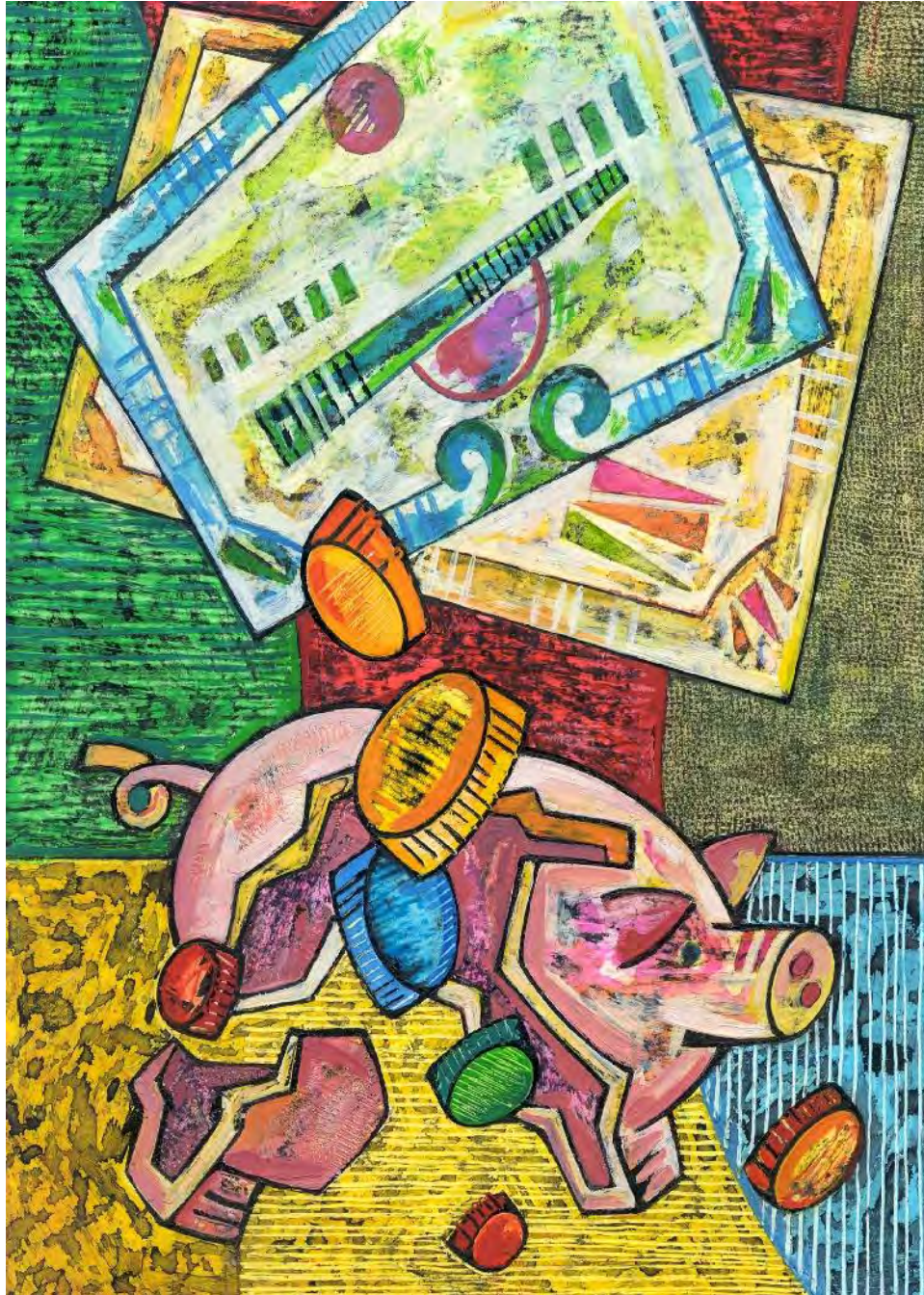


CITY OF INDIAN WELLS



REVISED FY2014-15

OPERATING AND CAPITAL BUDGET

Staff Report

Approve City's Operating and Capital Budgets for Fiscal Year 2014-15

RECOMMENDED ACTIONS:

Council **APPROVES** the funding request from the Indian Wells Chamber of Commerce in the amount of \$15,000 for Fiscal Year 2014-15 plus reduction of rent to \$1 per year, and **APPROVES** a supplemental appropriation for same; and

APPROVES the agreement between the City and the Indian Wells Chamber of Commerce for the Fiscal Years 2014-15, and **AUTHORIZES** and **DIRECTS** the City Manager execute same; and

APPROVES Amendment No. 1 to lease agreement between the City and the Indian Wells Chamber of Commerce, and **AUTHORIZES** and **DIRECTS** the City Manager execute same; and

APPROVES the City's Operating and Capital Budgets for Fiscal Year 2014-15, subject to any revisions by City Council; and

DISCUSSION:

Study Session held June 5, 2014:

The City Council discussed suggested revisions to the Fiscal Year 2014-15 budget and considered additional funding requests from the Riverside County Fair and National Date Festival, Joslyn Senior Center, and Indian Wells Chamber of Commerce.

During the study session, Council denied funding to the Riverside County Fair and National Date Festival and incorporated the Joslyn Senior Center required annual Board Member contribution into the current operating contribution. Council directed the Indian Wells Chamber of Commerce to provide additional financial and membership information for possible funding consideration during the June 19, 2014 Council Meeting.

City Council Meeting held June 19, 2014

The City Council reviewed the revisions to the 2014-15 Operating Budget. The Council took action to approve the Golf Resort budget as presented.

The Council discussed the information submitted by the Indian Wells Chamber of Commerce and approved a \$15,000 funding contribution plus a rent reduction of \$7,272 to \$1 per year in Suite B of the City owned building located at 45-200 Club Drive. Council directed staff to work with the Chamber of Commerce to develop an agreement that would include:

- Act as the City's Visitor's Center
- Provide overall promotional assistance and Economic Development support to the City
- Develop a new website
- Purchase a fax/scanner/copier/printer to support their work
- Hold an Indian Wells City Council Candidate Forum

There was discussion between the Chamber and the City Council regarding a liaison position that would keep the City informed and involved in Chamber programs. The position will be implemented and it is included in the agreement. Additionally, staff has asked the Chamber to include in the agreement that the Chamber will provide for a general election polling place.

The Council took action to reconsider the funding request from the Riverside County Fair and National Date Festival and approved \$5,000 in funding for fiscal year 2014/15 subject to the sponsorship agreement.

During the meeting, Council discussed the potential of shifting \$103,000 in funds from the existing \$203,000 Grants-in-Aid & Homelessness Organizations budget to Roy's Desert Resource Center. The Council voted several times and were locked into a 2-2 vote. The budget discussion was continued to the July 10, 2014 Council Meeting when a full Council would be seated.

General Fund Operating Budget

The City's General Fund is expected to achieve an excess of revenues over expenses of \$794,068 (before capital expenses) during fiscal year 2014/15. The City's Capital Improvement budget for fiscal year 2014/15 is \$3,786,993. Funding for the capital projects will come from reserves in the City's Capital Improvement Fund.

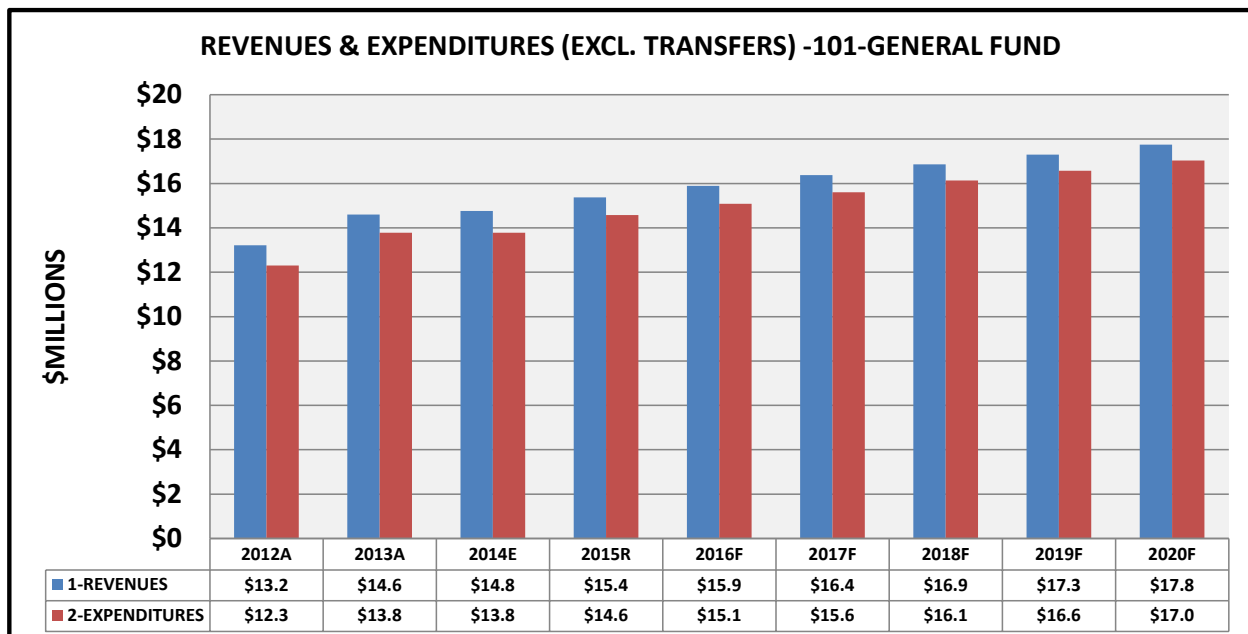
Changes to the General Fund Budget since the June 19, 2014 Council Meeting

		2015 Budget Update
Budgetary Changes	Revenue	15,383,664
	Reduce Rent to Chamber of Commerce	(7,271)
	Revised Revenue	15,376,393
	Expense	14,562,325
	Funding contribution Chamber of Commerce	15,000
	Funding contribution Date Festival	5,000
	Updated Budget	14,582,325
	Excess revenues over Expenses (before Capital Expenses)	794,068

The City Council is committed to the City's financial sustainability. The City has developed long-term cash flow forecasts to ensure its financial success. During each budget cycle, General Fund cash flows are updated for the next ten years.

Projections include: anticipated revenue forecasts, impacts from economic and leisure industry indicators, and changing public service costs. This data is presented to the City Council and the residents during strategic planning and in study sessions in a form that will facilitate budget discussions based on a multi-year strategic planning perspectives.

General Fund long-term budgetary forecast basis upon existing key metrics:



Indian Wells City Council

June 5, 2014

Staff Report – Finance

Discussion and Direction Regarding City's Operating and Capital Budgets for Fiscal Year 2014-15 and Other Related Matters

RECOMMENDATIONS:

Council **REVIEWS, DISCUSSES** and provides **DIRECTION** to staff as to any revisions of the City's Operating and Capital Budgets for Fiscal Year 2014-15; and

provides **DIRECTION** to staff regarding the funding request from the Riverside County Fair and National Date Festival in the amount of \$5,000; and

provides **DIRECTION** to staff regarding the funding request from the Indian Wells Chamber of Commerce in the amount of \$35,000 annually for the next three fiscal years; and

provides **DIRECTION** to staff regarding the Joslyn Center's required annual Board Member contribution of \$250 from the resident appointed to serve on the Board by the City.

REPORT IN BRIEF:

The City Council is committed to the City's financial sustainability. Indian Wells is continually seeking viable revenue opportunities and employing practical cost saving measures to safeguard the City's assets while enhancing the quality of life of the residents living in Indian Wells. The City's fiscal health stems from an application of sound fiscal practices and providing quality community services within the City's funding constraints.

The City's General Fund is expected to achieve an excess of revenues over expenses of \$821,339 (before capital expenses) during fiscal year 2014/15. The City's Capital Improvement budget for fiscal year 2014/15 is \$3,786,993. Funding for the capital projects will come from the General Fund and from reserves in the City's Capital Improvement Fund.

As discussed during the February strategic planning, the elimination of redevelopment caused the City to make significant changes to the City's budget and long-term capital plans. The Council decided at the strategic planning workshops that moving forward, the City needs new funding sources for long-term capital replacements.

Staff conducted an assessment of all of the City's assets to better understand the City's long-term capital needs, based upon the assessment an annual contribution of \$2,765,785 would fully fund replacement and maintenance of the City's capital infrastructure. The City's solution to the loss of the redevelopment funding source for capital replacements was to create a long-term "sinking" fund. Under current funding levels, interest income in the capital reserve funds combined with General Fund contributions make up approximately 46% (\$1,270,000) of the annual contribution identified in the assessment. Under Council direction, Staff and the Finance Committee are working to develop a new capital contribution policy to meet long-term capital demands and a new discretionary funding policy to incorporate long-term financial sustainability into discretionary funding.

Changes to the New Budget since the February 2014 Revise

New Housing Authority Budget

The most significant change was the creation of the Housing Authority program. This program is not a General Fund expense and is a stand-alone fund. During fiscal year 2013/14, the Housing Authority received \$2,939,922 from Brixton Capital to pay the outstanding promissory note from Miles Crossing Retail, LLC.

Moving into fiscal year 2014/15, revenues in the Housing Authority should top \$746,000 annually. Expenses are anticipated to be \$283,943 consisting of \$185,943 for staffing costs, \$45,000 for professional contract services, and \$53,000 in on-going building and maintenance costs.

Staff has estimated \$997,000 in one-time capital improvements in fiscal year 2014/15 consisting of \$55,000 of improvements at Indian Wells Villas, \$289,000 of improvements at Mountain View Villas, and \$653,000 of landscape improvements along Highway 111 in front of Mountain View Villas phase II.

Reallocation of existing staff costs

The second change was the reallocation of staff costs caused by the retirement of the former Personnel/Risk Management/Public Safety Director and the addition of the new Assistant to the City Manager and Senior Accountant positions. The costs of the former Director position has been eliminated and the two new positions have been allocated to their proper programs. This reallocation of new and existing staff time makes it difficult

to compare staff costs from year to year; however, in a review of total staff costs the increase has been 4.1%. This includes estimated costs of the 2014-15 labor agreements.

Allocation of City costs to the Whitewater River Channel

The final change is the allocation of costs to maintain the Whitewater River Channel. Currently the Golf Resort pays for all of the utility costs in the channel from the Fred Waring low water crossing through the end of the driving range, and all maintenance costs from the wash drop structure through the end of the driving range.

Staff conducted an analysis and determined that areas below the 100-year flood elevation acts as a multi-jurisdictional regional storm water drainage facility and the cost to irrigate that area should be borne by the City. For those familiar with this section of the wash, the 100-year flood elevation accounts the portion of the wash from the existing water cannons to the bottom of the wash. The area above the 100-year flood elevation is part of the Golf Resort facility and the associated irrigation costs belong to the Golf Resort. Expanded management of the Whitewater River Channel added an additional \$116,741 in General Fund expenses.

DISCUSSION:

General Fund Operating Budget Report

Generally speaking, the revised 2014/15 City budget has followed assumptions garnered during the financial Strategic Planning presentation to Council. The expansion of the tennis stadium will provide the City with new revenue growth and increased tourism moving into the next fiscal year. The City's hotel partners are beginning to project modest growth and County Officials anticipate an increase in property taxes. City expenditures have been kept in check by implementing cost management practices. Expanded management of the Whitewater River Channel added an additional \$116,741 in General Fund expenses.

General Fund Revenues

The General Fund revenue section provides a detailed description of the revenue categories including background information describing methods of allocation, growth trends, and economic factors affecting the revenue source. This information provides insight into the formulation of the fiscal year 2014/15 General Fund revenue projections. Total General Fund revenues are anticipated to be \$15,383,664 at the end of fiscal year 2014/15.

The General Fund revenue projections for the fiscal year 2014/15 budget are conservative estimates based upon current economic conditions. Budgetary modifications are subject to approval by the City Council. Changes in the local, State, and national economic environments can impact each of the revenue sources and their possible effects on the City's finances. Other General Fund revenue sources are influenced by these same conditions and various other non-economic events, such as a change in an existing fee or the implementation of a new policy in an existing program.

Property Tax Revenue

The City currently receives approximately 15.1% of its General Fund revenues from property taxes. Under current law, all taxable real and personal property is subject to a tax rate of one percent of the value. In June 1986, California voters approved a Constitutional Amendment, which provides for an exception to the 1% limitations. The Amendment allows local governments and school districts to raise property taxes above 1% to finance general obligation bond sales. A tax increase can only occur if two-thirds of those voting in a local election approve the issuance of bonds.

The assessed value of real property that has not changed ownership increases by the change in the California Price Index or a maximum of 2% per year. Property which changes ownership, property which is substantially altered, newly-constructed property, state-assessed property, and personal property are assessed at the full market value in the first year and subject to the 2% cap thereafter.

A No/Low Tax City

Prior to the passage of Proposition 13, local governments were authorized to levy individual property tax rates. The total tax rate applicable to any individual parcel was the total of the separate rates levied by each local taxing jurisdiction serving that property, i.e. county, city, special districts, school districts, community college, Office of Education. Proposition 13 limited the tax rate for each individual piece of property to 1% of the assessed valuation of the property according to the most recent sale of the property.

The City of Indian Wells is one of few cities in the State of California that is 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 were placed into a minimum tax rate formula which over time has increased from 1% of the 1% of the assessed valuation to a maximum of 7% of the 1% of the assessed valuation.

No/Low commonly known as the TEA formula (Tax Equity Allocation) is more of a method than a simple formula. The TEA formula is calculated using the County's Statement of Original Charge for the City of Indian Wells which includes the local secured rolls, SBE, Unsecured rolls, and Homeowner's relief roll. The calculation is

complex in and of itself because of the multiple tax rate areas (TRAs) in Indian Wells each calculated differently. Once fully calculated, Indian Wells actually receives only about \$0.05 cents for every dollar paid to the County of Riverside from Indian Wells property owners.

The State Board of Equalization has notified assessors that the CCPI inflation factor to be applied to the 2014/15 assessment roll is 1.00454. State law requires the County Assessor, upon a change in ownership or the completion of new construction, to immediately reappraise property and issue a supplemental assessment reflecting the difference between the prior assessed value and the new assessment. Both of these factors – change in ownership and new construction – are projected to increase, albeit slowly, along with the rest of the housing market thereby increasing this revenue source.

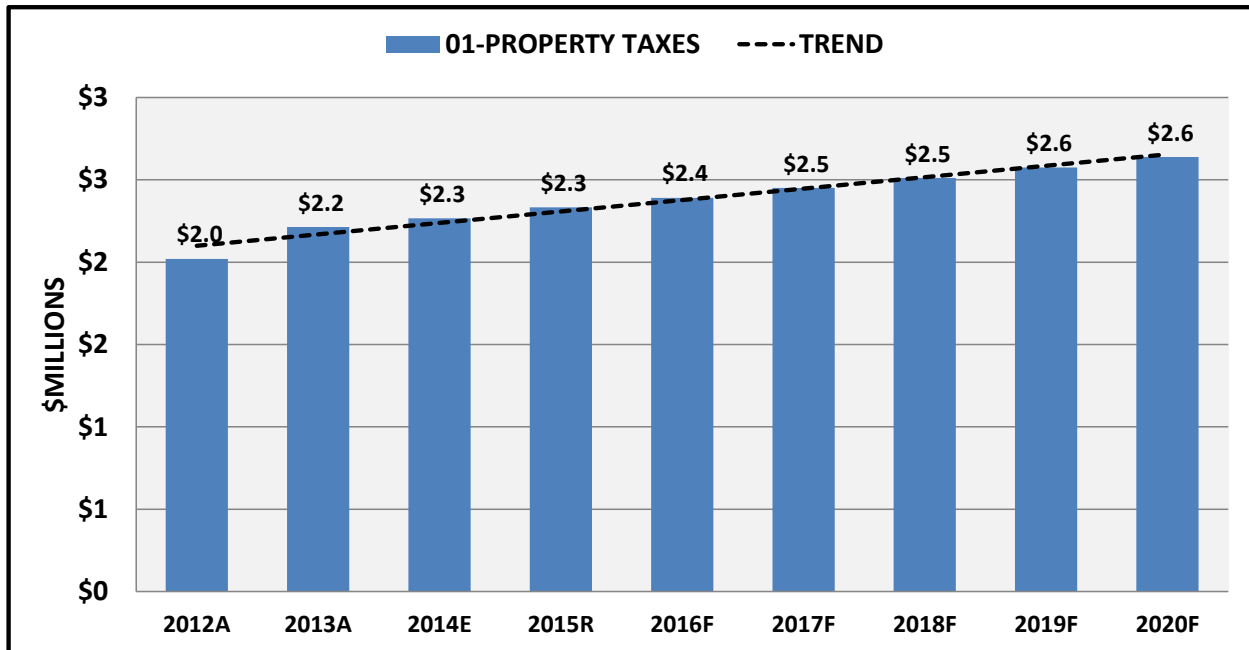
When projecting out future property tax revenues, staff tried to consider the factors that go into assessed value. How will foreclosures affect assessed values and the real estate market? What will annual inflation factors look like? How much new construction and remodeling is anticipated? What will the real estate market look like?

Indian Wells seems to be recovering. During fiscal year 2013/14, the Planning Department has seen an increase in home remodels and new residential construction has started again. Property taxes should continue to grow moving into fiscal year 2014/15 and a stronger housing market should appear.

Assumptions that went into projected property tax revenues were as follows

- 2014/15 – Assumes a 2.9% increase which includes an inflation factor from State Board of Equalization plus an assessed value adjustment upward accounting for new properties added to the tax rolls (mostly from Toscana), recently sold properties being reassessed, remodeled properties subject to reassessment, and outstanding appeals.
- 2015/16-2019/20 – Assumes a 2.5% increase which includes an inflation factor from State Board of Equalization and changes to assessed value accounting for new properties added to the tax rolls, sold properties being reassessed, remodeled properties subject to reassessment, and outstanding appeals.

Property Tax Trends Table



Transient Occupancy Tax (TOT)

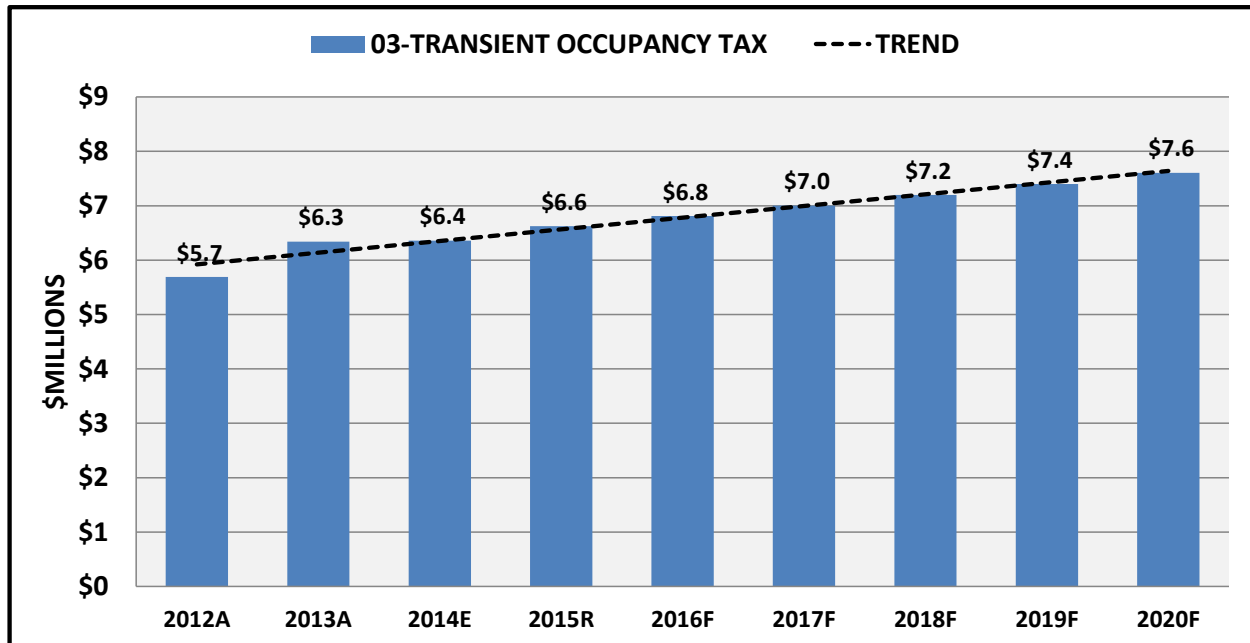
The business of Indian Wells is tourism. Transient occupancy tax generates about 43.1% of the expected operating revenues of the General Fund and is the primary funding source for all government services. The City collects transient occupancy tax primarily from four major hotels within the City. Hotel guest are subject to a TOT rate of 11.25% of the hotel rate.

Transient occupancy tax and other tourism related revenues play a vital role in the economic success of the City of Indian Wells. Transient occupancy tax estimates are generated using forecast data gathered from hotel partners. Because this revenue source is so vital to the City, budgetary assumptions are updated on a continuous basis to ensure accuracy.

Assumptions that went into projected transient occupancy tax revenues were as follows:

- 2014/15 – Assumes a 4.2% inflation based upon forecasts provided by hotel partners in May 2014.
- 2015/16-2019/20 – Assumes a 2.75% increase for an inflation factor based upon an expectation of conservative growth.

Transient Occupancy Tax Historical Trends Table



Sales Tax

The City currently receives approximately 6.6% of its General Fund revenues from sales taxes. Under the California Sales and Use Tax Law, the sale of tangible personal property is subject to sales or use tax unless exempt or otherwise excluded. Sales Tax is an excise tax imposed on retailers for the privilege of selling tangible personal property. Use Tax is an excise tax imposed on a person for the storage, use, or other consumption of tangible personal property purchased from any retailer. The proceeds of sales and use taxes imposed within the boundaries of Indian Wells are distributed by the State to various agencies, with the City receiving seventy-five percent of one percent of the tax.

