizer (Qty 50-lb bags)	N/A	493	500	500
Irrigation - Water (Gallons)	26,998	27,156	27,000	27,000



## City Parkways Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
GENERAL FUND							
City Parkways							
101.84.20.05110.000 Regular Employees (2.07 FTE)	0	0		154,877	100.0%	161,700	4.4%
101.84.20.05210.000 Retirement - Employee	0	0		2,996	100.0%	0	-100.0%
101.84.20.05211.000 Retirement - Employer	0	0		20,180	100.0%	24,266	20.2%
101.84.20.05220.000 FICA	0	0		11,552	100.0%	12,025	4.1%
101.84.20.05230.000 Group Insurance	0	0		49,145	100.0%	53,174	8.2%
101.84.20.05240.000 OPEB Benefit	0	0		48,179	100.0%	49,144	2.0%
101.84.20.05251.000 Retirement 401A	0	0		3,872	100.0%	4,043	4.4%
101.84.20.05260.000 Vehicle/Cell Allowance	0	0		1,241	100.0%	1,241	0.0%
101.84.20.05261.000 Employee FICA Benefit	0	0		9,306	100.0%	9,680	4.0%
Total Salary and Benefits	0	0		301,348	100.0%	315,273	4.6%
101.84.20.05420.000 Utilities	83,812	135,000		105,000	-22.2%	107,000	1.9%
101.84.20.05440.000 Bldg & Grounds Maintenance	473,551	537,000		509,657	-5.1%	515,447	1.1%
Landscape Maintenance			260,160				
City of Palm Desert Median Maintenance			15,650				
Channel Maintenance			84,500				
Water Feature Maintenance			19,450				
Pest Control			240				
Traffic Control			1,000				
Electrical Repairs/Supplies			24,000				
Irrigation Repairs/Supplies			20,000				
City portion of LLMD A8			59,657				
Misc./Other			25,000				
101.84.20.05640.000 Maint. and Capital Replacement	62,217	104,000		100,000	-3.8%	100,000	0.0%
Annual Planting			41,000				
Electrical Upgrades			13,000				
Irrigation Upgrades			24,000				
Minor Supplies			2,000				
Misc./Other			20,000				
101.84.20.05916.000 Indirect Costs	0	0		13,180	100.0%	13,501	2.4%
101.84.20.05995.000 Reimb. Credit	(300,000)	(245,000)		(270,000)	10.2%	(262,650)	-2.7%
TOTAL GENERAL FUND	319,581	531,000		759,185	43.0%	788,571	3.9%
MEASURE "A" FUND							
204.84.20.05990.000 Operating Expenses	300,000	245,000		270,000	10.2%	262,650	-2.7%
TOTAL MEASURE "A" FUND	300,000	245,000		270,000	10.2%	262,650	-2.7%
Total City Parkways Program	619,581	776,000		1,029,185	32.6%	1,051,221	2.1%

### Eldorado Drive LLMD (Zone A1)

The District comprises the Eldorado Drive medians between Highway 111 and Fairway Drive. The District is managed by the City through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Eldorado Drive LLMD A1							
271.84.01.05310.000 Professional Services	1,921	2,000		2,000	0.0%	2,060	3.0%
271.84.01.05420.000 Utilities	5,742	8,150		6,100	-25.2%	6,283	3.0%
271.84.01.05440.000 Building & Grounds Maint.	17,950	17,200		17,500	1.7%	18,025	3.0%
271.84.01.05640.000 Maintenance Materials	0	1,500		1,000	-33.3%	1,000	0.0%
<b>Total Eldorado Drive LLMD</b>	<b>25,613</b>	<b>28,850</b>		<b>26,600</b>	<b>-7.8%</b>	<b>27,368</b>	<b>2.9%</b>

### Montecito/Stardust LLMD (Zone A2)

The District fronts Rancho Palmeras Estates located along the southwest corner of Highway 111 and Rancho Palmeras Drive. The District is managed by the City through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Montecito/Stardust LLMD A2							
272.84.02.05310.000 Professional Services	300	320		320	0.0%	330	3.0%
272.84.02.05420.000 Utilities	4,486	4,500		4,750	5.6%	4,893	3.0%
272.84.02.05440.000 Building & Grounds Maint.	8,400	8,400		8,400	0.0%	8,652	3.0%
272.84.02.05640.000 Maintenance Materials	1,505	1,800		3,000	66.7%	3,090	3.0%
<b>Total Montecito/Stardust LLMD</b>	<b>14,691</b>	<b>15,020</b>		<b>16,470</b>	<b>9.7%</b>	<b>16,964</b>	<b>3.0%</b>

### Casa Dorado LLMD (Zone A3)

The District is located along the southeast corner of Highway 111 and Rancho Palmeras Drive. The Casa Dorado LLMD operates as a Pass-through District. The District is managed by the Casa Dorado Homeowner’s Association through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Casa Dorado LLMD A3							
273.84.03.05310.000 Professional Services	626	700		700	0.0%	721	3.0%
273.84.03.05330.000 Other Contracted Services	21,300	22,035		22,725	3.1%	23,407	3.0%
<b>Total Casa Dorado LLMD</b>	<b>21,926</b>	<b>22,735</b>		<b>23,425</b>	<b>3.0%</b>	<b>24,128</b>	<b>3.0%</b>

### The Cove LLMD (Zone A5B)

The District is located along the west side of Cook Street fronting The Cove development. The Cove LLMD operates as a Pass-through District. The District is managed by the Cove Homeowner’s Association through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
The Cove LLMD A5B							
274.84.07.05310.000 Professional Services	328	400		400	0.0%	412	3.0%
274.84.07.05330.000 Other Contracted Services	17,600	18,425		19,000	3.1%	19,570	3.0%
<b>Total The Cove LLMD</b>	<b>17,928</b>	<b>18,825</b>		<b>19,400</b>	<b>3.1%</b>	<b>19,982</b>	<b>3.0%</b>

IWGR Entrance LLMD (Zone A8)

