

BIENNIAL OPERATING BUDGET

Fiscal Year 2021/2022

Fiscal Year 2022/2023

&

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2021/2022 through 2025/2026

**CITY OF INDIAN WELLS, CALIFORNIA
44-950 Eldorado Drive
Indian Wells, CA 92210**

**Adopted
May 20, 2021**

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CAPITAL IMPROVEMENT PLAN

Fiscal Years 2021/2022 through 2025/2026

City Council:

Richard Balocco, Mayor

Dana Reed, Mayor Pro Tem

Kimberly Muzik, Council Member

Greg Sanders, Council Member

Donna Griffith, Council Member

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Prepared by the Finance Department

May 2021

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Budget Message

Budget Message

Honorable Mayor and City Council:

The Biannual Budget puts forward a responsible allocation of resources during a time of tremendous change and anxiety for our community and workforce. The arrival of COVID-19 has upended lives, caused pain and tragedy, and has required extraordinary efforts of us all to limit the pandemic's reach.



As a result, the necessary shelter-in-place restrictions to slow the virus' spread has severely impacted day-to-day economic activity. The longest economic expansion in U.S. history abruptly ended and the recession we knew was eventually coming is now here. Businesses have shuttered and the unemployment rate spiked and even though suppression efforts have yielded successes and some business activities have resumed, we know that the virus is still present, and that restrictions related to social distancing – in some form – will be necessary for an extended period.

During this time, we have also seen the strength of our community and our City organization. As difficult as the shelter-in-place has been, our collective effort has flattened the curve and given our health care community the space necessary to effectively care for those most at risk. The City has leaned into this crisis, taking a leadership role within the region to provide shelter for the medically vulnerable homeless population, and coordinating a vast array of government, nonprofit, and private sector partners to provide food and necessities to those medically and economically impacted by the pandemic.

The willingness of our community and City workforce to meet these challenges head-on exemplifies a resiliency that will be needed for the foreseeable future. We took proactive steps early in the pandemic to understand its economic fallout, address budgetary shortfalls in fiscal year 2019/20, and completely revamped the fiscal year 2020/21 budget development process to ensure early and measured action in response to the loss of tourism.

City Officials have worked hard to adjust our financial strategy to mitigate the impact to the community by pursuing long-term planning and setting adjusted financial goals and

timelines. I am hopeful that as we look forward into the new year, things will change for the better and over time there will be a return to normalcy.

City Officials have established open lines of communication with residents to meet the changing needs of this most prestigious and remarkable community. City services, especially public safety, are continually monitored and reviewed. This ensures all City services are meeting the current needs of our residents while maintaining the highest level of fiscal responsibility.

Indian Wells continues to enjoy the benefits of being one of California's wealthiest and financially well-managed cities. Oversight of the City's Finance Committee provides assurance this ranking and fiscal practice continues. The financial strength of the City is attributed to the Council's emphasis on conservative fiscal management of its resources and the development of a cohesive City Council and management team.

Summary of Strategic Goals and Priorities

The biennial budget implements the Council's priorities and strategic goals, provides a financial plan that continues the delivery of first-rate services, and is responsive to the needs of the community. The focus of a strategic plan is to outline the goals of the City Council for the entire community/organization over a period of time (one, three, or five years are common). The City's long-term strategic planning goals are further explained in the Strategic Goals budget tab.

Significant City Goals for the upcoming budget cycle are as follows:

- **General Plan Update** This all-inclusive update will streamline future development with new and existing partners to expand revenue generation opportunities in the years to come.
- **Encourage Economic Development Opportunities** This goal seeks to expand long-term fiscal sustainability, improve developer, local business, and other economic partnerships, and diversify revenue generation within the City. Promotes advocacy and trust in the business community.
- **Tourism** This goal seeks promote local hotel resorts and the Indian Wells Golf Resort as a premier tourism destination.
- **Preservation of the Indian Wells Golf Resort as a Premier Destination** Council directed Staff to develop comprehensive Master Plan of the Indian Wells Golf Resort. The purpose of the Master Plan is to shape the future development and operations of the Indian Wells Golf Resort with support from community stakeholders. The Master Plan will serve as a community roadmap shaping future of the Golf Resort. Community engagement is a

critical component of this planning process and will involve the community / stakeholders on many levels. Through a community engagement process, the City will identify the needs of residents and other stakeholders. The Master Plan will define what projects are important to the Community and establish practical financially responsible timelines consistent with community needs.

- **Develop Landscaping Uniformity Along Highway 111** This goal seeks to preserve the City's iconic characteristic along the Highway 111 corridor. Preservation of the Highway 111 corridor improves the quality of life for local residents.
- **Restoration of the Salton Sea** Addressing Salton Sea revitalization and restoration efforts continues to be a priority for the Coachella and Imperial Valleys.
- **Evaluate Energy Efficiency Opportunities** This goal seeks opportunities to manage long-term utility costs at City Hall, Public Works facilities, and the Indian Wells Golf Resort.
- **Introduce New Community Events/Activities** This goal seeks to expand community engagement opportunities and improve the quality of life for local residents. Through a community engagement process, the City will identify opportunities to expand community events and other social needs of the community.
- **Identify Potential Park Sites** In recent years, the City Council had indicated a desire to find new recreational or park sites in the community (i.e., dog parks, picnic areas, etc.). Council instructed staff to include potential park sites into the General Plan Update community engagement discussion.

Outstanding Community Benefits

The City of Indian Wells offers an outstanding quality of life, numerous cultural and social activities, a cohesive and innovative city government, luxurious hotel properties, and championship golf at the Indian Wells Golf Resort.

Moreover, the City supports many major sporting and cultural events throughout the year. These include the BNP Paribas Open, the largest ATP World Tour and WTA combined two-week event in the world, held at the Indian Wells Tennis Garden, Desert Town Hall, and the Indian Wells Arts Festival. The Living Desert Zoo, one of the Coachella Valley's leading attractions, is situated in Indian Wells and neighboring Palm Desert.



Indian Wells enjoys one of the lowest crime rates and quickest public safety response times in the Coachella Valley thanks to diligent law enforcement and fire/paramedic services. The Joslyn Center offers a wide variety of activities appealing to many interests and energy levels.

Indian Wells boasts a very successful resident benefit program. With an Indian Wells Resident Benefit Card, residents enjoy select discounts at the Indian Wells Golf Resort, Indian Wells Tennis Garden, and all five Indian Wells hotel properties. Other special events include art exhibitions and lectures, complimentary tickets to the BNP Paribas Open and Desert Town Hall, resident social gatherings, community patriotic events, and much more.

Financial Communication

Financial communication to residents and other stakeholders remains one of the City's best strengths. Whether at the Council meeting, Mayor's letter, fiscal update eblast, the Financial Primer, IW Check Book, or the Budget at a Glance keeping residents fiscally informed is a top priority.

As the return of tourism begins to unfold it is highly likely Council will consider more the one updated version of the City Budget. To provide greater transparency and understanding of the City's finances, the City of Indian Wells established a new financial portal on the City's website to continually release and update fiscal information. This

digital portal is kept up to date with the latest City financial information, including any fluctuations related to the pandemic.

To improve community engagement, the City produces a summary budget called the "Budget at a Glance" which is mailed out to Residents in November and made available online at <https://www.cityofindianwells.org/city-hall/departments/finance/budget-at-a-glance>.

Economic Outlook

Until March 2020, the United States was experiencing the longest economic expansion in this Country's history. When the coronavirus hit, the devastating impact caused many in the local tourism community extreme financial hardship. The BNP Paribas Open was canceled the day before the tournament was to begin. Soon thereafter, Governor Gavin Newsom issued the Stay-at-Home Order for all of California to help stop the spread of COVID-19.

Cancellation of the tennis tournament, Coachella and Stagecoach music festivals, and numerous conferences and seminars created a significant impact on the City's finances. As a tourist destination, Indian Wells is heavily dependent on large-scale events and dollars spent by travelers to support the local economy. These events are estimated to bring \$1 billion in economic activity to the region.

Economic conditions are the primary drivers for a number of the City's revenues, with the most significant impacts in the transient occupancy tax, admissions tax, and sales tax categories. As a result of the COVID-19 pandemic and the necessary response to protect community health and safety, economic activity at the global, national, and local levels were severely restricted.

As anticipated, the immediate halting of daily economic activity had a significant negative impact to many of the economically sensitive revenue categories that are received in the General Fund. On a positive note, general secured property taxes are not anticipated to significantly change in fiscal year 2021/22 as the revenue is based on property values as of January 1, 2021. Any changes in the local real estate market that occurs in 2021 because of the COVID-19 pandemic will not be felt until fiscal year 2022/23.

Economic recovery will likely take eighteen to twenty-four months with many areas of the recovery remaining a mystery. Will "six feet and a mask" be replaced by the "vaccine" or will a form of social distancing become the new normal? Responses to these questions could impact attendance levels during the BNP Paribas or occupancy with Hotel Partners. These issues impact City revenues. During this next budget period, Indian Wells will face many challenges as these issues are resolved.

With the return of tourism, the City will encounter:

- Likely wave of tourism resurgence due to pent up demand.
- Need to re-establish marketing presence in the Southern California/Scottsdale drive markets which could be quickest to recover.
- Strengthen marketing campaigns with CVB and IWGR partners.
- Monitor the return of air-travel markets.

Budget Overview

The fiscal year 2021/22 Adopted Budget totals \$60.8 million for all City funds. This amount is \$16.9 million (38.5%) above the fiscal year 2020/21 Adopted Budget.

Adopted Budget - All Funds							
	2020/2021	2021/2022	2021/2022	2021/2022	2021/2022	2022/2023	2022/2023
	Adopted	Draft Budget Presented to Finance Committee	Proposed Budget (Study Session)	Adopted	v. 2019/2020 % change	Adopted	v. 2021/2022 % change
General Fund	14,376,222	16,614,299	16,861,399	16,861,399	17.3%	17,333,425	2.8%
Special Revenue Funds	10,462,392	11,479,432	11,479,432	11,479,432	9.7%	10,360,804	-9.7%
Housing Funds	3,812,644	5,661,343	5,680,503	5,680,503	49.0%	3,794,894	-33.2%
Successor Agency Funds	349,582	3,130,221	3,130,221	3,130,221	795.4%	3,000,028	-4.2%
Enterprise Funds	12,087,416	16,151,221	16,537,782	16,537,782	36.8%	15,234,250	-7.9%
Internal Service Funds	1,274,757	1,150,000	1,150,000	1,150,000	-9.8%	1,175,000	2.2%
Net Operating Funds	42,363,013	54,186,516	54,839,337	54,839,337	29.5%	50,898,401	-7.2%
City Capital Funds	1,557,132	7,966,000	5,986,000	5,986,000	284.4%	3,135,750	-47.6%
Total Funds	43,920,145	62,152,516	60,825,337	60,825,337	38.5%	54,034,151	-11.2%

The City has five departments overseeing twenty-eight different programs, the Successor Agency, and the Indian Wells Golf Resort. Each department is dedicated to ensuring quality and cost-effective services are provided to the community. Detailed information on each City program is provided in the Adopted Operating Budget which is available on the City's website: <https://www.cityofindianwells.org/city-hall/departments/finance/operating-budget>.

Fiscal Year 2021/22 General Fund Overview

The General Fund is the City's primary operating fund, providing resources for most of the City's ongoing activities including police, public works, community development, and general government services. The General Fund accounts for discretionary revenues and expenditures, while all other funds are used to account for enterprise activities, internal service activity, major capital improvement projects, and special revenue sources that are restricted for specific purposes.

As the return of tourism begins to unfold it is highly likely Council will consider more the one updated version of the City Budget. To provide greater transparency and understanding of the City’s finances, the City of Indian Wells established a new financial portal on the City’s website to continually release and update fiscal information. This digital portal is kept up to date with the latest City financial information, including any fluctuations related to the pandemic. Access to the financial portal is available on the City’s website: <https://www.cityofindianwells.org/cityhall/departments/finance/financial-portal>.

General Fund Forecast

General Fund Forecast									
ACCOUNT TYPE	2021E	2022B	2023B	2024F	2025F	2026F	2027F	2028F	Total
General Fund									
Revenues	12,159,663	18,087,007	19,814,210	20,448,265	21,102,609	21,777,893	22,474,785	22,474,785	158,339,217
Annual % Change	3.7%	48.7%	9.5%	3.2%	3.2%	3.2%	3.2%	3.2%	
General Fund									
Expenditures	14,376,222	16,861,399	17,333,425	17,940,095	18,567,998	19,217,878	19,890,504	19,890,504	144,078,025
Annual % Change	3.8%	17.3%	3.9%	3.5%	3.5%	3.5%	3.5%	3.5%	
Net Change									
in Fund Balance	(2,216,559)	1,225,608	2,480,785	2,508,170	2,534,611	2,560,015	2,584,281	2,584,281	14,261,192
Transfers to Capital Fund									
for Projects	-	1,225,608	2,480,785	2,508,170	2,322,887	-	-	-	8,537,450
Net Change in Fund									
Balance After Transfers	(2,216,559)	-	-	-	211,724	2,560,015	2,584,281	2,584,281	5,723,742

Indian Wells is conservative by nature and the updated cash flows presented in this budget reflect it. Slower revenue growth has led to lower overall expenditures. Capital improvements are timed concurrent with revenue expectations.

Revenues are anticipated to increase from \$12.2 million to \$18.1 million. The estimates for fiscal year 2021/22 assume recessionary conditions throughout the first half of the fiscal year, with the social distancing restrictions further limiting activity. The current forecast assumes a 48.7% recovery during fiscal year 2021/22 as tourism begins to open back up.

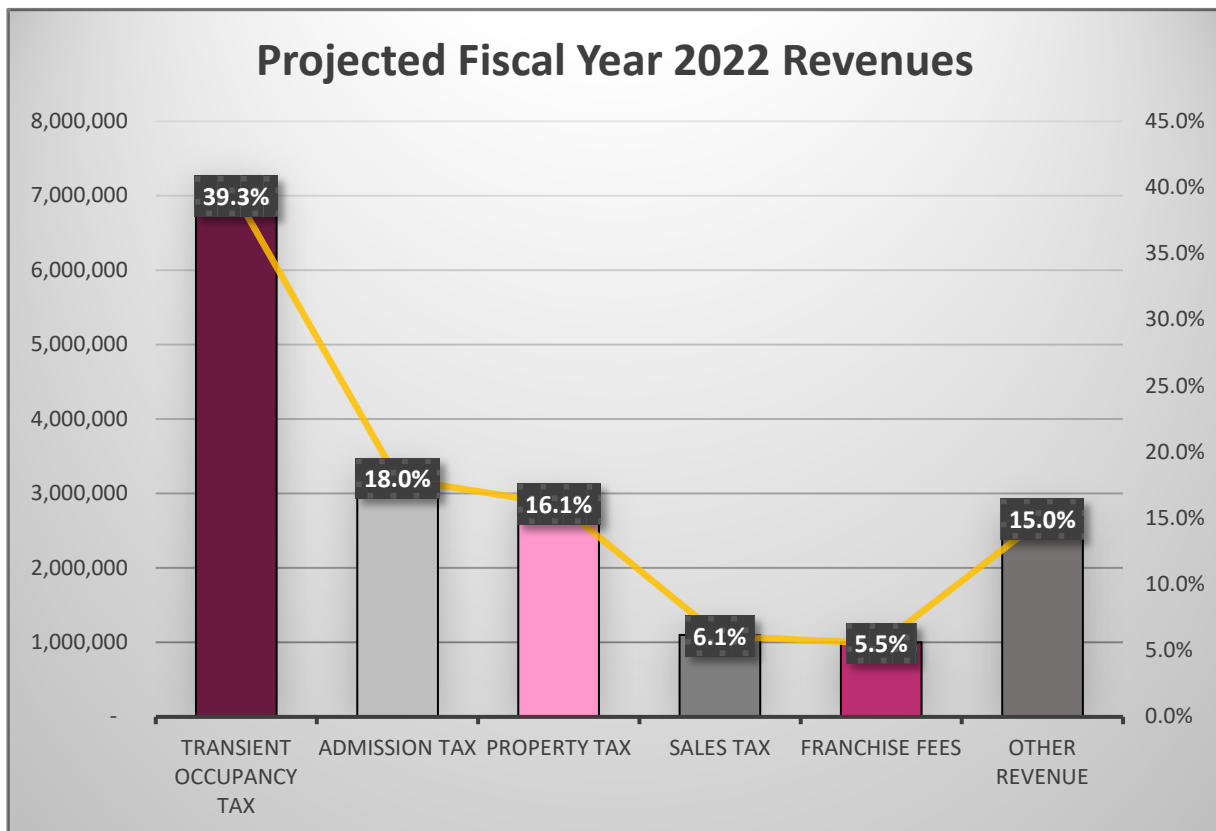
Transient occupancy tax estimates are generated using forecast data gathered from hotel partners. COVID-19 contributed to an unpredictable tourism environment, pent up demand vs continuing social distancing continues to adjust forecasts. The estimates for fiscal year 2021/22 assume recessionary conditions throughout the first half of the fiscal year, with the social distancing restrictions further limiting activity.