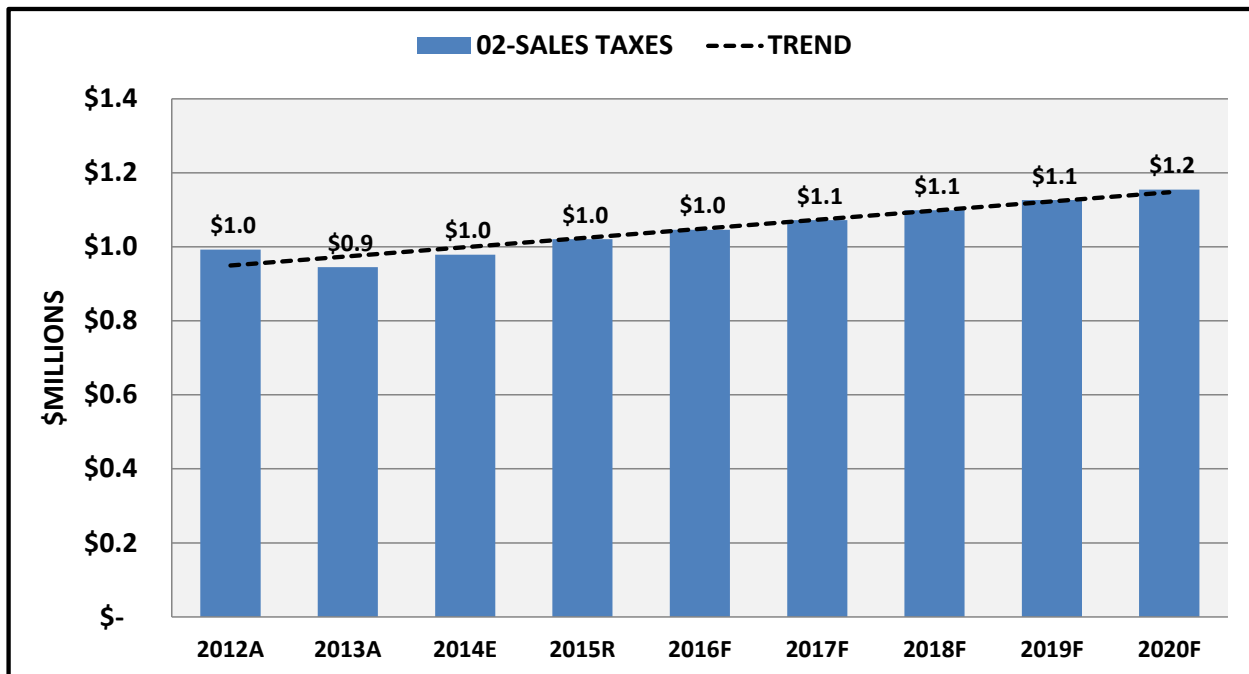
Rate	Jurisdiction	Purpose	Authority
3.69%	State	Goes to State's General Fund	Revenue and Taxation Code Sections 6051, 6201
0.25%	State	Goes to State's General Fund	Revenue and Taxation Code Sections 6051.3, 6201.3 (Inoperative 1/1/01 – 12/31/01)
0.25%	State	Goes to State's Fiscal Recovery Fund, to pay off Economic Recovery Bonds (2004)	Revenue and Taxation Code Sections 6051.5, 6201.5 (Operative 7/1/04)
0.50%	State	Goes to Local Public Safety Fund to support local criminal justice activities (1993)	Section 35, Article XIII, State Constitution
0.25%	State	Goes to State's Education Protection Account to support school districts, county offices of education, charter schools, and community college districts.	Section 36, Article XIII, State Constitution (Operative 1/1/13 to 12/31/16)
0.50%	State	Goes to Local Revenue Fund to support local health and social services programs (1991 Realignment)	Revenue and Taxation Code Sections 6051.2, 6201.2
1.06%	State	Goes to Local Revenue Fund 2011	Revenue and Taxation Code Sections 6051.15 and 6201.15
1.00%	Local	0.25% Goes to county transportation funds 0.75% Goes to city or county operations	Revenue and Taxation Code Section 7203.1 (Operative 7/1/04)
7.50%	State/Local	Total Statewide Base Sales and Use Tax Rate	
0.50%	Riverside County	District Tax Effective 7/1/1989 Riverside County Transportation Commission (RCTC)	
8.00%		Total Sales & Use Tax Rate	

The collection of sales tax revenues throughout the City has been largely dependent in the occupancy of the hotels and the overall tourism economy. Local residents provide a stable sales tax base; however, increases and decreases in tourism create the overall volatility in the revenue source. The anticipated sales tax revenue for fiscal year 2014/15 is \$1,020,824. As consumer confidence begins to return to the marketplace, the sales tax revenue will be adjusted accordingly.

Assumptions that went into projected sales tax revenues were as follows:

- 2014/15 – Assumes a 4.2% increase consistent with anticipated increases in tourism and current collections.
- 2015/16-2019/20 – Assumes a 2.5% increase for an inflation factor based upon an expectation of conservative growth.

Sales Tax Trends Table



Admissions Tax

The City currently receives approximately 14.4% of its General Fund revenues from admission taxes. On November 8, 2005, the City held a Special Election to amend Section 3.14.020 of the Municipal Code granting authority to the City Council to increase by ordinance or resolution the admissions tax from 5.0% up to a maximum of 10.0% as needed to pay for public services and to offset costs associated with supporting the tennis tournament. The ballot measure passed with 82.0% approval.

The current admissions tax rate is 10.0% for all calendar year 2015 events. The tax is based on compensation paid by the operator of an event, for the right or privilege to enter, occupy, or use a seat or space at any entertainment, amusement or recreational activity for which admission is charged. Admission charges for events by bona fide non-profit organizations are exempt from the tax.

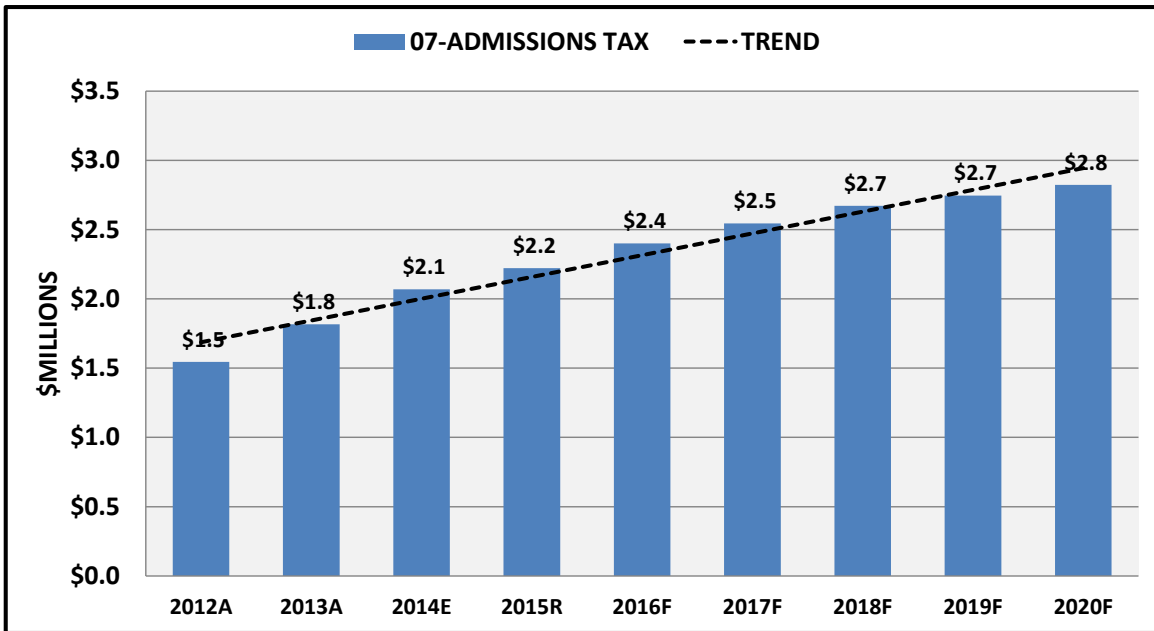
Expansion of the Indian Wells Tennis Garden will allow for greater attendance. The Indian Wells Tennis Garden has anticipated attendance will gradually increase to over 500,000 annually by the 2016 March tournament. This allows attendance to grow by 40,000 tennis fans for each of the 2015 and 2016 tournaments. This two year implementation allows Staff to monitor attendance and average ticket prices each year and adjust accordingly.

The recent expansion plans laid out by the Indian Wells Tennis Gardens will continue to drive new revenues into the City for years to come. The City should expect strong revenue growth for the next two fiscal years until admissions tax revenue begin to stabilize in 2016.

Assumptions that went into projected admissions tax revenues were as follows:

- 2014/15 – Assumes a 7.4% increase based upon discussions with tennis partners considering the recent expansion of the Tennis Gardens. Assumes an attendance increase from 425,000 to 465,000. Without any change to the average ticket price, the additional 40,000 in attendance will create an additional \$191,200 annually in admissions taxes.
- 2015/16 – Assumes an 8.0% increase based upon discussions with tennis partners considering the recent expansion of the Tennis Gardens. Assumes an attendance increase from 465,000 to 505,000. Without any change to the average ticket price, the additional 40,000 in attendance will create an additional \$191,200 annually in admissions taxes.
- 2016/17-2018/19 – Assumes an average of 4.2% increase for an inflation factor based upon an expectation of conservative growth.

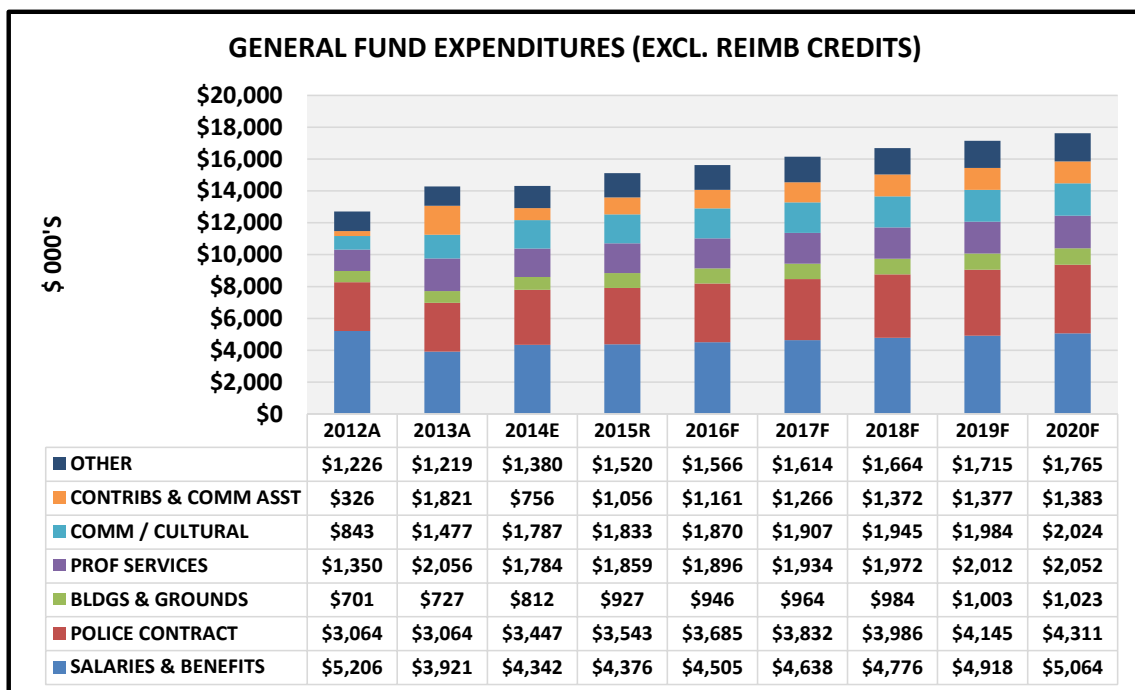
Admissions Tax Trends Table



General Fund Expenditure Projections

Total General Fund expenditures are anticipated to be \$14,562,326 during fiscal year 2014/15.

How General Fund Costs are allocated by category:

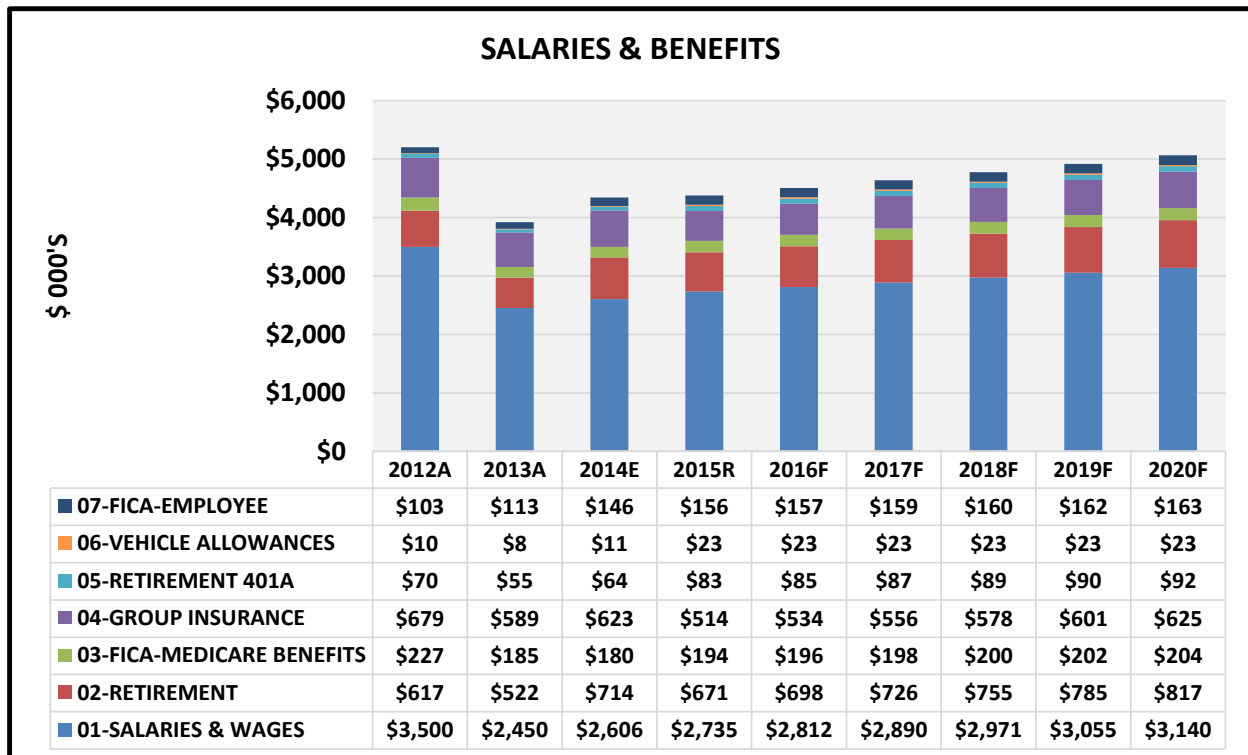


Salary and Benefits

Because the City is a service organization, the single largest portion of General Fund expenditures is dedicated to the cost of employee services. The City spends approximately 30.0% of its operating budget on administrative costs for 29 full time employees.

Employees are grouped into three different categories: (a) Indian Wells Employees Association, (b) Unrepresented, (c) Senior Management. Salaries and benefits for the Indian Wells Employees Association are set forth in Memorandums of Understanding (MOUs). Pay and benefits for management, confidential, and unrepresented employees are governed by resolution of the Council.

Salaries and wages – this figure includes full employees, overtime, vacation and sick time, stand-by pay, and all other special pay categories. Salaries and wages represent approximately 18.8% of the General Fund budget. CalPERS retirement benefits represent approximately 4.6%. Group insurance represents approximately 3.5%. The remaining 3.1% represents FICA and Medicare and 401 A benefits.



	2012A	2013A	2014E	2015R	2016F	2017F	2018F	2019F	2020F
01-SALARIES & WAGES	28.4%	17.8%	18.9%	18.8%	18.7%	18.5%	18.4%	18.4%	18.5%
02-RETIREMENT	5.0%	3.8%	5.2%	4.6%	4.6%	4.7%	4.7%	4.7%	4.8%
03-FICA-MEDICARE BENEFITS	1.8%	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%
04-GROUP INSURANCE	5.5%	4.3%	4.5%	3.5%	3.5%	3.6%	3.6%	3.6%	3.7%
05-RETIREMENT 401A	0.6%	0.4%	0.5%	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%
06-VEHICLE ALLOWANCES	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
07-FICA-EMPLOYEE	0.8%	0.8%	1.1%	1.1%	1.0%	1.0%	1.0%	1.0%	1.0%
SUBTOTAL-SALARIES & BENEFITS	42.3%	28.5%	31.5%	30.0%	29.9%	29.8%	29.6%	29.7%	29.8%

Assumptions that went into projected salary and benefit expenditures were as follows:

- 2014/15 – Assumes a full time staff of 29 employees with no changes to current staffing levels. Assumes a 3% increase in salaries. Assumes a 17.692% employer contribution rate for employee retirement (provided by CalPERs), assumes full time and retiree medical premiums will increase by 5%, and assumes a 5% increase in vision and dental premiums.
- 2015/16 – Assumes a full time staff of 29 employees with no changes to current staffing levels. For budgetary purposes a two and three/quarter percent (2.75%) employee cost of living was added. Assumes a 19.692% employer contribution rate for employee retirement (provided by CalPERs). Assumes full time and retiree medical premiums will increase by 5%. Assumes a 4% increase in vision and dental premiums.
- 2016/17-2019/20 – Assumes a full time staff of 29 employees with no changes to current staffing levels. For budgetary purposes a two and three/quarter percent (2.75%) employee cost of living was added. Assumes a 19.692% employer contribution rate for employee retirement (provided by CalPERs). Assumes full time and retiree medical premiums will increase by 5%. Assumes a 4% increase in vision and dental premiums.

Operating Costs

Professional Services

The City spends approximately 12.8% of its operating budget on professional service costs. Indian Wells is largely a contract management city and routinely bids contracts for professional services from the private sector. These professional services range from audit services to plan check services, inspection services, animal control services, human resources, legal services, and engineering services.

Assumptions that went into projected professional service expenditures were as follows:

- 2014/15 – Assumes an overall 4.2% increase. This increase will allow the Community Development Department to contract for additional building inspection services during the year as needed and maintain current service levels.
- 2015/16 – Assumes a 2.0% increase to maintain the current service levels acquired during fiscal year 2014/15.
- 2016/17-2019/20 – Assumes a 2.0% increase to maintain the current service levels acquired during fiscal year 2014/15.

Public Safety

The City spends approximately 24.3% of its operating budget on public safety costs. The Public Safety Department encompasses city services which focus on crime, fire, emergency medical, hazardous and disaster related needs of the Indian Wells community.

The Assistant to the City Manager is the coordinator of public awareness and preparedness for emergency and disaster response at the local level, working to bring together the resources of various outside agencies. A driving force behind the program's outcomes is assuring the City continues to be one of the safest cities in the nation. A major contributing factor to the overall efficiency of the Public Safety program has been the dynamic nature in which police and fire department members have applied resources toward a wide range of enforcement, intervention and prevention issues.

The Public Safety Department is responsible for the Police, Fire, Community Service Officers (CSO), Animal Control, Code Enforcement and Emergency Preparedness services. The primary mission of the Indian Wells Public Safety Program is to protect the lives and property of the citizens of the City, to preserve the public peace and apprehend those who violate the law. The Public Safety Program provides for law enforcement and public safety within the City by contracting with the Riverside County Sheriff's Department. Contract services include patrol, traffic enforcement, investigations, dispatch, and support personnel.

Police Program

The City contracts with the Riverside County Sheriff's Department for these services. Current patrol staffing consists of twenty-four hours per day, seven days a week, three hundred and sixty-five days per year. This level of service is equivalent to six full time deputies. On a per capita basis, the City maintains the highest level of law enforcement services in the Coachella Valley. The City also contracts for two full time motorcycle deputies, two Burglary Suppression Unit deputies, crime analyst services and commercial law enforcement services.

For fiscal year 2014/15, the Public Safety Committee is recommending a change in staffing within the police program. The recommendation is add a new deputy utility position and remove one motorcycle deputy position. The new utility position will provide greater flexibility and improved services during special events and City functions. There is no additional cost to implement this staffing change.

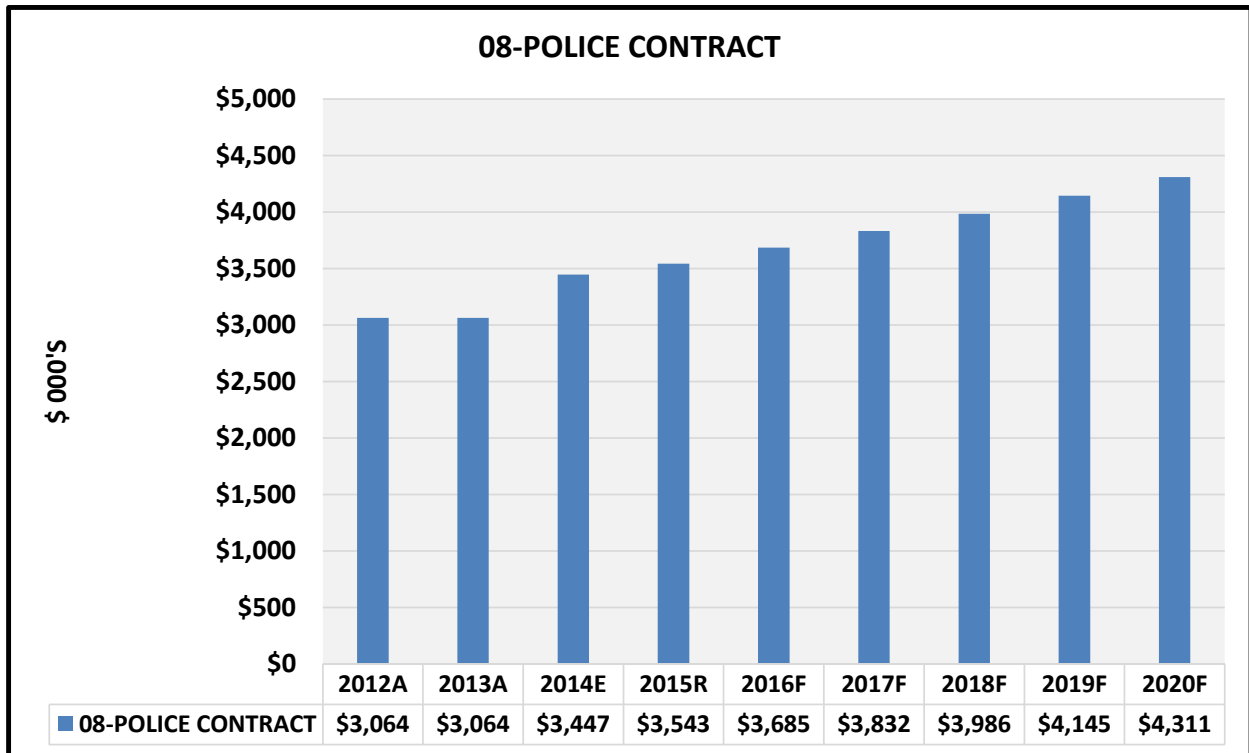
Emergency Operations

To deal with the possibility of emergencies such as major earthquakes, power outages, floods, high-pressure pipeline breaks and terrorism the City created the Emergency Services Program. The Emergency Services Program is responsible for the acquisition of resources necessary to carry out emergency response, operations and recovery in the event of major natural disaster or local emergency. The City's preparedness includes a fully equipped Emergency Operations Center (EOC) for sustained operations.

Assumptions that went into projected public safety services expenditures were as follows:

- 2014/15 – Assumes the addition a new deputy utility position and removal one motorcycle deputy position. There is no additional cost to implement this staffing change. All other police service levels will remain the same as in the prior year. Based upon discussions with Riverside County Sheriff's Department Officials, the City will assume an overall 6.0% increase in the cost of services compared to prior year costs based upon MOU negotiations with union representatives.
- 2015/16 – Assumes the same service levels as described in fiscal year 2014/15. Based upon discussions with Riverside County Sheriff's Department Officials, the City will assume an overall 4.0% increase in the cost of public safety services.
- 2016/17-2019/20 – Assumes the same levels of services as described above. Based upon discussions with Riverside County Sheriff's Department Officials, the City will assume an overall 4.0% increase in the cost of public safety services.

Combined Police Contract and CSO Trends Table



Building and Grounds Maintenance

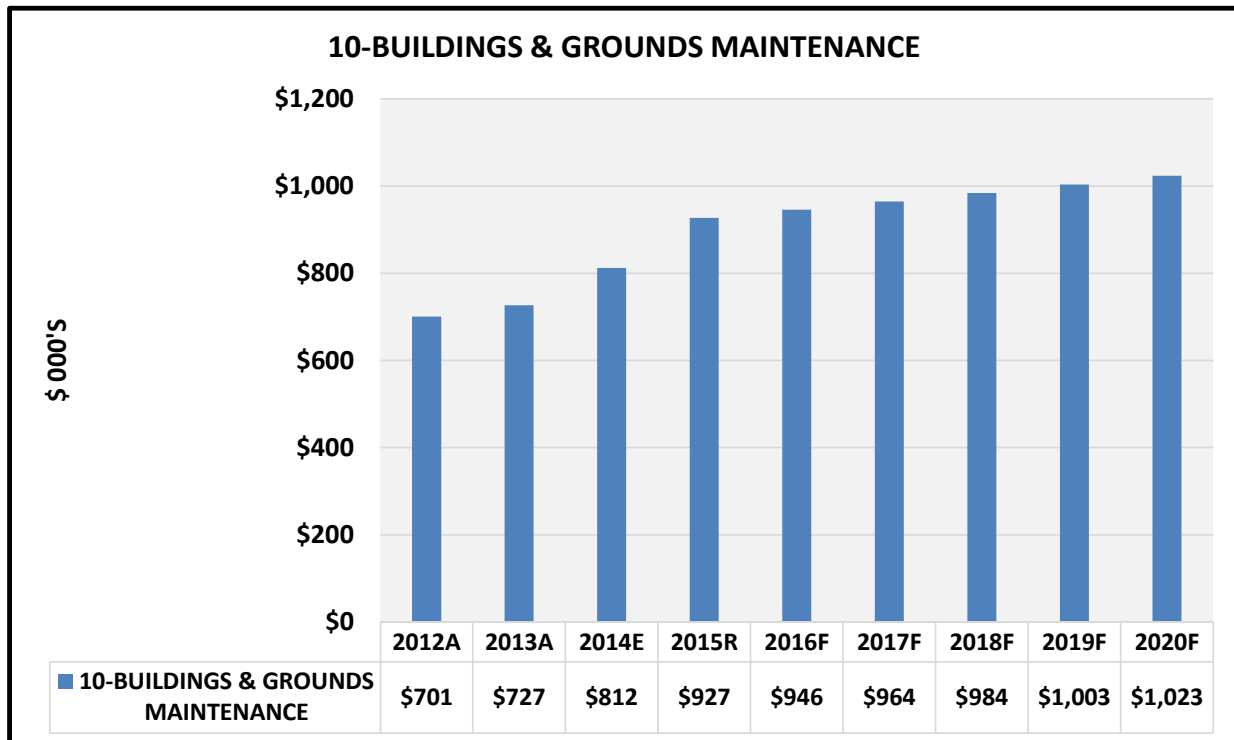
The City spends approximately 6.4% of its operating budget on building and grounds maintenance costs. The Building and Grounds Maintenance budget manages all of the City’s maintenance needs including annual tree trimming, catch basin maintenance, street seeping, roadway signage, irrigation repairs, plant replacement(s) lighting, vandalism, Walk of Honor, and all public area landscape maintenance. Expanded management of the Whitewater River Channel added an additional \$116,741 Building and Grounds Maintenance budget.

Assumptions that went into projected budget on building and grounds maintenance expenditures were as follows:

- 2014/15 – Assumes the same service levels under existing landscaping contracts and expanded management of the Whitewater River Channel. Assumes a 14.1% increase to maintain existing contracts and additional landscape costs allocated to the Whitewater River Channel.
- 2015/16 – Assumes the same level of services currently being provided for existing landscaping contracts and in-house maintenance services. Assumes a 2% increase to maintain the same levels of services.

- 2016/17-2019/20 – Assumes the same level of services currently being provided for existing landscaping contracts and in-house maintenance services. Assumes a 2% increase to maintain the same levels of services.

Buildings & Grounds Maintenance Trends Table



Marketing Budget

The overall strategic goal of the City’s Marketing is to support the fulfillment of the City’s brand vision, to create and sustain an unsurpassed quality of life for residents and guest, to surpass expectations with exceptional communication, and strategic marketing. The Marketing Program serves to promote the City of Indian Wells as a tourist destination and continues to develop and manage marketing programs designed to enhance the City’s position as a premier residential resort community. Branding and marketing strategies are designed to better position and promote Indian Wells hotels and golf resort to the leisure and group based tourism market. The City has budgeted \$408,420 for direct tourism marketing.

The City participates in the Greater Palm Springs Convention and Visitor’s Bureau Business Improvement District (BID) to support its worldwide marketing and branding efforts attracting local tourism. Under the terms of the BID formula, the City is required to pay 25% of 1.4% of the gross hotel room sales collected by the hotels located in Indian Wells. Collectively, hotel partners in Indian Wells have estimated the collection of \$58,887,138 in gross hotel room sales during fiscal year 2014/15 resulting in a BID

contribution budget of \$206,105. The actual contribution to the Greater Palm Springs Convention and Visitor's Bureau will depend on actual gross hotel room sales collected by hotel partners.

The marketing budget supports economic development programs including Wildlights held at the Living Desert, sponsorship to the Desert Town Hall Speaker's Series, and funding of the City's Naming Rights agreement with the Indian Wells Tennis Gardens. These economic development programs are budgeted at \$365,000 annually.