The District is located along the north side of Highway 111 fronting the Indian Wells Golf Resort. The District is managed by the City through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
SH 111/IWGR (Entrance) LLMD A8							
275.84.08.05310.000 Professional Services	67	1,000		1,000	0.0%	1,030	3.0%
275.84.08.05420.000 Utilities	27,938	41,500		32,000	-22.9%	32,960	3.0%
275.84.08.05440.000 Building & Grounds Maint.	149,116	128,000		128,000	0.0%	131,840	3.0%
275.84.08.05640.000 Maintenance Materials	7,463	15,000		0	-100.0%	0	0.0%
<b>Total SH 111/IWGR (Entrance) LLMD</b>	<b>184,584</b>	<b>185,500</b>		<b>161,000</b>	<b>-13.2%</b>	<b>165,830</b>	<b>3.0%</b>

Hwy 111/Club Drive (Zone A11A)

The District is located along the south side of Highway 111 fronting the Miramonte Resort and Spa. The District is managed by the City through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Club/IW Lane LLMD A11A							
276.84.11.05310.000 Professional Services	56	100		100	0.0%	103	3.0%
276.84.11.05420.000 Utilities	1,939	2,000		2,000	0.0%	2,060	3.0%
276.84.11.05440.000 Building & Grounds Maint.	15,365	15,300		15,500	1.3%	15,965	3.0%
276.84.11.05640.000 Maintenance Materials	0	850		500	-41.2%	515	3.0%
<b>Total Club/IW Lane LLMD</b>	<b>17,360</b>	<b>18,250</b>		<b>18,100</b>	<b>-0.8%</b>	<b>18,643</b>	<b>3.0%</b>

### Club Drive LLMD (Zone A11C)

The District is located along the south side of Highway 111 fronting the Indian Wells Resort Hotel and the Indian Wells Plaza professional office center. The District is managed by the City through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Club, South of 111 LLMD A11C							
284.84.13.05310.000 Professional Services	41	100		100	0.0%	103	3.0%
284.84.13.05420.000 Utilities	76	4,750		3,000	-36.8%	3,090	3.0%
284.84.13.05440.000 Building & Grounds Maint.	3,450	3,450		3,450	0.0%	3,554	3.0%
284.84.13.05640.000 Maintenance Materials	436	250		1,000	300.0%	1,030	3.0%
<b>Total Club, South of 111 LLMD</b>	<b>4,003</b>	<b>8,550</b>		<b>7,550</b>	<b>-11.7%</b>	<b>7,777</b>	<b>3.0%</b>

### Colony LLMD (Zone C)

The District is located along the south side of Highway 111 fronting The Colony development. The District is managed by the City through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Colony LLMD C							
277.84.15.05310.000 Professional Services	328	300		350	16.7%	361	3.0%
277.84.15.05420.000 Utilities	4,244	11,500		6,750	-41.3%	6,953	3.0%
277.84.15.05440.000 Building & Grounds Maintenance	42,027	41,250		43,000	4.2%	44,290	3.0%
277.84.15.05640.000 Maintenance Materials	0	1,000		5,000	400.0%	0	-100.0%
<b>Total Colony LLMD</b>	<b>46,600</b>	<b>54,050</b>		<b>55,100</b>	<b>1.9%</b>	<b>51,603</b>	<b>-6.3%</b>

## Colony Cove Estates LLMD (Zone D)

The District is located along the south side of Highway 111 fronting the Colony Cove Estates development. The District is managed by the City through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Colony Cove Estates LLMD D							
278.84.17.05310.000 Professional Services	65	100		100	0.0%	103	3.0%
278.84.17.05420.000 Utilities	1,873	2,250		2,250	0.0%	2,318	3.0%
278.84.17.05440.000 Building & Grounds Maintenance	7,650	7,650		7,650	0.0%	7,880	3.0%
278.84.17.05640.000 Maintenance Materials	0	3,000		500	-83.3%	515	3.0%
<b>Total Colony Cove Estates LLMD</b>	<b>9,588</b>	<b>13,000</b>		<b>10,500</b>	<b>-19.2%</b>	<b>10,815</b>	<b>3.0%</b>

## Desert Horizons LLMD (Zone E)

The District is located along the northeast side of Highway 111 and Cook Street fronting the Desert Horizons Country Club. The Desert Horizons LLMD operates as a Pass-through District. The District is managed by the Desert Horizons Homeowner's Association through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Desert Horizons LLMD E							
279.84.18.05310.000 Professional Services	2,729	2,800		2,900	3.6%	2,987	3.0%
279.84.18.05330.000 Other Contracted Services	324,971	357,000		432,500	21.1%	432,500	0.0%
<b>Total Desert Horizons LLMD</b>	<b>327,700</b>	<b>359,800</b>		<b>435,400</b>	<b>21.0%</b>	<b>435,487</b>	<b>0.0%</b>

### Mountain Gate LLMD (Zone A19)

The District is located along the south side of Highway 111 and east of Manitou Drive fronting the Mountain Gate housing development. The District is managed by the City through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Mountain Gate LLMD A19							
280.84.19.05310.000 Professional Services	260	300		300	0.0%	309	3.0%
280.84.19.05420.000 Utilities	852	6,500		5,000	-23.1%	5,150	3.0%
280.84.19.05440.000 Building & Ground Maintenance	25,900	25,900		26,000	0.4%	26,780	3.0%
280.84.19.05640.000 Maintenance Materials	335	4,000		1,750	-56.3%	1,803	3.0%
<b>Total Mountain Gate LLMD</b>	<b>27,347</b>	<b>36,700</b>		<b>33,050</b>	<b>-9.9%</b>	<b>34,042</b>	<b>3.0%</b>

### Mountain Gate Estates LLMD (Zone A20)

The District is located along the south side of Highway 111 and east of Manitou Drive fronting the Mountain Gate development. The District is managed by the City through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Mountain Gate Estates LLMD A20							
281.84.21.05310.000 Professional Services	89	100		100	0.0%	103	3.0%
281.84.21.05420.000 Utilities	282	2,500		1,200	-52.0%	1,236	3.0%
281.84.21.05440.000 Building & Ground Maintenance	8,550	8,550		8,550	0.0%	8,807	3.0%
281.84.21.05640.000 Maintenance Materials	412	2,300		900	-60.9%	927	3.0%
<b>Total Mountain Gate Estates LLMD</b>	<b>9,333</b>	<b>13,450</b>		<b>10,750</b>	<b>-20.1%</b>	<b>11,073</b>	<b>3.0%</b>