Due to COVID-19; the tennis tournament was canceled during fiscal year 2019/20 and fiscal year 2020/21. The new admissions tax forecast assumes a March 2022 tennis will be held. Tournament seating is unpredictable as social distancing issues continue to

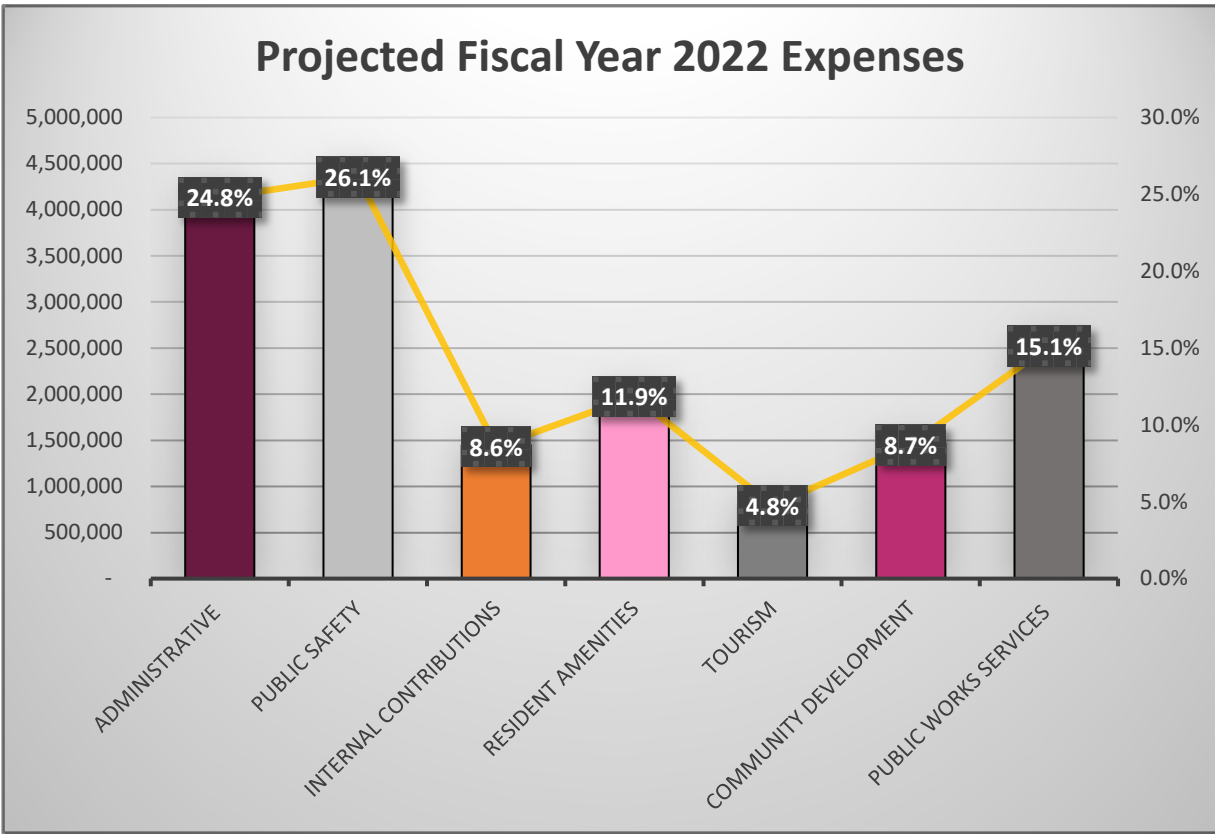
impact safe occupancy levels. The current forecast assumes occupancy an 8.2% decline from fiscal year 2018/19 actuals.

Assumes existing property values increase 1.3% for inflation under Proposition 13 and a 0.2% growth factor for new home construction and resale of existing property. Proposition eight adjustments for residential properties should not play a large factor in the tax base.

Sales tax forecast assumes growth consistent with the anticipated return of the tourism markets. The estimates for fiscal year 2021/22 assume recessionary conditions throughout the first half of the fiscal year, with the social distancing restrictions further limiting activity. The current forecast assumes a 22.4% recovery during fiscal year 2021/22 as tourism begins to open back up but a 27.9% decline from fiscal year 2018/19 actuals.



The General Fund budget as submitted is balanced and includes \$16.9 million in General Fund operating expenditures. Appropriations for operating expenditures are balanced in relation to projected revenue sources and do not rely on one-time revenue sources or reserves.

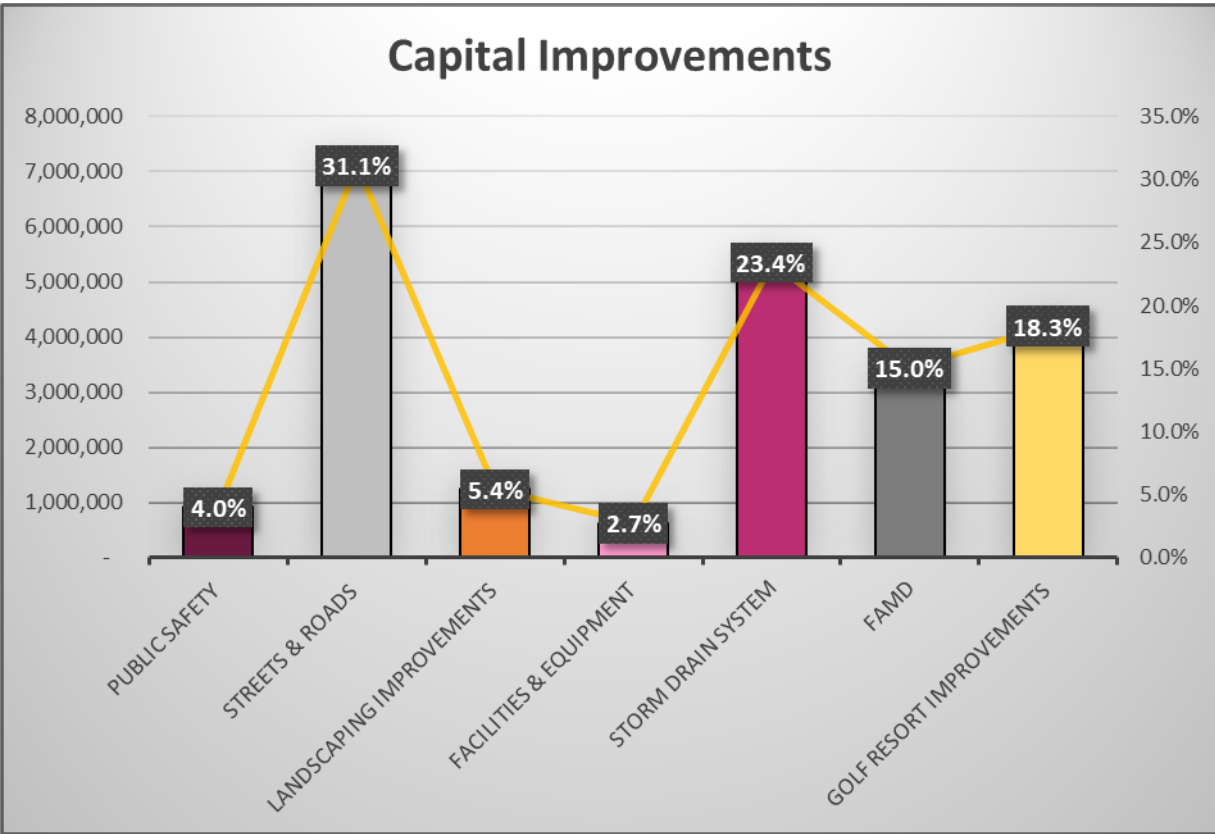


Capital Budget Overview

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.

The program is updated every two years to provide a continuous projection of the City’s future capital needs. In each year of the program, projects are identified with a project description, justification, priority, and funding source. The capital projects are placed into the citywide long-range cash flow.

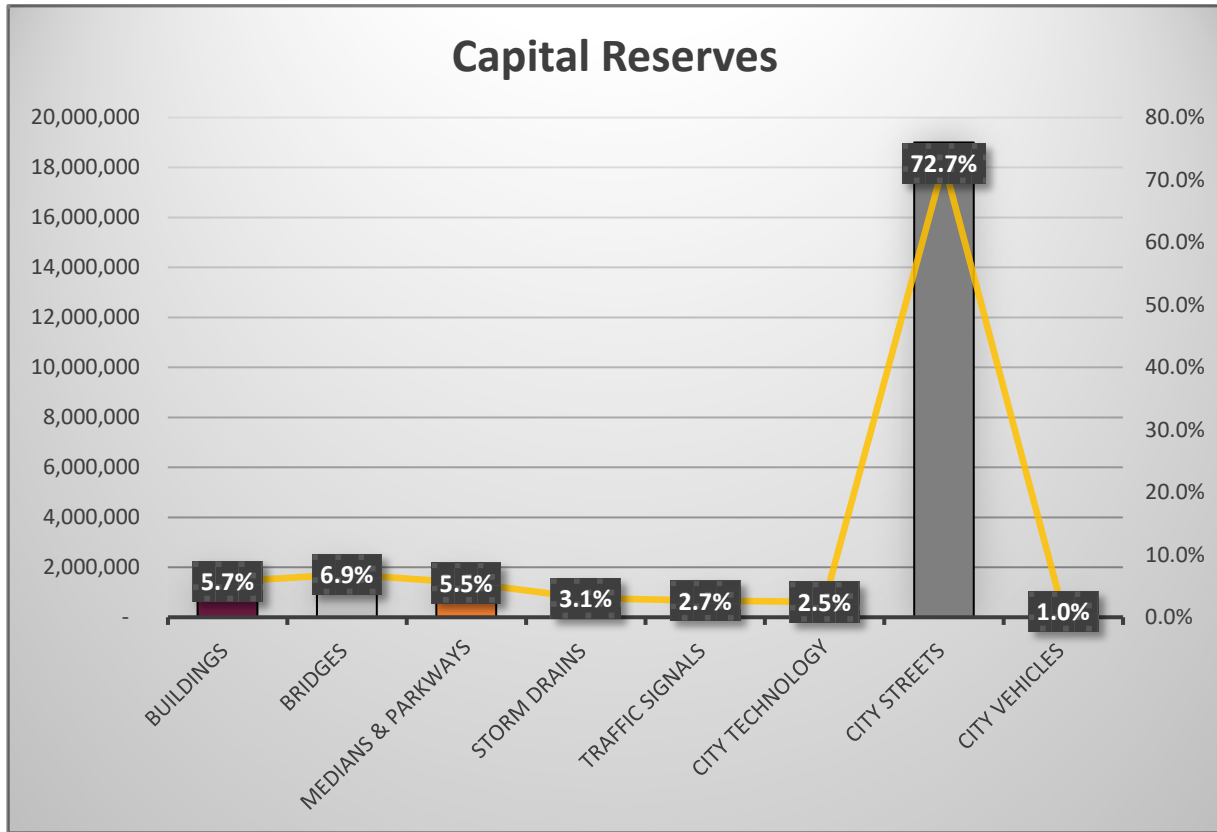
The five-year capital improvement plan includes thirty-eight capital projects budgeted at \$23.1 million. Approximately, \$8.5 million are General Fund expenditures and \$14.6 million comes from grants and other sources. To the extent possible, the City uses grant funding to develop capital projects. The location and description of each capital project is discussed within the capital budget.



Reserves

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

The City developed a financial strategy to begin setting aside reserves for future capital replacements. Capital Reserve Funds were created to accumulate funding for new infrastructure development and the ongoing rehabilitation of existing buildings, bridges, streets, and other City assets. The City reserves approximately \$2.0 million annually. The primary funding source is the City’s General Fund. By fiscal year ending 2020/21, total reserves should reach \$26.3 million.



Accomplishments

- **City Finances**

- Developed strategy to immediately respond to COVID-19.
- Changed the organizational culture on seeking grants. In FY19-20, City received over \$600,000 in grants, including: two street grants totaling \$464,000; General Plan Grant of \$160,000; emergency preparedness of \$12,000. Awaiting word on over \$400,000 in park grants for the golf resort.
- Added new sections to the Budget document improving transparency.
- Facilitated the BNP Paribas clear bag partnership with Recycling Funds instead of General Funds, saving the City \$50,000.
- Negotiated extension of agreements with Tennis Garden due to COVID-19.
- Refunded Series 2010 A Successor Agency bonds creating \$1.3 million in net present value savings.
- Negotiated shared design expenses with Brixton on Channel lining design, saving the City tens of thousands of dollars.
- Encouraged staff to defer salary increases until the end of the year.

- Updated User Fee Schedule.
- ***Economic Development***
 - Created new Economic Development Division of the City to focus efforts on promoting existing businesses and new investments in Indian Wells.
 - Improved relationship with IW Chamber and other chambers.
 - Moving forward with the EIFD study.
 - General Plan Update to include significant incentives for Economic Development.
 - Obtained DIR letter for TMC site.
- ***Golf Resort***
 - Completed remodel of Vue – on time, under budget, and developed relaunch strategy.
 - Financial Reporting - Redesigned financial reporting of IWGR operations improving transparency and financial analysis.
 - Brought forth tree trimming during COVID-19 that saved City thousands of dollars.
 - Completed extension to Troon Agreement.
 - Improved maintenance conditions on Celebrity Course.
- ***Public Safety***
 - Promoted positive changes in Sheriff patrols, Ring Partnership, community outreach, and increased traffic enforcement.
 - Changed fire staffing model to provide a paramedic on every shift of fire engine.
- ***Housing Items***
 - Attempted a partnership with CSUSB-Palm Desert on the development of student housing for university and earn RHNA credit for City.
 - Resolved affordable housing rent issues.
 - Completed Short Term Rental Ordinance fix.
- ***City Internal Operations***
 - Completed the reorganization of staff at City Hall to make City operate more efficiently and effectively (i.e. cross training of positions).
 - Filled several vacancies, promoted Jon Berg to CD Director, and much more.
 - Had one-on-one coffee with all staff to learn more about them, future goals, and their strengths in the organization.
 - Added some additional fun activities for staff (i.e. Ice Cream Social, baseball and football jersey days).
 - Coordinated the remote work activities of staff to maintain operations and productivity.

- Ride-a-longs with Cal Fire and Sheriff's Department.
- ***Miscellaneous Projects***
 - Completed Eisenhower Campaign.
 - Updated City's Wireless Design Ordinance.
 - Completed purchase of Toscana property.
- ***Stakeholder Meetings and Community Outreach***
 - Visited both Affordable Housing Projects and met with residents.
 - Met with developers to seek their investment in the City (i.e. Lewis, Majestic, Lennar, etc.).
 - Meet regularly with General Managers at local resorts.
 - Established relationships with local HOAs.
 - Presented at Rotary Club.
 - Spend significant amount of time meeting with other stakeholders in the community (i.e. Sunline, Rescue Mission, CVAG, CVEP, neighboring cities, CVB, Chamber of Commerce, and many more.
- ***Communication***
 - Improved communication with the City Council.
 - Worked with staff to improve communication with staff reports, email blasts, etc.
 - Speak frequently with IW Village ownership on potential grocer at center.
 - Revised legislative platform.

Conclusion

This Adopted Budget reflects the continuing effort by the City Council to have the City of Indian Wells engage in sound budget discipline and deliberate decision-making, even during these extraordinary circumstances. The budget actions included in this document take serious steps to address what we know will be a weaker economic environment for the foreseeable future, while still mindful that much of the long-term impact from the pandemic is uncertain.

I want to express appreciation for our extremely dedicated and talented staff who prepared this budget document. Though budget development is always a demanding task, in less than two months the City transformed its budget development process to resolve sudden and severe revenue shortfalls in both fiscal year 2019/20 and fiscal year 2020/21, an extraordinary accomplishment. These efforts represent an organization-wide focus, from the front lines of each department to the incredibly hard-working staff

in the City's Finance Department and reflects the commitment our employees have for our residents, businesses, visitors, and each other.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Coze".

Chris Freeland
City Manager

Strategic Goals & the Annual Planning Cycle

Strategic Goals and the Annual Planning Cycle

All organizations must have a plan to succeed. Strategic fiscal management involves a defined sequence of steps that encompasses the full range of a City's finances, from setting out objectives and identifying resources, analyzing data, and making financial decisions, to tracking the variance between actual and budgeted results and identifying the reasons for this variance. The term "strategic" means that this approach to fiscal management has a long-term horizon.



The Annual Planning Cycle keeps the City's focus on the top priorities. The plan is dynamic, and change is always expected. Improvements will occur and clever ideas are invited from all sources. The underlying belief is that through the community's collective knowledge and teamwork, the City will continue to have a strong financial foundation that will withstand adversity. The City of Indian Wells is committed to sound financial governance. Astounding leadership and fiscal accountability ensure the City's financial goals are maintained and monitored.

Good financial planning helps the City maximize cash flow and allocate financial resources consistently with the City's strategic planning goals. The plan requires periodic updates to ensure the City's financial strategy remains current and reflects the priorities of the citizenry.

The goal of this financial strategy is to provide a clear picture of the City's current financial position and its long-term financial strategy to achieve strategic planning goals. As the City's strategic planning process unfolds, goals are incorporated into the budget.

The City Budget incorporates several forms of guidance that inform and support strategic decision making. The Long-Range Financial Strategy determines the extent to which City services can be sustained by forecasting revenues and expenditures. The Strategic Planning program identifies specific steps that the City plans in order to move closer to its long-range vision. Finally, City Initiatives and Workload Activity Measures (WAMS) process elevates the community's priorities for desired services and evaluates whether the level of service provided is acceptable relative to the price paid for them.

Long-Range Financial Strategy

The City uses the Long-Range Financial Strategy to make budget decisions over future budget cycles. The City's financial strategy is focused on the use of its financial resources over the long-term consistent with its strategic planning. To ensure the City

will have the capacity to meet its long-term financial responsibilities, the City has developed a four-pronged approach: (1) pursue new economic development opportunities, (2) enhance current revenue streams, (3) enhance existing reserves, and (4) maintain fully funded pension obligations.

During 2015, City Council made their top strategic goal the creation of a financial strategy to improve the City's long-term financial position. Staff prepared the Financial Strategy Gap Analysis which included a ten-year forecast. The forecast comprised all the major City funds, including the General Fund, Indian Wells Golf Resort, Fire Services, Housing Funds, Capital Funds, and Special Revenue Funds. These funds represent all core services provided by the City.

The Long-Range Financial Strategy encourages a deeper understanding of the City's service commitments to the community and the plan to meet those commitments in a sustainable and responsible manner. Revenue and expenditure trends consider the volatility and diversity of each revenue source and the ongoing or one-time nature of municipal costs.

Potential areas of additional revenue for the City include sales tax and transient occupancy tax. These taxes are largely tourism based, paid by hotel guests, and represent a minimal fiscal impact to residents. Both taxes are considered a general-purpose tax collected in the City's General Fund and will be used for general government services such as public safety, public works, planning and building, water conservation, community activities, the Indian Wells Golf Resort, and other vital City services.