Community Activities

The various community activities events held throughout the year are designed to encourage a sense of community and connectivity among residents through a fun and lively social experience. The City spends approximately 3.2% of its operating budget on Community Activities. The Community Activities program accounts for all of the City's resident and community events including resident patio parties, Wild Lights at the Living Desert, Veterans' and Memorial Day ceremonies, and local polo events. Additional funding is provided to allow residents to experience events held at the Joslyn Senior Center and the VUE Grill & Bar. The City has budgeted \$462,059 to fund the Community Activities program during fiscal year 2014/15.

Five Year Capital Improvement Plan

The Capital Improvement Program (CIP) refers to a local government's ongoing program for the development of the City's capital facilities and improvements. The CIP project pages are designed to provide citizens and City officials with accurate and informative financial and logistical information for every CIP project currently in progress. The Capital Improvement Program is not a budget but rather a financial plan for capital improvements for the next five years. The program is not a commitment for spending; no authorization to spend funds exists until the City Council adopts the budget that includes the first two years of the five-year program. Once the budget is adopted, each project or acquisition is returned to the Council for specific approval. The proposed Capital Improvement Program does not contemplate the use of reserve funds for capital development.

The five-year capital improvement plan is budgeted at \$6,201,993. The City's share of the five-year capital improvement plan is \$5,916,993. The City has cash reserves in the Capital Improvement fund for this purpose. The cash balance in the Capital Improvement fund at the beginning of this five year capital plan was \$6,261,004, as such; Staff does not foresee the need for additional General Fund reserves during the next five years.

Capital Consolidated Funding Sources			
City Capital Improvement Fund	Art in Public Places	Fire Fund Reserves	Total Funding
5,796,993	285,000	120,000	6,201,993

Reserves

Emergency Reserve: 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 \$2,250,000 for this purpose.

Infrastructure Reserve: The Infrastructure Reserve was created to accumulate funding for new infrastructure development and the on-going rehabilitation of existing buildings and facilities, streets and sidewalks, parks and open space and transportation systems.

Annual Capital Depreciation Requirement			
Description	Cost	Basis for Depreciation	Annual Savings Rate Percentage %
Facilities	6,449,658	38,698	0.60%
Infrastructure	103,307,526	1,420,890	1.38%
FF&E and Rolling Stock	1,845,233	130,089	7.05%
Golf Resort	83,428,419	814,842	0.98%
Housing	59,374,257	361,267	0.61%
Totals	254,405,093	2,765,785	1.09%

Fund	Capital Replacement Program Funds	Balance at July 1, 2014	Anticipated Interest Income	General Fund and Tennis Naming Rights Contribution	Basis for Depreciation	Short Fall
330	Facilities	2,292,684	30,000		38,698	(8,698)
326	Infrastructure	6,992,230	80,000	800,000	1,420,890	(540,890)
327	FF&E and Rolling Stock	2,292,654	30,000		130,089	(100,089)
328	Golf Resort Capital	3,971,425	50,000		814,842	(764,842)
329	Housing	2,262,909	30,000	250,000	361,267	(81,267)
	Total Capital	17,811,902	220,000	1,050,000	2,765,785	(1,495,785)

ATTACHMENTS:

1. City Budget FY 2014/15
2. General Fund Cash Flow
3. CIP Schedule and 5 Year Projection
4. Supplemental Funding Requests
5. Whitewater River Channel maintenance calculations

Budget Summary

	2011/2012 Year End Actual	2012/2013 Year End Actual	Percent Change	2013/2014 Year End Estimate	Percent Change	2014/2015 Proposed	Percent Change
A. Beginning Fund Balance	74,416,328	69,642,641	-6.4%	69,799,807	0.2%	70,561,034	1.1%
B. Operating Revenues & Expenditures							
Operating Revenues							
Taxes	14,007,769	15,271,502	9.0%	15,628,274	2.3%	16,287,860	4.2%
Special Benefit Assessments	3,632,344	3,643,881	0.3%	3,799,111	4.3%	3,776,744	-0.6%
Licenses & Permits	226,322	439,139	94.0%	392,378	-10.6%	392,735	0.1%
Fines & Forfeitures	175,450	128,235	-26.9%	107,500	-16.2%	114,900	6.9%
Use of Money	729,972	163,893	-77.5%	1,099,030	570.6%	484,380	-55.9%
Use of Property & Rental Income	1,461,844	1,621,036	10.9%	1,745,735	7.7%	1,765,655	1.1%
Golf Resort Operations	12,489,791	12,063,307	-3.4%	13,058,677	8.3%	13,885,772	6.3%
Intergovernmental & Grants	3,430,156	628,293	-81.7%	3,700,033	488.9%	664,331	-82.0%
Current Service Charges	437,657	496,986	13.6%	404,727	-18.6%	434,966	7.5%
Other Revenues	637,246	3,800,482	496.4%	2,477,683	-34.8%	2,699,882	9.0%
Total Operating Revenues	37,228,551	38,256,754	2.8%	42,413,148	10.9%	40,507,224	-4.5%
Operating Expenditures							
City Council	315,601	203,586	-35.5%	132,922	-34.7%	146,894	10.5%
City Manager	1,085,290	427,188	-60.6%	677,352	58.6%	591,310	-12.7%
Personnel	44,999	99,588	121.3%	67,915	-31.8%	120,871	78.0%
Risk Management	1,117,178	806,603	-27.8%	730,720	-9.4%	918,465	25.7%
City Clerk	253,025	271,674	7.4%	286,167	5.3%	313,439	9.5%
Community Information	206,818	176,502	-14.7%	291,330	65.1%	299,987	3.0%
City Activities	74,019	416,311	462.4%	448,950	7.8%	462,059	2.9%
Advertising & Marketing	1,078,757	1,250,762	15.9%	1,414,245	13.1%	1,427,848	1.0%
Community Assistance	216,362	370,917	71.4%	216,000	-41.8%	216,000	0.0%
City Attorney	510,529	546,189	7.0%	447,150	-18.1%	427,873	-4.3%
Community Development	972,043	966,370	-0.6%	1,169,545	21.0%	1,148,452	-1.8%
Residential Communities	1,315,028	1,554,345	18.2%	1,421,871	-8.5%	1,464,526	3.0%
Housing Authority	-	-	0.0%	36,000	360.0%	1,280,943	3458.2%
Code Enforcement	166,476	160,937	-3.3%	196,002	21.8%	258,154	31.7%
Finance Department	806,010	795,749	-1.3%	787,379	-1.1%	845,613	7.4%
Central Services	631,944	930,943	47.3%	737,618	-20.8%	777,898	5.5%
Technology	589,095	438,128	-25.6%	488,595	11.5%	498,667	2.1%
Capital Replacement Contributions	-	3,950,000	0.0%	500,000	-87.3%	800,000	60.0%
AB 939 Recycling	102,717	35,022	-65.9%	54,525	55.7%	55,890	2.5%
Solid Waste	827,290	861,226	4.1%	885,000	2.8%	905,000	2.3%
Golf Resort	12,714,308	12,088,530	-4.9%	13,142,115	8.7%	13,760,740	4.7%
OPEB Pension Trust	723,479	261,548	-63.8%	541,843	107.2%	550,843	1.7%
Public Safety	6,048,541	6,093,299	0.7%	6,679,936	9.6%	7,015,073	5.0%
Public Works	1,620,692	1,524,070	-6.0%	1,654,340	8.5%	1,618,104	-2.2%
Maintenance Districts	1,382,426	1,446,564	4.6%	1,773,892	22.6%	1,850,415	4.3%
FAMD	1,003,072	1,097,282	9.4%	1,149,000	4.7%	1,183,975	3.0%
Tourism and Co-Op Marketing	240,382	495,744	106.2%	396,524	-20.0%	408,420	3.0%
Total Operating Expenditures	34,046,081	37,269,078	9.5%	36,326,936	-2.5%	39,347,459	8.3%
Net Surplus/(Deficit)	3,182,470	987,676	-69.0%	6,086,212	516.2%	1,159,765	-80.9%
C. Capital Expenditures							
City Capital Projects	7,657,632	668,320	-91.3%	4,974,985	644.4%	3,786,993	-23.9%
Traffic Safety Capital Projects	11,939	-	-100.0%	-	-	-	-
Recycling Capital Projects	3,024	-	-100.0%	-	-	-	-
Art in Public Places	31,464	-	-100.0%	-	-	285,000	-
Public Safety Capital Projects	3,802	102,300	2590.7%	-	-100.0%	-	-
FAMD Capital Projects	248,296	59,890	-75.9%	350,000	484.4%	325,000	-7.1%
Total Capital Expenditures	7,956,157	830,510	-89.6%	5,324,985	541.2%	4,396,993	-17.4%
D. Total Operating and Capital Expenditures	42,002,238	38,099,588	-9.3%	41,651,921	9.3%	43,744,452	5.0%
E. Transfers In/Out							
Operating Transfers In	5,608,649	6,716,791	19.8%	64,112	-99.0%	57,397	-10.5%
Transfers Out	(5,608,649)	(6,716,791)	19.8%	(64,112)	-99.0%	(57,397)	-10.5%
Total Transfers In/(Out)	-	-	-	-	-	-	-
F. Adjusted Net Surplus/(Deficit)	(4,773,687)	157,166	-103.3%	761,227	384.3%	(3,237,228)	-525.3%
G. Ending Fund Balance	69,642,641	69,799,807	0.2%	70,561,034	1.1%	67,323,806	-4.6%

Estimated Revenues

Revenues

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Proposed Appropriation	% change
101 GENERAL FUND						
101.00.00.04111.000 Current Secured Property Tax	1,880,595	2,089,322	2,124,900	2,095,947	2,185,947	4.3%
101.00.00.04112.000 Current Unsecured Property Tax	95,985	92,353	103,000	100,858	105,000	4.1%
101.00.00.04113.000 Prior Year Property Tax	35,041	15,104	20,400	21,012	21,012	0.0%
101.00.00.04114.000 Supplemental Roll Prop. Tax	3,261	6,064	9,753	5,150	12,500	142.7%
101.00.00.04121.000 Property Taxes Penalties & Interest	5,042	10,994	7,500	7,725	7,725	0.0%
101.00.00.04131.000 General Sales Tax	765,871	686,904	745,000	787,950	780,000	-1.0%
101.00.00.04132.000 Transient Occupancy Tax	5,689,955	6,341,825	6,360,513	6,843,734	6,624,803	-3.2%
101.00.00.04134.000 Sales Tax Comp In Lieu	226,400	258,455	233,810	240,824	240,824	0.0%
101.00.00.04141.000 Franchises - Electric	276,275	281,826	295,995	291,748	300,000	2.8%
101.00.00.04142.000 Franchises - Gas	50,713	43,763	59,740	61,532	61,532	0.0%
101.00.00.04143.000 Franchises - Cable TV.	223,142	226,505	228,000	228,094	230,000	0.8%
101.00.00.04144.000 Franchises - Waste Collection	298,127	308,209	334,750	344,793	344,793	0.0%
101.00.00.04151.000 Business License Tax	66,294	97,822	68,000	52,530	70,000	33.3%
101.00.00.04161.000 Real Property Transfer Tax	209,057	194,120	153,900	137,917	155,000	12.4%
101.00.00.04171.000 Admissions Tax	1,544,870	1,816,400	2,068,956	2,101,816	2,222,730	5.8%
TOTAL TAXES (101)	11,370,628	12,469,666	12,814,217	13,321,628	13,361,866	0.3%
101.00.00.04311.000 Construction Permits	184,105	355,616	310,241	265,848	315,000	18.5%
101.00.00.04312.000 Electrical Permits	8,470	19,735	16,960	17,723	17,723	0.0%
101.00.00.04313.000 Plumbing Permits	9,357	21,304	16,960	17,723	17,723	0.0%
101.00.00.04314.000 Mechanical Permits	8,611	20,933	18,020	18,831	18,831	0.0%
101.00.00.04315.000 Grading Permits	2,892	3,390	3,180	3,323	3,323	0.0%
101.00.00.04316.000 Encroachment Permits	1,458	7,556	15,667	8,308	8,308	0.0%
101.00.00.04318.000 Re-Insp./Special Insp. Permit	10,895	9,003	10,600	11,077	11,077	0.0%
TOTAL LICENSE & PERMIT FEES (101)	225,788	437,537	391,628	342,833	391,985	14.3%
101.00.00.04410.000 Parking Fines (JDS)	4,973	6,298	7,500	7,650	7,650	0.0%
101.00.00.04421.000 Other Fines & Forfeitures	134,600	88,959	75,000	77,250	77,250	0.0%
TOTAL FINES & FORFEITURES (101)	139,573	95,257	82,500	84,900	84,900	0.0%
101.00.00.04511.000 Investment Earnings	380,698	6,682	50,000	91,800	55,000	-40.1%
101.00.00.04523.000 Rental - Other City Property	51,344	44,476	77,985	79,545	79,545	0.0%
TOTAL USE OF MONEY AND PROPERTY (101)	432,042	51,158	127,985	171,345	134,545	-21.5%
101.00.00.04611.000 Motor Vehicle In-Lieu Tax	-	-	-	15,759	-	-100.0%
101.00.00.04612.000 VLF Comp Fund In Lieu	335,091	344,907	360,500	367,710	367,710	0.0%
101.00.00.04615.000 Homeowner's Prop. Tax Relief	32,248	32,673	33,475	34,145	34,145	0.0%
101.00.00.04622.000 State Mandate Reimbursements	4,834	-	5,150	5,253	5,253	0.0%

Revenues

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Proposed Appropriation	% change
101.00.00.04651.000 Other Grants & Reimbursements	10,440	3,825	5,150	5,253	5,253	0.0%
TOTAL INTERGOVERNMENTAL REVENUES (101)	382,613	381,405	404,275	428,120	412,361	-3.7%
101.00.00.04711.000 Sales of Maps & Publications	536	-	500	510	510	0.0%
101.00.00.04712.000 Reproduction & Postage Fees	400	193	250	255	255	0.0%
101.00.00.04721.000 Abatements Reimbursements	48,573	23,095	27,500	28,050	28,050	0.0%
101.00.00.04731.000 Subdivision & Parcel Map Fees	3,106	13,977	5,000	5,100	5,100	0.0%
101.00.00.04732.000 Engineering Plan Check Fees	25,433	41,289	25,000	45,900	30,000	-34.6%
101.00.00.04733.000 Engineering Inspection Fees	30,458	26,510	10,000	30,600	15,000	-51.0%
101.00.00.04739.000 Miscellaneous Fees	2,764	2,426	5,000	5,100	5,100	0.0%
101.00.00.04741.000 Planning Fees	39,634	96,258	90,000	71,400	95,000	33.1%
101.00.00.04743.000 Zoning Fees	9,960	25,383	20,000	25,500	25,500	0.0%
101.00.00.04744.000 Subdivision Fees	8,992	7,980	4,750	4,845	4,845	0.0%
101.00.00.04745.000 Misc Planning Fees	-	55	300	306	306	0.0%
101.00.00.04746.000 Special Events Fees	6,752	4,270	9,800	5,610	10,000	78.3%
101.00.00.04751.000 Building Plan Check Fees	117,127	240,550	191,627	142,800	200,000	40.1%
101.00.00.04771.000 Indirect Costs Charges	143,922	15,000	15,000	15,300	15,300	0.0%
TOTAL CURRENT SERVICE CHARGES (101)	437,657	496,986	404,727	381,276	434,966	14.1%
101.00.00.04834.000 Toscana Development Agreement	39,996	86,681	79,992	79,992	79,992	0.0%
101.00.00.04863.000 Miscellaneous Revenues	18,034	168,741	216,563	153,000	153,000	0.0%
101.00.00.04864.000 RPTTF Administrative Fees	-	414,768	236,804	410,000	330,000	-19.5%
101.00.00.04865.000 Cash Over/Short	(72)	(10)	50	50	50	0.0%
TOTAL OTHER REVENUES (101)	57,958	670,180	533,409	643,042	563,042	-12.4%
101.00.00.04999.000 Operating Transfers In	-	6,400,000	-	-	-	
TOTAL GENERAL FUND	13,046,259	21,002,189	14,758,741	15,373,143	15,383,664	0.1%
202 TRAFFIC SAFETY						
202.00.00.04411.000 Vehicle Code Fines	35,877	32,978	25,000	53,000	30,000	-43.4%
202.00.00.04412.000 Traffic Congestion Relief Funds	-	-	-	-	-	
TOTAL FINES & FORFEITURES	35,877	32,978	25,000	53,000	30,000	-43.4%
202.00.00.04511.000 Investment Earnings	102	248	1,000	1,000	1,000	0.0%
TOTAL TRAFFIC SAFETY	35,979	33,226	26,000	54,000	31,000	-42.6%
203 PUBLIC SAFETY-1/2 PERCENT SALES TX						
203.00.00.04511.000 Investment Earnings	71	6	140	140	140	0.0%
203.00.00.04617.000 Public Sfty 1/2 Cent Sales Tax	15,366	16,927	15,250	15,250	15,250	0.0%
TOTAL PUBLIC SAFETY-1/2 PERCENT SALES TX	15,437	16,933	15,390	15,390	15,390	0.0%

Revenues

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Proposed Appropriation	% change
204 MEASURE "A" TRANSPORTATION						
204.00.00.04133.000 Transp.Tax - Streets Measure A	183,366	235,291	231,000	238,000	238,000	0.0%
204.00.00.04511.000 Investment Earnings	12	180	25	25	25	0.0%
204.00.00.04999.000 Operating Transfers In		18,427				
TOTAL MEASURE "A" TRANSPORTATION	183,378	253,898	231,025	238,025	238,025	0.0%
209 FIRE ACCESS MAINT. DISTRICT						
209.00.00.04111.000 Current Secured Property Tax	156,551	271,357	275,000	283,250	283,250	0.0%
209.00.00.04112.000 Current Unsecured Property Tax	7,903	7,523	8,000	8,240	8,240	0.0%
209.00.00.04113.000 Prior Year Taxes	1,394	1,118	1,000	1,030	1,030	0.0%
209.00.00.04114.000 Supplemental Roll Prop. Tax	230	423	150	150	150	0.0%
209.00.00.04121.000 Property Taxes Penalties & Interest	358	770	500	500	500	0.0%
TOTAL TAXES (209)	166,436	281,191	284,650	293,170	293,170	0.0%
209.00.00.04211.000 Fire Access Maint. Assessments	1,208,011	1,208,759	1,200,000	1,200,000	1,200,000	0.0%
TOTAL SPECIAL BENEFIT ASSESSMENTS (209)	1,208,011	1,208,759	1,200,000	1,200,000	1,200,000	0.0%
209.00.00.04311.000 Misc. Permits	534	1,602	750	750	750	0.0%
TOTAL LICENSE & PERMIT FEES (209)	534	1,602	750	750	750	0.0%
209.00.00.04511.000 Investment Earnings	18,504	(3,360)	15,000	15,000	15,000	0.0%
TOTAL USE OF MONEY & PROPERTY (209)	18,504	(3,360)	15,000	15,000	15,000	0.0%
209.00.00.04615.000 Homeowner's Prop. Tax Relief	2,624	2,625	3,000	3,000	3,000	0.0%
209.00.00.04863.000 Misc Revenue	1,450	5,906	750	750	750	0.0%
TOTAL FIRE ACCESS MAINT. DISTRICT	1,397,559	1,496,723	1,504,150	1,512,670	1,512,670	0.0%
210 SCAQMD VEHICLE REGISTRATION						
210.00.00.04511.000 Investment Earnings	21	22	10	10	10	0.0%
210.00.00.04619.000 SCAQMD Vehicle Reg. Fee	6,333	6,025	5,500	5,500	5,500	0.0%
TOTAL SCAQMD VEHICLE REGISTRATION	6,354	6,047	5,510	5,510	5,510	0.0%
211 AB 3229 COPS FUNDING						
211.00.00.04511.000 Investment Earnings	1,008	482	20	20	20	0.0%
211.00.00.04643.000 Public Safety-COPS-AB3229	100,000	100,000	100,000	100,000	100,000	0.0%
211.00.00.04863.000 Misc. Revenue	-	-	4,500	4,500	4,500	0.0%
TOTAL AB 3229 COPS FUNDING	101,008	100,482	104,520	104,520	104,520	0.0%
214 GAS TAX, 2103						
214.00.00.04511.000 Investment Earnings	1,013	543	250	250	250	0.0%

Revenues

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Proposed Appropriation	% change
214.00.00.04616.000 Gasoline Tax	69,173	40,413	42,000	75,000	43,000	-42.7%
TOTAL GAS TAX, 2103	70,186	40,956	42,250	75,250	43,250	-42.5%
215 GAS TAX, 2105						
215.00.00.04616.000 Gasoline Tax	23,405	22,257	26,400	26,400	26,400	0.0%
TOTAL GAS TAX, 2105	23,405	22,257	26,400	26,400	26,400	0.0%
216 GAS TAX, 2106						
216.00.00.04511.000 Investment Earnings	5	(4)	15	15	15	0.0%
216.00.00.04616.000 Gasoline Tax	19,198	20,170	20,820	20,820	20,820	0.0%
TOTAL GAS TAX, 2106	19,203	20,166	20,835	20,835	20,835	0.0%
217 GAS TAX, 2107						
217.00.00.04511.000 Investment Earnings	-	(13)	25	25	25	0.0%
217.00.00.04616.000 Gasoline Tax	33,595	36,471	36,000	36,000	36,000	0.0%
TOTAL GAS TAX, 2107	33,595	36,458	36,025	36,025	36,025	0.0%
218 GAS TAX, ENGIN/ADMIN						
218.00.00.04511.000 Investment Earnings	31	19	30	30	30	0.0%
218.00.00.04616.000 Gasoline Tax	2,000	2,000	2,000	2,000	2,000	0.0%
TOTAL GAS TAX, ENGIN/ADMIN	2,031	2,019	2,030	2,030	2,030	0.0%
228 EMERGENCY SERVICES UPGRADE						
228.00.00.04162.000 County Fire Tax Credit	2,287,339	2,285,354	2,298,407	2,344,375	2,394,824	2.2%
228.00.00.04213.000 Emergency Svcs. Upgrade Assmnt	595,481	597,631	600,000	600,000	600,000	0.0%
228.00.00.04511.000 Investment Earnings	42,421	14,412	66,000	66,000	66,000	0.0%
228.00.00.04863.000 Misc. Revenue	23,195	518	500	500	500	0.0%
TOTAL EMERGENCY SERVICES UPGRADE	2,948,436	2,897,915	2,964,907	3,010,875	3,061,324	1.7%
247 AB939 RECYCLING						
247.00.00.04214.087 Solid Waste Funds-AB939 Comm	81,983	80,674	80,000	90,000	80,000	-11.1%
247.00.00.04863.000 Misc. Revenue	5,000	-	5,000	5,000	5,000	0.0%
TOTAL AB939 RECYCLING	86,983	80,674	85,000	95,000	85,000	-10.5%
248 SOLID WASTE						
248.00.00.04214.000 Solid Waste Assessments	827,290	856,576	885,000	905,000	905,000	0.0%

Revenues

Account Number		2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Proposed Appropriation	% change
248.00.00.04511.000	Investment Earnings	5,671	1,794	4,000	4,000	4,000	0.0%
TOTAL	SOLID WASTE	832,961	858,370	889,000	909,000	909,000	0.0%
251 STREET LIGHTING ASSESSMENT DISTRICT							
251.00.00.04215.000	Street Lighting Assessments	1,351	1,360	1,480	1,480	1,480	0.0%
251.00.00.04511.000	Investment Earnings	52	8	25	25	25	0.0%
TOTAL	STREET LIGHTING ASSESSMENT DISTRICT	1,403	1,368	1,505	1,505	1,505	0.0%
253 INDIAN WELLS VILLAS							
253.00.00.04511.000	Investment Earnings	27,149	1,682	5,000	5,000	5,000	0.0%
253.00.00.04523.000	Rental Income - Sr Housing	583,544	587,714	612,000	630,360	630,360	0.0%
253.00.00.04863.000	Miscellaneous Revenue	-	1,331	5,000	5,000	5,000	0.0%
TOTAL	INDIAN WELLS VILLAS	610,693	590,727	622,000	640,360	640,360	0.0%
254 MOUNTAIN VIEW VILLAS							
254.00.00.04511.000	Investment Earnings	87,343	1,664	5,000	5,000	5,000	0.0%
254.00.00.04523.000	Rental Income - Sr Housing	826,956	988,846	1,055,750	1,055,750	1,055,750	0.0%
254.00.00.04863.000	Miscellaneous Revenue	1,594	1,579	2,000	2,000	2,000	0.0%
TOTAL	MOUNTAIN VIEW VILLAS	915,893	992,089	1,062,750	1,062,750	1,062,750	0.0%
256 HOUSING AUTHORITY							
256.00.00.04511.000	Investment Earnings	-	-	650,000	-	40,000	
256.00.00.04864.000	RPTTF Administrative Fees	-	-	-	-	150,000	
256.00.00.04863.000	Miscellaneous Revenue	-	-	-	-	-	
TOTAL	HOUSING AUTHORITY	-	-	650,000	-	190,000	
260 GOLF RESORT OPERATIONS							
260.00.00.04320.000	Resident Activities at IWGR	12,000	12,000	12,360	12,731	12,731	0.0%
260.00.00.04511.000	Investment Earnings	51,251	(17,396)	5,000	45,000	5,000	-88.9%
260.00.00.04550.000	Operations	12,477,791	12,051,307	13,046,317	13,155,326	13,873,041	5.5%
260.00.00.04863.000	Misc Revenue	81,630	-	-	-	-	
260.00.00.04999.000	Operating Transfers In	750,000	-	-	-	-	
TOTAL	GOLF RESORT OPERATIONS	13,372,672	12,045,911	13,063,677	13,213,057	13,890,772	5.1%
271 ELDORADO DRIVE LLMD							
271.00.00.04212.000	Landscape and Lighting Assessments	19,132	19,805	20,643	21,262	21,500	1.1%

Revenues

Account Number		2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Proposed Appropriation	% change
271.00.00.04511.000	Investment Earnings	1,028	199	500	1,000	500	-50.0%
TOTAL	LANDSCAPE & LIGHTING DISTRICT	20,160	20,004	21,143	22,262	22,000	-1.2%
272 MONTECITO / STARDUST LLMD							
272.00.00.04212.000	Landscape and Lighting Assessments	12,404	12,512	13,062	14,629	13,600	-7.0%
272.00.00.04511.000	Investment Earnings	134	(19)	100	100	100	0.0%
TOTAL	LANDSCAPE & LIGHTING DISTRICT	12,538	12,493	13,162	14,729	13,700	-7.0%
273 CASA DORADO LLMD							
273.00.00.04212.000	Landscape and Lighting Assessments	17,318	18,043	18,662	19,222	19,285	0.3%
273.00.00.04511.000	Investment Earnings	54	54	100	100	100	0.0%
273.00.00.04999.000	Operating Transfers In	1,875	1,935	1,993	2,053	2,065	0.6%
TOTAL	LANDSCAPE & LIGHTING DISTRICT	19,247	20,032	20,755	21,375	21,450	0.4%
274 THE COVE LLMD							
274.00.00.04212.000	Landscape and Lighting Assessments	14,119	15,329	15,209	15,665	15,700	0.2%
274.00.00.04511.000	Investment Earnings	51	56	70	70	70	0.0%
274.00.00.04999.000	Operating Transfers In	1,546	1,598	1,645	1,694	1,700	0.4%
TOTAL	LANDSCAPE & LIGHTING DISTRICT	15,716	16,983	16,924	17,429	17,470	0.2%
275 SH 111 / IWGR LLMD							
275.00.00.04212.000	Landscape and Lighting Assessments	115,239	69,404	121,636	125,285	125,300	0.0%
275.00.00.04511.000	Investment Earnings	4,217	1,074	5,000	5,000	5,000	0.0%
275.00.00.04999.000	Operating Transfers In	12,098	13,668	14,595	15,033	14,600	-2.9%
TOTAL	LANDSCAPE & LIGHTING DISTRICT	131,554	84,146	141,231	145,318	144,900	-0.3%
276 CLUB / IW LANE LLMD							
276.00.00.04212.000	Landscape and Lighting Assessments	11,791	11,490	11,944	12,302	12,351	0.4%
276.00.00.04511.000	Investment Earnings	649	151	1,000	1,000	1,000	0.0%
276.00.00.04999.000	Operating Transfers In	1,495	1,538	1,648	1,697	1,750	3.1%
TOTAL	LANDSCAPE & LIGHTING DISTRICT	13,935	13,179	14,592	14,999	15,101	0.7%
277 COLONY LLMD							
277.00.00.04212.000	Landscape and Lighting Assessments	20,738	21,977	22,412	24,429	23,100	-5.4%
277.00.00.04511.000	Investment Earnings	574	97	1,000	1,000	1,000	0.0%
277.00.00.04999.000	Operating Transfers In	3,380	3,460	3,785	3,899	3,500	-10.2%