### Villagio LLMD (Zone A21)

The District is located along the south side of Highway 111 and east of Manitou Drive fronting the Villagio development. The District is managed by the City through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Villagio LLMD A21							
282.84.22.05310.000 Professional Services	512	550		550	0.0%	567	3.0%
282.84.22.05420.000 Utilities	2,280	17,000		12,000	-29.4%	12,360	3.0%
282.84.22.05440.000 Building & Ground Maintenance	69,500	69,500		69,500	0.0%	71,585	3.0%
282.84.22.05640.000 Maintenance Materials	789	10,000		10,000	0.0%	10,300	3.0%
<b>Total Villagio LLMD</b>	<b>73,081</b>	<b>97,050</b>		<b>92,050</b>	<b>-5.2%</b>	<b>94,812</b>	<b>3.0%</b>

### Vaidya LLMD (Zone A22)

The District is located along the south side of Highway 111 and east of Manitou Drive fronting the Vaidya development. The District is managed by the City through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Vaidya LLMD A22							
283.84.23.05310.000 Professional Services	79	100		100	0.0%	103	3.0%
283.84.23.05420.000 Utilities	87	1,200		500	-58.3%	515	3.0%
283.84.23.05440.000 Building & Ground Maintenance	2,650	2,650		2,650	0.0%	2,730	3.0%
283.84.23.05640.000 Maintenance Materials	0	1,000		450	-55.0%	464	3.0%
<b>Total Vaidya LLMD</b>	<b>2,816</b>	<b>4,950</b>		<b>3,700</b>	<b>-25.3%</b>	<b>3,811</b>	<b>3.0%</b>



### Montelena LLMD (Zone A23)

The District is located along the southeast corner of Highway 111 and Eldorado Drive fronting the Montelena development. The District is managed by the City through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Montelena LLMD A23							
285.84.24.05310.000 Professional Services	353	400		400	0.0%	412	3.0%
285.84.24.05420.000 Utilities	5,344	14,500		15,000	3.4%	15,450	3.0%
285.84.24.05440.000 Building & Ground Maintenance	46,200	46,200		46,200	0.0%	47,586	3.0%
285.84.24.05640.000 Maintenance Materials	571	500		2,250	100.0%	2,318	3.0%
<b>Total Montelena LLMD A23</b>	<b>52,467</b>	<b>61,600</b>		<b>63,850</b>	<b>3.7%</b>	<b>65,766</b>	<b>3.0%</b>

### Sundance LLMD (Zone A25)

The District is located along the southwest corner of Highway 111 and Eldorado Drive fronting the Sundance development. The Sundance LLMD operates as a Pass-through District. The District is managed by the Sundance Homeowner's Association through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Sundance LLMD A25							
286.84.25.05310.000 Professional Services	206	250		250	0.0%	258	3.0%
286.84.25.05330.000 Other Contracted Services	40,577	40,577		40,577	0.0%	41,000	1.0%
286.84.25.05640.000 Maintenance Materials	301	2,500		2,500	0.0%	3,000	20.0%
<b>Total Sundance LLMD</b>	<b>41,084</b>	<b>43,327</b>		<b>43,327</b>	<b>0.0%</b>	<b>44,258</b>	<b>2.1%</b>

### Province LLMD (Zone A26)

The District is located along the southeast corner of Highway 111 and Cook Street fronting the Province development. The Province LLMD operates as a Pass-through District. The District is managed by the Province Homeowner's Association through a landscape contract which is responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number		FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Province LLMD A26								
287.84.26.05310.000	Professional Services	600	650		650	0.0%	670	3.0%
287.84.26.05440.000	Building & Ground Maintenance	159,500	163,000		166,000	1.8%	170,980	3.0%
287.84.26.05640.000	Maintenance Materials	0	600		1,500	150.0%	1,500	0.0%
<b>Total Province LLMD</b>		<b>160,100</b>	<b>164,250</b>		<b>168,150</b>	<b>2.4%</b>	<b>173,150</b>	<b>3.0%</b>

### Province Drainage Benefit Assessment District

The District is located along the southeast corner of Highway 111 and Cook Street fronting the Province development. The District maintains drywells developed to remove surface nuisance water and storm water coming from the Province development.

Account Number		FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Province DBAD								
288.84.27.05310.000	Professional Services	1,622	10,000		2,800	-72.0%	2,884	3.0%
288.84.27.05440.000	Building & Ground Maintenance	9,793	45,000		20,000	-55.6%	20,600	3.0%
288.84.27.05640.000	Maintenance Materials	0	5,000		0	-100.0%	0	0.0%
<b>Total Province DBAD</b>		<b>11,415</b>	<b>60,000</b>		<b>22,800</b>	<b>-62.0%</b>	<b>23,484</b>	<b>3.0%</b>

### Street Lighting District 2000-01

The District is located along the southwest corner of Fred Waring Drive and Warner Trail fronting the Village at Indian Wells development. The District maintains street lighting facilities along Fred Waring Drive.

Account Number		FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
Street Lighting District 2000-01								
251.85.01.05310.000	Professional Services	167	180		180	0.0%	180	0.0%
251.85.01.05420.000	Utilities	0	1,325		1,300	-1.9%	1,300	0.0%
<b>Total Street Lighting District 2000-01</b>		<b>167</b>	<b>1,505</b>		<b>1,480</b>	<b>-1.7%</b>	<b>1,480</b>	<b>0.0%</b>

# Fire Access Maintenance District Program



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

Indian Wells Fire Access Maintenance District No. 1 (FAMD) oversees roadway maintenance, security gates, and easements for public safety purposes. A Board of Directors, which includes one (1) representative of the Indian Wells Country Club and six (6) elected resident members, provides direction to a management company responsible for day-to-day operations. The District contracts with Best Best & Krieger for legal advice on a variety of matters including the legal implications of any action, inaction, or decision. The District levies an annual assessment to provide for operations.