Strategic Planning program

The Strategic Planning program is a community engagement process designed to create a working document reflecting the priorities of the Indian Wells community. It sets a future vision for the City with established priorities and clear goals with defined performance metrics based on extensive community feedback. The focus of a strategic plan is to outline the goals of the City for the entire community/organization over a period of time (one, three, or five years are common).

Goals-based planning starts with focus on the organization's vision and/or values, then the selection of projects and programs to meet and achieve the goals, and analysis of the resources needed and available, and finally who will do what and by when. The Strategic Planning program is reviewed and refreshed on a regular basis so it can continue to provide a work plan for the City as it advances the outcomes identified in its long-range plans.

City Initiatives and Workload Activity Measures

The Initiatives and Workload Activity Measures (WAMS) process develops measurable goals for implementing City operations through thoughtful deployment of its financial resources. The objectives of this approach are to align the budget with community priorities, measure progress toward desired outcomes, ensure the best value for each tax dollar, foster continuous improvement and learning and to build regional partnerships and cooperation. Initiatives and WAMS provide an opportunity every two years to re-examine community priorities and City programs. Initiatives and WAMS considers the extent to which the community is willing to pay for public services.

Strategic Goals and Priorities

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

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

Strategic planning determines where an organization is going over the next year and beyond; how the organization is going to get there, and how it will know if it got there or not. This is the City's "Game Plan". The focus of a strategic plan is to outline the goals of the City Council for the entire community/organization over a period of time (one, three, or five years are common). Goals-based planning starts with focus on the organization's vision and/or values, then the selection of projects and programs to meet and achieve the goals, an analysis of the resources needed and available, and finally who will do what and by when.



Below is a summary of the City Council Goals for the upcoming budget cycle:

General Plan Update

In May 2020, the City Council selected the City selected De Novo Planning Group to conduct the Comprehensive General Plan Update. The update is expected to be completed in early 2022. Staff has been instructed to include discussions on potential park sites, Highway 111 landscape and design standards, and to provide Council with summaries of each community meeting held.

This all-inclusive update will streamline future development with new and existing partners to expand revenue generation opportunities in the year to come.

Encourage and Expand Economic Development Opportunities in the Community

The COVID pandemic has significantly impacted the business community. In the coming year, the City's newly formed Economic Development Division will focus its efforts on economic recovery and tourism through relationship building, research, and advocacy of development.

Monitoring Current and Future Development

Work with property owners of the Miles Lodge, Brixton, and Indian Wells Village to promote development in the community. City will continue marketing efforts to expand the business base in the community.

Enhanced Infrastructure Financing District (EIFD)

In May 2020, the City Council selected Kosmont Companies to examine the feasibility of an enhanced infrastructure financing district (EIFD), which is designed to leverage tax increment financing from the City, and potentially the County of Riverside, to encourage development. Findings will be presented to the City Council in the coming months.

Business Assistance and Relationship Building

The City has been collaborating closely with our local partners to ensure the prompt distribution of information and resources to local businesses. Council has instructed City staff to contact "brick and mortar" businesses to survey if they have received COVID relief funding from federal, state, and county programs, and need for future assistance. Staff is also to complete research

on Business Assistance Programs being offered by other municipalities and bring back the information at a future meeting for consideration of an Indian Wells program.

Tourism

Tourism is the region's top industry, and the pandemic is having devastating effects on the industry. Staff is to continue working with the Greater Palm Springs Convention and Visitors Bureau to promote local resorts and the Indian Wells Golf Resort as a tourism destination for those looking to travel locally during the pandemic.

Preservation of the Indian Wells Golf Resort (IWGR) as a Premier Destination for Residents and Visitors

Due to the COVID pandemic, operations at the IWGR have been significantly impacted, including elimination of banquets and periodic closures of the Vue Restaurant for extended periods of time. Council instructed staff and Troon, operator of the IWGR, to provide updated financials and operation strategies during the upcoming budget meetings.

Council directed Staff to develop a comprehensive Master Plan of the Indian Wells Golf Resort. The purpose of the Master Plan is to shape the future development and operations of the Indian Wells Golf Resort with support from community stakeholders. The Master Plan will serve as a community roadmap shaping future of the Golf Resort.

Community engagement is a critical component of this planning process and will involve the community / stakeholders on many levels. Through a community engagement process, the City will identify the needs of residents and other stakeholders. The Master Plan will define what projects are important to the Community and establish practical financially responsible timelines consistent with community needs.

Develop Landscaping Uniformity Along Highway 111

The landscaping along Highway 111 is an iconic characteristic of the City and requires high quality maintenance to preserve the City's standards. Council instructed staff to include design standards into the General Plan Update and to continue efforts with Homeowners Association's (HOA) along Highway 111 to discuss options for more consistent landscaping in HOA owned areas.

Advocate for the Restoration of the Salton Sea

Addressing Salton Sea revitalization and restoration efforts continues to be a priority for the Coachella and Imperial Valleys. Indian Wells has been an advocate for these efforts and will continue to monitor state and federal actions as part of the City's Legislative Platform.

Evaluate Energy Efficiency Opportunities

Energy costs are a significant expense in the City's operating budget. Over the years, the City has made upgrades to City facilities to become more energy efficient in our operations. Staff will continue to work with Sitelogiq in evaluating energy efficiency projects and grant funding for upgrades. In addition, improvements to the IWGR will be incorporated into the Master Plan program.

Introduce New Community Events/Activities

Prior to the pandemic, Council expressed an interest to expand the lineup of community events. As the pandemic subsides, staff will collaborate with the Community Activities Committee to re-evaluate the opportunity to host events once group gatherings are allowed.

In addition, Council has expressed an interest in developing a sister-city relationship with a community in another country. Due to the pandemic, this will be revisited in 2022.

City Council Policy Manual Updates

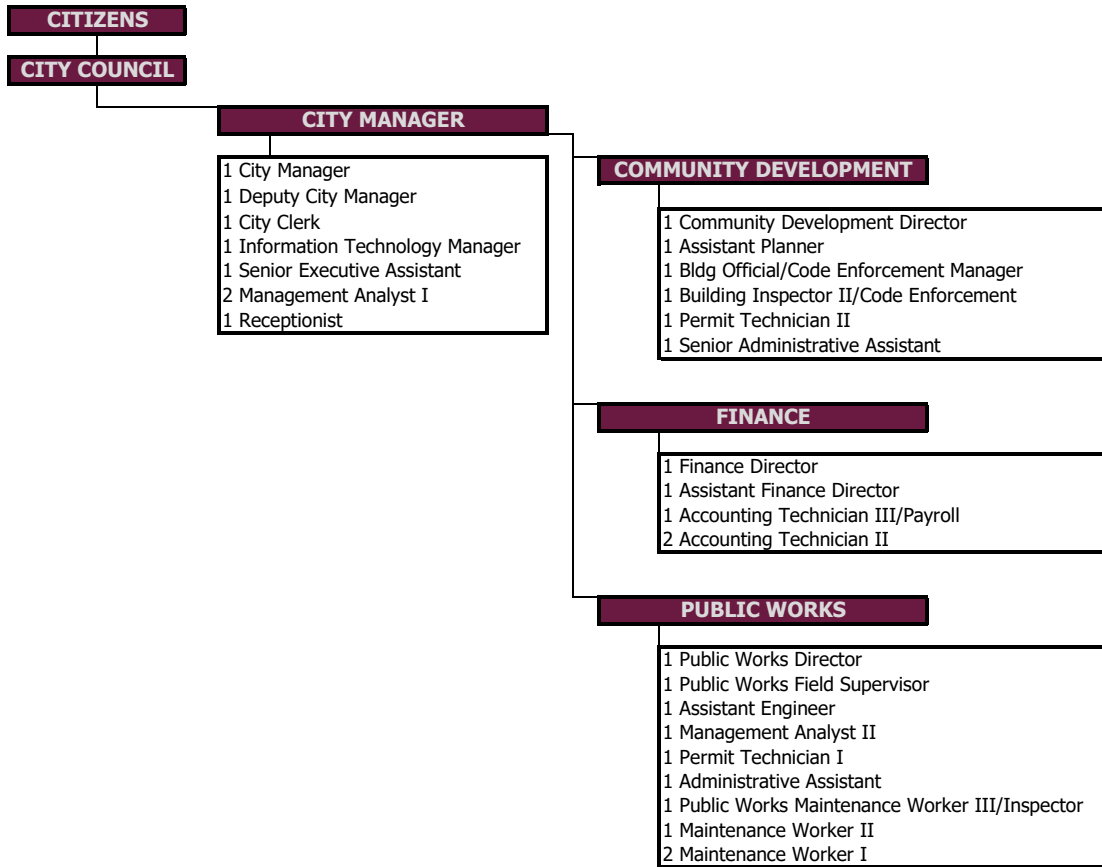
Annual review and updates to the City Council Policy Manual are considered to evaluate operations, improve administrative efficiency, or to make changes in how the City conducts its business. The Council instructed staff to bring back several potential updates for consideration.

Identify Potential Park Sites

In recent years, the City Council had indicated a desire to find new recreational or park sites in the community (i.e., dog parks, picnic areas, etc.). Council instructed staff to include potential park sites into the General Plan Update discussion.

Organizational Chart & Authorized Positions

**City of Indian Wells
ORGANIZATION CHART
30-Jun-20**



Staffing Levels

FY 2020 through 2023

Department/Program	FY2020	FY2021	FY2022	FY2023
City Council				
Administration	5.00	5.00	5.00	5.00
City Council Total	5.00	5.00	5.00	5.00
City Manager				
Administration	2.40	2.95	2.50	2.50
Legal Services	0.20	0.10	0.10	0.10
City Clerk	1.40	1.35	0.45	0.45
Economic Development	0.00	0.00	0.45	0.45
Human Resources	0.45	0.45	0.40	0.40
Technology Services	0.00	0.95	0.95	0.95
Police Services	0.35	0.50	0.45	0.45
Fire Services	0.15	0.35	0.35	0.35
Golf Resort	0.40	0.40	0.35	0.35
Housing Authority	0.25	0.45	0.55	0.55
Community Assistance	0.20	0.30	0.30	0.30
Community Services	0.55	0.55	0.55	0.55
Resident Amenities	0.35	0.35	0.35	0.35
Tourism	0.30	0.30	0.25	0.25
City Manager Total	7.00	9.00	8.00	8.00
Community Development				
Administration	0.90	0.60	0.00	0.00
Building & Safety	2.55	2.20	2.25	2.25
Code Enforcement	1.55	1.00	1.05	1.05
Planning	1.35	1.30	1.25	1.25
Engineering	0.00	0.05	0.05	0.05
Housing Authority	0.65	0.85	1.40	1.40
Community Development Total	7.00	6.00	6.00	6.00
Finance				
Financial Services	3.42	3.19	2.94	2.94
Technology Services	0.95	0.00	0.00	0.00
Police Services	0.15	0.15	0.05	0.05
Risk Management	0.30	0.30	0.30	0.30
Fire Services	0.50	0.50	0.65	0.65
Golf Resort	0.30	0.30	0.13	0.13
Housing Authority	0.38	0.35	0.65	0.65
Solid Waste	0.00	0.21	0.28	0.28
Finance Total	6.00	5.00	5.00	5.00
Public Works				
City Parkway	2.07	2.28	2.28	2.28
Engineering	2.29	2.84	2.68	2.68
Maintenance	3.08	3.16	3.16	3.16
Building & Safety	0.00	0.35	0.35	0.35
Code Enforcement	0.00	0.25	0.25	0.25
Planning	0.00	0.35	0.35	0.35
Golf Resort	0.09	0.09	0.03	0.03
Housing Authority	0.44	0.59	0.69	0.69
Solid Waste	0.03	0.09	0.21	0.21
Public Works Total	8.00	10.00	10.00	10.00
Total Department Staffing	33.00	35.00	34.00	34.00

Program/Fund Relationship

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

USE OF FUNDS BY PROGRAMS

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

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

General Fund (Major)	28.71 FTE
Emergency Services Upgrade	1.00 FTE
Housing Authority	3.29 FTE
Indian Wells Golf Resort (Major)	0.51 FTE
Solid Waste	<u>0.49 FTE</u>
Total	<u>34.00 FTE</u>

Fiscal Policies & Budget Process

Fiscal Policies and Budget Process

The City of Indian Wells has established fiscal policies through the City Charter and Council Policies to guide responsible long-range fiscal planning, develop the adopted budget and establish reserves. The City continues to review existing policies and may adopt new policies as needed to foster responsible fiscal management. The City will prepare and annually refine written goals and policies to guide the preparation of financing, spending, and performance plans for the City budget. Proposed budgets will comply with the adopted budget policies and Council priorities.

The Government Finance Officers Association (GFOA) recommends that local governments follow a financial planning process based upon established financial policies and strategies. Additionally, rating agencies such as Standard and Poor's, Moody's Investors Service, and Fitch Ratings consider fiscal policies which clearly delineate sound financial planning practices when evaluating credit ratings. The policies listed below describe the framework that the City has in place that guide fiscal decision-making.

The City's fiscal policies described below are, in most cases, summaries of the City Charter or Council Policy language. This list is not exhaustive and as policies are modified or adopted, they will be incorporated into future budget publications.

Balanced Budget Policy

The City maintains a balanced budget over the biennial period of the Financial Plan. Requirements of the balanced budget include operating revenues which must fully cover operating expenditures and debt service. The City will maintain the fiscal integrity of its operating, debt service, and capital improvement budgets, which provide services and maintain public facilities, streets, and utilities.

Ongoing operating program costs will not exceed the amount of ongoing revenue to finance those costs. Interfund loans will not be used as a funding mechanism to address ongoing gaps between revenues and costs. If a new program is added on an ongoing basis, an ongoing revenue source will be identified to fund the program costs. Any available carryover balance will only be used to offset one-time costs.

The budget provides sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment. Productivity improvements resulting in cost reductions remains an important budgetary goal.

The City maintains a budget control system to adhere to the budget. The City does not establish a contingency reserve as part of its budgeting practices; rather, supplemental appropriations are approved as new programs and projects come before the City Council.

Budget Process

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

The budget is designed to improve public awareness about service quality and costs. The budget provides necessary financial data to determine the financial health of the City and contains information regarding expected revenues and expected expenditures. During the fiscal year, actual experience (revenues and expenditures) is periodically measured against the plan.

The City prepares and refines written goals and policies which guide the preparation of financing and spending for the budget. Proposed budgets comply with the budget policies and City Council priorities. The budget emphasizes the services and activities required by the City to meet the needs of the community.

Performance and Productivity

The City will integrate performance measurement and productivity indicators within the budget. Prior to implementation, performance objectives and service levels will be submitted for all new and existing programs established during the budget process. The selection of performance standards should be made based on information reliability, relevance to current year budget change proposals, value to Council decision making, and utility for program management.

The City will promote the understanding that City employees are the most valuable resource of the City and that their understanding and involvement in the budget process is crucial to the City's continuing success on behalf of the community.

The City will employ good management practices when planning for service delivery by including money in budget requests to pursue activities such as:

- Office automation and computer applications that increase productivity
- Equipment modernization
- Work-flow simplification
- Risk management, exposure reduction, and employee safety
- Preventive maintenance
- Energy conservation
- Lifecycle costing in purchasing of equipment

- Performance planning, reporting, and evaluation
- Employee training

The City will prepare and evaluate program performance plans that relate to financing and spending plans in the annual City budget.

Basis of Accounting

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

In the public sector, a city government maintains a variety of "funds" that provide the basis for separately recording the financial data related to a specific activity. A fund is an accounting entity with a complete set of self-balancing accounting records. Each fund has been established because of some restriction on the use of the resources received by that fund. In the private sector, a corporation may have many subsidiaries that make up the parent corporation. Likewise, in the public sector, all funds make up the complete financial resources of the City. This report includes the transactions of all entities over which the City Council has authority (as defined by the Governmental Accounting Standards Board).

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

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

As a recipient of State and County financial resources, the City is also responsible for ensuring an adequate internal control structure is in place to ensure compliance with

applicable laws and regulations related to those programs. The internal control structure is subject to periodic evaluation by the management of the City.

As part of the City's annual audit, reviews are made to determine the adequacy of the internal control structure, as well as to determine the City has complied with applicable laws and regulations. The results of the City's annual audit for the fiscal year ended June 30, 2016 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Adjustments to the Budget

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

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

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

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

Operating and Capital Improvement Budget Calendar

Beginning in February, City Council initiates a strategic planning session including citizens and City staff. Based upon the results captured in strategic planning, departments begin updating their respective strategies and propose a draft operating and capital budget.

From February through April, departments complete their proposed budgets including updated revenue and expenditure recommendations. Additionally, City staff begins initiating community outreach to provide information on the City's fiscal condition as well as solicit direct community input on budget priorities.

In April, the City Manager assembles department proposals into a Proposed Budget reflecting the economic environment, fiscal condition, and priority needs of the City. City Council meetings, Finance Committee meetings, and study sessions are held to encourage active public dialogue regarding the Budget, culminating in the Budget's adoption by the City Council in June.

Budget Calendar of Events

February 2021:

- City Council establishes goal setting, budgetary priorities, budget agenda, and capital improvement planning
- City Manager holds several program meetings with Senior Staff to develop preliminary budget based upon recently established criteria set by the City Council
- City Manager solicits input City Council and Senior Staff to draft a five-year capital plan
- First of several meetings with hotel partners to discuss transient occupancy tax projections
- Convene with County Auditor Controller to discuss property tax assessments and other tax revenues
- Hold meetings with Golf Resort Staff to discuss Golf Resort operating and capital plans

March 2021:

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

April 2021:

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

May 2021:

- Hold a public study session allowing the City Council to receive public input and vet budget

June 2021:

- Hold a Public Meeting allowing the City Council to receive public input and adopt the operating and capital budgets as revised during the public study session

Reserve Policy

The Reserve Policy defines the City's reserves and sets policy targets for reserves across City operations and capital programs. These reserves are intended to be the foundation for strong fiscal management guides for future City decisions.

Emergency Reserve: An Emergency Reserve is to be maintained for the purpose of sustaining General Fund operations at the time of qualifying emergencies as declared by City Council. The Emergency Reserve will not be accessed to meet operating shortfalls or to fund new programs or personnel.