Revenues

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Proposed Appropriation	% change
TOTAL LANDSCAPE & LIGHTING DISTRICT	24,692	25,534	27,197	29,328	27,600	-5.9%
278 COLONY COVE ESTATES LLMD						
278.00.00.04212.000 Landscape and Lighting Assessments	8,083	7,106	7,413	7,635	7,675	0.5%
278.00.00.04511.000 Investment Earnings	628	160	600	600	600	0.0%
278.00.00.04999.000 Operating Transfers In	818	845	900	927	1,000	7.9%
TOTAL LANDSCAPE & LIGHTING DISTRICT	9,529	8,111	8,913	9,162	9,275	1.2%
279 DESERT HORIZONS LLMD						
279.00.00.04212.000 Landscape and Lighting Assessments	272,226	282,820	348,737	359,199	287,286	-20.0%
279.00.00.04511.000 Investment Earnings	823	938	800	800	800	0.0%
279.00.00.04999.000 Operating Transfers In	30,100	31,000	38,419	39,572	31,622	-20.1%
TOTAL LANDSCAPE & LIGHTING DISTRICT	303,149	314,758	387,956	399,571	319,708	-20.0%
280 MOUNTAIN GATE LLMD						
280.00.00.04212.000 Landscape and Lighting Assessments	28,521	31,359	30,844	31,769	31,800	0.1%
280.00.00.04511.000 Investment Earnings	1,003	165	1,400	1,400	1,400	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	29,524	31,524	32,244	33,169	33,200	0.1%
281 MOUNTAIN GATE ESTATES LLMD						
281.00.00.04212.000 Landscape and Lighting Assessments	8,516	8,509	8,899	9,166	9,290	1.4%
281.00.00.04511.000 Investment Earnings	382	68	500	500	500	0.0%
281.00.00.04999.000 Operating Transfers In	1,010	1,040	1,127	1,161	1,160	-0.1%
TOTAL LANDSCAPE & LIGHTING DISTRICT	9,908	9,617	10,526	10,827	10,950	1.1%
282 VILLAGO LLMD						
282.00.00.04212.000 Landscape and Lighting Assessments	82,417	85,059	87,250	89,868	90,550	0.8%
282.00.00.04511.000 Investment Earnings	2,280	195	500	500	500	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	84,697	85,254	87,750	90,368	91,050	0.8%
283 VAIDYA LLMD						
283.00.00.04212.000 Landscape and Lighting Assessments	3,217	3,335	3,510	3,615	3,615	0.0%
283.00.00.04511.000 Investment Earnings	392	110	500	500	500	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	3,609	3,445	4,010	4,115	4,115	0.0%
284 CLUB SOUTH OF 111 LLMD						

Revenues

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Proposed Appropriation	% change
284.00.00.04212.000 Landscape and Lighting Assessments	7,195	6,279	6,530	6,726	6,750	0.4%
284.00.00.04511.000 Investment Earnings	105	(4)	150	150	150	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	7,300	6,275	6,680	6,876	6,900	0.3%
285 MONTELENA LLMD						
285.00.00.04212.000 Landscape and Lighting Assessments	52,568	53,058	54,510	59,416	56,900	-4.2%
285.00.00.04511.000 Investment Earnings	293	(165)	500	500	500	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	52,861	52,893	55,010	59,916	57,400	-4.2%
286 SUNDANCE LLMD						
286.00.00.04212.000 Landscape and Lighting Assessments	39,717	41,821	41,650	42,900	42,530	-0.9%
286.00.00.04511.000 Investment Earnings	80	16	50	50	50	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	39,797	41,837	41,700	42,950	42,580	-0.9%
287 PROVINCE LLMD						
287.00.00.04212.000 Landscape and Lighting Assessments	144,616	150,097	158,670	163,430	160,150	-2.0%
287.00.00.04511.000 Investment Earnings	734	206	300	300	300	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	145,350	150,303	158,970	163,730	160,450	-2.0%
288 PROVINCE DBAD						
288.00.00.04212.000 Landscape and Lighting Assessments	60,411	60,878	61,050	62,882	62,882	0.0%
288.00.00.04511.000 Investment Earnings	3,907	645	2,400	500	2,750	450.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	64,318	61,523	63,450	63,382	65,632	3.5%
314 PARK FACILITIES IN LIEU						
314.00.00.04511.000 Investment Earnings	16	182	-	-	-	
314.00.00.04831.000 Development Fees	21,480	37,376	33,500	34,170	34,170	0.0%
TOTAL PARK FACILITIES IN LIEU	21,496	37,558	33,500	34,170	34,170	0.0%
315 CITYWIDE PUBLIC IMPROVEMENT						
315.00.00.04511.000 Investment Earnings	145	1,360	20	20	20	0.0%
315.00.00.04831.000 Citywide Public Imp Fee	42,313	82,137	66,500	66,500	66,500	0.0%
TOTAL CITYWIDE PUBLIC IMPROVEMENT	42,458	83,497	66,520	66,520	66,520	0.0%
316 CAPITAL IMPROVEMENTS						

Revenues

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Proposed Appropriation	% change
316.00.00.04511.000 Investment Earnings	35,904	41,751	40,000	30,000	30,000	0.0%
316.00.00.04651.000 Other Grants & Reimb.	2,775,849	-	3,044,788	-	-	
316.00.00.04863.000 Misc Revenue	118,597	13,542	20,000	20,000	20,000	0.0%
316.00.00.04999.000 Operating Transfers In	4,806,327	113,510	-	-	-	
TOTAL CAPITAL IMPROVEMENTS	7,736,677	168,803	3,104,788	50,000	50,000	0.0%
319 ART IN PUBLIC PLACES						
319.00.00.04511.000 Investment Earnings	3,859	(184)	5,500	5,500	5,500	0.0%
319.00.00.04831.000 Developer Contrib - Public Art	9,717	102,938	15,000	15,000	15,000	0.0%
TOTAL ART IN PUBLIC PLACES	13,576	102,754	20,500	20,500	20,500	0.0%
321 HWY 111 CIRCULATION IMP FEE						
321.00.00.04511.000 Investment Earnings	10	(1)	-	-	-	
321.00.00.04831.000 Hwy 111 Circulation Imp Fee	-	-	5,000	5,000	5,000	0.0%
TOTAL HWY 111 CIRCULATION IMP FEE	10	(1)	5,000	5,000	5,000	0.0%
326 INFRASTRUCTURE CAPITAL RESERVE						
326.00.00.04511.000 Investment Earnings	8,598	30,061	80,000	80,000	80,000	0.0%
TOTAL INFRASTRUCTURE CAPITAL RESERVE	8,598	30,061	80,000	80,000	80,000	0.0%
327 FF&E AND ROLLING STOCK CAPITAL RESERVE						
327.00.00.04511.000 Investment Earnings	2,814	9,840	30,000	30,000	30,000	0.0%
TOTAL FF&E AND ROLLING STOCK CAPITAL RESERVE	2,814	9,840	30,000	30,000	30,000	0.0%
328 GOLF RESORT CAPITAL RESERVE						
328.00.00.04511.000 Investment Earnings	4,878	17,031	50,000	50,000	50,000	0.0%
TOTAL GOLF RESORT CAPITAL RESERVE	4,878	17,031	50,000	50,000	50,000	0.0%
329 HOUSING CAPITAL RESERVE						
329.00.00.04511.000 Investment Earnings	10,820	22,089	30,000	30,000	30,000	0.0%
329.00.00.04822.000 Tennis Naming Rights Repayment	-	250,000	250,000	250,000	250,000	0.0%
329.00.00.04823.000 City Capital Contribution	-	1,450,000	500,000	500,000	500,000	0.0%
TOTAL HOUSING CAPITAL RESERVE	10,820	1,722,089	780,000	780,000	780,000	0.0%
330 FACILITIES CAPITAL RESERVE						

Revenues

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Proposed Appropriation	% change
330.00.00.04511.000 Investment Earnings	2,814	9,870	30,000	30,000	30,000	0.0%
TOTAL FACILITIES CAPITAL RESERVE	2,814	9,870	30,000	30,000	30,000	0.0%
601 OPEB BENEFIT RESERVE						
601.00.00.04511.000 Investment Earnings	23,687	6,733	5,000	5,000	5,000	0.0%
601.00.00.04822.000 City Contribution	-	800,000	580,000	610,000	610,000	0.0%
601.00.00.04863.000 Misc Revenue	-	-	20,000	-	20,000	
601.00.00.04999.000 Operating Transfers In	-	129,770	-	-	-	
TOTAL OPEB BENEFIT	23,687	936,503	605,000	615,000	635,000	3.3%
602 COMPENSATED ABSENCES RESERVE						
602.00.00.04511.000 Investment Earnings	666	2,328	7,500	7,500	7,500	0.0%
TOTAL COMPENSATED ABSENCES	666	2,328	7,500	7,500	7,500	0.0%
603 SELF INSURANCE RESERVE						
603.00.00.04511.000 Investment Earnings	938	4,231	1,000	1,000	1,000	0.0%
603.00.00.04822.000 City Contribution	-	-	40,000	40,000	40,000	0.0%
TOTAL SELF INSURANCE RESERVE	938	4,231	41,000	41,000	41,000	0.0%
760 ADVERTISING & MARKETING COMMITTEE						
760.00.00.04511.000 Investment Earnings	2,137	7,687	3,000	3,000	3,000	0.0%
760.00.00.04822.000 City Contribution	274,312	384,975	396,524	408,420	408,420	0.0%
TOTAL ADVERTISING & MARKETING COMMITTEE	276,449	392,662	399,524	411,420	411,420	0.0%
TOTAL REVENUES	42,837,200	44,973,545	42,477,260	39,766,961	40,564,621	2.0%

Departmental Budgets

2013/2014 Departmental Budget City Council

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
101.11.01.05120.000 Council Compensation (5.0 FTE)	148,147	108,100	69,000	70,380		71,994	2.3%
101.11.01.05210.000 Retirement - Employee	10,623	6,688	2,441	960		753	-21.6%
101.11.01.05211.000 Retirement - Employer	22,224	14,490	9,319	11,035		5,760	-47.8%
101.11.01.05220.000 FICA	12,196	8,270	5,279	5,385		5,508	2.3%
101.11.01.05230.000 Group Insurance	81,243	35,473	-	-		11,488	
101.11.01.05251.000 401A Contribution	1,896	-	-	-		-	
101.11.01.05261.000 Employee FICA Benefit	4,303	-	-	-		-	
Total Salary and Benefits	280,632	173,021	86,039	87,760	-	95,503	8.8%
101.11.01.05530.000 Postage	-	-	500	500		500	0.0%
101.11.01.05540.000 Printing	-	-	500	515		515	0.0%
101.11.01.05550.000 Official Meetings/Conferences	26,938	26,392	31,673	13,623		39,950	193.3%
CA Contract Cities AnnualMunicipal Seminar					1,600		
League of CA Cities -Riverside County Division					750		
League of CA Cities -Annual Conference					13,000		
League of CA Cities - New Mayor/Council Members Meeting					9,600		
League of CA Cities - Legislative Action Days					2,000		
Meetings & Conferences					3,000		
City Council Meeting Expenses					5,500		
Local and Regional Activities					4,500		
101.11.01.05551.000 Community Presentations	3,987	-	7,000	7,210		3,000	-58.4%
Mayoral Presentations & Proclamations					1,500		
Certificates of recognition					1,500		
101.11.01.05610.000 Office Expense	4,044	4,173	7,210	7,426		7,426	0.0%
TOTAL GENERAL FUND	315,601	203,586	132,922	117,034		146,894	25.5%
Total City Council Program	315,601	203,586	132,922	117,034		146,894	25.5%

2013/2014 Departmental Budget City Manager

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
101.21.01.05110.000 Regular Employees (2.6 FTE)	769,068	116,279	323,531	330,002		257,507	-22.0%
101.21.01.05210.000 Retirement - Employee	18,522	8,786	25,882	26,400		20,601	-22.0%
101.21.01.05211.000 Retirement - Employer	37,169	18,192	64,706	66,000		44,749	-32.2%
101.21.01.05220.000 FICA	35,679	14,412	24,750	25,245		16,295	-35.5%
101.21.01.05230.000 Group Insurance	57,508	37,585	63,765	65,040		41,955	-35.5%
101.21.01.05251.000 Retirement 401A	8,478	2,828	8,088	8,250		19,938	141.7%
101.21.01.05260.000 Vehicle & Cell Allowance						4,404	
101.21.01.05261.000 Employee FICA Benefit	8,477	6,130	20,059	20,460		12,561	-38.6%
Total Salary and Benefits	934,901	204,212	530,781	541,397	-	418,010	-22.8%
101.21.01.05310.000 Professional Services	-	48,038	25,000	25,000		50,000	100.0%
Joe A Gonsalves & Son Lobbyist Services					36,000		
Miscellaneous Services					14,000		
101.21.01.05330.000 Other Contracted Services	-	498	-	-			
101.21.01.05530.000 Postage	28	204	200	200		200	0.0%
101.21.01.05550.000 Official Meetings/Conferences	2,301	7,173	12,000	12,360		18,525	49.9%
League of CA Cities - Annual Conference					2,100		
League of CA Cities - New Mayor/Council Members Meeting					2,200		
League of CA Cities - City Manager's Dept Meeting					1,400		
League of CA Cities - Legislative Action Days					1,000		
League of CA Cities - Riverside County Division Dinner Meetings					240		
CA City Mgmt Foundation - Board Meetings (4)					1,700		
CA City Mgmt Foundation - New/Future City Manager Workshop					500		
CA Contract Cities Assoc Annual Conference					525		
ICMA - Annual Conference					2,500		
CALPELRA - Conference					2,500		
Liebert Cassidy Whitmore Personnel Law Seminar					1,000		
Miscellaneous					2,860		
101.21.01.05560.000 Training	770	147	3,000	3,090		3,090	0.0%
Educational Reimbursements					2,400		
Miscellaneous Training					690		
101.21.01.05561.000 Interim City Manager	124,615	117,278	-	-			
101.21.01.05570.000 Membership & Dues	20,288	20,988	37,175	38,290		37,690	-1.6%
CA Contract Cities Assoc					800		
Desert Cities Regional Airport JPA					12,500		
League of California Cities					3,500		
League of California Cities - Riverside County					100		
CVAG					16,000		
SCAG					550		
ICMA					1,500		
CCMF					400		
Indian Wells Rotary Club					225		
ICMA					2,115		
101.21.01.05590.000 Miscellaneous Charges	-	25,817	65,300	67,259		60,000	-10.8%
Employee Appreciation Program					7,000		
State of the City					6,000		
Town Hall Meetings (3)					6,000		
Mayor Retirement Dinner					5,000		
Sr Inspiration Awards					2,500		
Committee/Commission Annual Event					9,000		
City Council Strategic Planning Program					17,000		
Dept Head Strategic Planning Program					2,500		
City Manager's Office Strategic Planning Program					500		
Miscellaneous					4,500		
101.21.01.05610.000 Office Expense	1,863	2,239	3,296	3,395		3,395	0.0%
101.21.01.05620.000 Reference Materials	524	594	600	618		400	-35.3%
Desert Sun					200		
Other					200		
TOTAL GENERAL FUND	1,085,290	427,188	677,352	691,609		591,310	-14.5%
Total City Manager Program	1,085,290	427,188	677,352	691,609		591,310	-14.5%

2013/2014 Departmental Budget
City Manager Department

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
City Clerk							
101.27.01.05110.000 Regular Employees (1.92 FTE)	161,375	162,091	155,488	158,598		179,459	13.2%
101.27.01.05210.000 Retirement - Employee	11,763	11,718	12,439	12,688		14,357	13.2%
101.27.01.05211.000 Retirement - Employer	23,624	24,029	31,098	31,720		30,607	-3.5%
101.27.01.05220.000 FICA	12,892	13,113	11,895	12,133		13,729	13.2%
101.27.01.05230.000 Group Insurance	18,852	20,196	20,575	20,987		17,779	-15.3%
101.27.01.05251.000 Retirement 401A	3,966	3,983	3,887	3,965		4,486	13.1%
101.27.01.05261.000 Employee FICA Benefit	6,793	8,685	9,640	9,833		11,126	13.1%
Total Salary and Benefits	239,265	243,815	245,022	249,924		271,543	8.7%
101.27.01.05330.000 Other Contracted Services Codification & Records Destruction Records Management Consulting	5,916	13,140	15,500	15,965	5,965 10,000	15,965	0.0%
101.27.01.05510.000 Legal Publications & Recording	3,867	5,928	8,000	8,240		8,240	0.0%
101.27.01.05530.000 Postage & Delivery	22	26	100	100		100	0.0%
101.27.01.05550.000 Meetings and Conferences	31	-	1,000	1,000		1,000	0.0%
101.27.01.05560.000 Training	100	969	2,000	2,000		2,000	0.0%
101.27.01.05570.000 Membership & Dues	975	992	1,545	1,591		1,591	0.0%
101.27.01.05591.000 Elections	2,186	6,171	10,000	10,000		10,000	0.0%
101.27.01.05610.000 Office Expense	663	633	3,000	3,000		3,000	0.0%
TOTAL GENERAL FUND	253,025	271,674	286,167	291,820		313,439	7.4%
Total City Clerks Office	253,025	271,674	286,167	291,820		313,439	7.4%

2013/2014 Departmental Budget

Community Services & Marketing

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
Community Information							
101.27.02.05310.000 Professional Services	34,240	25,067	30,000	30,900		30,900	0.0%
Public Relations					5,900		
Creative Development					15,000		
Special Communication Programs					10,000		
101.27.02.05330.000 Other Contracted Services	111,757	103,695	100,000	103,000		103,000	0.0%
Copy Writing					10,000		
TV Channel Annual Fee					25,000		
Misc. Services					21,005		
Photography					10,000		
E-Blast					5,000		
Web Site Maintenance					31,995		
101.27.02.05510.000 Community Promotions	29,750	4,795	25,750	26,523		26,523	0.0%
101.27.02.05530.000 Postage & Delivery	14,117	20,893	-	-		-	
101.27.02.05540.000 Printing	15,987	21,373	7,530	7,756		7,756	0.0%
Communities Mailinqs					7,756		
101.27.02.05545.000 City Newsletter			125,250	129,008		129,008	0.0%
Newsletter Design Services					25,000		
Printing Newsletter					45,000		
Postage & Delivery					34,658		
Copy Writing					24,350		
101.27.02.05550.000 Meetings and Conferences	742	679	2,500	2,500		2,500	0.0%
101.27.02.05630.000 Operating Materials	225	-	300	300		300	0.0%
Total Community Information	206,818	176,502	291,330	299,987		299,987	0.0%
GENERAL FUND							
Community Activities							
101.27.03.05330.000 Other Contracted Services	2,982	7,900	10,000	10,000		10,000	0.0%
Creative Development					10,000		
101.27.03.05510.000 Community Activities at IWGR	-	264,097	272,020	280,181		280,181	0.0%
101.27.03.05511.000 Community Activities	60,006	117,772	134,930	138,978		138,978	0.0%
Resident Patio Parties					36,000		
Veterans/Memorial Day Ceremonies					23,000		
Joslyn Senior Center in Palm Desert					22,500		
Wildlights					20,000		
Library Services					16,000		
Misc. Events / Contingency					7,178		
Golf Tournament					5,800		
A Day At Sea					5,000		
Polo Events					1,500		
Galen/Sunneylands/CV Agricultural Tour					1,000		
Lecture Series					1,000		
101.27.03.05530.000 Postage & Delivery	-	390	2,000	2,000		2,000	0.0%
101.27.03.05590.000 Miscellaneous Charges	11,031	26,152	30,000	30,900		30,900	0.0%
City Hall Holiday Decorations					15,450		
Tree Lighting					15,450		
Total City Activities	74,019	416,311	448,950	462,059		462,059	0.0%

2013/2014 Departmental Budget

Community Services & Marketing

Account Number		2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND								
Marketing								
101.27.05.05110.000	Regular Employees (1.97 FTE)	258,160	224,020	216,221	220,545		229,175	3.9%
101.27.05.05210.000	Retirement - Employee	17,636	16,791	17,298	17,644		18,334	3.9%
101.27.05.05211.000	Retirement - Employer	35,303	34,303	43,244	44,109		39,748	-9.9%
101.27.05.05220.000	FICA	18,098	15,610	15,081	15,383		15,939	3.6%
101.27.05.05230.000	Group Insurance	65,276	66,752	68,399	69,767		47,563	-31.8%
101.27.05.05251.000	Retirement 401A	5,791	5,522	5,406	5,514		5,729	3.9%
101.27.05.05260.000	Vehicle & Cell Allowance	2,409	2,400	2,400	2,448		4,408	80.1%
101.27.05.05261.000	Employee FICA Benefit	8,289	10,233	11,945	12,184		12,616	3.5%
Total Salary and Benefits		410,962	375,631	379,994	387,594		373,512	-3.6%
101.27.05.05310.000	Professional Services	74,970	15,874	50,000	50,000		50,000	0.0%
101.27.05.05510.000	Co-operative Marketing & Tourism	274,312	385,028	396,524	408,420		408,420	0.0%
101.27.05.05510.048	Advertising & Promotions	13,848	2,745	15,000	15,000		15,000	0.0%
101.27.05.05512.000	Economic Development Programs	110,000	276,233	365,000	365,000		365,000	0.0%
	Wildlights					40,000		
	Desert Forum / Desert Town Hall					50,000		
	BNP Paribas					25,000		
	IW Tennis Garden Naming Rights					250,000		
101.27.05.05570.000	Membership & Dues	10,195						
101.27.05.05610.000	Office Expense	213	297	3,000	3,000		3,000	0.0%
101.27.05.05925.000	CVB Contributions	184,257	194,954	204,727	212,916		212,916	0.0%
	PSDRCVB (.014 of gross hotel sales/25%)					212,916		
Total Marketing		1,078,757	1,250,762	1,414,245	1,441,930		1,427,848	-1.0%

2013/2014 Departmental Budget
Community Services & Marketing

<u>Account Number</u>	<u>2011/2012 Year End Actual</u>	<u>2012/2013 Year End Actual</u>	<u>2013/2014 Year End Estimate</u>	<u>2014/2015 Original Appropriation</u>	<u>2014/2015 Budget Detail</u>	<u>2014/2015 Proposed Appropriation</u>	<u>Percent Change</u>
GENERAL FUND							
Community Assistance							
101.27.07.05512.000 Cultural Events	-	145,000					
101.27.07.05920.000 Community Assistance Programs	216,362	225,917	216,000	216,000		216,000	0.0%
Grants in Aid & Homelessness Organizations					203,000		
Alan Seman's Bus Pass Program					3,000		
Gerald Ford School					10,000		
Total Community Assistance	216,362	370,917	216,000	216,000		216,000	0.0%

2013/2014 Departmental Budget
Tourism and Co-Op Marketing

<u>Account Number</u>	<u>2011/2012 Year End Actual</u>	<u>2012/2013 Year End Actual</u>	<u>2013/2014 Year End Estimate</u>	<u>2014/2015 Original Appropriation</u>	<u>2014/2015 Budget Detail</u>	<u>2014/2015 Proposed Appropriation</u>	<u>Percent Change</u>
Tourism Marketing							
760.00.00.05310.000 Professional Services	15,532	16,748	50,600	52,118		52,118	0.0%
New Generation					24,000		
Annual Hospitality Awards					6,000		
JNS Media Services					7,500		
Creative Services					14,618		
760.00.00.05510.000 Advertising & Promotions	182,863	259,089	165,700	170,671		170,671	0.0%
Campaign Ads					50,000		
Leisure Campaign					25,000		
Group Opportunities					46,800		
Sponsorships & Public Relations					48,871		
760.00.00.05520.000 E-Marketing	39,583	76,162	123,600	127,308		127,308	0.0%
Website Maintenance					5,000		
E-Hospitality SEM & CPC					73,708		
Online Advertising					48,600		
760.00.00.05530.000 Postage & Delivery	-	-	4,120	4,244		4,244	0.0%
760.00.00.05540.000 Printing	350	6,109	3,605	3,713		3,713	0.0%
760.00.00.05550.000 Meetings and Conferences	2,054	7,867	48,899	50,366		50,366	0.0%
760.00.00.05999.000 Operating Transfers Out	-	129,770	-	-		-	0.0%
Total Tourism Marketing	240,382	495,744	396,524	408,420		408,420	0.0%

2013/2014 Departmental Budget Personnel

<u>Account Number</u>	<u>2011/2012 Year End Actual</u>	<u>2012/2013 Year End Actual</u>	<u>2013/2014 Year End Estimate</u>	<u>2014/2015 Original Appropriation</u>	<u>2014/2015 Budget Detail</u>	<u>2014/2015 Proposed Appropriation</u>	<u>Percent Change</u>
GENERAL FUND							
101.25.01.05110.000 Regular Employees (0.45 FTE)	21,578	22,213	21,446	21,875		45,169	106.5%
101.25.01.05210.000 Retirement - Employee	1,618	1,604	1,716	1,750		3,614	106.5%
101.25.01.05211.000 Retirement - Employer	3,220	3,260	4,289	4,375		7,809	78.5%
101.25.01.05220.000 FICA	1,118	1,261	1,186	1,210		3,455	185.5%
101.25.01.05230.000 Group Insurance	3,760	3,482	4,167	4,250		10,882	156.0%
101.25.01.05251.000 Retirement 401A	535	550	536	547		1,129	106.4%
101.25.01.05260.000 Vehicle & Cell Allowance	301	300	300	300		513	71.0%
101.25.01.05261.000 Employee FICA Benefit	516	850	875	893		2,800	213.5%
Total Salary and Benefits	32,646	33,520	34,515	35,200	-	75,371	114.1%
101.25.01.05310.000 Professional Services Att.Fees, backgrounds,physicals,flu shots Employee Assistance Program Personnel Consulting Services	8,136	58,479	20,000	20,600	10,000 3,000 8,500	21,500	4.4%
101.25.01.05510.000 Advertising & Promotions	-	3,050	3,400	2,575		3,500	35.9%
101.25.01.05550.000 Official Meetings/Conferences	240	176	250	258		5,000	1838.0%
101.25.01.05560.000 Training Liebert, Cassidy & Frierson Workplace Training Employee Empowerment Misc. Training CalPERS training	3,977	4,363	8,750	9,013	2,500 7,500 2,500 1,000	13,500	49.8%
101.25.01.05570.000 Membership & Dues	-	-	100	103		1,000	870.9%
101.25.01.05610.000 Office Expense	-	-	900	100		1,000	900.0%
TOTAL GENERAL FUND	44,999	99,588	67,915	67,849		120,871	78.1%
Total Personnel Program	44,999	99,588	67,915	67,849		120,871	78.1%