### Initiatives

- Request proposals for card reader and security camera operations at entrance gates
- Complete Phase 1 slurry seal pavement project
- Complete Phase 4 slurry seal pavement project
- Complete Phase 5 slurry seal pavement project

### Program Staffing Allocations

There are no staffing allocations for this program.

### Workload Activity Measures

There are no Workload Activity Measures designated for this program.

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
FIRE ACCESS MAINTENANCE DISTRICT NO. 1 FUND							
209.86.01.05310.000 Professional Services	111,956	146,000		133,500	-8.6%	136,838	2.5%
Management Services			78,500				
Engineering Services			20,000				
Legal Services			30,000				
FAMD Levy Services			5,000				
209.86.01.05330.000 Other Contracted Services	794,074	853,500		885,233	3.7%	907,364	2.5%
Security Services Contract			845,733				
Database and Bar Code Readers (ABD)			15,000				
Computers, Transponders & Software (AMS)			24,500				
209.86.01.05420.000 Utilities	16,662	41,000		19,500	-52.4%	20,085	3.0%
Electricity							
Water							
209.86.01.05440.000 Building & Grounds Maint.	127,042	100,450		93,690	-6.7%	96,501	3.0%
Landscape Maint			22,740				
Sirit Tags			15,000				
Irrigation Repairs			13,000				
Repairs			2,400				
Fountain Maint			8,800				
Gatehouse Repairs			6,500				
Light Maintenance			7,000				
Christmas Decorations			8,000				
Gate Maint			3,000				
Signage			5,000				
Pest Control			2,250				
Gate Cleaning							
209.86.01.05450.000 Infrastructure	128,370	130,000		104,800	-19.4%	107,944	3.0%
Street Sweeping			66,700				
Drain Cleaning			38,100				
209.86.01.05520.000 Communications	11,907	15,500		16,000	3.2%	16,400	2.5%
209.86.01.05610.000 Office Expense	7,482	11,000		9,000	-18.2%	9,225	2.5%
209.86.01.05630.000 Operating Materials	1,500	1,500		1,500	0.0%	1,500	0.0%
209.86.01.05650.000 Minor Equipment	0	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 NO. 1 FUND</b>	<b>1,213,992</b>	<b>1,316,450</b>		<b>1,280,723</b>	<b>-2.7%</b>	<b>1,313,356</b>	<b>2.5%</b>
<b>Total Fire Access Maintenance District No. 1</b>	<b>1,213,992</b>	<b>1,316,450</b>		<b>1,280,723</b>	<b>-2.7%</b>	<b>1,313,356</b>	<b>2.5%</b>

# Indian Wells Golf Resort Program



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Indian Wells Golf Resort Program

The City Manager’s Office is responsible for the Indian Wells Golf Resort Program which is accountable for the operation, management and maintenance at the Indian Wells Golf Resort. Expenditures reflect operating and capital costs of the Golf Resort. Day-to-day operations are provided by Troon Golf, LLC consistent with an agreement entered in 2014.

This program also accounts for the direct City-related costs of operating the Golf Resort that are separate and apart from the operating costs incurred under the management contract. These costs include direct staff charges and administrative expenses. Channel maintenance is paid out of the City Parkways Budget (LLMD).

Initiatives

- Improve the Financial Condition of the Indian Wells Golf Resort (Council Goal 1 & 3)
- Proactively solicit and market group outings and tournaments (Council Goal 1 & 3)
- Capture rounds/revenues from other resorts/hotels in the Coachella Valley (Council Goal 1 & 3)
- Complete Pavilion improvements (Council Goal 1 & 3)
- Investigate improvements to the Café (Council Goal 1 & 3)
- Investigate improvements to the Celebrity Ballroom and kitchen (Council Goal 1 & 3)

Program Staffing Allocations

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
City Manager	0	0	0.25	0.25
Assistant to the City Manager	0	0	0.10	0.10
City Clerk	0	0	0.05	0.05
Community Services Director	0	0	0.05	0.05
Finance Director	0.10	0.10	0.15	0.15
Senior Accountant	0.01	0.01	0.05	0.05
Accounting Technician III	0.01	0.01	0.05	0.05
Accounting Technician II	0	0	0.05	0.05
Public Works Director	0.05	0.05	0.05	0.05
Management Analyst	0	0	0.03	0.03
Landscape Specialist	0.01	0.01	0	0
Maintenance Supervisor	0	0	0.01	0.01
<b>Total Full Time Equivalents</b>	<b>0.18</b>	<b>0.18</b>	<b>0.84</b>	<b>0.84</b>

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Golf Rounds - total	77,613	75,896	76,308	76,308
Resident Rounds	16,276	16,585	16,551	16,551
Resident Guest Rounds	6,159	5,932	6,033	6,033
Hotel Rounds	5,379	5,594	5,847	5,847
Resident Covers	11,716	18,115	18,897	18,897