Capital Reserves: The City established long-term capital replacement funds as a part of a good governance strategy. Replacement funds provide the funding necessary to construct capital improvement projects identified in the capital budgeting process.

Summary of Investment Policy

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

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

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

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

Debt Policy

The City's overriding goal in issuing debt is to provide for infrastructure and capital project needs while ensuring debt is issued and managed prudently to maintain a sound fiscal position and protect credit quality. The City issues debt instruments, administers City debt proceeds, and makes debt service payments, acting with prudence, diligence, and attention to prevailing economic conditions. This policy documents the City's goals for the use of debt instruments and provides guidelines for the use of debt for financing the City's infrastructure and project needs. At this time, the City has no debt issued and does not anticipate issuance of debt in the next two years.

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

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

Fraud Prevention and Deterrence Policy

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

It is the policy of the City to facilitate the development of controls which will aid in the detection and prevention of fraud, impropriety, or irregularity. The City promotes consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

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

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

Overhead Cost Allocation

All overhead costs shall be allocated to the appropriate program within the limits of local, State, and federal laws. The City utilizes a two-step method (double step-down method) where costs are first allocated among the central service support programs to arrive at the total cost of the central service programs. These total costs are then allocated down to programs that are benefitting from their services.

Multi-Year Estimates

Mid-Year budget adjustments recommended by the Finance Committee or Council, should be referred to the Mid-Year Budget Review or the annual budget process for consideration along with other competing budgets needs and priorities. In general, ongoing budget changes should be dealt with during the annual budget process while one-time budget changes may be considered during either the Mid-Year Budget Review or during the annual budget process.

Fees

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

Grants

City staff shall seek out, apply for, and effectively administer Federal, State and other grants that address the City's priorities and policy objectives and provide a positive benefit to the City. Before any grant is pursued, staff shall provide detailed pro-forma that addresses the immediate and long-term costs and benefits to the City. One-time operating grant revenues shall not be used to begin or support the costs of ongoing programs apart from pilot projects to determine their suitability for long-term funding

Interfund Loans

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

Risk Management

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

The City joined the California Joint Powers Insurance Authority in November 1987 to provide for the transfer of risk for general liability. The limit of insurance provided is \$50 million, combined single limit occurrence. The City has all risk property insurance, environmental liability, workers' compensation, and a fidelity blanket bond.

Independent Audit

An annual independent audit of the City's financial statements was conducted. Auditing firms are appointed by the City Council and report to the Finance Committee to perform the annual audit. Consistent with auditing standards established by the Government Finance Officers Association (GFOA), the City issues a Request for Proposal (RFP) for audit services every 5 years.

Annual Internal Control Review

The City is responsible for ensuring an adequate internal control structure is in place. The internal control structure is subject to constant evaluation by the management of the City and annual review by independent auditors. Reviews determine the adequacy of the internal control structure, as well as to determine if the City complied with applicable laws and regulations. The results of the City's annual audit for the fiscal year ended June 30, 2018 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Distinguished Budget Presentation

The approved budget shall be submitted to the Government Finance Officers Association for consideration for professional awards and recognition for Distinguished Budget Presentation.

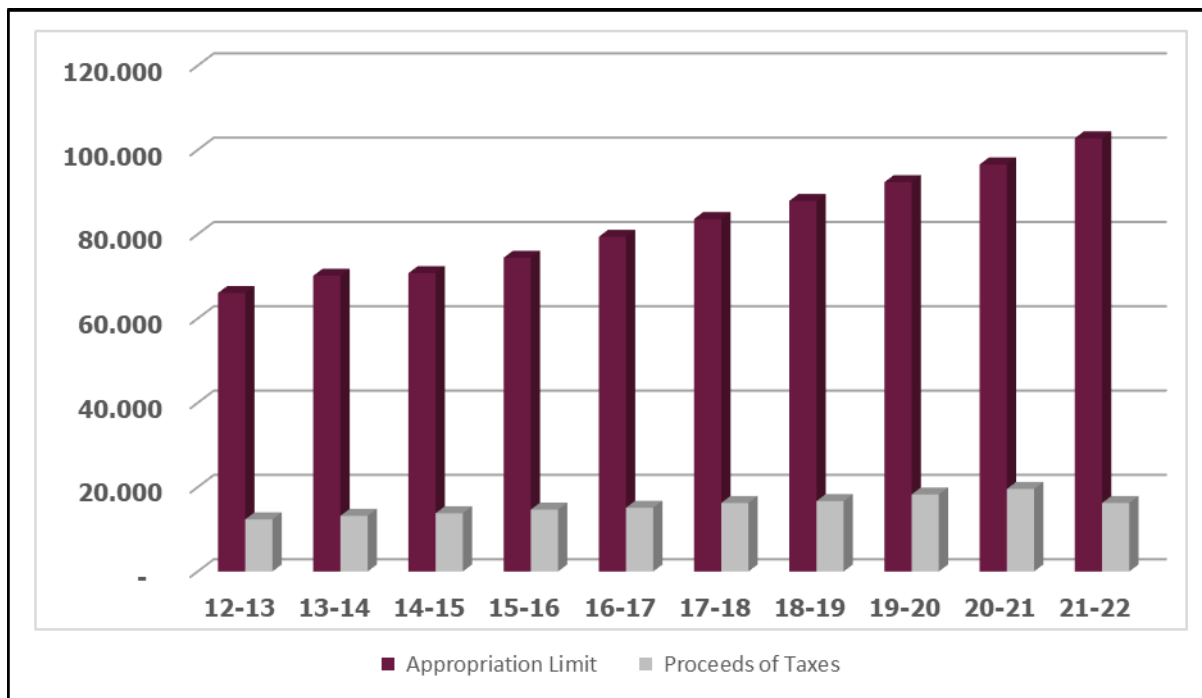
**City Ordinances,
Resolutions and Legal
Compliance**

Fiscal Year 2021/22 Annual Spending Limitation

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

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

Currently, the City is at 16.23% of its limit with total proceeds of taxes of \$16,681,389. This indicates that the City is in a positive appropriation position and in compliance with the law.



RESOLUTION NO. 2021-32

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF INDIAN WELLS, CALIFORNIA, APPROVING AND ADOPTING THE ANNUAL APPROPRIATION LIMIT FOR THE FISCAL YEAR ENDING JUNE 30, 2022

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

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

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

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

WHEREAS, the City of Indian Wells has complied with the provisions of Article XIII B in determining the appropriations limit for Fiscal Year 1990-91, Fiscal Year 1991-92, Fiscal Year 1992-93, Fiscal Year 1993-94, Fiscal Year 1994-95, Fiscal Year 1995-96, Fiscal Year 1996-97, Fiscal Year 1997-98, Fiscal Year 1998-99, Fiscal Year 1999-00, Fiscal Year 2000-01, Fiscal Year 2001-02, Fiscal Year 2002-03, Fiscal Year 2003-04, Fiscal Year 2004-05, Fiscal Year 2005-06, Fiscal Year 2006-07, Fiscal Year 2007-08, Fiscal Year 2008-09; Fiscal Year 2009-10; Fiscal Year 2010-11; Fiscal Year 2011-12; Fiscal Year 2012-13; Fiscal Year 2013-14; Fiscal Year 2014-15; Fiscal Year 2015-16; Fiscal Year 2016-17; Fiscal Year 2017-18; Fiscal Year 2018-19; Fiscal Year 2019-20; Fiscal Year 2020-21; and Fiscal Year 2021-22

NOW, THEREFORE, the City Council of the City of Indian Wells **DOES HEREBY RESOLVE** that the appropriations limitation in Fiscal Year 2021-22 is hereby adopted at \$102,773,694 for the City of Indian Wells on a provisional basis using the alternative factor of California Per Capita Income for the inflationary adjustment.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of Indian Wells, California, at a special meeting held on this 24th day of June 2021.



RICHARD BALOCCO
MAYOR

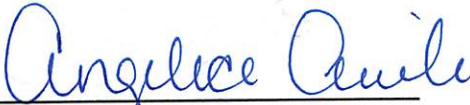
CERTIFICATION FOR RESOLUTION NO. 2021-32

I, Angelica Avila, City Clerk of the City Council of the City of Indian Wells, California **DO HEREBY CERTIFY** that the whole number of the members of the City Council is five (5); that the above and foregoing resolution was duly and regularly passed and adopted at a special meeting of the City Council of the City of Indian Wells the 24th day of June 2021, by the following vote:

AYES: Balocco, Griffith, Muzik, Reed, Sanders
NOES: None

ATTEST:

APPROVED AS TO FORM:



ANGELICA AVILA
CITY CLERK



TODD LEISHMAN
CITY ATTORNEY

RESOLUTION NO. 2021-29

A RESOLUTION OF THE CITY OF INDIAN WELLS, CALIFORNIA, ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR THE CITY OF INDIAN WELLS FOR FISCAL YEAR 2021-22 AND FISCAL YEAR 2022-23, AND APPROVING A PROCEDURE FOR PAYMENT OF CLAIMS WITHOUT THE ISSUANCE OF WARRANTS PURSUANT TO GOVERNMENT CODE SECTION 53910 ET SEQ.

WHEREAS, the City Council held a public Study Session on May 20, 2021 to review, consider, deliberate, and collect public input regarding the proposed biennial operating budget and capital improvement budget for the City of Indian Wells for fiscal year 2021-22 and fiscal year 2022-23; and,

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

WHEREAS, a proposed biennial operating budget and capital improvement budget for the City of Indian Wells were submitted to the City Council on May 20, 2021; and,

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

WHEREAS, under Government Code Section 53910, a city's governing body, may, by resolution, authorize practices with respect to form, issuance, delivery, endorsement and payment of warrants it deems convenient, efficient and in the public interest, conforming substantially to those practices specified in Sections 53911, 53912, 53913, or 53914 of said Code; and

WHEREAS, Government Code Section 53912 authorizes a city's governing body to provide that when funds are available for the payment of approved claims, the approval of claims for payment shall, without the issuance of any warrant, be authority to the custodian of its funds to pay the claims by check or electronic transfer, so long as related registers and transfers contain substantially the same information as required by law to be maintained for a warrant; and

WHEREAS, the City Council for the City of Indian Wells deems it convenient, efficient, and in the public interest to provide that when funds are available for the payment of approved claims, the approval of claims for payment shall, without the issuance of any warrant, be authority to the Finance Director/ Agency Treasurer to pay the claims by check or electronic transfer.

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

SECTION 1: Operating and Capital Budget Approved for Adoption. Pursuant to and in accordance with applicable provisions of the Charter of the City of Indian Wells, the biennial operating budget and capital improvement budget for fiscal year 2021-22 and

fiscal year 2022-23, submitted by the City Manager to the City Council on May 20, 2021, is hereby approved for adoption.

SECTION 2: Proposed Budget for Fiscal Year 2021-22 and Fiscal Year 2022-23

There is hereby appropriated from the unappropriated fund balances anticipated to be available on July 1, 2021, and from the estimated revenues and transfers in to be received during the Fiscal Year(s) beginning July 1, 2021 and ending June 30, 2023, the following amounts necessary to fund the operating programs of the City Departments and the Capital Improvements Program for the City of Indian Wells during said Fiscal Years:

	<u>Fiscal Year</u> <u>2021/22</u>	<u>Fiscal Year</u> <u>2022/23</u>
101 General Fund	48,655,524	50,382,728
202 Traffic Safety	24,309	23,919
203 Public Safety 1/2 Cent Sales Tax	64,940	55,980
204 Measure "A"	366,933	322,813
209 F.A.M.D. #1	4,393,972	3,765,280
210 SCAQMD (VEHICLE REG.)	18,570	18,740
211 AB 3229 COPS Funding	291,301	272,591
214 Gas Tax 2103 Maintenance	43,647	43,842
215 Gas Tax 2105 Maintenance	30,294	31,589
216 Gas Tax 2106 Construct/Maint	24,123	24,553
217 Gas Tax 2107 Maintenance	37,856	38,666
218 Gas Tax 2107.5 Eng/Admin	2,060	2,060
219 Gas Tax RMRA	256,840	110,540
228 Emergency Upgrade Services	7,551,432	6,955,605
247 AB 939 Recycling Fund	661,368	623,620
248 Solid Waste	1,370,053	1,309,582
251 Street Lighting District 2001	14,180	14,240
271 Eldorado Drive LLMD	115,515	118,345
272 Montecito/Stardust LLMD	28,580	29,210
273 Casa Dorado LLMD	28,396	29,156
274 The Cove LLMD	23,455	24,210
275 SH111/IWGR (Entrance) LLMD	431,227	516,597
276 Club/IW Lane LLMD	47,227	48,307
277 Colony LLMD	147,180	139,260
278 Colony Cove Estates LLMD	69,725	62,715
279 Desert Horizons LLMD	508,105	520,845
280 Mountain Gate LLMD	146,393	142,043
281 Mountain Gate Estates LLMD	65,003	57,093
282 Village LLMD	368,408	340,368
283 Vaidya LLMD	34,257	24,357
284 Club, South of 111 LLMD	34,874	35,814
285 Montelena LLMD	146,651	143,751
286 Sundance LLMD	49,743	51,303
287 Province LLMD	276,860	286,160
288 Province DBAD	645,162	646,372
314 Park-in-Lieu Fees	(1,024,148)	(962,648)
315 Citywide Public Improvement Fee	331,499	464,749
316 Capital Improvement	10,801,577	7,534,185
319 Art In Public Places	187,055	206,835
321 Highway 111 Circulation Imp Fee	(28,789)	(28,689)
326 Buildings Capital Reserve	3,024,925	4,611,625
327 Bridges Capital Reserve	1,830,811	1,890,261
328 Medians & Parkways Capital Reserve	1,459,634	1,508,324
329 Storm Drains Capital Reserve	736,410	760,500
330 Traffic Signal Capital Reserve	610,702	631,712
331 Technology Capital Reserve	553,892	572,852
332 City Streets Capital Reserve	20,060,786	20,701,416
333 City Vehicles Capital Reserve	124,353	128,963
253 Indian Wells Villas	2,402,090	2,468,085
254 Mountain View Villas	3,696,576	3,799,251
256 Housing Authority	15,429,058	12,021,715
453 Successor Agency Debt Service	(84,147,541)	(72,140,697)
456 Successor Agency Obligation Retirement Fund	18,578,377	18,604,052
560 Indian Wells Golf Resort	7,415,817	5,913,996
601 Retirement Benefit Fund	2,306,388	2,333,088
602 Compensated Absences Reserve	645,773	666,273
Total All Funds	<u>71,969,405</u>	<u>78,898,100</u>

SECTION 3: Authorized Interfund Transfers for Fiscal Year 2021-22. There are hereby authorized the transfers of the following amounts from one fund to another fund for Fiscal Year 2021-22.

FY 2022	Transfers In	Transfers Out
Capital Improvement Fund 316	\$ 1,238,608	
ROPS Debt Service Fund	\$ 14,582,914	
General Fund 101		\$ 1,238,608
ROPS Deposit Fund		\$ 14,582,914
	\$ 15,821,522	\$ 15,821,522

SECTION 4: Authorized Interfund Transfers for Fiscal Year 2022-23. There are hereby authorized the transfers of the following amounts from one fund to another fund for Fiscal Year 2022-23.

FY 2023	Transfers In	Transfers Out
Capital Improvement Fund 316	\$ 2,493,785	
ROPS Debt Service Fund	\$ 14,947,490	
General Fund 101		\$ 2,493,785
ROPS Deposit Fund		\$ 14,947,490
	\$ 17,441,275	\$ 17,441,275

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

SECTION 6: Administrative Budget Control. It is hereby declared that, in addition to the legislative format, there is a need for administrative control over the adopted budget; and, that the Finance Director, under the direction of the City Manager, shall detail the adopted budget to administrative control accounts; and that such detailing shall be consistent with the legislative format by program for the operating budget and by project and expense item within a Capital Program Group for the capital budget.

SECTION 7: Budget Carryovers. It is hereby approved that all appropriations for prior fiscal years shall lapse at the end of Fiscal Year 2020-21 and any remaining amounts shall be credited to their respective fund balances, except for specific orders or encumbrances for operating and capital budgets outstanding at the end of year, and as deemed necessary by the Finance Director, may be carried over to the following fiscal year. The Finance Director shall carry over the appropriation without further City Council action.

SECTION 8: Findings concerning City Charter. The City Council finds that expenditures set forth in the biennial operating budget for official meetings/conferences and for community presentation as set forth in the City Council department budget do not constitute payment for or reimbursement by the City to City Council Members for their personal use or benefit, as generally set forth in Section 101 of the City Charter, but instead pertain to matters of City business.

SECTION 9: Filing the Adopted Budget in the Office of the City Clerk. The City Clerk is hereby **DIRECTED** to file the biennial operating budget and capital improvement budget for fiscal year 2021-22 and fiscal year 2022-23 as adopted by the City Council on June 17, 2021, in the Office of the City Clerk.

SECTION 10: Use of Checks and Electronic Transfers in Lieu of Warrants. It is hereby approved that when funds are available for the payment of claims, the audit and approval of said claims by either the Finance Director, when authorized in Section 2.16.020 of the Indian Wells Municipal Code, or by City Council in all other cases, shall, without issuance of a warrant, be authority to the legal depository holding the funds in the City Treasury to pay the audited claims by check or electronic transfer as authorized by Government Code § 53912. Registers and transfers maintained by the Finance Director pertaining to said checks and electronic transfers shall contain substantially the same information as required by law or ordinance to be maintained in connection with the use of warrants for payment of claims.

SECTION 11: Effective Date. This resolution shall take full force and effect on July 1, 2021, after its adoption by the City Council.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of Indian Wells, California, this 20th day of May 2021.