2013/2014 Departmental Budget City Attorney

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
101.31.01.05110.000 Regular Employees (0.05 FTE)	21,046	21,283	20,850	21,267		4,255	-80.0%
101.31.01.05210.000 Retirement - Employee	1,491	1,485	1,668	1,701		340	-80.0%
101.31.01.05211.000 Retirement - Employer	3,000	3,052	4,170	4,253		713	-83.2%
101.31.01.05220.000 FICA	1,685	1,732	1,595	1,627		325	-80.0%
101.31.01.05230.000 Group Insurance	2,137	2,262	2,275	2,321		430	-81.5%
101.31.01.05251.000 Retirement 401A	516	522	521	531		106	-80.1%
101.31.01.05261.000 Employee FICA Benefit	888	1,148	1,293	1,319		264	-80.0%
Total Salary and Benefits	30,763	31,484	32,372	33,019	-	6,433	-80.5%
101.31.01.05310.000 Professional Services	478,459	513,290	413,260	413,527		419,940	1.6%
Contract City Attorney Services (General Retainer)					249,940		
Contract Personnel Services (On as needed basis only)					70,000		
Contract Code Enforcement (On as needed basis only)					100,000		
101.31.01.05530.000 Postage	-	-	-	-		-	
101.31.01.05610.000 Office Expense	48	-	-	-		-	
101.31.01.05620.000 Reference Materials	1,259	1,415	1,518	1,000		1,500	50.0%
TOTAL GENERAL FUND	510,529	546,189	447,150	447,546		427,873	-4.4%
Total City Attorney Program	510,529	546,189	447,150	447,546		427,873	-4.4%

2013/2014 Departmental Budget Community Development

<u>Account Number</u>	<u>2011/2012 Year End Actual</u>	<u>2012/2013 Year End Actual</u>	<u>2013/2014 Year End Estimate</u>	<u>2014/2015 Original Appropriation</u>	<u>2014/2015 Budget Detail</u>	<u>2014/2015 Proposed Appropriation</u>	<u>Percent Change</u>
GENERAL FUND							
Community Development Director Program							
101.41.01.05110.000 Regular Employees (0.90 FTE)	246,001	90,807	145,996	148,916		142,566	-4.3%
101.41.01.05210.000 Retirement - Employee	10,083	7,060	11,680	11,914		11,405	-4.3%
101.41.01.05211.000 Retirement - Employer	20,079	14,366	29,199	29,783		24,859	-16.5%
101.41.01.05220.000 FICA	11,157	7,481	6,617	9,299		8,817	-5.2%
101.41.01.05230.000 Group Insurance	15,499	11,189	18,318	8,484		18,918	123.0%
101.41.01.05251.000 Retirement 401A	4,094	2,231	3,650	3,723		3,564	-4.3%
101.41.01.05260.000 Vehicle & Cell Allowance	1,846	1,477	2,400	2,400		3,366	40.3%
101.41.01.05261.000 Employee FICA Benefit	4,874	5,495	7,000	7,000		6,750	-3.6%
Total Salary and Benefits	313,633	140,106	224,860	221,519	-	220,245	-0.6%
101.41.01.05310.000 Professional Services	32,625	74,085	15,000	25,500		25,500	0.0%
101.41.01.05550.000 Official Meetings/Conferences APA Conference/Planning Commission Forum	645	404	6,489	6,684	6,500	6,500	-2.8%
101.41.01.05560.000 Training	-	-	2,000	2,000		2,000	0.0%
101.41.01.05570.000 Membership & Dues AICP/APA Planning Memberships/Periodicals	1,285	350	1,400	1,400	600 500	1,100	-21.4%
101.41.01.05610.000 Office Expense	-	-	2,500			2,500	
TOTAL GENERAL FUND	348,188	214,945	252,249	257,103		257,845	0.3%
Total Community Development Director Program	348,188	214,945	252,249	257,103		257,845	0.3%

GENERAL FUND

Building & Safety Program

101.42.01.05110.000 Regular Employees (2.20 FTE)	154,177	176,031	174,803	178,299		186,201	4.4%
101.42.01.05210.000 Retirement - Employee	11,753	13,214	13,984	14,264		14,896	4.4%
101.42.01.05211.000 Retirement - Employer	23,668	27,169	32,461	35,660		30,932	-13.3%
101.42.01.05220.000 FICA	12,308	14,229	13,372	13,639		14,244	4.4%
101.42.01.05230.000 Group Insurance	50,242	62,149	59,854	61,051		40,665	-33.4%
101.42.01.05251.000 Retirement 401A	3,777	4,321	4,370	4,457		4,655	4.4%
101.42.01.05260.000 Vehicle & Cell Allowance	-	-	-	-		1,368	
101.42.01.05261.000 Employee FICA Benefit	6,485	9,342	10,838	11,055		11,544	4.4%
Total Salary and Benefits	262,410	306,455	309,682	318,425		304,505	-4.4%
101.42.01.05310.000 Professional Services Plan Check Services (AS Needed) Building Inspector Services (As Needed) Certified Access Specialist Program Plan Check Services	74,197	160,231	266,000	242,050	175,000 70,000 5,000	250,000	3.3%
101.42.01.05560.000 Training Education Reimbursement Employee Training	2,446	1,552	7,500	5,000	10,000 5,000	15,000	200.0%
101.42.01.05570.000 Membership & Dues	125	225	500	500		500	0.0%
101.42.01.05610.000 Office Expense	1,193	5,936	1,500	1,500		1,500	0.0%
101.42.01.05620.000 Reference Materials	9	52	1,800	1,800		1,800	0.0%
101.42.01.05630.000 Operating Materials	2,505	1,118	2,500	2,500		2,500	0.0%

2013/2014 Departmental Budget Community Development

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
101.42.01.05660.000 Uniforms & Clothing	-	231	500	500		500	0.0%
TOTAL GENERAL FUND	342,885	475,800	589,982	572,275		576,305	0.7%
Total Building & Safety Program	342,885	475,800	589,982	572,275		576,305	0.7%

GENERAL FUND

Current & Advanced Program

101.43.01.05110.000 Regular Employees (1.92 FTE)	154,635	122,470	136,359	147,246		147,366	0.1%
101.43.01.05210.000 Retirement - Employee	11,662	9,142	8,549	11,780		11,789	0.1%
101.43.01.05211.000 Retirement - Employer	23,552	18,869	23,872	29,449		24,502	-16.8%
101.43.01.05220.000 FICA	12,337	9,868	10,874	11,091		11,274	1.6%
101.43.01.05230.000 Group Insurance	41,682	37,465	44,451	45,340		35,350	-22.0%
101.43.01.05251.000 Retirement 401A	3,779	2,983	3,609	3,681		3,684	0.1%
101.43.01.05261.000 Employee FICA Benefit	6,500	6,410	8,950	9,129		9,137	0.1%
Total Salary and Benefits	254,147	207,207	236,664	257,716	-	243,102	-5.7%
101.43.01.05310.000 Professional Services Planning Consultant Services Temp Services on Demand Digital Scanning Services (6 months records)	14,006	57,577	68,900	54,487	12,000 20,000 10,000	42,000	-22.9%
101.43.01.05510.000 Advertising & Promotions Planning Commission/ALC Hearings	858	540	1,500	1,000	5,000	5,000	400.0%
101.43.01.05530.000 Postage	223	13	150	150		150	0.0%
101.43.01.05550.000 Official Meetings/Conferences	-	-	500	500		500	0.0%
101.43.01.05560.000 Training Planning /Business License	-	-	1,000	1,500	2,500	2,500	66.7%
101.43.01.05570.000 Membership & Dues Planning Membership & Periodicals	-	-	600	600	600	600	0.0%
101.43.01.05610.000 Office Expense	233	388	3,000	3,090		5,000	61.8%
101.43.01.05620.000 Reference Materials Metroscan Riverside County GIS	11,503	9,900	15,000	15,450	12,000 3,450	15,450	0.0%
GENERAL FUND	280,970	275,625	327,314	334,493		314,302	-6.0%
Total Current & Advanced Program	280,970	275,625	327,314	334,493		314,302	-6.0%

RESIDENTIAL COMMUNITIES OPERATIONS FUND

Indian Wells Villas Program

253.46.01.05090.000 IW Villas Operating Cost	476,423	651,787	486,049	500,630		500,630	0.0%
253.46.01.05091.000 IW Villas Capital Improvements	27,500	6,132	92,315	95,084		95,084	0.0%
TOTAL RESIDENTIAL COMMUNITIES OPERATIONS FUND	503,923	657,919	578,364	595,714		595,714	0.0%
Total Indian Wells Villas Program	503,923	657,919	578,364	595,714		595,714	0.0%

RESIDENTIAL COMMUNITIES OPERATIONS FUND

Mountain View Villas Program

254.46.01.05090.000 Mountain View Villas Operating Cost	783,191	860,145	843,507	868,812		868,812	0.0%
254.46.01.05091.000 Mountain View Villas Capital Improvements	27,914	36,281	-	-		-	
TOTAL RESIDENTIAL COMMUNITIES OPERATIONS FUND	811,105	896,426	843,507	868,812		868,812	0.0%
Total Mountain View Villas Program	811,105	896,426	843,507	868,812		868,812	0.0%

2013/2014 Departmental Budget Community Development

<u>Account Number</u>	<u>2011/2012 Year End Actual</u>	<u>2012/2013 Year End Actual</u>	<u>2013/2014 Year End Estimate</u>	<u>2014/2015 Original Appropriation</u>	<u>2014/2015 Budget Detail</u>	<u>2014/2015 Proposed Appropriation</u>	<u>Percent Change</u>
RESIDENTIAL COMMUNITIES OPERATIONS FUND							
Residential Community Program							
256.46.01.05110.000						116,312	
256.46.01.05210.000						9,305	
256.46.01.05211.000						20,110	
256.46.01.05220.000						7,738	
256.46.01.05230.000						19,234	
256.46.01.05251.000						5,158	
256.46.01.05260.000						2,035	
256.46.01.05261.000						6,051	
Total Salary and Benefits	-	-	-	-	-	185,943	
256.46.01.05310.000			36,000			45,000	
Professional Services					40,000		
Planning Consultant Services					5,000		
Audit Services							
256.46.01.05440.000						53,000	
Building & Grounds Maint.							
Mountain View Villas Landscaping - Outside Wall					48,000		
Annual Tree Trimming and Removal					5,000		
256.46.01.05450.000						997,000	
Infrastructure							
Indian Wells Villas - Inside Wall					55,000		
Mountain View Villas - Inside Wall					235,000		
Mountain View Villas - Outside Wall					54,000		
Mountain View Villas - Outside Wall at Phase 2 along Wall					653,000		
TOTAL RESIDENTIAL COMMUNITIES OPERATIONS FUND	-	-	36,000	-		1,280,943	100.0%
Total Residential Community Program	-	-	36,000	-		1,280,943	100.0%
Total Community Development Department	2,287,071	2,520,715	2,627,416	2,628,397		3,893,921	48.1%

2013/2014 Departmental Budget
Code Enforcement

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
Code Enforcement							
101.71.02.05110.000 Regular Employees (1.25 FTE)	85,449	85,422	84,553	86,244		91,876	6.5%
101.71.02.05210.000 Retirement - Employee	6,394	6,388	6,764	6,899		7,350	6.5%
101.71.02.05211.000 Retirement - Employer	12,915	13,174	16,911	17,249		15,389	-10.8%
101.71.02.05220.000 FICA	6,818	6,895	6,468	6,597		7,029	6.5%
101.71.02.05230.000 Group Insurance	25,775	26,382	27,450	27,999		25,717	-8.2%
101.71.02.05251.000 401A Contribution	2,088	2,089	2,114	2,156		2,297	6.5%
101.71.02.05260.000 Vehicle & Cell Allowance						285	
101.71.02.05261.000 Employee FICA Benefit	3,592	4,538	5,242	5,347		5,696	6.5%
Total Salary and Benefits	143,031	144,888	149,502	152,491	-	155,639	2.1%
101.71.02.05330.000 Other Contracted Services Abatements - General & Clean ups Code Consultant	21,035	13,747	44,000	75,000	75,000 25,000	100,000	33.3%
101.71.02.05560.000 Training	2,194	2,223	2,000	2,000		2,000	0.0%
101.71.02.05610.000 Office Expense	216	79	500	515		515	0.0%
TOTAL GENERAL FUND	166,476	160,937	196,002	230,006		258,154	12.2%
Total Code Enforcement	166,476	160,937	196,002	230,006		258,154	12.2%

2013/2014 Departmental Budget Finance

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
Finance Department							
101.51.01.05110.000 Regular Employees (4.48 FTE)	465,851	391,085	377,399	384,947		418,631	8.8%
101.51.01.05210.000 Retirement - Employee	30,320	28,858	30,192	30,796		33,490	8.7%
101.51.01.05211.000 Retirement - Employer	60,813	59,100	75,480	76,990		70,369	-8.6%
101.51.01.05220.000 FICA	29,702	26,529	20,248	20,653		29,957	45.0%
101.51.01.05230.000 Group Insurance	96,938	99,578	101,750	103,785		92,340	-11.0%
101.51.01.05251.000 Retirement 401A	10,579	9,620	9,435	9,624		10,466	8.7%
101.51.01.05260.000 Vehicle & Cell Allowance	2,409	2,400	2,400	2,448		2,998	22.5%
101.51.01.05261.000 Employee FICA Benefit	14,428	17,630	19,414	20,159		23,887	18.5%
Total Salary and Benefits	711,040	634,800	636,318	649,402	-	682,138	5.0%
101.51.01.05310.000 Professional Services	67,267	120,673	113,000	113,000		115,197	1.9%
Audit, City					34,125		
Audit, Successor Agency					4,195		
Audit, Single Audit					2,408		
Audit, Gann Limit Verification					626		
Audit, TOT					9,771		
Audit, Admissions Tax					5,973		
Audit, Investment Audit					2,080		
Audit, State Controllers Report					3,659		
Audit, State DOF RPTTF Funds					8,000		
Audit, County Auditor Controller RPTTF Funds					9,740		
Post Retirement Benefit Actuarial Services					6,200		
HDL CAFR Services					700		
Sales Tax Audit Services					3,240		
Club Drive Rental Property - Leasing Services (as needed)					9,500		
MuniCast Cash Flow Services					980		
County Auditor - Local Agency Formation Commission (LAFCO)					4,000		
Budget/CAFR Production					7,000		
State Mandated Claims					3,000		
101.51.01.05330.000 Other Contracted Services	19,277	29,823	25,050	25,287		26,000	2.8%
TransPay Credit Card Fees					5,000		
Bank TABS Trustee Fees - Union Bank					12,000		
Bank Custodial Fees - Union Bank					9,000		
101.51.01.05530.000 Postage	439	160	500	150		500	233.3%
101.51.01.05550.000 Official Meetings/Conferences	329	2,363	2,000	2,000		6,800	240.0%
CSMFO Meetings					250		
CSMFO Annual Conference					1,500		
CMTA Conference					1,500		
League of California Cities - Finance					1,800		
Eden Financial Software Update					1,500		
Government Tax Seminar					250		
101.51.01.05560.000 Training	1,569	300	1,300	3,000		4,500	50.0%
Staff Development (4 Staff)					3,000		
Payroll & Cash Management Training (2 Staff)					1,500		
101.51.01.05570.000 Membership & Dues	485	270	515	530		1,000	88.7%
101.51.01.05610.000 Office Expense	3,206	4,314	5,320	4,244		6,000	41.4%
TOTAL GENERAL FUND	803,612	792,703	784,003	797,613		842,135	5.6%
EMERGENCY SERVICES UPGRADE FUND							
228.51.01.05310.000 Professional Services	2,398	3,046	3,376	3,478		3,478	0.0%
Fire Tax Levy (Willdan Financial)							
TOTAL EMERGENCY SERVICES UPGRADE FU	2,398	3,046	3,376	3,478		3,478	0.0%
Total Financial Services Program	806,010	795,749	787,379	801,091		845,613	5.6%

2013/2014 Departmental Budget

Capital Replacement Contributions

<u>Account Number</u>	<u>2011/2012 Year End Actual</u>	<u>2012/2013 Year End Actual</u>	<u>2013/2014 Year End Estimate</u>	<u>2014/2015 Original Appropriation</u>	<u>2014/2015 Budget Detail</u>	<u>2014/2015 Proposed Appropriation</u>	<u>Percent Change</u>
Capital Replacement Contributions							
101.52.01.05925.000 Capital Replacement Contributions	-	1,450,000	500,000	500,000		800,000	60.0%
TOTAL GENERAL FUND	-	1,450,000	500,000	500,000		800,000	60.0%
Capital Replacement							
329.68.01.05310.000 Professional Services	-	2,500,000	-	-		-	
TOTAL CAPITAL REPLACEMENT	-	2,500,000	-	-		-	
Total Capital Replacement	-	3,950,000	500,000	500,000		800,000	60.0%

2013/2014 Departmental Budget
Finance Department

<u>Account Number</u>	<u>2011/2012 Year End Actual</u>	<u>2012/2013 Year End Actual</u>	<u>2013/2014 Year End Estimate</u>	<u>2014/2015 Original Appropriation</u>	<u>2014/2015 Budget Detail</u>	<u>2014/2015 Proposed Appropriation</u>	<u>Percent Change</u>
GENERAL FUND							
Central Services							
101.27.04.05230.000 Group Insurance	503,385	802,120	584,275	614,275		614,275	0.0%
101.27.04.05410.000 Office Equipment Maintenance	128	128	515	530		530	0.0%
101.27.04.05420.000 Utilities	27,500	26,157	38,156	44,756		44,500	-0.6%
SC Edison					32,500		
CVWD					12,000		
101.27.04.05430.000 Equipment Rental	53,198	53,114	58,510	60,265		60,265	0.0%
Photocopier Lease					49,500		
Postage Meter Lease					10,765		
101.27.04.05530.000 Postage & Delivery	12,275	11,404	14,800	15,914		15,914	0.0%
Parcel Services (Fed Ex, UPS, etc)					3,914		
Postal Meter					12,000		
101.27.04.05540.000 Printing	5,221	3,930	9,412	13,390		10,000	-25.3%
Business Cards/Forms					2,000		
Misc Printing					6,000		
Stationery					2,000		
101.27.04.05610.000 Office Expense	15,200	19,259	15,450	15,914		15,914	0.0%
101.27.04.05630.000 Operating Materials	15,037	14,831	16,500	15,450		16,500	6.8%
Medical Supplies					2,000		
Misc Supplies					4,500		
Sundries					10,000		
TOTAL GENERAL FUND	631,944	930,943	737,618	780,494		777,898	-0.3%
Total Central Services	631,944	930,943	737,618	780,494		777,898	-0.3%

2013/2014 Departmental Budget

Finance Department

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
Technology Services							
101.27.06.05110.000 Regular Employees (0.99 FTE)	237,932	135,550	133,396	136,064		144,148	5.9%
101.27.06.05210.000 Retirement - Employee	15,498	10,418	10,672	10,885		11,532	5.9%
101.27.06.05211.000 Retirement - Employer	31,002	21,223	26,679	27,213		25,098	-7.8%
101.27.06.05220.000 FICA	16,722	8,969	8,934	9,113		9,590	5.2%
101.27.06.05230.000 Group Insurance	56,258	33,426	34,252	34,937		24,183	-30.8%
101.27.06.05251.000 Retirement 401A	5,190	3,349	3,335	3,402		3,604	5.9%
101.27.06.05260.000 Vehicle & Cell Allowance	-	-	-	-		1,340	
101.27.06.05261.000 Employee FICA Benefit	8,555	5,895	7,000	7,140		7,500	5.0%
Total Salary and Benefits	371,157	218,830	224,268	228,754	-	226,995	-0.8%
101.27.06.05310.000 Professional Services	79,414	89,000	103,927	107,045		107,045	0.0%
Cisco Firewall Annual Maintenance					3,500		
Computer Maintenance					14,118		
Domain Name Registrations & Secure Socket Layer Certificates					3,000		
Daystar Annual Maintenance					7,777		
Eden Systems Program Support					28,000		
NEAD Mobile App Maintenance					2,400		
FTR Gold Support					1,250		
Granicus Encoder and Hosting					11,000		
HDL Building Permit Support					3,500		
HDL Business License Support					2,500		
HDL Web Support					1,500		
HDL - Bldg Permit Reference Software					5,000		
HDL - Business License Reference Software					5,000		
Offsite Backup Server					12,000		
Patch Support					2,500		
Sympro Software Fees					4,000		
101.27.06.05410.000 Contract Service Provider	-	-	12,500	12,500		12,500	0.0%
Contract IT Service provider							
101.27.06.05520.000 Communications	33,367	35,293	38,000	39,140		39,140	0.0%
Cell Phone Reimbursements					13,000		
Telephone Services					13,140		
Time Warner Roadrunner High Speed Internet					13,000		
101.27.06.05521.000 Communication Equipment	7,614	35	2,500	2,575		2,575	0.0%
Cell Phone Hardware					500		
Cell Phone Repairs/ Asses.					575		
Telephone Replacement					1,500		
101.27.06.05610.000 Office Expense	5,197	3,604	7,000	7,000		7,000	0.0%
Disc's, Cables, Etc					1,000		
Laser Toner Cartridges					6,000		
101.27.06.05630.000 Operating Materials	29,200	17,881	18,000	18,540		18,540	0.0%
Antivirus Software Support					3,000		
Software Licenses					9,000		
Software Upgrades					6,540		
TOTAL GENERAL FUND	525,949	364,643	406,195	415,554		413,795	-0.4%
CAPITAL IMPROVEMENT FUND							
316.27.06.05650.000 Minor Equipment	63,146	73,485	82,400	84,872		84,872	0.0%
Computer Hardware Replacement					31,200		
Server Hardware Replacements					31,200		
Computer Parts & Accessories					12,472		
Network Hardware					10,000		
TOTAL CAPITAL IMPROVEMENT	63,146	73,485	82,400	84,872		84,872	0.0%
Total Technology Services	589,095	438,128	488,595	500,426		498,667	-0.4%

2013/2014 Departmental Budget

Finance Department

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
AB 939 RECYCLING FUND							
247.27.08.05310.000 Professional Services WM Recycling Coordinator Identity Theft Shred Residential Recycling Services	35,000	35,000	45,500	46,865	40,000 2,500 4,365	46,865	0.0%
247.27.08.05530.000 Postage & Delivery	-	-	1,500	1,500		1,500	0.0%
247.27.08.05540.000 Printing	2,185	-	5,000	5,000		5,000	0.0%
247.27.08.05550.000 Meetings and Conferences	-	22	2,000	2,000		2,000	0.0%
247.27.08.05570.000 Membership & Dues	-	-	400	400		400	0.0%
247.27.08.05590.000 Miscellaneous Charges	-	-	125	125		125	0.0%
247.27.08.05916.000 Indirect Costs	65,532	-					
TOTAL AB 939 RECYCLING FUND	102,717	35,022	54,525	55,890		55,890	0.0%
SOLID WASTE FUND							
248.27.08.05310.000 Professional Services	827,290	861,226	885,000	905,000		905,000	0.0%
TOTAL SOLID WASTE FUND	827,290	861,226	885,000	905,000		905,000	0.0%
Total Finance Department	2,957,056	3,061,068	2,953,117	3,042,901		3,083,068	1.3%

2013/2014 Departmental Budget

Risk Management

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
101.26.01.05110.000 Regular Employees (0.15 FTE)	21,578	22,213	21,446	21,446		27,657	29.0%
101.26.01.05210.000 Retirement - Employee	1,618	1,604	1,716	1,716		2,213	29.0%
101.26.01.05211.000 Retirement - Employer	3,220	3,260	4,289	4,289		4,704	9.7%
101.26.01.05220.000 FICA	1,119	1,261	1,186	1,186		1,526	28.7%
101.26.01.05230.000 Group Insurance	3,760	3,482	4,167	4,167		3,627	-13.0%
101.26.01.05251.000 Retirement 401A	535	550	536	536		691	28.9%
101.26.01.05260.000 Vehicle & Cell Allowance	301	300	300	300		561	87.0%
101.26.01.05261.000 Employee FICA Benefit	515	850	875	875		1,125	28.6%
Total Salary and Benefits	32,646	33,520	34,515	34,515	-	42,104	22.0%
101.26.01.05550.000 Meetings and Conferences	-	-	2,000	2,000		2,000	0.0%
101.26.01.05580.000 Insurance Expense Property, Earth, Flood Insurance General Liability and Worker's Comp Unemployment Claims Crime and Fidelity	594,887	588,579	654,050	673,672	280,000 382,183 20,000 1,000	683,183	1.4%
101.26.01.05610.000 Office Expense	-	-	155	155		150	-3.2%
101.26.01.05925.000 Contributions to Self Insurance			40,000	40,000		40,000	0.0%
TOTAL GENERAL FUND	627,533	622,099	730,720	750,342		767,437	2.3%
SELF INSURANCE RESERVE FUND							
603.26.01.05580.000 Insurance Expense	489,645	184,504	-	-		151,028	
TOTAL SELF INSURANCE RESERVE FUND	489,645	184,504	-	-		151,028	0.0%
Total Risk Management Program	1,117,178	806,603	730,720	750,342		918,465	22.4%

2013/2014 Departmental Budget

OPEB Benefit

<u>Account Number</u>	<u>2011/2012 Year End Actual</u>	<u>2012/2013 Year End Actual</u>	<u>2013/2014 Year End Estimate</u>	<u>2014/2015 Original Appropriation</u>	<u>2014/2015 Budget Detail</u>	<u>2014/2015 Proposed Appropriation</u>	<u>Percent Change</u>
OPEB SERVICE FUND							
OPEB Program							
601.68.01.05211.000 Pers Retirement - Side Fund Amort	44,294	-	-	45,000		-	-100.0%
601.68.01.05240.000 OPEB Medical Benefit ARC	371,833	(71,485)	226,843	380,000		226,843	-40.3%
601.68.01.05310.000 OPEB Retirees Expense	307,352	333,033	315,000	324,000		324,000	0.0%
TOTAL OPEB SERVICE FUND	723,479	261,548	541,843	749,000		550,843	-26.5%
Total OPEB Program	723,479	261,548	541,843	749,000		550,843	-26.5%

2013/2014 Departmental Budget
Public Safety

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
Public Safety Director Program							
101.71.01.05110.000 Regular Employees (0.55 FTE)	43,156	44,426	42,893	43,751		85,121	94.6%
101.71.01.05210.000 Retirement - Employee	3,236	3,208	3,431	3,500		6,810	94.6%
101.71.01.05211.000 Retirement - Employer	6,441	6,520	8,579	8,751		14,642	67.3%
101.71.01.05220.000 FICA	2,236	2,521	2,372	2,419		5,040	108.4%
101.71.01.05230.000 Group Insurance	7,520	6,964	8,514	8,684		12,444	43.3%
101.71.01.05251.000 Retirement 401A	1,069	1,101	1,072	1,093		5,503	403.5%
101.71.01.05260.000 Vehicle & Cell Allowance	602	600	600	600		1,947	224.5%
101.71.01.05261.000 Employee FICA Benefit	1,031	1,699	1,750	1,785		3,806	113.2%
Total Salary and Benefits	65,291	67,039	69,211	70,583	-	135,313	91.7%
101.71.01.05330.000 Other Contracted Services	16,399	15,150	16,000	23,000		19,000	-17.4%
Animal Control					16,000		
Crossing Guard (Gerald Ford School)					1,000		
Parking Citation Administration (JDS)					1,000		
Animal Vaccine Clinic					1,000		
101.71.01.05331.000 Curb Painting	-	-	1,000	1,000		1,000	0.0%
101.71.01.05420.000 Utilities	3,039	3,356	5,000	5,000		5,000	0.0%
101.71.01.05430.000 Equipment Rental	-	-	1,000	1,000		1,000	0.0%
101.71.01.05520.000 Communications	1,236	1,233	1,750	1,750		1,750	0.0%
101.71.01.05540.000 Printing	-	-	1,500	1,500		1,500	0.0%
Tickets pads for Law Enforcement					1,500		
101.71.01.05550.000 Official Meetings/Conferences	-	-	-	-		1,000	
101.71.01.05590.000 Miscellaneous Charges	-	60	250	250		250	0.0%
TOTAL GENERAL FUND	85,965	86,838	95,711	104,083		165,813	59.3%
Total Public Safety Director Program	85,965	86,838	95,711	104,083		165,813	59.3%