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
<b>GOLF RESORT FUND</b>							
Golf Resort Contract							
560.67.01.05050.000 Operations	13,612,120	13,934,411		14,012,560	0.6%	14,432,937	3.0%
Cost of Sales			2,466,581				
Operating Expense			9,932,789				
Fixed Costs			1,277,314				
Other Expense			335,876				
<b>Total Golf Resort Contract</b>	<b>13,612,120</b>	<b>13,934,411</b>		<b>14,012,560</b>	<b>0.6%</b>	<b>14,432,937</b>	<b>3.0%</b>
Golf Resort Administration							
560.67.02.05110.000 Regular Employees (0.84 FTE)	31,402	31,191		134,069	329.8%	140,046	4.5%
560.67.02.05210.000 Retirement - Employee	1,855	2,495		2,590	3.8%	0	-100.0%
560.67.02.05211.000 Retirement - Employer	5,839	6,406		17,443	172.3%	20,975	20.2%
560.67.02.05220.000 FICA	1,760	1,755		7,744	341.3%	7,930	2.4%
560.67.02.05230.000 Group Insurance	4,203	4,577		20,974	358.2%	22,688	8.2%
560.67.02.05240.000 OPEB Benefit	3,906	4,005		18,389	359.2%	18,755	2.0%
560.67.02.05251.000 Retirement 401A	778	780		7,852	906.7%	8,001	1.9%
560.67.02.05260.000 Vehicle/Cell Allowance	363	584		2,660	355.5%	2,660	0.0%
560.67.02.05261.000 Employee FICA Benefit	1,205	1,303		5,800	345.1%	5,899	1.7%
<b>Total Salary and Benefits</b>	<b>51,312</b>	<b>53,096</b>		<b>217,521</b>	<b>309.7%</b>	<b>226,954</b>	<b>4.3%</b>
560.67.02.05310.000 Professional Services Audit, Golf Resort	22,340	42,436		25,000	-41.1%	25,000	0.0%
560.67.02.05440.000 Bldg. & Grounds Maintenance	0	75,000		0	-100.0%	0	0.0%
560.67.02.05450.000 Infrastructure	1,850,156	0		0	0.0%	0	0.0%
560.67.02.05580.000 Insurance Expense General Liability and Worker's Comp Property, Earth, Flood Insurance	0	0	17,053 103,633	120,686	100.0%	123,099	2.0%
560.67.02.05590.000 Miscellaneous Charges	4,520	0		0	0.0%	0	0.0%
560.67.02.05916.000 Indirect Costs	0	0		5,348	100.0%	5,479	2.4%
<b>Total Golf Resort Administration</b>	<b>1,928,328</b>	<b>170,532</b>		<b>368,555</b>	<b>116.1%</b>	<b>380,532</b>	<b>3.2%</b>
<b>Total GOLF RESORT FUND</b>	<b>15,540,448</b>	<b>14,104,943</b>		<b>14,381,115</b>	<b>2.0%</b>	<b>14,813,469</b>	<b>3.0%</b>



# Club Drive Program



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## Club Drive Program

The Club Drive Program is managed by the Finance Department and accounts for expenses of the City's rental property located at 45-200 Club Drive. Program costs include administrative allocations, utilities, Indian Wells Plaza assessments, and maintenance costs attributed to the rental property.

## Initiatives

- Maintain 100% tenant occupancy
- Negotiate with respective tenants to extend rental agreements
- Collaborate with Indian Wells Plaza Association to improve landscape and hardscape in the office complex

## Program Staffing Allocation

Full Time Equivalents	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Finance Director	0.01	0.01	0.01	0.01
Senior Accountant	0.01	0.01	0.01	0.01
Accounting Technician III	0	0	0.01	0.01
Accounting Technician II	0	0	0.01	0.01
Public Works Director	0.01	0.01	0.01	0.01
Public Works Superintendent	0.01	0.01	0	0
Landscape Specialist	0.01	0.01	0	0
Maintenance Supervisor	0	0	0.01	0.01
Maintenance Worker II	0	0	0.01	0.01
<b>Total Full Time Equivalents</b>	<b>0.05</b>	<b>0.05</b>	<b>0.07</b>	<b>0.07</b>

## Workload Activity Measures

	FY2015/16 Actuals	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate
Club Drive				
% Occupancy	100%	100%	100%	100%
Leases	6	6	6	6
Plaza Association meetings	4	4	4	4
Indian Wells Chamber				
HOA meetings	56	65	70	75
Resident Seminars	20	55	60	65
LLMD Served	8	8	8	8

## Program Budget

Account Number	FY2015/16 Year End Actual	FY2016/17 Current Budget	FY2017/18 Budget Detail	FY2017/18 Projected Appropriation	% change	FY2018/19 Projected Appropriation	% change
CLUB DRIVE PROPERTY FUND							
561.65.01.05110.000 Regular Employees (0.07 FTE)	7,023	6,994		8,587	22.8%	8,968	4.4%
561.65.01.05210.000 Retirement - Employee	418	560		165	-70.5%	0	-100.0%
561.65.01.05211.000 Retirement - Employer	1,316	1,452		1,111	-23.5%	1,336	20.3%
561.65.01.05220.000 FICA	461	448		569	27.0%	587	3.2%
561.65.01.05230.000 Group Insurance	1,116	1,280		1,664	30.0%	1,799	8.1%
561.65.01.05240.000 OPEB Benefit	1,085	1,113		1,630	46.5%	1,662	2.0%
561.65.01.05251.000 Retirement 401A	174	175		215	22.9%	224	4.2%
561.65.01.05260.000 Vehicle/Cell Allowance	48	109		92	-15.6%	92	0.0%
561.65.01.05261.000 Employee FICA Benefit	331	347		445	28.2%	457	2.7%
Total Salary and Benefits	11,972	12,478		14,478	16.0%	15,125	4.5%
561.65.01.05420.000 Utilities	3,298	9,000		10,800	20.0%	11,200	3.7%
Electric			6,000				
Water			4,800				
561.65.01.05440.000 Building & Grounds Maint.	19,037	12,000		13,072	8.9%	13,500	3.3%
IW Plaza Assessments			6,500				
Janitorial			2,700				
Security			1,872				
Miscellaneous Repairs			2,000				
561.65.01.05580.000 Insurance Expense	0	0		2,764	100.0%	2,819	2.0%
General Liability and Worker's Comp			1,149				
Property, Earth, Flood Insurance			1,615				
561.65.01.05640.000 Operating/Maint Materials	40	1,000		500	-50.0%	500	0.0%
561.65.01.05916.000 Indirect Costs	0	0		446	100.0%	457	2.4%
TOTAL CLUB DRIVE PROPERTY FUND	34,346	34,478		42,059	22.0%	43,600	3.7%
Total Club Drive Property	34,346	34,478		42,059	22.0%	43,600	3.7%

# Capital Improvement Program



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## Capital Improvement Program

The City's Capital Improvement Program (CIP) is a five-year plan for all capital projects and their funding source. This program is overseen by the Finance Department and is managed by individual departments depending on the specific project. CIP projects range from new construction, infrastructure improvements, building maintenance, and major equipment purchase. The program serves as a planning and funding tool for the City Council and staff. A comprehensive list of projects with detailed descriptions of the work, funding needs, and funding sources are nominated by staff and approved by the Council.