RICHARD BALOCCO
MAYOR

CERTIFICATION FOR RESOLUTION NO. 2021-29

I, Angelica Avila, City Clerk of the City Council of the City of Indian Wells, California **DO HEREBY CERTIFY** that the whole number of the members of the City Council is five (5); that the above and foregoing resolution was duly and regularly passed and adopted at a regular meeting of the City Council of the City of Indian Wells the 20th day of May 2021, by the following vote:

AYES: Balocco, Griffith, Muzik, Reed, Sanders
NOES: NONE

ATTEST:

APPROVED AS TO FORM:



ANGELICA AVILA
CITY CLERK



JEFFREY S. BALLINGER
CITY ATTORNEY

City Demographics

CITY DEMOGRAPHICS

Miscellaneous Statistics

June 30, 2020

Geographic Location:	The City of Indian Wells is located 124 miles east of Los Angeles and 502 miles south of San Francisco.
Population:	5,403
Area in square miles:	15.04
Form of Government:	Council-Manager/ General Law
Type of City:	Charter
Date of Incorporation:	July 14, 1967
Number of FTE:	34
Public Safety:	
Police Department	A Deputy Sheriff, Traffic Deputy, Community Service Officers (CSOs), and Burglary Suppression Units are provided through contract with the Riverside County Sheriff's Department. Coverage by the Deputy Sheriff and CSOs is continuous, 24 hours/day.
Fire Department	Under contract with the Riverside County Fire Department, two Paramedics, two Firefighters, and a Captain provide continuous 24 hours/day coverage.
Recreation:	36 hole country club style municipal golf course 5 private country clubs with 135 holes of golf 53 private tennis courts
Accommodations:	1,460 standard, deluxe and private villas 40 outdoor meeting venues 3 serene spas

DEMOGRAPHIC PROFILE

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

2020 Population

Population Breakdown

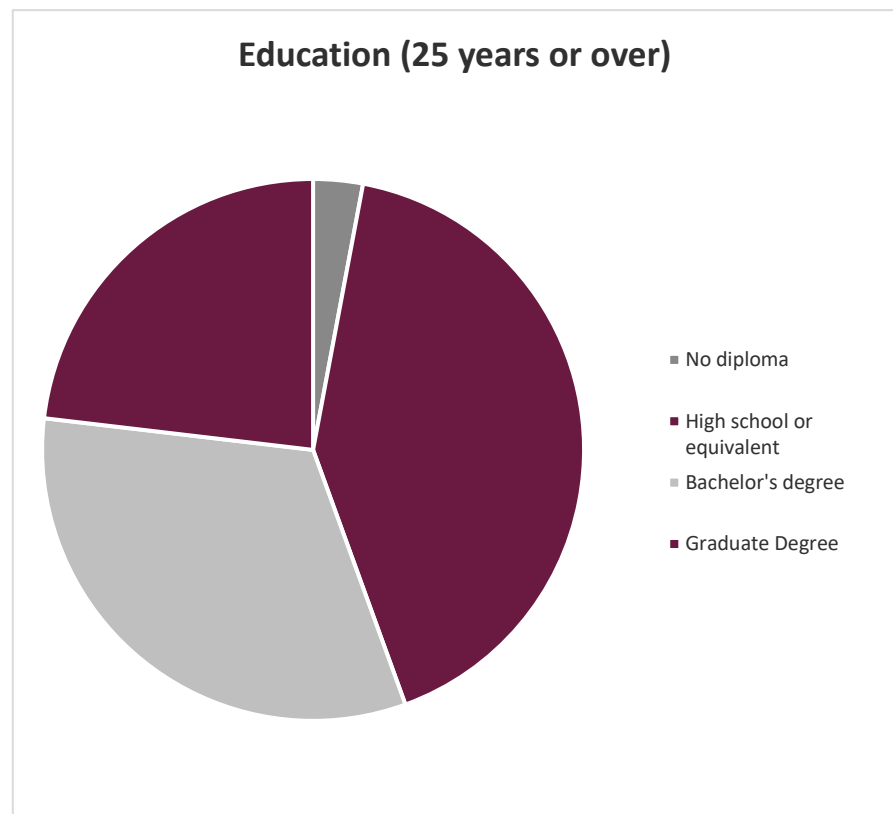
Male	2,610	48.3%
Female	2,793	51.7%
Total Population	5,403	

Annual Growth Rate	1.70%
Unemployment Rate	7.7%

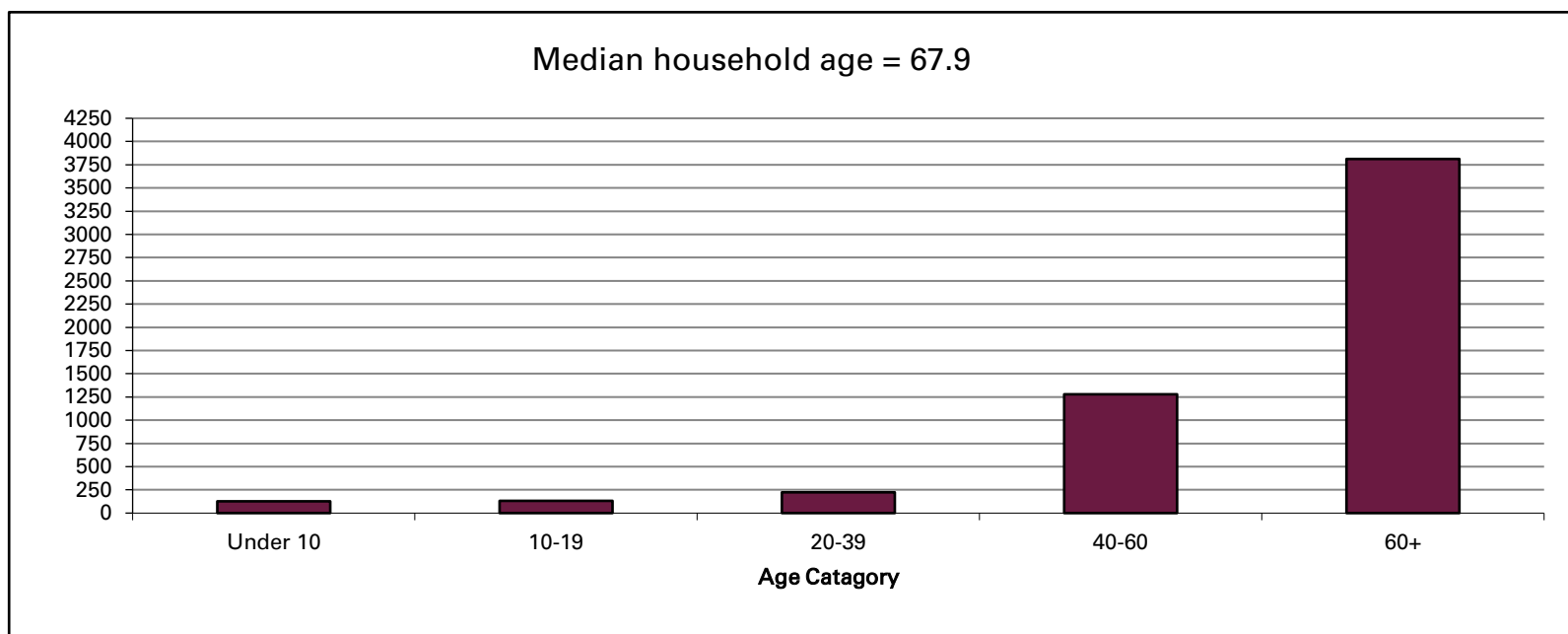
Household Statics

Total Households	5,395
Persons per Household	1.9
Median Household Income	\$ 103,516
Average Household Income	\$ 138,632
Median Home Value	\$ 717,000

Education for Residents over age 25



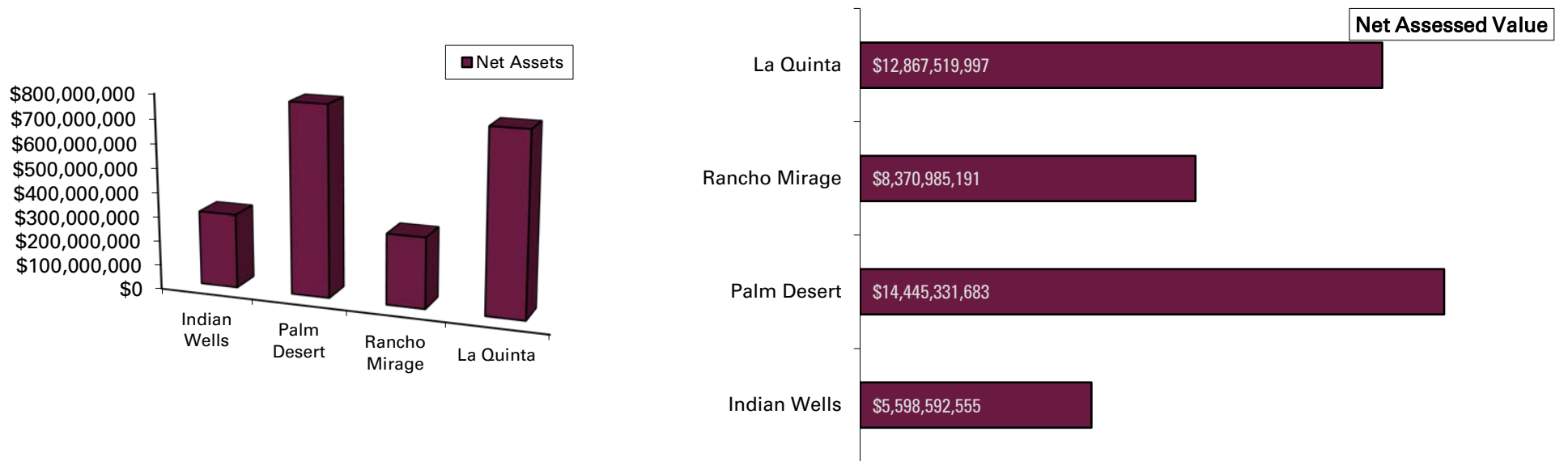
Age Breakdown



Government-Wide Financial Comparisons to Valley Cities

Fiscal Year 2019/20

	Indian Wells	Palm Desert	Rancho Mirage	La Quinta
	City Total	City Total	City Total	City Total
19/20 Net Assessed Value	\$ 6,194,543,608	\$ 15,636,583,844	\$ 8,974,269,002	\$ 13,980,319,465
STATEMENT OF NET ASSETS				
Assets:				
Cash, Investments & Receivables	\$ 75,375,828	\$ 214,409,457	\$ 116,977,063	\$ 176,878,983
Prepaid Items & Inventory	777,542	490,916	282,265	582,408
Deposits & Due From Other Govt's	21,212,192	30,563,224	3,474,778	36,879,432
Restricted Assets	4,013,256	114,685,736	2,475,930	3,473,676
Land Held For Resale	-	61,516	-	5,403,652
Capital Assets	212,979,464	493,703,034	180,753,362	549,490,377
TOTAL ASSETS	\$ 314,358,282	\$ 853,913,883	\$ 303,963,398	\$ 772,708,528
Liabilities:				
Current	\$ 7,050,926	\$ 28,007,905	\$ 8,646,537	\$ 18,760,507
Noncurrent	3,698,664	44,699,445	5,547,343	16,170,997
TOTAL LIABILITIES	\$ 10,749,590	\$ 72,707,350	\$ 14,193,880	\$ 34,931,504
Net Assets:				
Invested in Capital Assets, Net of Related Debt	\$ 212,979,464	\$ 492,558,023	\$ 180,620,208	\$ 549,490,377
Restricted:	26,223,320	196,858,726	30,794,566	46,001,248
Unrestricted:	64,405,908	91,789,784	78,354,744	145,564,319
TOTAL NET ASSETS	\$ 303,608,692	\$ 781,206,533	\$ 289,769,518	\$ 741,055,944

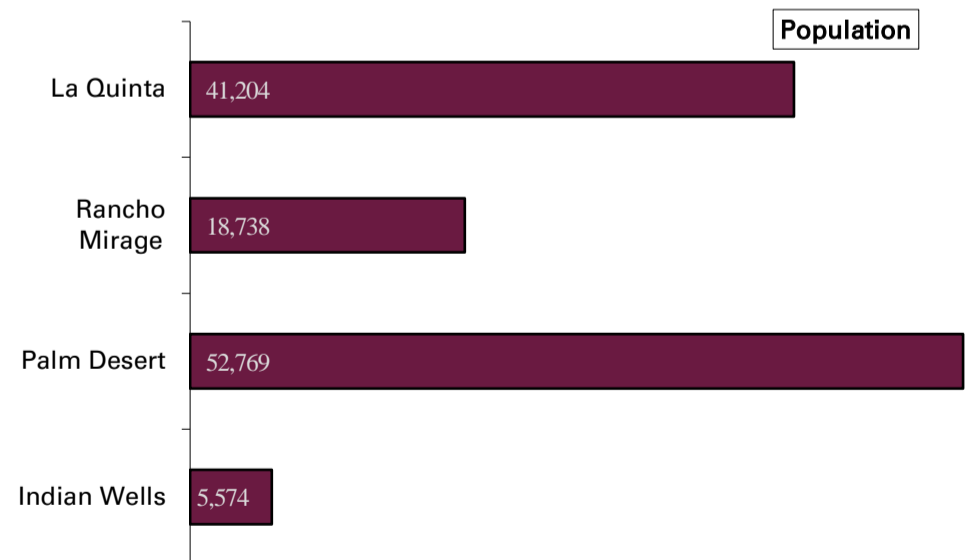
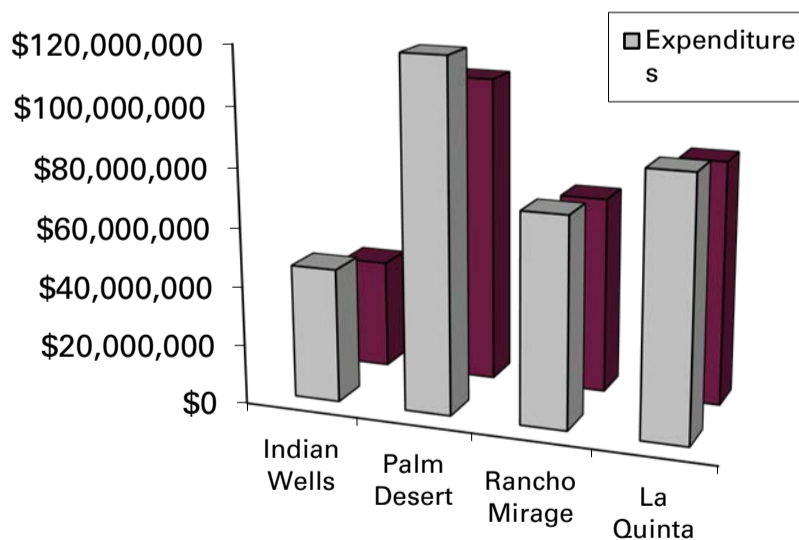


Source: Fiscal Year 2019/20 Comprehensive Annual Financial Reports

Government-Wide Financial Comparisons to Valley Cities

Fiscal Year 2019/20

	Indian Wells	Palm Desert	Rancho Mirage	La Quinta
	City Total	City Total	City Total	City Total
Population	5,403	52,769	18,738	41,204
City Land Area - (Square Miles)	15.0	25.5	24.7	35.1
Population Per Square Mile	359	2,069	759	1,174
STATEMENT OF ACTIVITIES				
Governmental Activities:				
General Government	\$ (8,368,804)	\$ (24,297,715)	\$ (18,581,500)	\$ (9,877,251)
Community Development & Parks	(4,586,068)	(18,832,457)	(5,304,080)	(17,208,786)
Public Safety	(9,192,146)	(37,286,860)	(17,438,400)	(24,009,725)
Public Works/Services	(7,786,633)	(28,270,798)	(11,405,214)	(32,248,031)
Interest- Long Term Debt	-	(203,183)	(1,496)	(98,049)
Payments to Other Agencies				
Total Governmental Activities	(29,933,651)	(108,891,013)	(52,730,690)	(83,441,842)
Business-Type Activities:	(15,504,561)	(9,459,439)	(18,162,800)	(4,148,190)
Total Primary Government	(45,438,212)	(118,350,452)	(70,893,490)	(87,590,032)
TOTAL PROGRAM REVENUES	21,944,512	55,027,857	29,249,602	23,762,905
NET GOVERNMENTAL ACTIVITIES	(23,493,700)	(63,322,595)	(41,643,888)	(63,827,127)
General Revenues:				
Taxes:				
Property Taxes, levied	3,303,647	11,668,052	4,711,050	16,710,544
Transient Occupancy Taxes	4,944,773	12,070,635	7,303,420	8,079,394
Sales Taxes	821,533	18,445,806	6,460,797	19,136,015
Franchise Taxes	995,921	3,025,984	1,318,872	1,996,593
Other Taxes	131,115	-	12,505,323	6,735,849
Investment Income	4,291,860	2,525,319	5,065,322	5,119,714
Miscellaneous	685,064	1,466,112	34,232	-
Extraordinary gain/(loss)	-	80,490		867,792
Total General Revenues	15,173,913	49,282,398	37,399,016	58,645,901
Change in Net Assets	(8,319,787)	(14,040,197)	(4,244,872)	(5,181,226)
Net Assets at Beginning of Year	311,928,479	795,246,730	294,014,390	746,237,170
Restatement of Net Assets		-		-
NET ASSETS AT END OF YEAR	\$ 303,608,692	\$ 781,206,533	\$ 289,769,518	\$ 741,055,944