GENERAL FUND							
Police Program							
101.72.01.05330.000 Other Contracted Services	2,576,467	2,539,754	2,876,875	2,993,378		3,051,382	1.9%
Sheriff's Contract-Deputy Patrol (24 hours per day 7 days per week)					1,293,391		
Sheriff's Contract-Deputy Patrol (Palm Desert Supplemental)					24,362		
Sheriff's Contract-SET Team					527,692		
Sheriff's Contract-Lieutenant					229,672		
Sheriff's Contract-Crime Analyst					20,409		
Sheriff's Contract-Forensic Tech					4,972		
Sheriff's Contract-Motorcycle Deputy					263,846		
Sheriff's Contract-Utility Deputy					263,846		
Sheriff's Contract -Mileage (\$0.84 per mile)					117,600		
Sheriff's Contract -Facilities					52,000		
Sheriff's Contract -Overtime					141,742		
Shop with a Cop					5,000		
Blood & Drug Screen-Bio Tox Labs					2,500		
Blood Testing-AM Forensic Nurses					2,500		
Booking Fees					25,000		
Burglary Phones					2,500		
Burglary Vehicle rental					25,000		
Cal ID					5,000		
Criminal Info. RMS					34,500		
Motorcycle, Equipment/Maintenance (1 motorcycle)					7,000		
Trauma Intervention Program					2,850		
101.72.01.05590.000 Miscellaneous Charges	21,710	428	1,500	1,500		1,500	0.0%
101.72.01.05995.000 Reimb. Credit	(95,000)	(100,000)	(100,000)	(100,000)		(125,000)	25.0%
TOTAL GENERAL FUND	2,503,177	2,440,182	2,778,375	2,894,878		2,927,882	1.1%

COPS AB 3229 FUND							
211.72.01.05650.000 Minor Equipment	42	-	5,000	5,000		5,000	0.0%
211.72.01.05990.000 Operating Expense	124,554	100,000	100,000	100,000		125,000	25.0%
TOTAL COPS AB3229 FUND	124,596	100,000	105,000	105,000		130,000	23.8%
Total Police Program	2,627,773	2,540,182	2,883,375	2,999,878		3,057,882	1.9%

GENERAL FUND

2013/2014 Departmental Budget
Public Safety

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
CSO's Program							
101.72.02.05330.000 Other Contracted Services CSO Contract	487,341	524,660	570,527	591,920	491,901	491,901	-16.9%
101.72.02.05995.000 Reimb. Credit	(18,932)	(15,500)	(15,250)	(15,500)		(15,250)	-1.6%
TOTAL GENERAL FUND	468,409	509,160	555,277	576,420		476,651	-17.3%
PUBLIC SAFETY FUND							
203.72.02.05990.000 Operating Expense Debits	18,932	15,500	15,250	15,500		15,250	-1.6%
TOTAL PUBLIC SAFETY FUND	18,932	15,500	15,250	15,500		15,250	-1.6%
Total CSO's Program	487,341	524,660	570,527	591,920		491,901	-16.9%
Total Police Division	3,201,079	3,151,680	3,549,613	3,695,881		3,715,596	0.5%
EMERGENCY SERVICES UPGRADE FUND							
Contract Fire Services Program							
228.73.01.05110.000 Regular Employees (1.05 FTE)	129,373	131,814	129,500	132,090		129,567	-1.9%
228.73.01.05210.000 Retirement - Employee	9,535	9,467	10,360	10,567		10,365	-1.9%
228.73.01.05211.000 Retirement - Employer	19,045	19,307	25,900	26,418		21,903	-17.1%
228.73.01.05220.000 FICA	7,910	8,524	8,088	8,250		8,440	2.3%
228.73.01.05230.000 Group Insurance	24,895	22,383	27,503	28,053		22,221	-20.8%
228.73.01.05251.000 Retirement 401A	3,195	3,260	3,238	3,303		6,614	100.2%
228.73.01.05260.000 Vehicle & Cell Allowance	1,205	1,200	1,200	1,200		2,517	109.8%
228.73.01.05261.000 Employee FICA Benefit	3,874	5,695	6,210	6,334		6,561	3.6%
Total Salary and Benefits	199,032	201,650	211,999	216,215	-	208,188	-3.7%
228.73.01.05310.000 Contract Fire Services w/ CalFIRE	2,221,256	2,314,281	2,476,974	2,551,283		2,599,289	1.9%
228.73.01.05330.000 Ladder Truck Service	335,438	389,919	355,350	366,011		400,000	9.3%
228.73.01.05420.000 Utilities	14,440	15,506	18,500	30,842		22,500	-27.0%
228.73.01.05430.000 Equipment Rental/Leases	5,330	-	2,250	7,000		5,000	-28.6%
228.73.01.05440.000 Buildings & Grounds Maint.	5,885	4,070	25,750	26,523		25,000	-5.7%
228.73.01.05740.000 Major Equip Purchase	-	4,519	25,000	25,000		25,000	0.0%
228.73.01.05916.000 Indirect Costs	62,044	-	-	-		-	-
TOTAL EMERGENCY SERVICES UPGRADE FUND	2,843,425	2,929,945	3,115,823	3,222,874		3,284,977	1.9%
Total Contract Fire Services Program	2,843,425	2,929,945	3,115,823	3,222,874		3,284,977	1.9%
GENERAL FUND							
Emergency Preparedness Program							
101.75.01.05520.000 Communications	2,572	6,082	10,000	10,000		10,000	0.0%
101.75.01.05590.000 Emergency Training and Equip. Resident CPR Training Supplies and Sat phone equipment	1,465	5,592	4,500	4,500	2,000 2,500	4,500	0.0%
TOTAL GENERAL FUND	4,037	11,674	14,500	14,500		14,500	0.0%
Total Emergency Preparedness Program	4,037	11,674	14,500	14,500		14,500	0.0%
Total Public Safety Department	6,048,541	6,093,299	6,679,936	6,933,255		7,015,073	1.2%

2013/2014 Departmental Budget

Public Works

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
Public Works Director Program							
101.81.01.05110.000 Regular Employees (2.91 FTE)	309,190	328,733	291,452	297,281		313,265	5.4%
101.81.01.05210.000 Retirement - Employee	23,732	14,791	23,316	23,782		25,061	5.4%
101.81.01.05211.000 Retirement - Employer	47,555	30,320	58,290	59,456		53,867	-9.4%
101.81.01.05220.000 FICA	22,208	21,561	20,755	21,170		21,823	3.1%
101.81.01.05230.000 Group Insurance	41,479	31,729	43,294	44,160		43,005	-2.6%
101.81.01.05251.000 Retirement 401A	7,613	5,224	7,286	7,432		7,832	5.4%
101.81.01.05260.000 Vehicle & Cell Allowance	2,409	600	2,400	2,400		4,309	79.5%
101.81.01.05261.000 Employee FICA Benefit	11,394	13,453	16,528	16,859		17,281	2.5%
Total Salary and Benefits	465,580	446,411	463,321	472,540		486,443	2.9%
101.81.01.05330.000 Other Contracted Services	3,348	17,218	8,127	10,609		-	-100.0%
101.81.01.05550.000 Official Meetings/Conferences	-	76	500	500		500	0.0%
101.81.01.05560.000 Training	-	-	4,733	2,122		2,122	0.0%
101.81.01.05570.000 Membership & Dues APWA (2 staff)	250	-	-	1,000	1,000	1,000	0.0%
101.81.01.05610.000 Office Expense	-	-	1,000	500		500	0.0%
TOTAL GENERAL FUND	469,178	463,705	477,681	487,271		490,565	0.7%
SCAQMD FUND							
210.81.01.05330.000 Other Contracted Services CVAG/AB 2766/PM 10 Program	3,902	3,621	5,000	5,000		5,000	0.0%
TOTAL SCAQMD FUND	3,902	3,621	5,000	5,000		5,000	0.0%
Total Public Works Director Program	473,080	467,326	482,681	492,271		495,565	0.7%

2013/2014 Departmental Budget

Public Works

<u>Account Number</u>	<u>2011/2012 Year End Actual</u>	<u>2012/2013 Year End Actual</u>	<u>2013/2014 Year End Estimate</u>	<u>2014/2015 Original Appropriation</u>	<u>2014/2015 Budget Detail</u>	<u>2014/2015 Proposed Appropriation</u>	<u>Percent Change</u>
GENERAL FUND							
Engineering Program							
101.82.01.05310.000 Professional Services	16,795	18,072	23,175	23,870		23,870	0.0%
101.82.01.05320.000 Engineering Services	9,544	24,708	26,500	27,295		27,295	0.0%
101.82.01.05530.000 Postage	145	151	200	200		200	0.0%
101.82.01.05540.000 Printing	-	-	100	100		100	0.0%
101.82.01.05610.000 Office Expense	30	-	200	200		200	0.0%
101.82.01.05995.000 Reimb. Credit	(3,000)	(1,500)	(1,500)	(1,500)		(2,000)	33.3%
TOTAL GENERAL FUND	23,514	41,431	48,675	50,165		49,665	-1.0%
GAS TAX FUND							
218.82.01.05990.000 Operating Expense	3,000	1,500	1,500	1,500		2,000	33.3%
TOTAL GAS TAX FUND	3,000	1,500	1,500	1,500		2,000	33.3%
Total Engineering Program	26,514	42,931	50,175	51,665		51,665	0.0%

2013/2014 Departmental Budget

Public Works

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
Maintenance Services Program							
101.83.01.05110.000 Regular Employees (4.62 FTE)	402,615	399,398	390,675	398,489		390,728	-1.9%
101.83.01.05210.000 Retirement - Employee	28,914	29,017	31,254	31,879		31,258	-1.9%
101.83.01.05211.000 Retirement - Employer	58,246	59,673	78,135	79,698		63,745	-20.0%
101.83.01.05220.000 FICA	30,979	31,147	29,550	30,141		29,496	-2.1%
101.83.01.05230.000 Group Insurance	110,629	110,781	121,668	124,101		87,461	-29.5%
101.83.01.05251.000 Retirement 401A	9,871	9,788	9,767	9,962		9,768	-1.9%
101.83.01.05260.000 Vehicle & Cell Allowance						2,588	
101.83.01.05261.000 Employee FICA Benefit	16,188	20,352	23,885	24,363		23,830	-2.2%
Total Salary and Benefits	657,442	660,156	684,934	698,633	-	638,874	-8.6%
101.83.01.05330.000 Other Contracted Services	-	-	14,000				
101.83.01.05420.000 Utilities	17,074	20,113	25,000	25,750		25,750	0.0%
101.83.01.05430.000 Equipment Rental	651	-	1,000	1,000		1,000	0.0%
101.83.01.05440.000 Building & Grounds Maint. City Facilities Building & Grounds Maint. IW Plaza Assessments Annual Tree Trimming and Removal	84,361	85,223	125,000	100,000	90,000 15,000 20,000	125,000	25.0%
101.83.01.05450.000 Infrastructure Catch Basin Cleaning City Street Sweeping Concrete Repair Signage Street Striping	107,697	106,782	100,000	115,000	20,000 50,000 15,000 5,000 25,000	115,000	0.0%
101.83.01.05460.000 Vehicle Maintenance	26,092	17,437	20,790	25,750		20,000	-22.3%
101.83.01.05470.000 Other Equipment Maintenance	5,646	6,949	5,300	10,609		5,000	-52.9%
101.83.01.05550.000 Official Meetings/Conferences	240	386	500	500		500	0.0%
101.83.01.05560.000 Training	2,213	2,800	3,500	3,500		3,500	0.0%
101.83.01.05570.000 Membership & Dues APWA (2 staff)	-	-	-	-	1,000	1,000	
101.83.01.05610.000 Office Expense	462	202	710	500		750	50.0%
101.83.01.05620.000 Reference Materials	386	857	500	500		500	0.0%
101.83.01.05640.000 Operating/Maint Materials	38,326	28,986	32,000	40,000		32,000	-20.0%
101.83.01.05650.000 Minor Equipment	24,628	15,456	23,750	26,523		20,000	-24.6%
101.83.01.05660.000 Uniforms & Clothing	2,880	3,565	4,000	4,000		4,000	0.0%
101.83.01.05671.000 Fuel & Oil	26,765	23,564	32,500	37,500		30,000	-20.0%
101.83.01.05995.000 Reimb. Credit	(123,717)	(147,617)	(150,000)	(150,000)		(139,000)	-7.3%
TOTAL GENERAL FUND	871,146	824,859	923,484	939,765		883,874	-5.9%
GAS TAX FUND - 2104							
214.83.01.05990.000 Operating Expenses	50,000	70,000	70,000	70,000		55,000	-21.4%
TOTAL GAS TAX FUND - 2104	50,000	70,000	70,000	70,000		55,000	-21.4%
GAS TAX FUND - 2105							
215.83.01.05990.000 Operating Expenses	22,663	22,617	25,000	25,000		26,500	6.0%
TOTAL GAS TAX FUND - 2105	22,663	22,617	25,000	25,000		26,500	6.0%
GAS TAX FUND - 2106							

2013/2014 Departmental Budget
Public Works

<u>Account Number</u>	<u>2011/2012 Year End Actual</u>	<u>2012/2013 Year End Actual</u>	<u>2013/2014 Year End Estimate</u>	<u>2014/2015 Original Appropriation</u>	<u>2014/2015 Budget Detail</u>	<u>2014/2015 Proposed Appropriation</u>	<u>Percent Change</u>
216.83.01.05990.000 Operating Expenses	19,310	20,000	20,000	20,000		20,000	0.0%
TOTAL GAS TAX FUND - 2106	19,310	20,000	20,000	20,000		20,000	0.0%
GAS TAX FUND - 2107							
217.83.01.05990.000 Operating Expenses	31,744	35,000	35,000	35,000		37,500	7.1%
TOTAL GAS TAX FUND - 2107	31,744	35,000	35,000	35,000		37,500	7.1%
Total Maintenance Services Program	994,863	972,476	1,073,484	1,089,765		1,022,874	-6.1%

2013/2014 Departmental Budget

Public Works

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
Traffic Signals/Lights Program							
101.83.02.05420.000 Utilities	12,142	12,919	18,000	33,000		18,000	-45.5%
101.83.02.05450.000 Infrastructure	35,255	28,418	30,000	15,000		30,000	100.0%
Shared Signal Maintenance (Palm Desert)					7,500		
Shared Signal Maintenance (La Quinta)					1,500		
AEGIS Traffic Signal Programing					17,000		
JTB Supply					4,000		
101.83.02.05995.000 Reimb. Credit	(7,858)	(32,864)	(26,000)	(48,000)		(31,000)	-35.4%
GENERAL FUND	39,539	8,473	22,000	-		17,000	
TRAFFIC SAFETY FUND							
202.83.02.05450.000 Infrastructure	77,494	-				-	
202.83.02.05916.000 Indirect Costs	1,344	-	-	-		-	
202.83.02.05990.000 Operating Expenses	7,858	32,864	26,000	48,000		31,000	-35.4%
TOTAL TRAFFIC SAFETY FUND	86,696	32,864	26,000	48,000	-	31,000	-35.4%
Total Traffic Signals/Lights Program	126,235	41,337	48,000	48,000	-	48,000	0.0%
Total Public Works Division	1,620,692	1,524,070	1,654,340	1,681,701		1,618,104	-3.8%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Eldorado Drive LLMD A1							
271.84.01.05310.000 Professional Services	1,778	1,855	2,000	2,000		2,000	0.0%
271.84.01.05420.000 Utilities	6,993	6,733	7,568	7,568		8,000	5.7%
271.84.01.05440.000 Building & Grounds Maint.	9,063	9,314	9,625	9,625		10,000	3.9%
271.84.01.05640.000 Maintenance Materials	275	-	3,450	3,450		2,000	-42.0%
Total Eldorado Drive LLMD	18,109	17,902	22,643	22,643		22,000	-2.8%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Montecito/Stardust LLMD A2							
272.84.02.05310.000 Professional Services	277	289	320	320		300	-6.3%
272.84.02.05420.000 Utilities	5,566	5,220	2,142	2,142		2,500	16.7%
272.84.02.05440.000 Building & Grounds Maint.	8,601	8,601	9,125	9,125		9,500	4.1%
272.84.02.05640.000 Maintenance Materials	2,563	2,581	6,675	6,675		1,300	-80.5%
Total Montecito/Stardust LLMD	17,007	16,691	18,262	18,262		13,600	-25.5%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Casa Dorado LLMD A3							
273.84.03.05310.000 Professional Services	576	602	725	725		700	-3.4%
273.84.03.05330.000 Other Contracted Services	18,668	18,617	19,930	19,930		20,650	3.6%
Total Casa Dorado LLMD	19,244	19,219	20,655	20,655		21,350	3.4%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
The Cove LLMD A5B							
274.84.07.05310.000 Professional Services	303	316	400	400		400	0.0%
274.84.07.05330.000 Other Contracted Services	15,455	15,975	16,454	16,454		17,000	3.3%
Total The Cove LLMD	15,758	16,291	16,854	16,854		17,400	3.2%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
SH 111/IWGR (Entrance) LLMD A8							
275.84.08.05310.000 Professional Services	62	64	2,385	2,385		2,400	0.6%
275.84.08.05420.000 Utilities	20,510	16,952	24,770	64,770		65,000	0.4%
275.84.08.05440.000 Building & Grounds Maint.	64,935	69,771	84,325	44,325		45,000	1.5%
275.84.08.05640.000 Maintenance Materials	4,026	4,547	36,850	36,850		36,000	-2.3%
Total SH 111/IWGR (Entrance) LLMD	89,533	91,334	148,330	148,330		148,400	0.0%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Club/IW Lane LLMD A11A							
276.84.11.05310.000 Professional Services	52	54	110	110		100	-9.1%
276.84.11.05420.000 Utilities	5,321	4,210	5,457	5,457		6,000	10.0%
276.84.11.05440.000 Building & Grounds Maint.	8,446	8,446	9,000	9,000		9,000	0.0%
276.84.11.05640.000 Maintenance Materials	23	-	2,025	2,025		2,500	23.5%
Total Club/IW lane LLMD	13,842	12,710	16,592	16,592		17,600	6.1%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Colony LLMD C							
277.84.15.05310.000 Professional Services	303	316	345	345		350	1.4%
277.84.15.05420.000 Utilities	11,510	10,562	12,852	12,852		13,000	1.2%
277.84.15.05440.000 Building & Grounds Maintenance	19,922	20,022	21,000	21,000		21,000	0.0%
277.84.15.05640.000 Maintenance Materials	468	-	4,000	4,000		1,000	-75.0%
Total Colony LLMD	32,203	30,900	38,197	38,197		35,350	-7.5%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Colony Cove Estates LLMD D							
278.84.17.05310.000 Professional Services	59	62	160	160		100	-37.5%
278.84.17.05420.000 Utilities	2,063	1,729	2,729	2,729		3,000	9.9%
278.84.17.05440.000 Building & Grounds Maintenance	3,399	3,399	3,725	3,725		4,000	7.4%
278.84.17.05640.000 Maintenance Materials	55	-	2,550	2,550		3,000	17.6%
Total Colony Cove Estates LLMD	5,576	5,190	9,164	9,164		10,100	10.2%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Desert Horizons LLMD E							
279.84.18.05310.000 Professional Services	2,512	2,621	2,970	2,970		2,700	-9.1%
279.84.18.05330.000 Other Contracted Services	301,000	310,000	384,185	384,185		316,215	-17.7%
Total Desert Horizons LLMD	303,512	312,621	387,155	387,155		318,915	-17.6%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Mountain Gate A19							
280.84.19.05310.000 Professional Services	240	251	400	400		300	-25.0%
280.84.19.05420.000 Utilities	6,909	5,607	7,344	7,344		7,500	2.1%
280.84.19.05440.000 Building & Ground Maintenance	26,724	26,574	28,450	28,450		28,500	0.2%
280.84.19.05640.000 Maintenance Materials	655	266	5,150	5,150		5,500	6.8%
Total Mountain Gate	34,528	32,698	41,344	41,344		41,800	1.1%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GENERAL FUND							
City Parkways							
101.84.20.05420.000 Utilities General Landscape Storm Channel	27,580	40,623	45,000	45,000	45,000 89,525	134,525	198.9%
101.84.20.05440.000 Bldg & Grounds Maintenance Gen'l Fund Areas - Lndsp Maint Fred Waring & Hovely Lane Sharing with Palm Desert Storm Channel Maintenance 100 year flood through Golf Resort Storm Channel Maintenance City Storm Channel Rain Event Pest Control Plant replacement Fountain Maintenance	361,051	405,010	425,000	450,000	330,000 12,500 56,800 34,250 75,000 300 12,000 5,850	526,700	17.0%
101.84.20.05640.000 Maint. and Capital Replacement	100,410	105,727	125,000	100,000		100,000	0.0%
101.84.20.05740.000 Major Equipment	-	-					
101.84.20.05995.000 Reimb. Credit	(158,513)	(211,000)	(231,000)	(231,000)		(239,000)	3.5%
TOTAL GENERAL FUND	330,528	340,360	364,000	364,000		522,225	43.5%
MEASURE "A" FUND							
204.84.20.05990.000 Operating Expenses	158,513	211,000	231,000	231,000		239,000	3.5%
TOTAL MEASURE "A" FUND	158,513	211,000	231,000	231,000		239,000	3.5%
Total City Parkways	489,041	551,360	595,000	595,000		761,225	27.9%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

<u>Account Number</u>	<u>2011/2012 Year End Actual</u>	<u>2012/2013 Year End Actual</u>	<u>2013/2014 Year End Estimate</u>	<u>2014/2015 Original Appropriation</u>	<u>2014/2015 Budget Detail</u>	<u>2014/2015 Proposed Appropriation</u>	<u>Percent Change</u>
Mountain Gate Estates A20							
281.84.21.05310.000 Professional Services	82	86	210	210		100	-52.4%
281.84.21.05420.000 Utilities	2,295	1,861	3,341	3,341		3,500	4.8%
281.84.21.05440.000 Building & Ground Maintenance	4,523	4,223	4,550	4,550		4,600	1.1%
281.84.21.05640.000 Maintenance Materials	360	288	3,375	3,375		3,500	3.7%
Total Mountain Gate Estates	7,260	6,458	11,476	11,476	-	11,700	2.0%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Villagio A21							
282.84.22.05310.000 Professional Services	472	493	560	560		550	-1.8%
282.84.22.05420.000 Utilities	18,406	14,935	22,440	22,440		23,000	2.5%
282.84.22.05440.000 Building & Ground Maintenance	57,344	56,723	61,000	61,000		61,000	0.0%
282.84.22.05640.000 Maintenance Materials	1,280	1,357	23,250	23,250		6,000	-74.2%
Total Villagio	77,502	73,508	107,250	107,250		90,550	-15.6%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Vaidya TR 27747 A22							
283.84.23.05310.000 Professional Services	72	76	110	110		100	-9.1%
283.84.23.05420.000 Utilities	708	574	1,250	1,250		1,500	20.0%
283.84.23.05440.000 Building & Ground Maintenance	2,678	2,678	2,825	2,825		3,000	6.2%
283.84.23.05640.000 Maintenance Materials	-	-	775	775		250	-67.7%
Total Vaidya TR 27747 A22	3,458	3,328	4,960	4,960		4,850	-2.2%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Club, South of 111 LLMD A11C							
284.84.13.05310.000 Professional Services	38	39	110	110		100	-9.1%
284.84.13.05420.000 Utilities	592	468	1,020	1,020		1,000	-2.0%
284.84.13.05440.000 Building & Grounds Maint.	5,009	4,584	4,900	4,900		4,900	0.0%
284.84.13.05640.000 Maintenance Materials	413	418	1,625	1,625		1,000	-38.5%
Total Club, South of 111 LLMD	6,052	5,509	7,655	7,655		7,000	-8.6%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Montelena A23							
285.84.24.05310.000 Professional Services	324	339	425	425		400	-5.9%
285.84.24.05420.000 Utilities	10,709	9,892	14,510	14,510		15,000	3.4%
285.84.24.05440.000 Building & Ground Maintenance	47,604	47,680	48,925	48,925		49,000	0.2%
285.84.24.05640.000 Maintenance Materials	1,797	812	1,650	1,650		-	-100.0%
Total Montelena A23	60,434	58,723	65,510	65,510		64,400	-1.7%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Sundance LLMD							
286.84.25.05310.000 Professional Services	189	198	250	250		250	0.0%
286.84.25.05330.000 Other Contracted Services	40,305	38,286	41,400	41,400		39,780	-3.9%
286.84.25.05640.000 Maintenance Materials	-	415	-			2,500	
Total Sundance LLMD	40,494	38,899	41,650	41,650		42,530	2.1%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Province LLMD							
287.84.26.05310.000 Professional Services	549	576	670	670		670	0.0%
287.84.26.05440.000 Building & Ground Maintenance	145,344	149,600	158,000	158,000		155,000	-1.9%
287.84.26.05640.000 Maintenance Materials	-	-	-	-		4,500	
Total Province LLMD	145,893	150,176	158,670	158,670		160,170	0.9%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Province DBAD							
288.84.27.05310.000 Professional Services	1,515	1,569	11,043	11,043		10,000	-9.4%
288.84.27.05420.000 Utilities	-	-	10,311	10,311		5,000	-51.5%
288.84.27.05440.000 Building & Ground Maintenance	-	-	29,385	29,385		40,000	36.1%
288.84.27.05640.000 Maintenance Materials	-	-	10,311	10,311		5,000	-51.5%
Total Province DBAD	1,515	1,569	61,050	61,050		60,000	-1.7%

2013/2014 Departmental Budget
Lighting, Landscape & Maintenance Districts

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
Street Lighting District 2000-01							
251.85.01.05310.000 Professional Services	154	161	150	150		150	0.0%
251.85.01.05420.000 Utilities	1,311	1,317	1,325	1,325		1,325	0.0%
Total Street Lighting District 2000-01	1,465	1,478	1,475	1,475		1,475	0.0%
Total Landscape Lighting District Division	1,382,426	1,446,564	1,773,892	1,773,892		1,850,415	4.3%

2013/2014 Departmental Budget
FAMD

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
FAMD FUND							
209.86.01.05310.000 Professional Services	83,535	92,429	111,000	114,330		114,330	0.0%
Engineering Services					10,000		
Management Services					76,000		
FAMD Levy Services					5,000		
Legal Services					23,330		
209.86.01.05330.000 Other Contracted Services	730,963	814,754	815,000	839,450		839,450	0.0%
Security Services Contract					814,450		
Computers, Transponders & Software (AMS)					25,000		
209.86.01.05420.000 Utilities	26,500	25,624	35,000	36,050		36,050	0.0%
Water					13,000		
Electricity					23,050		
209.86.01.05440.000 Building & Grounds Maint.	68,661	61,258	82,000	84,460		84,460	0.0%
Fountain Maint					6,500		
Gate Cleaning					1,500		
Gate Maint					3,000		
Gatehouse Repairs					6,500		
Irrigation Repairs					12,500		
Landscape Maint					28,000		
Misc Landscape Projects					7,460		
Pest Control					2,000		
Repairs					6,500		
Christmas Decorations					4,500		
Light Maintenance					4,000		
Signage					2,000		
209.86.01.05450.000 Infrastructure	57,800	65,280	68,000	70,040		70,040	0.0%
209.86.01.05520.000 Communications	10,475	11,661	10,500	10,815		10,815	0.0%
209.86.01.05610.000 Office Expense	8,832	9,210	9,500	9,785		9,785	0.0%
209.86.01.05630.000 Operating Materials	1,306	1,558	1,500	1,545		1,545	0.0%
209.86.01.05650.000 Minor Equipment	-	508	1,500	2,500		2,500	0.0%
209.86.01.05916.000 Indirect Costs	15,000	15,000	15,000	15,000		15,000	0.0%
TOTAL FAMD FUND	1,003,072	1,097,282	1,149,000	1,183,975		1,183,975	0.0%