## Initiatives

- Cook Street and Highway 111 Improvement Project (Council Goal 4)
- Modernize Fire Station 55 (Council Goal 5)
- Maintain healthy, vibrant, and water conscience landscaping
- Maintain a City Average Pavement Condition Index of 75 points or higher
- Systematically remove and replace trees Citywide
- Perform annual sidewalk repairs to remove tripping hazards

## Program Staff Allocation

There are no staffing allocations for this program.

## Workload Activity Measures

There are no Workload Activity Measures designated for this program.

## FY 2017/18 to 2021/22 CIP Project Descriptions

### PUBLIC SAFETY:

Modernize Fire Station 55 – FY 2017/18 (Council Goal 5)

*Fiscal Impact:* Improvements to the station include installation of energy efficient materials and low-maintenance flooring designed to reduce operating costs. Estimated savings are unknown. This project is budgeted under the 228 Fire Services Fund at \$1,200,000.

*Location:* Fire Station – Eldorado Drive

*Description:* The improvements are a major overhaul of the aging fire station. The project includes seismic retrofitting to meet modern earthquake safety standards, improved sleeping quarters with permanent cabinetry and doors, resurfacing floors to conditioned concrete for maintenance reductions, 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 modernize the facility and improve energy efficiency.

Frazer Ambulance Box Remount – FY 2017/18

*Fiscal Impact:* Small reduction in annual vehicle maintenance costs anticipated. By refurbishing rather than buying a new unit, the City saves approximately \$25,000. This project is budgeted under the 228 Fire Services Fund at \$150,000.

*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 FY 2016/17. 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.

Police Substation Improvements – Rolled from prior year

*Fiscal Impact:* Improvements to station include the installation of energy efficient materials designed to reduce operating costs. Long-term capital replacement costs minimally impacted. This budget will be rolled from the prior year under the 316 Capital Improvements Fund at \$25,000.

*Location:* Police Substation – 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.

#### FIRE ACCESS MAINTENANCE DISTRICT:

Miscellaneous Projects – FY 2017/18 through FY 2021/22

Fiscal Impact: Long-term savings from reduced maintenance costs. Deferring pavement maintenance would significantly increase repair costs in the future. This project is budgeted under the 209 Fire Access Maintenance District Fund at \$1,000,000.

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.

#### LANDSCAPE & LIGHTING DISTRICT:

Indian Wells Lane Median Artificial Turf– FY 2017/18

Fiscal Impact: Installation of the artificial turf will reduce water utility costs. This project is budgeted under the 275 SH111/IWGR Landscape and Lighting District Fund at \$60,000.

Location: East and West corners of Indian Wells Lane north of Hwy 111

Description: The median palm trees, landscaping installation and irrigation modification phase of the project is complete. The final phase is the installation of the artificial turf. Mulch was installed as a cost-effective placeholder during the restricted construction schedule. Installation of the artificial turf will provide for a water efficient and aesthetically pleasing element to the landscaping project.

#### INFRASTRUCTURE:

City Yard Redesign – FY 2019/20, FY 2020/21

Fiscal Impact: The long-term savings comes from retained materials not contaminated by the exposed soils that exist today. Long-term costs come from minor landscape maintenance of the shrubs and trees used to screen the yard. This project is budgeted under the 316 Capital Improvements Fund at \$115,000.

Location: City Yard

Description: The City Yard needs organization. This project provides for materials storage, screening from Eldorado Drive and the Community Garden, and improved drainage. Work includes grading, construction of material bins, installation of drainage, and some paving.

South Driveway Entrance to City Hall – FY 2017/18

Fiscal Impact: This is a permanent change to the landscape area with an undetermined cost savings from the reduced mowing and irrigation needs. This project is budgeted under the 316 Capital Improvements Fund at \$45,000.

Location: City Hall along Hwy 111

Description: The City Hall driveway facing Hwy 111 is landscaped with deteriorating plants at the end of their life cycle and turf struggling for direct sunlight blocked by trees. This project will replace the existing plants and turf with drought tolerant plants consistent with the landscaping along Hwy 111. The meandering wall will also be replaced with planting beds to frame the entrance.

Paint Maintenance Building, Fire Station and EOC – FY 2019/20

Fiscal Impact: Initial costs for crack sealing and paint to protect the structures from the elements. Preventative maintenance will minimize annual repair costs. This project is budgeted under the 316 Capital Improvements Fund at \$45,500.

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

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

Council Chamber Rehabilitation – FY 2019/20

Fiscal Impact: Replacement of the seats is a routine maintenance action based on wear and tear. This project is budgeted under the 316 Capital Improvements Fund at \$43,000.

Location: City Hall

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

Sidewalk South Side of Fairway Drive – FY 2018/19, FY 2019/20



*Fiscal Impact:* Construction of a sidewalk along Fairway Drive will create an annual capital replacement cost of \$3,750 per year after the first five (5) years of construction completion. This project is budgeted under the 316 Capital Improvements Fund at \$130,000.

*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 the irrigation system is compatible with the safety lighting along the sidewalk.

Traffic Signal Upgrade/Wiring – FY 2017/18, FY 2018/19, FY 2020/21, FY 2021/22

*Fiscal Impact:* 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. This project is budgeted under the 316 Capital Improvements Fund at \$375,000.

*Location:* Intersections along Hwy 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.

Bus Shelter Rehabilitation – Paint/Concrete – FY 2017/18

*Fiscal Impact:* Repairs and painting are considered routine maintenance and generally do not change long-term operational costs. This project is budgeted under the 316 Capital Improvements Fund as a CDBG Reimbursement at \$75,000.

*Location:* Various locations along Hwy 111

*Description:* There are 14 bus shelters in the City with 11 in need of painting and seven (7) 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.

Pavement Management Program – FY 2017/18 through FY 2021/22

*Fiscal Impact:* The Citywide Pavement Management Program (PMP) will provide preventive maintenance to extend city roadway's life. This project is budgeted under the 316 Capital Improvements Fund at \$5,200,000.