Source: Fiscal Year 2019/20 Comprehensive Annual Financial Reports

**Budget Summaries
&
General Fund Cash Flow**

City Wide Summary Report

	2019/2020 Year End Actual	2020/2021 Current Budget	% Change	2021/2022 Projected Appropriation	% Change	2022/2023 Projected Appropriation	% Change
Beginning Fund Balance	(3,369,094)	(1,021,137)	-69.7%	8,039,500	-887.3%	11,873,630	47.7%
Operating Revenues & Expenditures							
Operating Revenues							
Taxes	25,277,128	25,568,320	1.2%	34,309,991	34.2%	36,443,130	6.2%
Special Benefit Assessments	4,036,691	4,196,164	4.0%	4,311,593	2.8%	4,389,390	1.8%
Licenses & Permits	542,716	397,050	-26.8%	477,220	20.2%	489,150	2.5%
Fines & Forfeitures	67,875	68,203	0.5%	62,990	-7.6%	64,580	2.5%
Use of Money	2,602,241	2,603,174	0.0%	2,623,210	0.8%	2,581,500	-1.6%
Use of Property & Rental Income	0	63,308	0.0%	0	-100.0%	0	0.0%
Golf Resort Operations	11,256,424	10,501,034	-6.7%	14,042,263	33.7%	14,533,740	3.5%
Housing	1,892,369	2,022,962	6.9%	2,073,159	2.5%	2,124,980	2.5%
Intergovernmental & Grants	1,151,619	970,250	-15.7%	1,388,007	43.1%	1,410,160	1.6%
Current Service Charges	951,926	925,903	-2.7%	1,016,340	9.8%	1,041,380	2.5%
Other Revenues	1,824,716	2,022,593	10.8%	3,625,133	79.2%	3,716,460	2.5%
Proceeds from Sale of Land	0	3,641,821		0		0	
Total Operating Revenues	49,603,705	52,980,782	6.8%	63,929,906	20.7%	66,794,470	4.5%
Operating Expenditures							
City Council	137,197	177,343	29.3%	193,659	9.2%	198,633	2.6%
City Manager	714,566	665,563	-6.9%	622,685	-6.4%	640,653	2.9%
Economic Development	0	0	0.0%	243,817	0.0%	250,023	2.5%
Legal Services	314,676	324,973	3.3%	327,280	0.7%	335,637	2.6%
City Clerk	293,016	334,666	14.2%	145,860	-56.4%	150,290	3.0%
Human Resources	196,705	225,663	14.7%	216,551	-4.0%	221,351	2.2%
Community Services	257,002	269,266	4.8%	307,064	14.0%	315,944	2.9%
Resident Amenities	1,965,183	1,136,463	-42.2%	1,999,357	75.9%	2,046,393	2.4%
Community Assistance	224,986	90,196	-59.9%	307,731	241.2%	270,299	-12.2%
Tourism	577,037	491,988	-14.7%	802,629	63.1%	854,055	6.4%
Technology Services	408,057	430,776	5.6%	436,032	1.2%	449,171	3.0%
Community Development	213,834	187,422	-12.4%	0	-100.0%	0	0.0%
Building & Safety	591,723	707,836	19.6%	710,982	0.4%	736,682	3.6%
Planning	207,344	354,285	70.9%	377,520	6.6%	380,545	0.8%
Code Enforcement	345,258	428,639	24.2%	380,366	-11.3%	393,661	3.5%
Financial Services	901,024	909,144	0.9%	923,750	1.6%	952,246	3.1%
Central Services	0	0	0.0%	0	0.0%	0	0.0%
Internal Contributions & Reserves	81,180	87,949	8.3%	1,450,000	1548.7%	1,471,173	1.5%
Retirement Benefit	1,223,879	1,274,757	4.2%	1,150,000	-9.8%	1,175,000	2.2%
Risk Management	645,928	612,440	-5.2%	446,866	-27.0%	458,698	2.6%
Police Services	3,900,138	4,904,543	25.8%	4,623,668	-5.7%	4,747,171	2.7%
Fire Services	3,985,522	4,711,415	18.2%	4,658,287	-1.1%	4,698,233	0.9%
Engineering	626,542	633,824	1.2%	735,047	16.0%	761,552	3.6%
Maintenance Services	1,029,459	1,012,389	-1.7%	1,282,631	26.7%	1,183,871	-7.7%
Recycling & Solid Waste	1,037,720	1,130,834	9.0%	1,281,588	13.3%	1,342,123	4.7%
Landscape & Lighting Districts	2,645,381	2,551,889	-3.5%	2,865,589	12.3%	2,937,460	2.5%
FAMD	1,219,185	1,282,550	5.2%	1,317,900	2.8%	1,346,300	2.2%
Golf Resort	15,881,708	11,536,112	-27.4%	14,401,987	24.8%	14,844,875	3.1%
Housing	2,532,270	3,812,644	50.6%	5,680,503	49.0%	3,794,894	-33.2%
Successor Agency	3,027,209	349,582	-88.5%	3,130,221	795.4%	3,000,028	-4.2%
Total Operating Expenditures	45,183,729	40,635,151	-10.1%	51,019,570	25.6%	49,956,963	-2.1%
Net Surplus/(Deficit)	4,419,976	12,345,631	179.3%	12,910,336	4.6%	16,837,507	30.4%
Capital Expenditures							
City Wide	1,468,170	1,557,132	6.1%	5,656,000	263.2%	3,135,750	-44.6%
Landscape & Lighting Districts	0	0	0.0%	0	100.0%	0	0.0%
Indian Wells Golf Resort	523,283	551,304	5.4%	1,749,234	100.0%	389,375	-77.7%
Art in Public Places	41,259	0	100.0%	0	0	0	0.0%
Fire Services	0	600,000	0.0%	700,000	100.0%	0	-100.0%
FAMD	39,307	576,558	1366.8%	970,972	68.4%	539,063	-44.5%
Total Capital Expenditures	2,072,019	3,284,994	58.5%	9,076,206	176.3%	4,064,188	-55.2%
Total Operating and Capital Expenditures	47,255,748	43,920,145	-7.1%	60,095,776	36.8%	54,021,151	-10.1%
Transfers In/Out							
Operating Transfers In	21,046,946	13,721,842	-34.8%	15,821,522	100.0%	17,441,275	10.2%
Transfers Out	(21,046,946)	(13,721,842)	-34.8%	(15,821,522)	100.0%	(17,441,275)	10.2%
Total Transfers In/(Out)	0	0		0		0	
Adjusted Net Surplus/(Deficit)	2,347,957	9,060,638		3,834,130		12,773,319	
Ending Fund Balance	(1,021,137)	8,039,500	-887.3%	11,873,630	47.7%	24,646,949	107.6%

Budget Summary

All Funds - Revenue Comparison

Fund Description	2019/20 Year End Actuals	2020/21 Year End Estimate	2021/22 Projected Revenue	2022/23 Projected Revenue
General Fund				
101 General Fund	12,179,871	12,159,663	18,087,007	19,814,210
General Fund Total	12,179,871	12,159,663	18,087,007	19,814,210
Special Revenue Funds				
202 Traffic Safety	9,288	24,253	16,690	17,110
203 Public Safety 1/2 Cent Sales Tax	24,693	25,055	25,400	26,040
204 Measure "A"	276,962	279,845	274,030	280,880
209 F.A.M.D. #1	1,657,233	1,657,360	1,648,960	1,660,180
210 SCAQMD (VEHICLE REG.)	7,014	7,290	7,290	7,470
211 AB 3229 COPS Funding	159,561	159,698	157,350	161,290
214 Gas Tax 2103 Maintenance	37,549	41,005	42,142	43,195
215 Gas Tax 2105 Maintenance	27,801	28,225	29,069	29,795
216 Gas Tax 2106 Construct/Maint	21,506	21,800	22,369	22,930
217 Gas Tax 2107 Maintenance	35,091	35,970	36,886	37,810
218 Gas Tax 2107.5 Eng/Admin	2,028	2,030	2,030	2,030
219 Gas Tax RMRA	105,349	101,000	101,171	103,700
228 Emergency Services Upgrade	4,540,594	4,610,000	4,650,000	4,766,260
247 AB 939 Recycling Fund	89,393	90,000	92,000	94,300
248 Solid Waste	1,029,651	1,035,425	1,062,500	1,089,070
251 Street Lighting District 2001	1,750	1,750	1,755	1,790
271 Eldorado Drive LLMMD	29,347	39,320	40,900	41,930
272 Montecito/Stardust LLMMD	19,284	22,395	23,395	23,980
273 Casa Dorado LLMMD	24,258	25,800	26,600	27,260
274 The Cove LLMMD	20,565	21,316	21,926	22,480
275 SH111/IWGR (Entrance) LLMMD	203,770	297,660	358,600	367,570
276 Club/IW Lane LLMMD	17,245	24,979	27,000	27,680
277 Colony LLMMD	62,569	66,500	69,680	71,430
278 Colony Cove Estates LLMMD	12,239	13,532	13,750	14,090
279 Desert Horizons LLMMD	464,136	473,400	493,400	505,740
280 Mountain Gate LLMMD	39,254	40,030	41,900	42,950
281 Mountain Gate Estates LLMMD	13,539	15,109	15,800	16,190
282 Villagio LLMMD	105,678	107,125	110,200	112,960
283 Vaidya LLMMD	5,258	5,820	6,050	6,200
284 Club, South of 111 LLMMD	8,951	10,690	11,250	11,540
285 Montelena LLMMD	70,552	72,835	75,700	77,600
286 Sundance LLMMD	44,200	45,620	47,620	48,810
287 Province LLMMD	181,565	188,400	194,200	199,050
288 Province DBAD	27,208	27,600	28,300	29,010
Special Revenue Funds Total	9,375,081	9,618,837	9,775,913	9,990,320
Capital Project Funds				
314 Park-in-Lieu Fees	82,504	58,835	60,000	61,500
315 Citywide Public Improvement Fee	153,799	127,000	130,000	133,250
316 Capital Improvement	10,205,957	2,564,500	2,148,608	3,413,785
319 Art In Public Places	31,024	18,800	19,300	19,780
321 Highway 111 Circulation Imp Fee	-	100	100	100
Capital Projects Funds Total	10,473,284	2,769,235	2,358,008	3,628,415
Capital Reserve Funds				
326 Buildings Capital Reserve	47,274	48,000	1,548,000	1,586,700
327 Bridges Capital Reserve	56,296	58,000	58,000	59,450
328 Medians & Parkways Capital Reserve	45,848	47,500	47,500	48,690
329 Storm Drains Capital Reserve	22,635	23,500	23,500	24,090
330 Traffic Signal Capital Reserve	19,723	20,500	20,500	21,010
331 Technology Capital Reserve	17,620	18,500	18,500	18,960
332 City Streets Capital Reserve	617,608	625,000	625,000	640,630
333 City Vehicles Capital Reserve	4,360	4,500	4,500	4,610
Capital Reserve Funds Total	831,364	845,500	2,345,500	2,404,140
Housing Funds				
253 Indian Wells Villas	781,525	877,492	879,994	901,990
254 Mountain View Villas	1,219,629	1,255,970	1,307,165	1,339,840
256 Housing Authority	315,388	3,957,209	300,000	200,000
Housing Funds Total	2,316,542	6,090,671	2,487,159	2,441,830
SA Debt Service				
453 Debt Service Whitewater RDA	11,728,614	11,852,342	14,792,914	15,162,740
456 Redevelopment Obligation Retirement Fund	11,527,320	11,642,342	14,582,914	14,947,490
SA Debt Service Funds Total	23,255,934	23,494,684	29,375,828	30,110,230
Enterprise Funds				
560 Indian Wells Golf Resort	11,356,802	10,607,534	14,154,013	14,649,400
Enterprise Funds	11,356,802	10,607,534	14,154,013	14,649,400
Internal Service Funds				
601 Retirement Benefit Fund	842,347	1,096,500	1,148,000	1,176,700
602 Compensated Absences Reserve	19,426	20,000	20,000	20,500
Internal Service Funds Total	861,773	1,116,500	1,168,000	1,197,200
Total All Funds	70,650,651	66,702,624	79,751,428	84,235,745

Budget Summary

All Funds - Expenditure Comparison

Fund Description		2019/20 Year End Actuals	2020/21 Year End Estimate	2021/22 Projected Appropriation	2022/23 Projected Appropriation
General Fund					
101	General Fund	17,808,693	16,455,722	18,087,007	19,814,210
	General Fund Total	17,808,693	16,455,722	18,087,007	19,814,210
Special Revenue Funds					
202	Traffic Safety	9,753	17,000	17,500	17,000
203	Public Safety 1/2 Cent Sales Tax	30,000	30,000	35,000	35,000
204	Measure "A"	270,530	278,645	325,000	300,000
209	F.A.M.D. #1	1,219,185	1,859,108	2,288,872	1,885,363
210	SCAQMD (VEHICLE REG.)	6,449	6,458	7,300	7,500
211	AB 3229 COPS Funding	153,048	156,276	180,000	190,000
214	Gas Tax 2103 Maintenance	39,230	39,500	43,000	43,500
215	Gas Tax 2105 Maintenance	30,711	27,000	28,500	29,500
216	Gas Tax 2106 Construct/Maint	23,942	21,000	22,500	23,000
217	Gas Tax 2107 Maintenance	38,941	35,000	37,000	38,000
218	Gas Tax 2107.5 Eng/Admin	3,776	2,000	2,030	2,030
219	Gas Tax RMRA	12,317	85,000	250,000	110,000
228	Emergency Upgrade Services	3,989,204	5,315,215	5,362,087	4,702,033
247	AB 939 Recycling Fund	35,447	114,145	132,048	136,359
248	Solid Waste	1,002,272	1,016,689	1,149,541	1,205,764
251	Street Lighting District 2001	186	1,480	1,730	1,730
271	Eldorado Drive LLMD	29,391	34,465	39,100	40,030
272	Montecito/Stardust LLMD	16,883	21,109	23,350	23,810
273	Casa Dorado LLMD	23,798	25,700	26,500	24,170
274	The Cove LLMD	20,666	21,126	21,725	22,270
275	SH111/IWGR (Entrance) LLMD	196,605	234,700	282,200	289,260
276	Club/IW Lane LLMD	16,942	19,238	26,600	27,140
277	Colony LLMD	44,084	71,215	79,350	81,340
278	Colony Cove Estates LLMD	9,869	19,264	21,100	21,630
279	Desert Horizons LLMD	473,194	474,000	493,000	505,330
280	Mountain Gate LLMD	29,586	36,930	47,300	48,490
281	Mountain Gate Estates LLMD	9,455	19,021	24,100	24,700
282	Villagio LLMD	115,363	134,925	141,000	144,540
283	Vaidya LLMD	2,829	14,220	16,100	16,510
284	Club, South of 111 LLMD	4,529	9,328	10,600	10,860
285	Montelena LLMD	65,838	70,635	80,500	82,510
286	Sundance LLMD	45,970	45,250	47,250	48,440
287	Province LLMD	177,152	183,950	189,750	194,500
288	Province DBAD	1,816	22,800	27,800	28,495
	Special Revenue Funds Total	8,148,961	10,462,392	11,479,432	10,360,804
Capital Project Funds					
314	Park-in-Lieu Fees	0	0	0	0
315	Citywide Public Improvement Fee	0	0	0	0
316	Capital Improvement	1,468,170	1,557,132	5,656,000	3,135,750
319	Art In Public Places	41,259	0	0	0
321	Highway 111 Circulation Imp Fee	0	0	0	0
	Capital Projects Funds Total	1,509,430	1,557,132	5,656,000	3,135,750
Capital Reserve Funds					
326	Buildings Capital Reserve	0	0	0	0
327	Bridges Capital Reserve	0	0	0	0
328	Medians & Parkways Capital Reserve	0	0	0	0
329	Storm Drains Capital Reserve	0	0	0	0
330	Traffic Signal Capital Reserve	0	0	0	0
331	Technology Capital Reserve	0	0	0	0
332	City Streets Capital Reserve	0	0	0	0
333	City Vehicles Capital Reserve	0	0	0	0
	Capital Reserve Funds Total	0	0	0	0
Housing Funds					
253	Indian Wells Villas	571,100	834,992	835,995	856,895
254	Mountain View Villas	737,132	1,187,969	1,237,165	1,268,094
256	Housing Authority	1,224,038	1,789,683	3,607,343	1,669,905
	Housing Funds Total	2,532,270	3,812,644	5,680,503	3,794,894
SA Debt Service					
453	Debt Service Whitewater RDA	2,687,809	0	2,791,320	2,660,028
456	Redevelopment Obligation Retirement Func	11,861,934	11,991,924	14,921,815	15,287,490
	SA Debt Service Funds Total	14,549,743	11,991,924	17,713,135	17,947,518
Enterprise Funds					
560	Indian Wells Golf Resort	16,404,991	12,087,416	16,151,221	15,234,250
	Enterprise Funds	16,404,991	12,087,416	16,151,221	15,234,250
Internal Service Funds					
601	Retirement Benefit Fund	1,223,879	1,274,757	1,150,000	1,175,000
	Internal Service Funds Total	1,223,879	1,274,757	1,150,000	1,175,000
Total All Funds		62,177,966	57,641,987	75,917,298	71,462,426

Fund Balance Policy

This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the City to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. Fund balance is a measurement of available financial resources and is generally the difference between total assets and total liabilities in each fund.

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

- 1) **Nonspendable fund balance** – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
- 2) **Restricted fund balance** – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
- 3) **Committed fund balance** – amounts that can be used only for the specific purposes determined by a formal action of the Council. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally. The Council is the City's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council.
- 4) **Assigned fund balance** – amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the Council or by a designee to whom the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

Minimum Unassigned Fund Balance

It is the goal of the City to achieve and maintain an unassigned fund balance in the general fund at fiscal year-end of not less than 25% of the operating budget. If the unassigned fund balance at fiscal year-end falls below the goal, the City shall develop a

restoration plan to achieve and maintain the minimum fund balance. It is the intent of the City Council to limit use of fund balances in the General Fund to address unanticipated one-time needs. Fund Balances shall not be applied to recurring annual operating expenditures subject to the balanced budget policy.

Order of Expenditure of Funds

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

Budget Fund Structure

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

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

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

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

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

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

BUDGET FUND STRUCTURE

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

Major Funds Descriptions:

The General Fund represent 28% of total revenues and 28% of total expenses adopted in the Budget – accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund generates revenue from Transient Occupancy Tax, Property Tax, and Admissions Tax. Major General Fund expenses include Police Services and Public Safety maintenance costs.

Indian Wells Golf Resort Fund represent 22% of total revenues and 27% of total expenses adopted in the Budget – accounts for all financial resources of the golf resort. The golf resort is owned by the City and is managed by a contracted third party. This fund generates its revenue from the operation of the two golf courses and clubhouse facilities

Projected Change of Fund Balance over Ten Percent

Fiscal Year 2022

Fund 203 Public Safety anticipated decrease of 24% or \$9,600 due to increase in Police operational costs.