2013/2014 Departmental Budget

Golf Resort Operations

Account Number	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Original Appropriation	2014/2015 Budget Detail	2014/2015 Proposed Appropriation	Percent Change
GOLF RESORT FUND							
Golf Resort Contract Program							
260.67.01.05050.000 Operations	12,618,134	12,060,944	13,048,115	12,880,992		13,644,540	5.9%
Total Golf Resort Contract Program	12,618,134	12,060,944	13,048,115	12,880,992		13,644,540	5.9%
Golf Resort Administration							
260.67.02.05310.000 Professional Services Golf Course Quarterly Audits	575	27,586	19,000	19,000	41,200	41,200	0.0%
260.67.02.05430.000 Equipment Rental/Lease	77,093						
260.67.02.05440.000 Bldg. & Grounds Maintenance	18,506		75,000	75,000		75,000	0.0%
Total Golf Resort Administration	96,174	27,586	94,000	94,000		116,200	23.6%
TOTAL GOLF RESORT FUND	12,714,308	12,088,530	13,142,115	12,974,992		13,760,740	6.1%
Total Golf Resort Division	12,714,308	12,088,530	13,142,115	12,974,992		13,760,740	6.1%

Capital Improvements

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

Service Area	Fund	Project	Project Description	Project Status	2014/15	2015/16	2016/17	2017/18	2018/19	Total	City Paid	Outside Agency, Developer Fees, or Other Grant	Reimbursing
					Cash Flow	Cash Flow	Cash Flow	Cash Flow	Cash Flow	Project	Capital Cost	Reimbursement	Agency
Public Safety													
	228	99.64	Frazer Ambulance Box Remount	on-going project		120,000				120,000	120,000		
			Total Public Safety		-	120,000	-	-	-	120,000	120,000	-	-
Infrastructure													
	316	93.07	IW Village Underground Utility Project Rule 20B	estimate of roll forward	2,654,793					2,654,793	2,654,793		
	316	93.15	Street Striping	on-going project	25,000	25,000	25,000	25,000	25,000	125,000	125,000		
	316	93.20	Street Grind Overlay	on-going project		1,000,000				1,000,000	1,000,000		
	316	93.21	Street Grind Overlay on Cook/Eldorado/Rancho	on-going project		500,000				500,000	500,000		
	316	93.22	Slurry Seal on Local Streets	estimate of roll forward	228,332	250,000				478,332	478,332		
	316	93.23	Slurry Seal on Hwy 111	on-going project			100,000			100,000	100,000		
	316	93.24	Slurry Seal on Fred Waring	on-going project						-	-		
	316	93.25	Slurry Seal on Miles Avenue	on-going project	400,000					400,000	400,000		
	316	93.33	LED Street Names and Signs	on hold						-	-		
	316	93.34	Hwy 111 Bus Shelter Rehab	on hold						-	-		
	316	99.64	City Vehicle Replacement	on-going project	25,000		30,000		30,000	85,000	85,000		
	316	93.36	Civic Center Improvements	on-going project	300,000					300,000	300,000		
	316	93.38	45-300 Club Drive Remodel	estimate of roll forward	153,868					153,868	153,868		
			Total Infrastructure		3,786,993	1,775,000	155,000	25,000	55,000	5,796,993	5,796,993	-	-
Art in Public Places													
	319	93.29	Carl Bray	estimate of roll forward	35,000					35,000	-	35,000	Art in Public Places
	319	93.30	Cook Entry	estimate of roll forward	250,000					250,000	-	250,000	Art in Public Places
			Total Art in Public Places		285,000	-	-	-	-	285,000	-	285,000	-
Total					4,071,993	1,895,000	155,000	25,000	55,000	6,201,993	5,916,993	285,000	-

Fund Summaries

Fund 101

GENERAL FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	12,588,782	7,717,942	8,686,608	9,659,532
Revenues				
Taxes				
Current Secured Property Tax	1,880,595	2,089,322	2,124,900	2,185,947
Current Unsecured Property Tax	95,985	92,353	103,000	105,000
Prior Year Property Tax	35,041	15,104	20,400	21,012
Supplemental Roll Prop. Tax	3,261	6,064	9,753	12,500
Property Taxes Penalties & Interest	5,042	10,994	7,500	7,725
General Sales Tax	765,871	686,904	745,000	780,000
Transient Occupancy Tax	5,689,955	6,341,825	6,360,513	6,624,803
Sales Tax Comp In Lieu	226,400	258,455	233,810	240,824
Franchises - Electric	276,275	281,826	295,995	300,000
Franchises - Gas	50,713	43,763	59,740	61,532
Franchises - Cable TV	223,142	226,505	228,000	230,000
Franchises - Waste Collection	298,127	308,209	334,750	344,793
Business License Tax	66,294	97,822	68,000	70,000
Real Property Transfer Tax	209,057	194,120	153,900	155,000
Admission Tax	1,544,870	1,816,400	2,068,956	2,222,730
Total Taxes	11,370,628	12,469,666	12,814,217	13,361,866
Licenses & Permits				
Construction Permits	184,105	355,616	310,241	315,000
Electrical Permits	8,470	19,735	16,960	17,723
Plumbing Permits	9,357	21,304	16,960	17,723
Mechanical Permits	8,611	20,933	18,020	18,831
Grading Permits	2,892	3,390	3,180	3,323
Encroachment Permits	1,458	7,556	15,667	8,308
Re-Insp/Special Insp. Permits	10,895	9,003	10,600	11,077
Total Licenses & Permits	225,788	437,537	391,628	391,985
Fines & Forfeitures				
Vehicle Code Fines	4,973	6,298	7,500	7,650
Other Fines & Forfeitures	134,600	88,959	75,000	77,250
Total Fines & Forfeitures	139,573	95,257	82,500	84,900
Use of Money & Property				
Investment Earnings	380,698	6,682	50,000	55,000
Rental - Other City Property	51,344	44,476	77,985	79,545
Total Use of Money & Property	432,042	51,158	127,985	134,545
Intergovernmental				
Motor Vehicle In-Lieu Tax	-	-	-	-
VLF Comp Fund In Lieu	335,091	344,907	360,500	367,710
Homeowner's Property Tax Relief	32,248	32,673	33,475	34,145
State Mandate Reimbursements	4,834	-	5,150	5,253
Other Grants & Reimbursements	10,440	3,825	5,150	5,253
Total Intergovernmental	382,613	381,405	404,275	412,361
Current Service Charges				
Sales of Maps & Publications	536	-	500	510
Reproduction & Postage Fees	400	193	250	255
Abatement Reimbursements	48,573	23,095	27,500	28,050
Subdivision & Parcel Map Fees	3,106	13,977	5,000	5,100

Fund 101

GENERAL FUND

	2011/2012 Year End <u>Actual</u>	2012/2013 Year End <u>Actual</u>	2013/2014 Year End <u>Estimate</u>	2014/2015 Proposed <u>Appropriation</u>
Engineering Plan Check Fees	25,433	41,289	25,000	30,000
Engineering Inspection Fees	30,458	26,510	10,000	15,000
Miscellaneous Fees	2,764	2,426	5,000	5,100
Planning Fees	39,634	96,258	90,000	95,000
Zoning Fees	9,960	25,383	20,000	25,500
Subdivision Fees	8,992	7,980	4,750	4,845
Misc. Planning Fees	-	55	300	306
Special Events Fees	6,752	4,270	9,800	10,000
Building Plan Check Fees	117,127	240,550	191,627	200,000
Indirect Costs Charges	143,922	15,000	15,000	15,300
Total Current Service Charges	437,657	496,986	404,727	434,966
Other Revenues				
Toscana Development Agreement	39,996	86,681	79,992	79,992
Miscellaneous Revenues	18,034	168,741	216,563	153,000
RPTTF Administrative Fees	-	414,768	236,804	330,000
Cash Over/Short	(72)	(10)	50	50
Total Other Revenues	57,958	670,180	533,409	563,042
Total Operating Revenues	13,046,259	14,602,189	14,758,741	15,383,664
Operating Expenditures				
City Council				
City Council	315,601	203,586	132,922	146,894
City Manager				
City Manager	1,085,290	427,188	677,352	591,310
City Clerk	253,025	271,674	286,167	313,439
Community Assistance	216,362	370,917	216,000	216,000
Total City Manager	1,554,677	1,069,779	1,179,519	1,120,749
Community Services & Marketing				
Community Information	206,818	176,502	291,330	299,987
City Activities	74,019	416,311	448,950	462,059
Advertising & Marketing	1,078,757	1,250,762	1,414,245	1,427,848
Total Community Services & Marketing	1,359,594	1,843,575	2,154,525	2,189,894
Personnel & Risk Management				
Personnel	44,999	99,588	67,915	120,871
Risk Management	627,533	622,099	730,720	767,437
Total Personnel & Risk Mgmt.	672,532	721,687	798,635	888,308
City Attorney				
City Attorney	510,529	546,189	447,150	427,873
Community Development				
Community Development Administration	348,188	214,945	252,249	257,845
Building & Safety	342,885	475,800	589,982	576,305
Current & Advanced	280,970	275,625	327,314	314,302
Code Enforcement	166,476	160,937	196,002	258,154
Total Community Development	1,138,519	1,127,307	1,365,547	1,406,606

Fund 101

GENERAL FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
Finance				
Finance	803,612	792,703	784,003	842,135
Central Services	631,944	930,943	737,618	777,898
Technology	525,949	364,643	406,195	413,795
Total Finance	1,961,505	2,088,289	1,927,816	2,033,828
Public Safety				
Public Safety Administration	85,965	86,838	95,711	165,813
Patrol Program	2,503,177	2,440,182	2,778,375	2,927,882
Community Service Officer Program	468,409	509,160	555,277	476,651
Emergency Preparedness	4,037	11,674	14,500	14,500
Total Public Safety	3,061,588	3,047,854	3,443,863	3,584,846
Public Works				
Public Works Administration	469,178	463,705	477,681	490,565
Engineering	23,514	41,431	48,675	49,665
Maintenance	871,146	824,859	923,484	883,874
Traffic Signals	39,539	8,473	22,000	17,000
Capital Replacement Contributions	-	1,450,000	500,000	800,000
City Parkways	330,528	340,360	364,000	522,225
Total Public Works	1,733,905	3,128,828	2,335,840	2,763,329
Total Operating Expenditures	12,308,450	13,777,094	13,785,817	14,562,327
Net Surplus(Deficit)	737,809	825,095	972,924	821,337
Transfers In/Out				
Transfers In/Out	5,608,649	(143,571)	-	-
Total Transfers In/Out	5,608,649	(143,571)	-	-
Adjusted Net Surplus(Deficit)	(4,870,840)	968,666	972,924	821,337
ENDING FUND BALANCE	7,717,942	8,686,608	9,659,532	10,480,869

Fund 202

TRAFFIC SAFETY FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>66,092</u>	<u>3,436</u>	<u>3,798</u>	<u>3,798</u>
Revenues				
Vehicle Code Fines	35,877	32,978	25,000	30,000
Investment Earnings	102	248	1,000	1,000
Total Revenues	<u>35,979</u>	<u>33,226</u>	<u>26,000</u>	<u>31,000</u>
Expenditures				
83.02 Traffic Signals/Lights	86,696	32,864	26,000	31,000
Capital Improvement Projects	11,939			
Total Expenditures	<u>98,635</u>	<u>32,864</u>	<u>26,000</u>	<u>31,000</u>
Net Surplus(Deficit)	(62,656)	362	-	-
ENDING FUND BALANCE	<u>-</u>	<u>3,436</u>	<u>3,798</u>	<u>3,798</u>

Fund 203

PUBLIC SAFETY FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	8,833	5,338	6,771	6,911
Revenues				
Public Safety 1/2 % Sales Tax	15,366	16,927	15,250	15,250
Investment Earnings	71	6	140	140
Total Revenues	15,437	16,933	15,390	15,390
Expenditures				
72.02 CSO Operating Exp. Reimb.	18,932	15,500	15,250	15,250
Total Expenditures	18,932	15,500	15,250	15,250
Net Surplus(Deficit)	(3,495)	1,433	140	140
ENDING FUND BALANCE	5,338	6,771	6,911	7,051

Fund 204

MEASURE A FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	8,838	33,703	76,601	76,626
Revenues				
Transportation Tax-Measure A	183,366	235,291	231,000	238,000
Investment Earnings	12	180	25	25
Total Revenues	183,378	235,471	231,025	238,025
Expenditures				
84.20 City Parkways LLD	158,513	211,000	231,000	239,000
Total Expenditures	158,513	211,000	231,000	239,000
Net Surplus(Deficit)	24,865	24,471	25	(975)
Transfers In/Out				
Transfer In	-	18,427	-	-
Total Transfers In/Out	-	18,427	-	-
Adjusted Net Surplus(Deficit)	24,865	42,898	25	(975)
ENDING FUND BALANCE	33,703	76,601	76,626	75,651

Fund 209

FAMD FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	1,537,329	1,683,520	2,023,071	2,028,221
Revenues				
Current Secured Property Tax	156,551	271,357	275,000	283,250
Current Unsecured Property Tax	7,903	7,523	8,000	8,240
Prior Year Taxes	1,394	1,118	1,000	1,030
Supplemental Roll Property Tax	230	423	150	150
Property Taxes Penalties & Interest	358	770	500	500
Fire Access Maintenance Assessments	1,208,011	1,208,759	1,200,000	1,200,000
Misc Permits	534	1,602	750	750
Investment Earnings	18,504	(3,360)	15,000	15,000
Homeowner's Property Tax Relief	2,624	2,625	3,000	3,000
Misc Revenue	1,450	5,906	750	750
Total Revenues	1,397,559	1,496,723	1,504,150	1,512,670
Expenditures				
Contracted Professional Services	814,498	907,183	926,000	953,780
Technical Services	68,275	76,941	78,500	80,855
Purchased Services	95,161	86,882	117,000	120,510
Supplies	10,138	11,276	12,500	13,830
Internal Charges	15,000	15,000	15,000	15,000
Capital Improvement Programs	248,296	59,890	350,000	325,000
Total Expenditures	1,251,368	1,157,172	1,499,000	1,508,975
Net Surplus(Deficit)	146,191	339,551	5,150	3,695
ENDING FUND BALANCE	1,683,520	2,023,071	2,028,221	2,031,916

Fund 210

SCAQMD FUND	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	(7,019)	(4,567)	(2,141)	(1,631)
Revenues				
SCAQMD Vehicle Registration Fee	6,333	6,025	5,500	5,500
Investment Earnings	21	22	10	10
Total Revenues	6,354	6,047	5,510	5,510
Expenditures				
81.01 PW Contracted Prof. Svcs.	3,902	3,621	5,000	5,000
Total Expenditures	3,902	3,621	5,000	5,000
Net Surplus(Deficit)	2,452	2,426	510	510
ENDING FUND BALANCE	(4,567)	(2,141)	(1,631)	(1,121)

Fund 211

COPS AB 3229 FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	49,422	25,834	26,316	25,836
Revenues				
Public Safety COPS AB3299	100,000	100,000	100,000	100,000
Investment Earnings	1,008	482	20	20
Miscellaneous Revenue	-	-	4,500	4,500
Total Revenues	101,008	100,482	104,520	104,520
Expenditures				
72.01 Police Patrol Program	124,596	100,000	105,000	130,000
Total Expenditures	124,596	100,000	105,000	130,000
Net Surplus(Deficit)	(23,588)	482	(480)	(25,480)
ENDING FUND BALANCE	25,834	26,316	25,836	356

Fund 214

GAS TAX FUND	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	49,130	69,316	40,272	12,522
Revenues				
Gas Tax Revenue	69,173	40,413	42,000	43,000
Investment Earnings	1,013	543	250	250
Total Revenues	70,186	40,956	42,250	43,250
Expenditures				
83.01 Public Works Maint. Expense Reimb.	50,000	70,000	70,000	55,000
Total Expenditures	50,000	70,000	70,000	55,000
Net Surplus(Deficit)	20,186	(29,044)	(27,750)	(11,750)
ENDING FUND BALANCE	69,316	40,272	12,522	772

Fund 215

GAS TAX FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>1,391</u>	<u>2,133</u>	<u>1,773</u>	<u>3,173</u>
Revenues				
Gas Tax Revenue	23,405	22,257	26,400	26,400
Total Revenues	<u>23,405</u>	<u>22,257</u>	<u>26,400</u>	<u>26,400</u>
Expenditures				
83.01 Public Works Maint. Expense Reimb.	22,663	22,617	25,000	26,500
Total Expenditures	<u>22,663</u>	<u>22,617</u>	<u>25,000</u>	<u>26,500</u>
Net Surplus(Deficit)	742	(360)	1,400	(100)
ENDING FUND BALANCE	<u>2,133</u>	<u>1,773</u>	<u>3,173</u>	<u>3,073</u>

Fund 216

GAS TAX FUND	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	1,958	1,851	2,017	2,852
Revenues				
Gas Tax Revenue	19,198	20,170	20,820	20,820
Investment Earnings	5	(4)	15	15
Total Revenues	19,203	20,166	20,835	20,835
Expenditures				
83.01 Public Works Maint. Expense Reimb.	19,310	20,000	20,000	20,000
Total Expenditures	19,310	20,000	20,000	20,000
Net Surplus(Deficit)	(107)	166	835	835
ENDING FUND BALANCE	1,851	2,017	2,852	3,687

Fund 217

GAS TAX FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>46</u>	<u>1,897</u>	<u>3,355</u>	<u>4,380</u>
Revenues				
Gas Tax Revenue	33,595	36,471	36,000	36,000
Investment Earnings	-	(13)	25	25
Total Revenues	<u>33,595</u>	<u>36,458</u>	<u>36,025</u>	<u>36,025</u>
Expenditures				
83.01 Public Works Maint. Expense Reimb.	31,744	35,000	35,000	37,500
Total Expenditures	<u>31,744</u>	<u>35,000</u>	<u>35,000</u>	<u>37,500</u>
Net Surplus(Deficit)	1,851	1,458	1,025	(1,475)
ENDING FUND BALANCE	<u>1,897</u>	<u>3,355</u>	<u>4,380</u>	<u>2,905</u>

Fund 218

GAS TAX FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>3,423</u>	<u>2,454</u>	<u>2,973</u>	<u>3,503</u>
Revenues				
Gas Tax Revenue	2,000	2,000	2,000	2,000
Investment Earnings	31	19	30	30
Total Revenues	<u>2,031</u>	<u>2,019</u>	<u>2,030</u>	<u>2,030</u>
Expenditures				
82.01 Engineering Expense Reimbursement	3,000	1,500	1,500	2,000
Total Expenditures	<u>3,000</u>	<u>1,500</u>	<u>1,500</u>	<u>2,000</u>
Net Surplus(Deficit)	(969)	519	530	30
ENDING FUND BALANCE	<u>2,454</u>	<u>2,973</u>	<u>3,503</u>	<u>3,533</u>

Fund 228

EMERGENCY SERVICES UPGRADE FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	3,056,502	3,155,313	3,017,937	2,863,645
Revenues				
County Fire Tax Credit	2,287,339	2,285,354	2,298,407	2,394,824
Emergency Services Upgrade Assessment	595,481	597,631	600,000	600,000
Investment Earnings	42,421	14,412	66,000	66,000
Miscellaneous Revenue	23,195	518	500	500
Total Revenues	2,948,436	2,897,915	2,964,907	3,061,324
Expenditures				
51.01 Professional Services	2,398	3,046	3,376	3,478
73.01 Personnel	199,032	201,650	211,999	208,188
73.01 Fire Services	2,221,256	2,314,281	2,476,974	2,599,289
73.01 Ladder Truck	335,438	389,919	355,350	400,000
73.01 Utilities	14,440	15,506	18,500	22,500
73.01 Equipment Rental/Leases	5,330	-	2,250	5,000
73.01 Maintenance	5,885	4,070	25,750	25,000
73.01 Major Equipment Purchase	-	4,519	25,000	25,000
73.01 Indirect Costs	62,044	-	-	-
91.45 Capital Improvements	3,802	102,300	-	-
Total Expenditures	2,849,625	3,035,291	3,119,199	3,288,455
Net Surplus(Deficit)	98,811	(137,376)	(154,292)	(227,131)
ENDING FUND BALANCE	3,155,313	3,017,937	2,863,645	2,636,514

Fund 247

AB 939 Recycling Fund

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	127,020	108,262	153,914	184,389
Revenues				
Solid Waste Funds - AB939	81,983	80,674	80,000	80,000
Miscellaneous Revenue	5,000	-	5,000	5,000
Total Revenues	86,983	80,674	85,000	85,000
Expenditures				
27.08 AB 939 Recycling	102,717	35,022	54,525	55,890
CIP Dual Dumpster Bins	3,024			-
Total Expense	105,741	35,022	54,525	55,890
Net Surplus(Deficit)	(18,758)	45,652	30,475	29,110
ENDING FUND BALANCE	108,262	153,914	184,389	213,499

Fund 248

SOLID WASTE FUND	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	194,094	199,765	196,909	200,909
Revenues				
Solid Waste Assessments	827,290	856,576	885,000	905,000
Investment Earnings	5,671	1,794	4,000	4,000
Total Revenues	832,961	858,370	889,000	909,000
Expenditures				
27.08 Solid Waste Program	827,290	861,226	885,000	905,000
Total Expense	827,290	861,226	885,000	905,000
Net Surplus(Deficit)	5,671	(2,856)	4,000	4,000
ENDING FUND BALANCE	199,765	196,909	200,909	204,909

Fund 251

STREET LIGHTING FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	4,101	4,039	3,929	3,959
Revenues				
Street Lighting Assessments	1,351	1,360	1,480	1,480
Investment Earnings	52	8	25	25
Total Revenue	1,403	1,368	1,505	1,505
Expenditures				
85.01 Maintenance	1,465	1,478	1,475	1,475
Total Expenditures	1,465	1,478	1,475	1,475
Net Surplus(Deficit)	(62)	(110)	30	30
ENDING FUND BALANCE	4,039	3,929	3,959	3,989

Fund 253

AFFORDABLE HOUSING OPERATIONS FUND

Indian Wells Villas	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	944,914	1,051,684	984,492	1,028,128
Revenues				
Investment Earnings	27,149	1,682	5,000	5,000
Rental Income-Senior Housing	583,544	587,714	612,000	630,360
Miscellaneous Revenue	-	1,331	5,000	5,000
Total Revenues	610,693	590,727	622,000	640,360
Expenditures				
46.01 Indian Wells Villas	503,923	657,919	578,364	595,714
Total Expenditures	503,923	657,919	578,364	595,714
Net Surplus(Deficit)	106,770	(67,192)	43,636	44,646
ENDING FUND BALANCE	1,051,684	984,492	1,028,128	1,072,774

Fund 254

AFFORDABLE HOUSING OPERATIONS FUND

Mountain View Villas	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	670,704	775,492	871,155	1,090,398
Revenues				
Investment Earnings	87,343	1,664	5,000	5,000
Rental Income-Senior Housing	826,956	988,846	1,055,750	1,055,750
Miscellaneous Revenue	1,594	1,579	2,000	2,000
Total Revenues	915,893	992,089	1,062,750	1,062,750
Expenditures				
46.01 Indian Wells Villas	811,105	896,426	843,507	868,812
Total Expenditures	811,105	896,426	843,507	868,812
Net Surplus(Deficit) after Transfers	104,788	95,663	219,243	193,938
ENDING FUND BALANCE	775,492	871,155	1,090,398	1,284,336

Fund 256

AFFORDABLE HOUSING OPERATIONS FUND

Housing Authority

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	15,831,412	15,831,412	15,831,412	16,445,412
Revenues				
Investment Earnings			650,000	40,000
RPTTF Administration Fees				150,000
Miscellaneous Revenue				-
Total Revenues	-	-	650,000	190,000
Expenditures				
46.01 Residential Community			36,000	1,280,943
Total Expenditures	-	-	36,000	1,280,943
Net Surplus(Deficit) after Transfers	-	-	614,000	(1,090,943)
ENDING FUND BALANCE	15,831,412	15,831,412	16,445,412	15,354,469

Fund 260

GOLF RESORT FUND	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	2,521,898	3,180,262	3,137,643	3,059,205
Golf Resort Contract				
Revenues				
Resident Activities at IWGR	12,000	12,000	12,360	12,731
Golf Resort Revenues	12,559,421	12,051,307	13,046,317	13,873,041
Total Revenue	12,571,421	12,063,307	13,058,677	13,885,772
Expenditures				
Golf Resort Operations	12,618,134	12,060,944	13,048,115	13,644,540
Total Expenditures	12,618,134	12,060,944	13,048,115	13,644,540
Net Surplus/(Deficit)- GR Contract	(46,713)	2,363	10,562	241,232
Golf Resort Administration				
Revenues				
Investment Earnings	51,251	(17,396)	5,000	5,000
Total Revenue	51,251	(17,396)	5,000	5,000
Expenditures				
67.02 Golf Resort Administration	96,174	27,586	94,000	116,200
Total Expenditures	96,174	27,586	94,000	116,200
Net Surplus/(Deficit)- City	(44,923)	(44,982)	(89,000)	(111,200)
Transfers In/Out				
Transfer In	750,000	-	-	-
Total Transfers In/Out	750,000	-	-	-
Net Surplus(Deficit)	658,364	(42,619)	(78,438)	130,032
ENDING FUND BALANCE	3,180,262	3,137,643	3,059,205	3,189,237

Fund 271

ELDORADO DRIVE LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	77,667	79,718	81,820	80,320
Revenues				
Special Benefit Assessments	19,132	19,805	20,643	21,500
Investment Earnings	1,028	199	500	500
Total Revenue	20,160	20,004	21,143	22,000
Expenditures				
Purchased Services	18,109	17,902	22,643	22,000
Total Expenditures	18,109	17,902	22,643	22,000
Net Surplus(Deficit)	2,051	2,102	(1,500)	-
ENDING FUND BALANCE	79,718	81,820	80,320	80,320

Fund 272

MONTECITO/STARDUST LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	14,128	9,659	5,461	361
Revenues				
Special Benefit Assessments	12,404	12,512	13,062	13,600
Investment Earnings	134	(19)	100	100
Total Revenue	12,538	12,493	13,162	13,700
Expenditures				
Purchased Services	17,007	16,691	18,262	13,600
Total Expenditures	17,007	16,691	18,262	13,600
Net Surplus(Deficit)	(4,469)	(4,198)	(5,100)	100
ENDING FUND BALANCE	9,659	5,461	361	461

Fund 273

CASA DORADO LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	543	546	1,359	1,459
Revenues				
Special Benefit Assessments	17,318	18,043	18,662	19,285
Investment Earnings	54	54	100	100
Total Revenue	17,372	18,097	18,762	19,385
Expenditures				
Purchased Services	19,244	19,219	20,655	21,350
Total Expenditures	19,244	19,219	20,655	21,350
Net Surplus(Deficit)	(1,872)	(1,122)	(1,893)	(1,965)
Transfer In from General Fund	1,875	1,935	1,993	2,065
Adjusted Net Surplus(Deficit)	3	813	100	100
ENDING FUND BALANCE	546	1,359	1,459	1,559

Fund 274

THE COVE LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	971	929	1,621	1,691
Revenues				
Special Benefit Assessments	14,119	15,329	15,209	15,700
Investment Earnings	51	56	70	70
Total Revenue	14,170	15,385	15,279	15,770
Expenditures				
Purchased Services	15,758	16,291	16,854	17,400
Total Expenditures	15,758	16,291	16,854	17,400
Net Surplus(Deficit)	(1,588)	(906)	(1,575)	(1,630)
Transfer In from General Fund	1,546	1,598	1,645	1,700
Adjusted Net Surplus(Deficit)	(42)	692	70	70
ENDING FUND BALANCE	929	1,621	1,691	1,761

Fund 275

SH 111/IWGR (ENTRANCE) LLMD

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	260,583	302,604	295,416	288,317
Revenues				
Special Benefit Assessments	115,239	69,404	121,636	125,300
Investment Earnings	4,217	1,074	5,000	5,000
Total Revenue	119,456	70,478	126,636	130,300
Expenditures				
Purchased Services	89,533	91,334	148,330	148,400
Total Expenditures	89,533	91,334	148,330	148,400
Net Surplus(Deficit)	29,923	(20,856)	(21,694)	(18,100)
Transfer In from General Fund	12,098	13,668	14,595	14,600
Adjusted Net Surplus(Deficit)	42,021	(7,188)	(7,099)	(3,500)
ENDING FUND BALANCE	302,604	295,416	288,317	284,817