*Location:* Citywide

*Description:* The Pavement Management Program (PMP) was created in 2014 using the pavement condition survey of the street network. The Program provides a current inventory, with condition and preservation requirement, of the roadways, and a forecasting of the budget needed. The information provided is used by the Public Works Department to develop and recommend the following projects which have been categorized by three (3) maintenance strategy assignments: Slurry Seal, Overlay, and Reconstruction.

*Slurry Seal:* To preserve the roadway, slurry seal will provide for an additional wearing surface up to five years and reintroduce oils into the existing pavement retaining its flexibility. The slurry seal treatment enhances aesthetics of the surrounding area.

- Indian Wells Lane: Hwy 111 to End – FY 2017/18
- IW Village Underground Utility Project Rule 20B – FY 2017/18
- Annual Crack Seal and Slurry Seal Program – FY 2017/18 through FY 2020/21

*Overlay:* City streets that show signs of deterioration with a variety of cracks in the pavement, are categorized as overlay. The repair work will consist of a thin surface grinding of existing pavement, repairing various areas of sub-grade and applying new asphalt and fresh striping. This will extend the life of the roadway up to 15-years.

- Miles Avenue: Hwy 111 to Washington – FY 2017/18, FY 2018/19
- Eldorado Drive: Fred Waring to Fairway – FY 2018/19, FY 2019/20
- Club Drive: Hwy 111 to End – FY 2018/19, FY 2019/20
- Fairway Drive: Cook to Eldorado – FY 2020/21, FY 2021/22
- Cook Street: Hwy 111 to Fairway – FY 2018/19, FY 2019/20
- Fred Waring Drive: Cook to Warner Trail – FY 2020/21, FY 2021/22

*Reconstruction:* City streets showing signs of major deterioration such as large cracks, potholes, and aggregate eroding from the asphalt are categorized as reconstruction. The repair work consists of removal of the asphalt and underlying base material, compacting the sub-base material, and installing new base and asphalt. The life span of the new roadway is 15-years which can extend to 20+ years with regular slurry treatment.

- There are currently no projects that fall under the Reconstruction maintenance assignment.

## East Drop Structure Improvements – FY 2017/18, FY 2018/19

*Fiscal Impact:* The City has spent over \$75,000 this past year for plant clearing and channel maintenance. This project will reduce the frequency for these activities by 50%. This project is budgeted under the 316 Capital Improvements Fund at \$95,000.

*Location:* Whitewater River north of the Renaissance Hotel Parking Structure

*Description:* Downstream of the golf cart bridge between hole 16 and hole 17 of the Players Course has suffered erosion damage caused by the failing outlet located downstream of the decorative rock bridge. The outlet area needs a new grouted riprap area to convey drainage water. The project will also install an underground drainage pipe to convey water from an existing 24-inch outlet (serving the Renaissance Hotel) to the low flow area of the Whitewater River. These improvements will reduce erosion of the channel and discourage obstructive plant growth.

## Dakota Trail Drainage Improvements – FY 2018/19

*Fiscal Impact:* The long-term cost savings comes from staff time and sandbag materials no longer needed to create a barrier protecting the house on the southwest corner of Dakota and Blackfoot. This project is budgeted under the 316 Capital Improvements Fund at \$75,000.

*Location:* Northwest corner of Dakota Trail and Blackfoot Drive

*Description:* The southwest corner of Dakota Trail and Blackfoot Drive experienced flooding. Although the flooding was not directly caused by the water flow in the gutter, diversion of portions of the water would improve the situation. The project will construct two storm drain inlets along the west and north gutter pans at this corner. The drainage will be conveyed through a storm drain pipe to the regional drainage pipe located in Warner Trail.

## Hwy 111 Storm Drain Inlets – FY 2017/18

*Fiscal Impact:* Eliminating the standing water will extend roadway life. This project is budgeted under the 316 Capital Improvements Fund at \$30,000.

*Location:* Along Hwy 111

*Description:* Two locations along Hwy 111 have poor drainage causing standing water during rain storms. There are drainage inlets behind the curb in both locations. This project will alleviate the standing water by removing the existing curb and create a conveyance to the existing drains.

Citywide Tree Assessment/Replacement – FY 2017/18 through FY 2021/22

*Fiscal Impact:* The long-term cost relies on the outcome of the assessment study. Tree removal and replacement will vary from \$500 to \$3,000 per tree depending on the size and species of trees. This project is budgeted under the 316 Capital Improvements Fund at \$405,000.

*Location:* Citywide

*Description:* The City's trees suffered damage from the early heat experienced by the Coachella Valley during the 2016 Spring. This project is three-fold: replace the 70 trees that died or are dying from early high heat, continue to assess the remaining trees for health from insects and disease, and begin replacing the City's palm trees which line the City streets. In addition to the non-palm trees to be replaced in year 1 of this program, the palm trees along the median in Cook Street will also be removed and replaced.

Manitou Drive Landscape Renovation – FY 2020/21, FY 2021/22

*Fiscal Impact:* There will be long term savings through water cost reduction. This project is budgeted under the 316 Capital Improvements Fund at \$185,000.

*Location:* Manitou Drive between Comanche Lane and Delgado Drive

*Description:* The City maintains a strip of landscaping along the westerly side of Manitou Drive. The existing turf, shrubs, and trees cost \$20,000 per year to maintain. The roots of the trees have damaged the property wall in several locations. This project removes the existing landscaping in favor of water efficient landscaping i.e. drip irrigated shrubs, non-invasive native trees, and mulch.

Mow Curb Adjacent to Landscape on Hwy 111 – FY 2017/18, FY 2018/19

*Fiscal Impact:* This is a two-phase project over the course of two fiscal years. There is nominal long term savings from replacing the temporary barriers. This project is budgeted under the 316 Capital Improvements Fund at \$60,000.

*Location:* Along Hwy 111 between Eldorado Drive and East City Limit

*Description:* The delineation between the planters and the turf area are deteriorating causing maintenance and appearance issues. Constructing concrete mow curbs will provide for a permanent barrier between the two landscape materials and act as a guide for maintenance equipment.

## City Vehicle Replacement – FY 2017/18, FY 2019/20

**Fiscal Impact:** Replacement of existing equipment due to age. Small reduction in annual repair costs is anticipated. Staff is looking at the comparative value of leasing versus purchasing a vehicle. This project is budgeted under the 316 Capital Improvements Fund at \$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.