Fund 204 Measure "A" anticipated decrease of 55% or \$50,970 due to additional allocation of Roadway repair costs.

Fund 209 F.A.M.D anticipated decrease of 23% or \$639,912 due to capital infrastructure and roadway improvement costs.

Fund 211 COPS Funding anticipated decrease of 17% or \$22,650 due to increased allocation in Police operational costs.

Fund 219 RMRA Funds anticipated decrease of 96% or \$148,829 due to capital infrastructure and roadway improvement costs.

Fund 228 Emergency Upgrade Services anticipated decrease of 25% or \$712,087 due to capital acquisition and Ladder Truck replacement costs.

Fund 248 Solid Waste anticipated decrease of 28% or \$87,041 due to increase in rubbish and recycling programs.

Fund 275 IWGR LLMD anticipated increase of 105% or \$76,400 to acquire capital reserves for an upcoming entrance remodel.

Fund 277 Colony LLMD anticipated decrease of 12% or \$9,670 due to landscaping improvements within the district.

Fund 278 Colony Cove Estates LLMD anticipated decrease of 13% or \$7,350 due to landscaping improvements within the district.

Fund 281 Mountain Gate Estates LLMD anticipated decrease of 17% or \$8,300 due to landscaping improvements within the district.

Fund 282 Villagio LLMD anticipated decrease of 12% or \$30,800 due to landscaping improvements within the district.

Fund 283 Vaidya LLMD anticipated decrease of 36% or \$10,050 due to landscaping improvements within the district.

Fund 315 Citywide Public Improvement Fee anticipated increase of 65% or \$130,000 to acquire capital reserves for an energy efficiency project.

Fund 316 Capital Improvements anticipated decrease of 48% or \$4,746,000 as delayed capital improvements resume after the COVID pandemic. The City prefunded required capital reserves in prior years for these projects.

Fund 319 Art in Public Places anticipated increase of 12% or \$19,300 to acquire capital reserves for an upcoming public art project.

Fund 326 Building Capital Reserve anticipated increase of 105% or \$1,548,000 to acquire capital reserves for an upcoming building improvement.

Fund 560 Indian Wells Golf Resort anticipated decrease of 30% or \$1,997,208 as delayed capital improvements resume after the COVID pandemic.

Fiscal Year 2023

Fund 203 Public Safety anticipated decrease of 30% or \$8,960 due to increase in Police operational costs.

Fund 204 Measure "A" anticipated decrease of 46% or \$19,120 due to additional allocation of Roadway repair costs.

Fund 209 F.A.M.D anticipated decrease of 11% or \$225,183 due to capital infrastructure and roadway improvement costs.

Fund 211 COPS Funding anticipated decrease of 26% or \$28,710 due to increased allocation in Police operational costs.

Fund 219 RMRA Funds anticipated decrease of 92% or \$6,300 due to capital infrastructure and roadway improvement costs.

Fund 248 Solid Waste anticipated decrease of 53% or \$116,694 due to increase in rubbish and recycling programs.

Fund 273 Casa Dorado LLMD anticipated increase of 163% or \$3,090 to acquire capital reserves for upcoming landscape improvements.

Fund 275 IWGR LLMD anticipated increase of 53% or \$78,310 to acquire capital reserves for upcoming landscape improvements.

Fund 277 Colony LLMD anticipated decrease of 15% or \$9,910 due to landscaping improvements within the district.

Fund 278 Colony Cove Estates LLMD anticipated decrease of 16% or \$7,540 due to landscaping improvements within the district.

Fund 281 Mountain Gate Estates LLMD anticipated decrease of 21% or \$8,510 due to landscaping improvements within the district.

Fund 282 Villagio LLMD anticipated decrease of 14% or \$31,580 due to landscaping improvements within the district.

Fund 283 Vaidya LLMD anticipated decrease of 57% or \$10,310 due to landscaping improvements within the district.

Fund 315 Citywide Public Improvement Fee anticipated increase of 40% or \$133,250 to acquire capital reserves for an energy efficiency project.

Fund 316 Capital Improvements anticipated decrease of 35% or \$2,215,750 as delayed capital improvements resume after the COVID pandemic. The City prefunded required capital reserves in prior years for these projects.

Fund 319 Art in Public Places anticipated increase of 11% or \$19,780 to acquire capital reserves for an upcoming public art project.

Fund 326 Building Capital Reserve anticipated increase of 52% or \$1,586,700 to acquire capital reserves for an upcoming building improvement.

Budget Summary
Fund Balance - Summary
FY 2020/2021

Fund Description	Beginning		Transfer In	Appropriation		Transfer Out	Ending Fund Balance
	Fund Balance	Revenue		Sal/Ben	Serv/Supl		
General Fund							
101 General Fund	34,864,577	12,159,663	0	3,928,463	10,447,759	2,079,500	30,568,518
General Fund Total	34,864,577	12,159,663	0	3,928,463	10,447,759	2,079,500	30,568,518
Special Revenue Funds							
202 Traffic Safety	366	24,253	0	0	17,000	0	7,619
203 Public Safety 1/2 Cent Sales Tax	44,485	25,055	0	0	30,000	0	39,540
204 Measure "A"	91,703	279,845	0	0	278,645	0	92,903
209 F.A.M.D. #1	2,946,759	1,657,360	0	0	1,859,108	0	2,745,012
210 SCAQMD (VEHICLE REG.)	10,448	7,290	0	0	6,458	0	11,280
211 AB 3229 COPS Funding	130,529	159,698	0	0	156,276	0	133,951
214 Gas Tax 2103 Maintenance	0	41,005	0	0	39,500	0	1,505
215 Gas Tax 2105 Maintenance	0	28,225	0	0	27,000	0	1,225
216 Gas Tax 2106 Contract/Maint	954	21,800	0	0	21,000	0	1,754
217 Gas Tax 2107 Maintenance	0	35,970	0	0	35,000	0	970
218 Gas Tax 2107.5 Eng/Admin	0	2,030	0	0	2,000	0	30
219 Gas Tax RMRA	139,669	101,000	0	0	85,000	0	155,669
228 Emergency Services Upgrade	3,606,647	4,610,000	0	193,529	5,121,686	0	2,901,432
247 AB 939 Recycling Fund	593,513	90,000	0	76,662	37,483	0	569,368
248 Solid Waste	288,817	1,035,425	0	12,353	1,004,336	0	307,553
251 Street Lighting District 2001	12,155	1,750	0	0	1,480	0	12,425
271 Eldorado Drive LLMMD	69,760	39,320	0	0	34,465	0	74,615
272 Montecito/Stardust LLMMD	3,899	22,395	0	0	21,109	0	5,185
273 Casa Dorado LLMMD	1,696	25,800	0	0	25,700	0	1,796
274 The Cove LLMMD	1,339	21,316	0	0	21,126	0	1,529
275 SH111/IWGR (Entrance) LLMMD	9,667	297,660	0	0	234,700	0	72,627
276 Club/IW Lane LLMMD	14,486	24,979	0	0	19,238	0	20,227
277 Colony LLMMD	82,215	66,500	0	0	71,215	0	77,500
278 Colony Cove Estates LLMMD	61,707	13,532	0	0	19,264	0	55,975
279 Desert Horizons LLMMD	15,305	473,400	0	0	474,000	0	14,705
280 Mountain Gate LLMMD	101,393	40,030	0	0	36,930	0	104,493
281 Mountain Gate Estates LLMMD	53,115	15,109	0	0	19,021	0	49,203
282 Villagio LLMMD	286,008	107,125	0	0	134,925	0	258,208
283 Vaidya LLMMD	36,607	5,820	0	0	14,220	0	28,207
284 Club, South of 111 LLMMD	22,262	10,690	0	0	9,328	0	23,624
285 Montelena LLMMD	68,751	72,835	0	0	70,635	0	70,951
286 Sundance LLMMD	1,753	45,620	0	0	45,250	0	2,123
287 Province LLMMD	78,210	188,400	0	0	183,950	0	82,660
288 Province DBAD	612,062	27,600	0	0	22,800	0	616,862
Special Revenue Funds Total	9,386,278	9,618,837	0	282,544	10,179,848	0	8,542,724
Capital Project Funds							
314 Park-in-Lieu Fees	(1,142,983)	58,835	0	0	0	0	(1,084,148)
315 Citywide Public Improvement Fee	74,499	127,000	0	0	0	0	201,499
316 Capital Improvement	8,884,209	485,000	2,079,500	0	1,557,132	0	9,891,577
319 Art In Public Places	148,955	18,800	0	0	0	0	167,755
321 Highway 111 Circulation Imp Fee	(28,989)	100	0	0	0	0	(28,889)
Capital Projects Funds Total	7,935,691	689,735	2,079,500	0	1,557,132	0	9,147,794
Capital Reserve Funds							
326 Buildings Capital Reserve	1,428,925	48,000	0	0	0	0	1,476,925
327 Bridges Capital Reserve	1,714,811	58,000	0	0	0	0	1,772,811
328 Medians & Parkways Capital Reserve	1,364,634	47,500	0	0	0	0	1,412,134
329 Storm Drains Capital Reserve	689,410	23,500	0	0	0	0	712,910
330 Traffic Signal Capital Reserve	569,702	20,500	0	0	0	0	590,202
331 Technology Capital Reserve	516,892	18,500	0	0	0	0	535,392
332 City Streets Capital Reserve	18,810,786	625,000	0	0	0	0	19,435,786
333 City Vehicles Capital Reserve	115,353	4,500	0	0	0	0	119,853
Capital Reserve Funds Total	25,210,513	845,500	0	0	0	0	26,056,013
Housing Funds							
253 Indian Wells Villas	1,479,596	877,492	0	0	834,992	0	1,522,096
254 Mountain View Villas	2,321,410	1,255,970	0	0	1,187,969	0	2,389,411
256 Housing Authority	12,961,532	3,957,209	0	539,727	1,249,956	0	15,129,058
Housing Funds Total	16,762,538	6,090,671	0	539,727	3,272,917	0	19,040,565
SA Debt Service							
453 Debt Service Whitewater RDA	(96,209,883)	210,000	11,642,342	0	0	0	(84,357,541)
456 Redevelopment Obligation Retirement Fun	4,345,045	11,642,342	0	0	349,582	11,642,342	3,995,463
SA Debt Service Funds Total	(91,864,838)	11,852,342	11,642,342	0	349,582	11,642,342	(80,362,078)
Enterprise Funds							
560 Indian Wells Golf Resort	(5,258,314)	10,607,534	0	0	12,087,416	0	(6,738,196)
Enterprise Funds	(5,258,314)	10,607,534	0	0	12,087,416	0	(6,738,196)
Internal Service Funds							
601 Retirement Benefit Fund	1,336,645	1,096,500	0	0	1,274,757	0	1,158,388
602 Compensated Absences Reserve	605,773	20,000	0	0	0	0	625,773
Internal Service Funds Total	1,942,418	1,116,500	0	0	1,274,757	0	1,784,161
TOTAL ALL FUNDS	(1,021,137)	52,980,782	13,721,842	4,750,734	39,169,411	13,721,842	8,039,500

Budget Summary
Fund Balance - Summary
FY 2021/2022

Fund Description	Beginning		Transfer	Appropriation		Transfer	Ending
	Fund Balance	Revenue		In	Sal/Ben		
General Fund							
101 General Fund	30,568,518	18,087,007	0	4,806,049	12,042,350	1,238,608	30,568,518
General Fund Total	30,568,518	18,087,007	0	4,806,049	12,042,350	1,238,608	30,568,518
Special Revenue Funds							
202 Traffic Safety	7,619	16,690	0	0	17,500	0	6,809
203 Public Safety 1/2 Cent Sales Tax	39,540	25,400	0	0	35,000	0	29,940
204 Measure "A"	92,903	274,030	0	0	325,000	0	41,933
209 F.A.M.D. #1	2,745,012	1,648,960	0	0	2,288,872	0	2,105,100
210 SCAQMD (VEHICLE REG.)	11,280	7,290	0	0	7,300	0	11,270
211 AB 3229 COPS Funding	133,951	157,350	0	0	180,000	0	111,301
214 Gas Tax 2103 Maintenance	1,505	42,142	0	0	43,000	0	647
215 Gas Tax 2105 Maintenance	1,225	29,069	0	0	28,500	0	1,794
216 Gas Tax 2106 Contract/Maint	1,754	22,369	0	0	22,500	0	1,623
217 Gas Tax 2107 Maintenance	970	36,886	0	0	37,000	0	856
218 Gas Tax 2107.5 Eng/Admin	30	2,030	0	0	2,030	0	30
219 Gas Tax RMRA	155,669	101,171	0	0	250,000	0	6,840
228 Emergency Upgrade Services	2,901,432	4,650,000	0	250,678	5,111,409	0	2,189,345
247 AB 939 Recycling Fund	569,368	92,000	0	89,128	42,920	0	529,320
248 Solid Waste	307,553	1,062,500	0	47,992	1,101,549	0	220,512
251 Street Lighting District 2001	12,425	1,755	0	0	1,730	0	12,450
271 Eldorado Drive LLMMD	74,615	40,900	0	0	39,100	0	76,415
272 Montecito/Stardust LLMMD	5,185	23,395	0	0	23,350	0	5,230
273 Casa Dorado LLMMD	1,796	26,600	0	0	26,500	0	1,896
274 The Cove LLMMD	1,529	21,926	0	0	21,725	0	1,730
275 SH111/IWGR (Entrance) LLMMD	72,627	358,600	0	0	282,200	0	149,027
276 Club/IW Lane LLMMD	20,227	27,000	0	0	26,600	0	20,627
277 Colony LLMMD	77,500	69,680	0	0	79,350	0	67,830
278 Colony Cove Estates LLMMD	55,975	13,750	0	0	21,100	0	48,625
279 Desert Horizons LLMMD	14,705	493,400	0	0	493,000	0	15,105
280 Mountain Gate LLMMD	104,493	41,900	0	0	47,300	0	99,093
281 Mountain Gate Estates LLMMD	49,203	15,800	0	0	24,100	0	40,903
282 Villagio LLMMD	258,208	110,200	0	0	141,000	0	227,408
283 Vaidya LLMMD	28,207	6,050	0	0	16,100	0	18,157
284 Club, South of 111 LLMMD	23,624	11,250	0	0	10,600	0	24,274
285 Montelena LLMMD	70,951	75,700	0	0	80,500	0	66,151
286 Sundance LLMMD	2,123	47,620	0	0	47,250	0	2,493
287 Province LLMMD	82,660	194,200	0	0	189,750	0	87,110
288 Province DBAD	616,862	28,300	0	0	27,800	0	617,362
Special Revenue Funds Total	8,542,724	9,775,913	0	387,798	11,091,634	0	6,839,205
Capital Project Funds							
314 Park-in-Lieu Fees	(1,084,148)	60,000	0	0	0	0	(1,024,148)
315 Citywide Public Improvement Fee	201,499	130,000	0	0	0	0	331,499
316 Capital Improvement	9,891,577	910,000	1,238,608	0	5,656,000	0	6,384,185
319 Art In Public Places	167,755	19,300	0	0	0	0	187,055
321 Highway 111 Circulation Imp Fee	(28,889)	100	0	0	0	0	(28,789)
Capital Projects Funds Total	9,147,794	1,119,400	1,238,608	0	5,656,000	0	5,849,802
Capital Reserve Funds							
326 Buildings Capital Reserve	1,476,925	1,548,000	0	0	0	0	3,024,925
327 Bridges Capital Reserve	1,772,811	58,000	0	0	0	0	1,830,811
328 Medians & Parkways Capital Reserve	1,412,134	47,500	0	0	0	0	1,459,634
329 Storm Drains Capital Reserve	712,910	23,500	0	0	0	0	736,410
330 Traffic Signal Capital Reserve	590,202	20,500	0	0	0	0	610,702
331 Technology Capital Reserve	535,392	18,500	0	0	0	0	553,892
332 City Streets Capital Reserve	19,435,786	625,000	0	0	0	0	20,060,786
333 City Vehicles Capital Reserve	119,853	4,500	0	0	0	0	124,353
Capital Reserve Funds Total	26,056,013	2,345,500	0	0	0	0	28,401,513
Housing Funds							
253 Indian Wells Villas	1,522,096	879,994	0	0	835,995	0	1,566,095
254 Mountain View Villas	2,389,411	1,307,165	0	0	1,237,165	0	2,459,411
256 Housing Authority	15,129,058	300,000	0	823,446	2,783,897	0	11,821,715
Housing Funds Total	19,040,565	2,487,159	0	823,446	4,857,057	0	15,847,221
SA Debt Service							
453 Debt Service Whitewater RDA	(84,357,541)	210,000	14,582,914	0	2,791,320	0	(72,355,947)
456 Redevelopment Obligation Retirement Fun	3,995,463	14,582,914	0	0	338,901	14,582,914	3,656,562
SA Debt Service Funds Total	(80,362,078)	14,792,914	14,582,914	0	3,130,221	14,582,914	(68,699,385)
Enterprise Funds							
560 Indian Wells Golf Resort	(6,738,196)	14,154,013	0	0	16,151,221	0	(8,735,404)
Enterprise Funds Total	(6,738,196)	14,154,013	0	0	16,151,221	0	(8,735,404)
Internal Service Funds							
601 Retirement Benefit Fund	1,158,388	1,148,000	0	0	1,150,000	0	1,156,388
602 Compensated Absences Reserve	625,773	20,000	0	0	0	0	645,773
Internal Service Funds Total	1,784,161	1,168,000	0	0	1,150,000	0	1,802,161
TOTAL ALL FUNDS	8,039,500	63,929,906	15,821,522	6,017,293	54,078,483	15,821,522	11,873,630