Fund 276

CLUB/IW LANE LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	49,380	49,473	49,942	47,942
Revenues				
Special Benefit Assessments	11,791	11,490	11,944	12,351
Investment Earnings	649	151	1,000	1,000
Total Revenue	12,440	11,641	12,944	13,351
Expenditures				
Purchased Services	13,842	12,710	16,592	17,600
Total Expenditures	13,842	12,710	16,592	17,600
Net Surplus(Deficit)	(1,402)	(1,069)	(3,648)	(4,249)
Transfer In from General Fund	1,495	1,538	1,648	1,750
Adjusted Net Surplus(Deficit)	93	469	(2,000)	(2,499)
ENDING FUND BALANCE	49,473	49,942	47,942	45,443

Fund 277

COLONY LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	47,466	39,955	34,589	23,589
Revenues				
Special Benefit Assessments	20,738	21,977	22,412	23,100
Investment Earnings	574	97	1,000	1,000
Total Revenue	21,312	22,074	23,412	24,100
Expenditures				
Purchased Services	32,203	30,900	38,197	35,350
Total Expenditures	32,203	30,900	38,197	35,350
Net Surplus(Deficit)	(10,891)	(8,826)	(14,785)	(11,250)
Transfer In from General Fund	3,380	3,460	3,785	3,500
Adjusted Net Surplus(Deficit)	(7,511)	(5,366)	(11,000)	(7,750)
ENDING FUND BALANCE	39,955	34,589	23,589	15,839

Fund 278

COLONY COVE ESTATES LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	44,720	48,673	51,594	51,343
Revenues				
Special Benefit Assessments	8,083	7,106	7,413	7,675
Investment Earnings	628	160	600	600
Total Revenue	8,711	7,266	8,013	8,275
Expenditures				
Purchased Services	5,576	5,190	9,164	10,100
Total Expenditures	5,576	5,190	9,164	10,100
Net Surplus(Deficit)	3,135	2,076	(1,151)	(1,825)
Transfer In from General Fund	818	845	900	1,000
Adjusted Net Surplus(Deficit)	3,953	2,921	(251)	(825)
ENDING FUND BALANCE	48,673	51,594	51,343	50,518

Fund 279

DESERT HORIZONS LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	9,705	9,342	11,479	12,280
Revenues				
Special Benefit Assessments	272,226	282,820	348,737	287,286
Investment Earnings	823	938	800	800
Total Revenue	273,049	283,758	349,537	288,086
Expenditures				
Purchased Services	303,512	312,621	387,155	318,915
Total Expenditures	303,512	312,621	387,155	318,915
Net Surplus(Deficit)	(30,463)	(28,863)	(37,618)	(30,829)
Transfer In	30,100	31,000	38,419	31,622
Adjusted Net Surplus(Deficit)	(363)	2,137	801	793
ENDING FUND BALANCE	9,342	11,479	12,280	13,073

Fund 280

MOUNTAIN GATE LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	81,490	76,486	75,312	66,212
Revenues				
Special Benefit Assessments	28,521	31,359	30,844	31,800
Investment Earnings	1,003	165	1,400	1,400
Total Revenue	29,524	31,524	32,244	33,200
Expenditures				
Purchased Services	34,528	32,698	41,344	41,800
Total Expenditures	34,528	32,698	41,344	41,800
Net Surplus(Deficit)	(5,004)	(1,174)	(9,100)	(8,600)
ENDING FUND BALANCE	76,486	75,312	66,212	57,612

Fund 281

MOUNTAIN GATE LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	27,255	29,903	33,062	32,112
Revenues				
Special Benefit Assessments	8,516	8,509	8,899	9,290
Investment Earnings	382	68	500	500
Total Revenue	8,898	8,577	9,399	9,790
Expenditures				
Purchased Services	7,260	6,458	11,476	11,700
Total Expenditures	7,260	6,458	11,476	11,700
Net Surplus(Deficit)	1,638	2,119	(2,077)	(1,910)
Transfer In from General Fund	1,010	1,040	1,127	1,160
Adjusted Net Surplus(Deficit)	2,648	3,159	(950)	(750)
ENDING FUND BALANCE	29,903	33,062	32,112	31,362

Fund 282

VILLAGIO LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	178,243	185,438	197,184	177,684
Revenues				
Special Benefit Assessments	82,417	85,059	87,250	90,550
Investment Earnings	2,280	195	500	500
Total Revenue	84,697	85,254	87,750	91,050
Expenditures				
Purchased Services	77,502	73,508	107,250	90,550
Total Expenditures	77,502	73,508	107,250	90,550
Net Surplus(Deficit)	7,195	11,746	(19,500)	500
ENDING FUND BALANCE	185,438	197,184	177,684	178,184

Fund 283

VAIDYA LLMD

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	29,169	29,320	29,437	28,487
Revenues				
Special Benefit Assessments	3,217	3,335	3,510	3,615
Investment Earnings	392	110	500	500
Total Revenue	3,609	3,445	4,010	4,115
Expenditures				
Purchased Services	3,458	3,328	4,960	4,850
Total Expenditures	3,458	3,328	4,960	4,850
Net Surplus(Deficit)	151	117	(950)	(735)
ENDING FUND BALANCE	29,320	29,437	28,487	27,752

Fund 284

CLUB, SOUTH OF 111 LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	8,050	9,298	10,064	9,089
Revenues				
Special Benefit Assessments	7,195	6,279	6,530	6,750
Investment Earnings	105	(4)	150	150
Total Revenue	7,300	6,275	6,680	6,900
Expenditures				
Purchased Services	6,052	5,509	7,655	7,000
Total Expenditures	6,052	5,509	7,655	7,000
Net Surplus(Deficit)	1,248	766	(975)	(100)
ENDING FUND BALANCE	9,298	10,064	9,089	8,989

Fund 285

MONTELENA LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	33,811	26,238	20,408	9,908
Revenues				
Special Benefit Assessments	52,568	53,058	54,510	56,900
Investment Earnings	293	(165)	500	500
Total Revenue	52,861	52,893	55,010	57,400
Expenditures				
Purchased Services	60,434	58,723	65,510	64,400
Total Expenditures	60,434	58,723	65,510	64,400
Net Surplus(Deficit)	(7,573)	(5,830)	(10,500)	(7,000)
ENDING FUND BALANCE	26,238	20,408	9,908	2,908

Fund 286

SUNDANCE LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	1,345	648	3,586	3,636
Revenues				
Special Benefit Assessments	39,717	41,821	41,650	42,530
Investment Earnings	80	16	50	50
Total Revenue	39,797	41,837	41,700	42,580
Expenditures				
Purchased Services	40,494	38,899	41,650	42,530
Total Expenditures	40,494	38,899	41,650	42,530
Net Surplus(Deficit)	(697)	2,938	50	50
ENDING FUND BALANCE	648	3,586	3,636	3,686

Fund 287

PROVINCE LLMD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	57,337	56,794	56,921	57,221
Revenues				
Special Benefit Assessments	144,616	150,097	158,670	160,150
Investment Earnings	734	206	300	300
Total Revenue	145,350	150,303	158,970	160,450
Expenditures				
Purchased Services	145,893	150,176	158,670	160,170
Total Expenditures	145,893	150,176	158,670	160,170
Net Surplus(Deficit)	(543)	127	300	280
ENDING FUND BALANCE	56,794	56,921	57,221	57,501

Fund 288

PROVINCE DBAD	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	264,953	327,756	387,710	390,110
Revenues				
Special Benefit Assessments	60,411	60,878	61,050	62,882
Investment Earnings	3,907	645	2,400	2,750
Total Revenue	64,318	61,523	63,450	65,632
Expenditures				
Purchased Services	1,515	1,569	61,050	60,000
Total Expenditures	1,515	1,569	61,050	60,000
Net Surplus(Deficit)	62,803	59,954	2,400	5,632
ENDING FUND BALANCE	327,756	387,710	390,110	395,742

Fund 314

PARK FACILITIES IN LIEU FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>(1,524,189)</u>	<u>(1,502,693)</u>	<u>(1,465,135)</u>	<u>(1,431,635)</u>
Revenues				
Investment Earnings	16	182	-	-
Development Fees	21,480	37,376	33,500	34,170
Total Revenues	<u>21,496</u>	<u>37,558</u>	<u>33,500</u>	<u>34,170</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus/(Deficit)	21,496	37,558	33,500	34,170
ENDING FUND BALANCE	<u>(1,502,693)</u>	<u>(1,465,135)</u>	<u>(1,431,635)</u>	<u>(1,397,465)</u>

Fund 315

CITYWIDE PUBLIC IMPROVEMENT FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>0</u>	<u>30,013</u>	<u>0</u>	<u>66,520</u>
Revenues				
Investment Earnings	145	1,360	20	20
City-wide Public Improvement Fee	42,313	82,137	66,500	66,500
Total Revenues	<u>42,458</u>	<u>83,497</u>	<u>66,520</u>	<u>66,520</u>
Expenditures				
Miles Bridge	12,445	113,510		
Total Expenditures	<u>12,445</u>	<u>113,510</u>	<u>-</u>	<u>-</u>
Net Surplus/(Deficit)	30,013	(30,013)	66,520	66,520
ENDING FUND BALANCE	<u>30,013</u>	<u>0</u>	<u>66,520</u>	<u>133,040</u>

Fund 316

CAPITAL IMPROVEMENT FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	8,758,259	8,786,603	8,213,601	6,261,004
Revenues				
Investment Earnings	35,904	41,751	40,000	30,000
Other Grants & Reimbursements	2,775,849	-	3,044,788	-
Misc Revenue	118,597	13,542	20,000	20,000
Total Revenues	2,930,350	55,293	3,104,788	50,000
Expenditures				
Technology	63,146	73,485	82,400	84,872
Capital Improvement Programs				
Civic Center Improvements	174,705	464		
IW Village Underground Utilities Rule 20A	12,940	169,352	253,433	
IW Village Underground Utilities Rule 20B			863,207	2,654,793
Hwy 111 Phase 2 Project	3,770,716			
Hwy 111 Phase 2 Median	1,300,811	178		
IWGR Course Improvements	1,792,276			
IWGR Fuel Tank Improvements	195,925			
Hwy 111 Phase 3 Project (Design/Bid Pending)		185,265	3,701,422	
Citywide Irrigation Improvements	9,687			
Street Striping				25,000
Slurry Seal on Local Streets			21,668	228,332
Slurry Seal on Fred Waring		181,672		
Slurry Seal on Miles Avenue				400,000
Sidewalk Removal - Fred Waring - Safety Item		9,970		
Hwy 111 Curb and Gutter Installation		39,453		
Hwy 111 Parkway Landscape Replacements (MVV Parkway, Montelena, Eldorado Median, Rancho Palmeras Median, Cook Median)		44,524	77,145	
45-300 Club Drive Remodel		11,450	3,896	153,868
45-200 Club Drive Remodel, Suite A & D			54,214	
Club Drive Project	348,283			
Electric Flat Bed Maintenance Cart		9,159		
FW Radar Peed Sign Pole	4,925			
Walk of Honor Fountain Improvement				300,000
City-Wide Vehicle Replacement	34,919	16,833		25,000
Total Expenditures	7,708,333	741,805	5,057,385	3,871,865
Net Surplus/(Deficit)	(4,777,983)	(686,512)	(1,952,597)	(3,821,865)
Transfer In	4,806,327	113,510	-	-
Transfer Out		-	-	-
Adjusted Net Surplus(Deficit)	28,344	(573,002)	(1,952,597)	(3,821,865)
ENDING FUND BALANCE	8,786,603	8,213,601	6,261,004	2,439,139

Fund 319

ART IN PUBLIC PLACES	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	290,752	272,864	375,618	396,118
Revenues				
Investment Earnings	3,859	(184)	5,500	5,500
Public Art Developer Fee	9,717	102,938	15,000	15,000
Total Revenues	13,576	102,754	20,500	20,500
Expenditures				
IWGR Project	31,464			
Carl Bray Public Art Exhibit				35,000
Cook Street Public Art Entry				250,000
	31,464	-	-	285,000
Net Surplus/(Deficit)	(17,888)	102,754	20,500	(264,500)
ENDING FUND BALANCE	272,864	375,618	396,118	131,618

Fund 321

HWY 111 CIRCULATION IMPROVEMENT FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>(31,923)</u>	<u>(31,913)</u>	<u>(31,914)</u>	<u>(26,914)</u>
Revenues				
Investment Earnings	10	(1)	-	-
Highway 111 Circulation Imp. Fee	-	-	5,000	5,000
Total Revenues	<u>10</u>	<u>(1)</u>	<u>5,000</u>	<u>5,000</u>
Expenditures				
	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus/(Deficit)	<u>10</u>	<u>(1)</u>	<u>5,000</u>	<u>5,000</u>
ENDING FUND BALANCE	<u>(31,913)</u>	<u>(31,914)</u>	<u>(26,914)</u>	<u>(21,914)</u>

Fund 326

INFRASTRUCTURE CAPITAL RESERVE FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>6,873,571</u>	<u>6,882,169</u>	<u>6,912,230</u>	<u>6,992,230</u>
Revenues				
Investment Earnings	8,598	30,061	80,000	80,000
Total Revenues	<u>8,598</u>	<u>30,061</u>	<u>80,000</u>	<u>80,000</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus/(Deficit)	<u>8,598</u>	<u>30,061</u>	<u>80,000</u>	<u>80,000</u>
ENDING FUND BALANCE	<u>6,882,169</u>	<u>6,912,230</u>	<u>6,992,230</u>	<u>7,072,230</u>

Fund 327

FF&E AND ROLLING STOCK CAPITAL RESERVE FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>2,250,000</u>	<u>2,252,814</u>	<u>2,262,654</u>	<u>2,292,654</u>
Revenues				
Investment Earnings	2,814	9,840	30,000	30,000
Total Revenues	<u>2,814</u>	<u>9,840</u>	<u>30,000</u>	<u>30,000</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus/(Deficit)	<u>2,814</u>	<u>9,840</u>	<u>30,000</u>	<u>30,000</u>
ENDING FUND BALANCE	<u>2,252,814</u>	<u>2,262,654</u>	<u>2,292,654</u>	<u>2,322,654</u>

Fund 328

GOLF RESORT CAPITAL RESERVE FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>3,899,516</u>	<u>3,904,394</u>	<u>3,921,425</u>	<u>3,971,425</u>
Revenues				
Investment Earnings	4,878	17,031	50,000	50,000
Total Revenues	<u>4,878</u>	<u>17,031</u>	<u>50,000</u>	<u>50,000</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus/(Deficit)	<u>4,878</u>	<u>17,031</u>	<u>50,000</u>	<u>50,000</u>
ENDING FUND BALANCE	<u>3,904,394</u>	<u>3,921,425</u>	<u>3,971,425</u>	<u>4,021,425</u>

Fund 329

HOUSING CAPITAL RESERVE FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	8,650,000	8,660,820	1,482,909	2,262,909
Revenues				
Investment Earnings	10,820	22,089	30,000	30,000
Tennis Naming Rights Repayment	-	250,000	250,000	250,000
City Capital Contribution	-	1,450,000	500,000	500,000
Total Revenues	10,820	1,722,089	780,000	780,000
Expenditures				
	-	2,500,000	-	-
Total Expenditures	-	2,500,000	-	-
Net Surplus/(Deficit)	10,820	(777,911)	780,000	780,000
Transfers Out				

Fund 330

FACILITIES CAPITAL RESERVE FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>2,250,000</u>	<u>2,252,814</u>	<u>2,262,684</u>	<u>2,292,684</u>
Revenues				
Investment Earnings	2,814	9,870	30,000	30,000
Total Revenues	<u>2,814</u>	<u>9,870</u>	<u>30,000</u>	<u>30,000</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus/(Deficit)	<u>2,814</u>	<u>9,870</u>	<u>30,000</u>	<u>30,000</u>
ENDING FUND BALANCE	<u>2,252,814</u>	<u>2,262,684</u>	<u>2,292,684</u>	<u>2,322,684</u>

Fund 601

OPEB SERVICE FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>2,803,466</u>	<u>2,103,674</u>	<u>2,778,629</u>	<u>2,841,786</u>
Revenues				
Investment Earnings	23,687	6,733	5,000	5,000
City Contributions	-	800,000	580,000	610,000
Misc Revenue	-	-	20,000	20,000
Total Revenues	<u>23,687</u>	<u>806,733</u>	<u>605,000</u>	<u>635,000</u>
Expenditures				
OPEB Retiree Expense	723,479	261,548	541,843	550,843
Total Expenditures	<u>723,479</u>	<u>261,548</u>	<u>541,843</u>	<u>550,843</u>
Net Surplus/(Deficit)	(699,792)	545,185	63,157	84,157

Fund 602

COMPENSATED ABSENCES RESERVE FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	<u>532,181</u>	<u>532,847</u>	<u>535,175</u>	<u>542,675</u>
Revenues				
Investment Earnings	666	2,328	7,500	7,500
Total Revenues	<u>666</u>	<u>2,328</u>	<u>7,500</u>	<u>7,500</u>
Expenditures				
Compensated Absence Expense	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus/(Deficit)	666	2,328	7,500	7,500
ENDING FUND BALANCE	<u>532,847</u>	<u>535,175</u>	<u>542,675</u>	<u>550,175</u>

Fund 603

SELF INSURANCE RESERVE FUND

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	750,000	261,293	81,020	122,020
Revenues				
Investment Earnings	938	4,231	1,000	1,000
City Contributions	-	-	40,000	40,000
Total Revenues	938	4,231	41,000	41,000
Expenditures				
Self Insurance Expense	489,645	184,504	-	151,028
Total Expenditures	489,645	184,504	-	151,028
Net Surplus/(Deficit)	(488,707)	(180,273)	41,000	(110,028)
ENDING FUND BALANCE	261,293	81,020	122,020	11,992

Fund 760

ADVERTISING & MARKETING COMMITTEE

	2011/2012 Year End Actual	2012/2013 Year End Actual	2013/2014 Year End Estimate	2014/2015 Proposed Appropriation
BEGINNING FUND BALANCE	69,009	105,076	1,994	4,994
Revenues				
Investment Earnings	2,137	7,687	3,000	3,000
City Contributions	274,312	384,975	396,524	408,420
Total Revenues	276,449	392,662	399,524	411,420
Expenditures				
Advertising & Marketing Committee	240,382	495,744	396,524	408,420
Total Expenditures	240,382	495,744	396,524	408,420
Net Surplus(Deficit) after Transfers	36,067	(103,082)	3,000	3,000
ENDING FUND BALANCE	105,076	1,994	4,994	7,994

Cash Flow

CITY OF INDIAN WELLS, CA, GENERAL FUND

GENERAL FUND SUMMARY

Revised with changes on: May 22, 2014

	2012A	2013A	2014E	2015R	2016F	2017F	2018F	2019F	2020F	2021F	2022F	2023F	2024F	2025F
BEGINNING FUND BALANCE	6,862,334	7,717,941	8,686,610	9,595,422	10,359,364	11,133,949	11,881,093	12,579,470	13,271,908	13,958,064	14,634,965	15,299,436	15,948,085	16,577,302
REVENUES & SOURCES, BY ACCOUNT GROUP														
01-PROPERTY TAXES	2,019,924	2,213,843	2,265,553	2,332,184	2,390,489	2,450,251	2,511,507	2,574,295	2,638,652	2,704,618	2,772,234	2,841,540	2,912,578	2,985,393
02-SALES TAXES	992,271	945,359	978,810	1,020,824	1,046,345	1,072,504	1,099,316	1,126,799	1,154,969	1,183,843	1,213,439	1,243,775	1,274,870	1,306,741
03-TRANSIENT OCCUPANCY TAX	5,689,955	6,341,825	6,360,513	6,624,803	6,810,297	7,000,986	7,197,013	7,398,530	7,605,689	7,818,648	8,037,570	8,262,622	8,493,975	8,731,807
04-FRANCHISE TAXES	848,257	860,303	918,485	936,325	959,733	983,726	1,008,319	1,033,527	1,059,365	1,085,850	1,112,996	1,140,821	1,169,341	1,198,575
05-OTHER TAXES	66,294	97,822	68,000	70,000	71,400	72,828	74,285	75,770	77,286	78,831	80,408	82,016	83,656	85,330
06-REAL PROPERTY TRANSFER TAX	209,057	194,120	153,900	155,000	158,100	161,262	164,487	167,777	171,133	174,555	178,046	181,607	185,239	188,944
07-ADMISSIONS TAX	1,544,870	1,816,400	2,068,956	2,222,730	2,400,548	2,544,581	2,671,810	2,746,621	2,823,526	2,902,585	2,983,858	3,067,406	3,153,293	3,241,585
08-LICENSE & PERMIT FEES	225,788	437,537	391,628	391,985	399,825	407,821	415,978	424,297	432,783	441,439	450,268	459,273	468,459	477,828
09-FINES & FORFEITURES	139,573	95,257	82,500	84,900	86,598	88,330	90,097	91,898	93,736	95,611	97,523	99,474	101,463	103,493
10-INTEREST INCOME	380,698	6,682	50,000	55,000	56,100	57,222	58,366	59,534	60,724	61,939	63,178	64,441	65,730	67,045
11-USE OF MONEY & PROPERTY	51,344	44,476	77,985	79,545	81,136	82,758	84,413	86,102	87,824	89,580	91,372	93,199	95,063	96,965
12-INTERGOVERNMENTAL	382,613	381,405	404,275	412,361	420,608	429,020	437,600	446,352	455,279	464,385	473,673	483,146	492,809	502,665
13-CURRENT SERVICE CHARGES	608,719	911,752	641,531	764,966	780,265	795,871	811,788	828,024	844,584	861,476	878,705	896,280	914,205	932,489
14-OTHER REVENUES	17,962	168,731	216,613	153,050	156,111	159,233	162,418	165,666	168,980	172,359	175,806	179,322	182,909	186,567
15-DEVELOPMENT AGREEMENT FEES	39,996	86,681	79,992	79,992	81,592	83,224	84,888	86,586	88,318	90,084	91,886	93,723	95,598	97,510
TOTAL - REVENUES & SOURCES	13,217,321	14,602,193	14,758,741	15,383,664	15,899,147	16,389,617	16,872,287	17,311,779	17,762,849	18,225,804	18,700,962	19,188,646	19,689,190	20,202,935
EXPENDITURES & USES, BY ACCOUNT GROUP														
01-SALARIES & WAGES	3,499,958	2,450,120	2,605,508	2,735,118	2,811,701	2,890,429	2,971,361	3,054,559	3,140,087	3,228,009	3,318,393	3,411,308	3,506,825	3,605,016
02-RETIREMENT	616,894	521,773	713,723	671,296	698,148	726,074	755,117	785,321	816,734	849,404	883,380	918,715	955,464	993,682
03-FICA-MEDICARE BENEFITS	227,254	184,859	180,162	194,047	195,987	197,947	199,927	201,926	203,945	205,985	208,045	210,125	212,226	214,349
04-GROUP INSURANCE	678,558	588,897	622,899	513,807	534,359	555,734	577,963	601,082	625,125	650,130	676,135	703,180	731,308	760,560
05-RETIREMENT 401A	69,777	54,659	63,612	83,452	85,121	86,823	88,560	90,331	92,138	93,981	95,860	97,777	99,733	101,728
06-VEHICLE ALLOWANCES	10,277	8,077	10,800	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506
07-FICA-EMPLOYEE	102,828	112,711	145,644	155,504	157,059	158,630	160,216	161,818	163,436	165,071	166,721	168,389	170,072	171,773
SUBTOTAL-SALARIES & BENEFITS	5,205,546	3,921,096	4,342,348	4,375,730	4,504,882	4,638,143	4,775,649	4,917,543	5,063,971	5,215,084	5,371,040	5,532,001	5,698,134	5,869,613
08-POLICE CONTRACT	3,063,808	3,064,414	3,447,402	3,543,283	3,685,014	3,832,415	3,985,711	4,145,140	4,310,946	4,483,383	4,662,719	4,849,227	5,043,197	5,244,924
09-PROFESSIONAL SERVICES	1,349,803	2,055,849	1,784,387	1,858,587	1,895,759	1,933,674	1,972,347	2,011,794	2,052,030	2,093,071	2,134,932	2,177,631	2,221,184	2,265,607
10-BUILDINGS & GROUNDS MAINTENANCE	700,844	726,626	812,115	926,996	945,536	964,446	983,735	1,003,410	1,023,478	1,043,948	1,064,827	1,086,123	1,107,846	1,130,003
11-UTILITIES	87,335	103,167	131,156	227,775	234,608	241,646	248,896	256,363	261,490	266,720	272,054	277,495	283,045	288,706
12-COMMUNITY INFORMATION	211,543	186,020	304,230	316,726	323,060	329,522	336,112	342,834	349,691	356,685	363,819	371,095	378,517	386,087
13-COMMUNITY ACTIVITIES	74,019	416,310	448,950	462,059	471,300	480,726	490,340	500,147	510,150	520,353	530,760	541,375	552,203	563,247
14-MARKETING	557,795	875,132	1,034,251	1,054,336	1,075,423	1,096,931	1,118,870	1,141,247	1,164,072	1,187,354	1,211,101	1,235,323	1,260,029	1,285,230
15-COMMUNITY ASSISTANCE	326,362	370,917	256,000	256,000	261,120	266,342	271,669	277,103	282,645	288,298	294,064	299,945	305,944	312,063
16-OFFICE EXPENSE	405,644	398,049	559,868	558,690	569,863	581,261	592,886	604,744	616,838	629,175	641,759	654,594	667,686	681,039
17-TRAINING	137,884	129,417	34,810	50,212	51,216	52,240	53,285	54,351	55,438	56,547	57,678	58,831	60,008	61,208
18-INSURANCE EXPENSES	594,887	588,579	654,050	683,183	710,510	738,931	768,488	799,227	831,197	864,444	899,022	934,983	972,382	1,011,278
19-CONTRIBUTIONS TO CAPITAL	-	1,450,000	500,000	800,000	900,000	1,000,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
20-REIMBURSABLE CREDITS FROM OTHER FUNDS	(407,020)	(508,481)	(523,750)	(551,250)	(562,275)	(573,521)	(584,991)	(596,691)	(608,625)	(620,797)	(633,213)	(645,877)	(658,795)	(671,971)
SUBTOTAL-OTHER EXPENDITURES	7,102,904	9,855,999	9,443,469	10,186,596	10,561,135	10,944,614	11,337,350	11,639,670	11,949,350	12,269,180	12,599,520	12,940,746	13,293,245	13,657,421
TOTAL - EXPENDITURES & USES	12,308,450	13,777,095	13,785,817	14,562,326	15,066,017	15,582,757	16,112,999	16,557,213	17,013,321	17,484,265	17,970,560	18,472,746	18,991,378	19,527,034
NET FAVORABLE/(UNFAVORABLE) - OPERATING	908,871	825,098	972,924	821,339	833,130	806,860	759,288	754,566	749,527	741,540	730,401	715,900	697,811	675,901
16-TRANSFERS IN	-	6,400,000	-	-	-	-	-	-	-	-	-	-	-	-
21-TRANSFERS OUT	53,264	6,256,429	64,112	57,397	58,545	59,716	60,910	62,128	63,371	64,638	65,931	67,250	68,595	69,967
NET FAVORABLE/(UNFAVORABLE) - TOTAL	855,607	968,669	908,812	763,942	774,585	747,144	698,378	692,438	686,156	676,901	664,470	648,650	629,216	605,934
ENDING FUND BALANCE	7,717,941	8,686,610	9,595,422	10,359,364	11,133,949	11,881,093	12,579,470	13,271,908	13,958,064	14,634,965	15,299,436	15,948,085	16,577,302	17,183,236