## ART IN PUBLIC PLACES:

Hwy 111 Art – Rolled from prior year

**Fiscal Impact:** Long-term fiscal impacts are minimal given existing scope. Reduces existing turf maintenance and utility costs and extends operational lifespan due to plant and tree replacements. This budget will be rolled from the prior year under the 319 Arts in Public Places Fund at \$395,980.

**Location:** Various areas along Hwy 111

**Description:** Art in Public Places project at the intersection of Hwy 111 and Cook Street.

## INDIAN WELLS GOLF RESORT:

Golf Resort Capital Replacements and Improvements – FY 2017/18 through FY 2021/2022

**Fiscal Impact:** Long-term savings from reduced maintenance costs. Deferring maintenance would significantly increase repair costs in the future. This project is budgeted under the 560 Indian Wells Golf Resort Fund at \$4,191,187.

**Location:** Indian Wells Golf Resort

**Description:** Replacement of existing equipment due to age and serviceability. Categories include: appliances, audio visual, countertops and millwork, communications, computers and point of sales systems, flooring, kitchen equipment, furniture and fixtures, golf maintenance, HVAC, interior finishes and painting, plumbing, pumps and motors, and roofing.

## IWGR Parking Lot Overlay – FY 2017/18

*Fiscal Impact:* This repair will last between five and eight years before it will need another treatment. Parking lots are subject to a different type of wear and tear that requires an overlay versus slurry seal. This continued preventative maintenance will extend the roadway's life and avoid a costly parking lot removal and reconstruction. This project is budgeted under the 316 Capital Improvements Fund at \$300,000.

*Location:* Indian Wells Golf Resort parking lots

*Description:* The Indian Wells Golf Resort parking lot underwent a soils investigation to test the quality of asphalt and the supporting base material. Results of the lab report identified the need to repair the existing cracks, repair areas of depression, grind off a thin layer of the existing asphalt, and cap both lots with a layer of new asphalt. This work will provide for a more stable parking lot and eliminate areas where water can infiltrate the base material and cause further deterioration.

City of Indian Wells Capital Improvement Project Schedule and 5 Year Projection

Service Area	Fund	Project	Project Description	Roll from Prior Year	FY2017/18 Cash Flow	FY2018/19 Cash Flow	FY2019/20 Cash Flow	FY2020/21 Cash Flow	FY2021/22 Cash Flow	Total Project	City Paid Capital Cost	Outside Agency, Developer Fees, or Other Grant Reimbursement	Reimbursing Agency
<i>Public Safety</i>													
	228	91.45	Modernize Fire Station 55	170,050	1,200,000					1,370,050	-	1,370,050	Fire Fund
	228	99.64	Frazer Ambulance Box Remount		150,000					150,000	-	150,000	Fire Fund
	316	91.45	Police Substation Improvements	25,000						25,000	25,000		
			Total Public Safety	195,050	1,350,000	-	-	-	-	1,545,050	25,000	1,520,050	
<i>FAMD</i>													
	209	99.01	Miscellaneous Projects		200,000	200,000	200,000	200,000	200,000	1,000,000		1,000,000	FAMD
			Total FAMD	-	200,000	200,000	200,000	200,000	200,000	1,000,000		1,000,000	
<i>Landscape &amp; Lighting District</i>													
	275	98.02	Indian Wells Lane Median Artificial Turf		60,000					60,000		60,000	LLMD
			Total Landscape & Lighting District	-	60,000	-	-	-	-	60,000	-	60,000	
<i>Infrastructure</i>													
	316	91.46	City Yard Redesign				40,000	75,000		115,000	115,000		
	316	91.47	South Driveway Entrance to City Hall		45,000					45,000	45,000		
	316	91.45	Paint Maintenance Building, Fire Station and EOC				45,500			45,500	45,500		
	316	91.45	Council Chamber Rehabilitation				43,000			43,000	43,000		
	316	92.22	Sidewalk South Side of Fairway Drive			30,000	100,000			130,000	130,000		
	316	92.15	Traffic Signal Upgrade/Wiring (5-different intersections)		50,000	200,000		25,000	100,000	375,000	375,000		
	316	92.16	Bus Shelter Rehabilitation - Paint/Concrete		75,000					75,000	-	75,000	CDBG
	316	93.01	Pavement Management Program		775,000	895,000	1,510,000	420,000	1,600,000	5,200,000	5,200,000		
	316	96.05	East Drop Structure Improvement		20,000	75,000				95,000	95,000		
	316	96.06	Dakota Trail Drainage Improvement			75,000				75,000	75,000		
	316	96.07	Hwy 111 Storm Drain Inlets		30,000					30,000	30,000		
	316	98.85	City Wide Tree Assessment/Replacement		150,000	30,000	75,000	75,000	75,000	405,000	405,000		
	316	98.86	Manitou Drive Landscape Renovation					35,000	150,000	185,000	185,000		
	316	98.87	Mow Curb adjacent to Landscape-Hwy 111		30,000	30,000				60,000	60,000		
	316	99.64	City Vehicle Replacement		25,000		25,000			50,000	50,000		
			Total Infrastructure	-	1,200,000	1,335,000	1,838,500	630,000	1,925,000	6,928,500	6,853,500	75,000	
<i>Art in Public Places</i>													
	319	93.30	Hwy 111 Art	395,980						395,980		395,980	Art in Public Places
			Total Art in Public Places	395,980	-	-	-	-	-	395,980	-	395,980	
<i>Indian Wells Golf Resort</i>													
	560	97.10	Golf Resort Capital Improvement		1,538,551	537,686	718,604	1,011,678	384,668	4,191,187	4,191,187		
	560	97.11	IWGR Parking Lot Overlay		300,000					300,000	300,000		
			Total Indian Wells Golf Resort	-	1,838,551	537,686	718,604	1,011,678	384,668	4,491,187	4,491,187	-	
			Total	591,030	4,648,551	2,072,686	2,757,104	1,841,678	2,509,668	14,420,717	11,369,687	3,051,030	

# 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