Budget Summary
Fund Balance - Summary
FY 2022/2023

Fund Description	Beginning		Transfer	Appropriation		Transfer	Ending
	Fund Balance	Revenue		In	Sal/Ben		
General Fund							
101 General Fund	30,568,518	19,814,210	0	4,976,170	12,344,255	2,493,785	30,568,518
General Fund Total	30,568,518	19,814,210	0	4,976,170	12,344,255	2,493,785	30,568,518
Special Revenue Funds							
202 Traffic Safety	6,809	17,110	0	0	17,000	0	6,919
203 Public Safety 1/2 Cent Sales Tax	29,940	26,040	0	0	35,000	0	20,980
204 Measure "A"	41,933	280,880	0	0	300,000	0	22,813
209 F.A.M.D. #1	2,105,100	1,660,180	0	0	1,885,363	0	1,879,917
210 SCAQMD (VEHICLE REG.)	11,270	7,470	0	0	7,500	0	11,240
211 AB 3229 COPS Funding	111,301	161,290	0	0	190,000	0	82,591
214 Gas Tax 2103 Maintenance	647	43,195	0	0	43,500	0	342
215 Gas Tax 2105 Maintenance	1,794	29,795	0	0	29,500	0	2,089
216 Gas Tax 2106 Contract/Maint	1,623	22,930	0	0	23,000	0	1,553
217 Gas Tax 2107 Maintenance	856	37,810	0	0	38,000	0	666
218 Gas Tax 2107.5 Eng/Admin	30	2,030	0	0	2,030	0	30
219 Gas Tax RMRA	6,840	103,700	0	0	110,000	0	540
228 Emergency Upgrade Services	2,189,345	4,766,260	0	259,623	4,442,410	0	2,253,572
247 AB 939 Recycling Fund	529,320	94,300	0	92,367	43,992	0	487,261
248 Solid Waste	220,512	1,089,070	0	48,856	1,156,908	0	103,817
251 Street Lighting District 2001	12,450	1,790	0	0	1,730	0	12,510
271 Eldorado Drive LLMMD	76,415	41,930	0	0	40,030	0	78,315
272 Montecito/Stardust LLMMD	5,230	23,980	0	0	23,810	0	5,400
273 Casa Dorado LLMMD	1,896	27,260	0	0	24,170	0	4,986
274 The Cove LLMMD	1,730	22,480	0	0	22,270	0	1,940
275 SH111/IWGR (Entrance) LLMMD	149,027	367,570	0	0	289,260	0	227,337
276 Club/IW Lane LLMMD	20,627	27,680	0	0	27,140	0	21,167
277 Colony LLMMD	67,830	71,430	0	0	81,340	0	57,920
278 Colony Cove Estates LLMMD	48,625	14,090	0	0	21,630	0	41,085
279 Desert Horizons LLMMD	15,105	505,740	0	0	505,330	0	15,515
280 Mountain Gate LLMMD	99,093	42,950	0	0	48,490	0	93,553
281 Mountain Gate Estates LLMMD	40,903	16,190	0	0	24,700	0	32,393
282 Villagio LLMMD	227,408	112,960	0	0	144,540	0	195,828
283 Vaidya LLMMD	18,157	6,200	0	0	16,510	0	7,847
284 Club, South of 111 LLMMD	24,274	11,540	0	0	10,860	0	24,954
285 Montelena LLMMD	66,151	77,600	0	0	82,510	0	61,241
286 Sundance LLMMD	2,493	48,810	0	0	48,440	0	2,863
287 Province LLMMD	87,110	199,050	0	0	194,500	0	91,660
288 Province DBAD	617,362	29,010	0	0	28,495	0	617,877
Special Revenue Funds Total	6,839,205	9,990,320	0	400,846	9,959,958	0	6,468,721
Capital Project Funds							
314 Park-in-Lieu Fees	(1,024,148)	61,500	0	0	0	0	(962,648)
315 Citywide Public Improvement Fee	331,499	133,250	0	0	0	0	464,749
316 Capital Improvement	6,384,185	920,000	2,493,785	0	3,135,750	0	6,662,220
319 Art In Public Places	187,055	19,780	0	0	0	0	206,835
321 Highway 111 Circulation Imp Fee	(28,789)	100	0	0	0	0	(28,689)
Capital Projects Funds Total	5,849,802	1,134,630	2,493,785	0	3,135,750	0	6,342,467
Capital Reserve Funds							
326 Buildings Capital Reserve	3,024,925	1,586,700	0	0	0	0	4,611,625
327 Bridges Capital Reserve	1,830,811	59,450	0	0	0	0	1,890,261
328 Medians & Parkways Capital Reserve	1,459,634	48,690	0	0	0	0	1,508,324
329 Storm Drains Capital Reserve	736,410	24,090	0	0	0	0	760,500
330 Traffic Signal Capital Reserve	610,702	21,010	0	0	0	0	631,712
331 Technology Capital Reserve	553,892	18,960	0	0	0	0	572,852
332 City Streets Capital Reserve	20,060,786	640,630	0	0	0	0	20,701,416
333 City Vehicles Capital Reserve	124,353	4,610	0	0	0	0	128,963
Capital Reserve Funds Total	28,401,513	2,404,140	0	0	0	0	30,805,653
Housing Funds							
253 Indian Wells Villas	1,566,095	901,990	0	0	856,895	0	1,611,190
254 Mountain View Villas	2,459,411	1,339,840	0	0	1,268,094	0	2,531,157
256 Housing Authority	11,821,715	200,000	0	862,579	807,326	0	10,351,810
Housing Funds Total	15,847,221	2,441,830	0	862,579	2,932,315	0	14,494,158
SA Debt Service							
453 Debt Service Whitewater RDA	(72,355,947)	215,250	14,947,490	0	2,660,028	0	(59,853,235)
456 Redevelopment Obligation Retirement Fun	3,656,562	14,947,490	0	0	340,000	14,947,490	3,316,562
SA Debt Service Funds Total	(68,699,385)	15,162,740	14,947,490	0	3,000,028	14,947,490	(56,536,673)
Enterprise Funds							
560 Indian Wells Golf Resort	(8,735,404)	14,649,400	0	0	15,234,250	0	(9,320,254)
Enterprise Funds Total	(8,735,404)	14,649,400	0	0	15,234,250	0	(9,320,254)
Internal Service Funds							
601 Retirement Benefit Fund	1,156,388	1,176,700	0	0	1,175,000	0	1,158,088
602 Compensated Absences Reserve	645,773	20,500	0	0	0	0	666,273
Internal Service Funds Total	1,802,161	1,197,200	0	0	1,175,000	0	1,824,361
TOTAL ALL FUNDS	11,873,630	66,794,470	17,441,275	6,239,595	47,781,556	17,441,275	24,646,949

General Fund Five Year Cash Flow

	2022	2023	2024	2025	2026
Beginning Cash Balance	5,113,646	5,113,646	5,113,648	5,113,648	5,325,372
Revenues					
01-PROPERTY TAXES	2,902,037	2,974,580	3,069,767	3,167,999	3,269,375
03-SALES TAXES	1,076,240	1,108,530	1,144,003	1,180,611	1,218,391
04-TRANSIENT OCCUPANCY TAX	7,103,830	8,382,680	8,650,926	8,927,755	9,213,444
06-FRANCHISE TAXES	1,022,500	1,048,070	1,081,608	1,116,220	1,151,939
07-BUSINESS LICENSES	145,180	148,810	153,572	158,486	163,558
08-REAL PROPERTY TRANSFER TAX	236,500	242,410	250,167	258,172	266,434
10-ADMISSIONS TAX	3,250,000	3,500,000	3,612,000	3,727,584	3,846,867
12-LICENSE & PERMIT FEES	476,070	487,970	503,585	519,700	536,330
13-OTHER REVENUES	421,280	431,810	445,628	459,888	474,604
14-FINES & FORFEITURES	46,310	47,480	48,999	50,567	52,185
16-INTEREST INCOME	365,900	375,050	387,052	399,437	412,219
18-VLF COMP FUND IN-LIEU	442,030	453,080	467,579	482,541	497,982
19-INTERGOVERNMENTAL	30,300	31,060	32,054	33,080	34,138
20-CURRENT SERVICE CHARGES	466,340	477,630	492,914	508,687	524,965
22-DEVELOPMENT AGREEMENT FEES	102,490	105,050	108,412	111,881	115,461
TOTAL - REVENUES & SOURCES	18,087,007	19,814,210	20,448,265	21,102,609	21,777,893
Expenditures by Program					
11.01-CITY COUNCIL	193,659	198,633	205,585	212,781	220,228
21.01-CITY MANAGER	622,685	640,653	663,076	686,284	710,303
24.01-ECONOMIC DEVELOPMENT	243,817	250,023	258,774	267,831	277,205
25.01-HUMAN RESOURCES	216,551	221,351	229,098	237,117	245,416
26.01-RISK MANAGEMENT	446,866	458,698	474,752	491,369	508,567
27.01-CITY CLERK	145,860	150,290	155,550	160,994	166,629
27.02-COMMUNITY SERVICES	307,064	315,944	327,002	338,447	350,293
27.03-RESIDENT AMENITIES	1,999,357	2,046,393	2,118,017	2,192,147	2,268,872
27.04-CENTRAL SERVICES	-	-	-	-	-
27.06-TECHNOLOGY	436,032	449,171	464,892	481,163	498,004
27.07-COMMUNITY ASSISTANCE	320,731	283,299	293,214	303,477	314,099
27.09-TOURISM	802,629	854,055	883,947	914,885	946,906
31.01-LEGAL SERVICES	327,280	335,637	347,384	359,543	372,127
41.01-COMMUNITY DEVELOPMENT	-	-	-	-	-
42.01-BUILDING & SAFETY	710,982	736,682	762,466	789,152	816,773
43.01-PLANNING	377,520	380,545	393,864	407,649	421,917
44.01-CODE ENFORCEMENT	380,366	393,661	407,439	421,700	436,459
51.01-FINANCIAL SERVICES	919,950	948,446	981,642	1,015,999	1,051,559
52.01-INTERNAL CONTRIBUTIONS	1,450,000	1,471,173	1,522,664	1,575,957	1,631,116
71.01-POLICE SERVICES	4,408,668	4,522,171	4,680,447	4,844,263	5,013,812
82.01-ENGINEERING	708,217	735,022	760,748	787,374	814,932
83.01-MAINTENANCE	901,631	939,871	972,766	1,006,813	1,042,052
84.20-CITY PARKWAYS	941,534	1,001,705	1,036,767	1,073,054	1,110,610
TOTAL - EXPENDITURES & USES	16,861,399	17,333,423	17,940,095	18,567,998	19,217,878
SET ASIDE OF OPERATIONAL RESERVES	1,225,608	2,480,787	2,508,170	2,534,611	2,560,015
16-TRANSFERS IN	0	0	0	0	0
21-TRANSFERS OUT	1,225,608	2,480,785	2,508,170	2,322,887	0
SET ASIDE OF OPERATIONAL RESERVES	1,225,608	2,480,785	2,508,170	2,322,887	0
Ending Cash Balance	5,113,646	5,113,648	5,113,648	5,325,372	7,885,387

Revenues

Revenues

Until March 2020, the United States was experiencing the longest economic expansion in this Country's history. How much of an impact the COVID-19 pandemic will have on the United States economy is a question currently facing many government agencies and businesses around the Country.

When the coronavirus hit, the devastating impact caused many in the local tourism community extreme financial hardship. The BNP Paribas Open was canceled the day before the tournament was to begin. Soon thereafter, Governor Gavin Newsom issued the Stay-at-Home Order for all of California to help stop the spread of COVID-19.

Cancellation of the tennis tournament, Coachella and Stagecoach music festivals, and numerous conferences and seminars created a significant impact on the City's finances. As a tourist destination, Indian Wells is heavily dependent on large-scale events and dollars spent by travelers to support the local economy. These events are estimated to bring \$1 billion in economic activity to the region.

Economic conditions are the primary drivers for a number of the City's revenues, with the most significant impacts in the transient occupancy tax, admissions tax, and sales tax categories. As a result of the COVID-19 pandemic and the necessary response to protect community health and safety, economic activity at the global, national, and local levels were severely restricted.

As anticipated, the immediate halting of daily economic activity had a significant negative impact to many of the economically sensitive revenue categories that are received in the General Fund. On a positive note, general secured property taxes are not anticipated to significantly change in 2021-22 as the revenue is based on property values as of January 1, 2021. Any changes in the local real estate market that occurs in 2021 because of the COVID-19 pandemic will not be felt until 2022-23.

Economic recovery will likely take eighteen to twenty-four months with many areas of the recovery remaining a mystery. Will "six feet and a mask" be replaced by the "vaccine" or will a form of social distancing become the new normal? Responses to these questions could impact attendance levels during the BNP Paribas or occupancy with Hotel Partners. These issues impact City revenues. During this next budget period, Indian Wells will face many challenges as these issues are resolved.

With the return of tourism, the City will encounter:

- Likely wave of tourism resurgence due to pent up demand.
- Need to re-establish marketing presence in the Southern California/Scottsdale drive markets which could be quickest to recover.
- Strengthen marketing campaigns with CVB and IWGR partners.
- Monitor the return of air-travel markets.

Indian Wells is conservative by nature and the updated cash flows presented in this budget reflect it. Slower revenue growth has led to lower overall expenditures. Capital improvements are timed concurrent with revenue expectations.

Forecasting

The City utilizes many techniques to forecast recurring revenues. These tools allow multiple variables to be considered in the development of the forecasts, including institutional forecasts; the expert opinion of the City’s sales and property tax consultants; various national, state, and local economic indicators; and established formulas that measure relationships between revenue categories and growth within the City.

The forecasts presented are based on judgment that incorporates information provided by various analytical methods; known and potential legislative and development impacts; and national, state, and local conditions expected to affect local revenue sources.

However, given the unprecedented nature of this pandemic and the necessary response to protect community health and safety, estimating its economic impact to the City is difficult. Economic conditions resulting from COVID-19 will continue to be closely monitored and any new developments will be reported back to the City Council.

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

General Fund Revenues

The General Fund is the City’s primary operating fund, providing resources for most of the City’s ongoing activities including police, public works, community development, and general government services.

Revenues	2019/2020 Yearend Actual	2020/2021 Yearend Estimate	2021/2022 Projected Revenue	2021/2022 v. 2020/2021 % change	2022/2023 Projected Revenue	2022/2023 v. 2021/2022 % change
TRANSIENT OCCUPANCY TAX	4,944,773	4,725,800	7,103,830	50.3%	8,382,680	18.0%
ADMISSIONS TAX	-	-	3,250,000	100.0%	3,500,000	7.7%
PROPERTY TAXES	2,806,945	2,858,205	2,902,037	1.5%	2,974,580	2.5%
SALES TAXES	821,533	879,000	1,076,240	22.4%	1,108,150	3.0%
FRANCHISE TAXES	995,922	1,009,270	1,022,500	1.3%	1,048,070	2.5%
OTHER REVENUES	455,797	570,732	523,770	-8.2%	536,860	2.5%
LICENSE & PERMIT FEES	541,606	395,940	476,070	20.2%	487,970	2.5%
INTERGOVERNMENTAL	485,587	481,137	472,330	-1.8%	484,140	2.5%
CURRENT SERVICE CHARGES	427,653	375,903	466,340	24.1%	478,010	2.5%
INTEREST INCOME	327,061	397,308	365,900	-7.9%	375,050	2.5%
REAL PROPERTY TRANSFER TAX	183,292	247,521	236,500	-4.5%	242,410	2.5%
BUSINESS LICENSES	131,115	174,887	145,180	-17.0%	148,810	2.5%
FINES & FORFEITURES	58,587	43,960	46,310	5.3%	47,480	2.5%
Total General Fund Revenues	12,179,871	12,159,663	18,087,007	48.7%	19,814,210	9.5%

The City anticipates receiving \$18.1 million in General Fund operating revenues during fiscal year 2021/22. The City's top five General Fund revenues are:

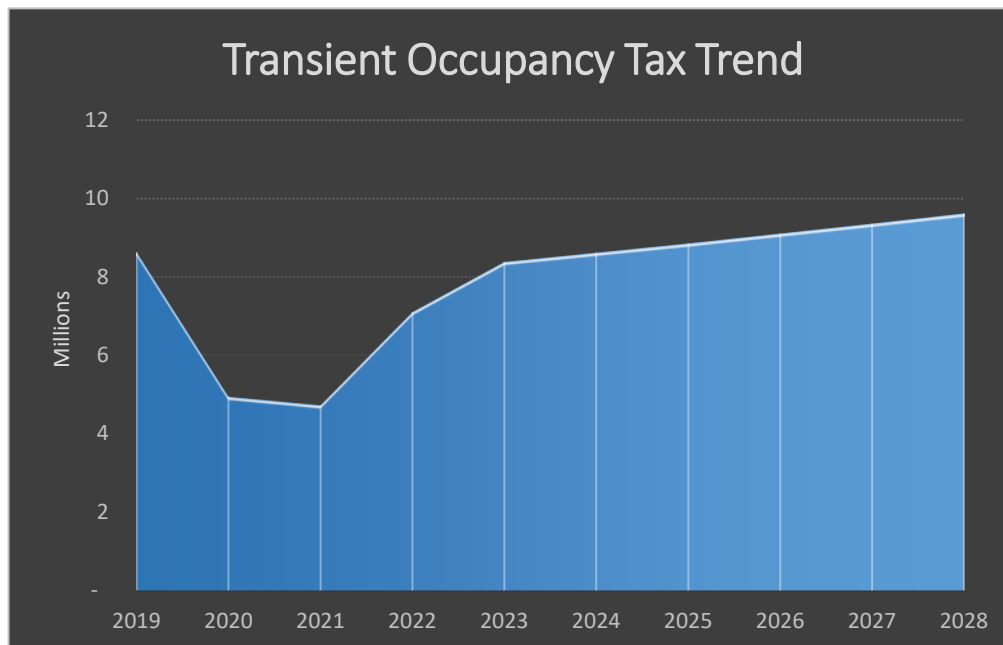
- 1) Transient Occupancy Tax
- 2) Admissions Tax
- 3) Property Tax
- 4) Sales Tax
- 5) Franchise Fees

Collectively, these five revenue sources account for 87.9% of General Fund revenues. This section will review these income sources in detail.

Transient Occupancy Tax (TOT)

Transient occupancy tax revenues play a vital role in the financial success of the City as they account for 39.4% of General Fund revenues. Guests staying at one of the City's five hotels pay transient occupancy taxes. The tax is calculated on the gross room rate and other required charges such as resort fees. The tax rate is 12.25%.

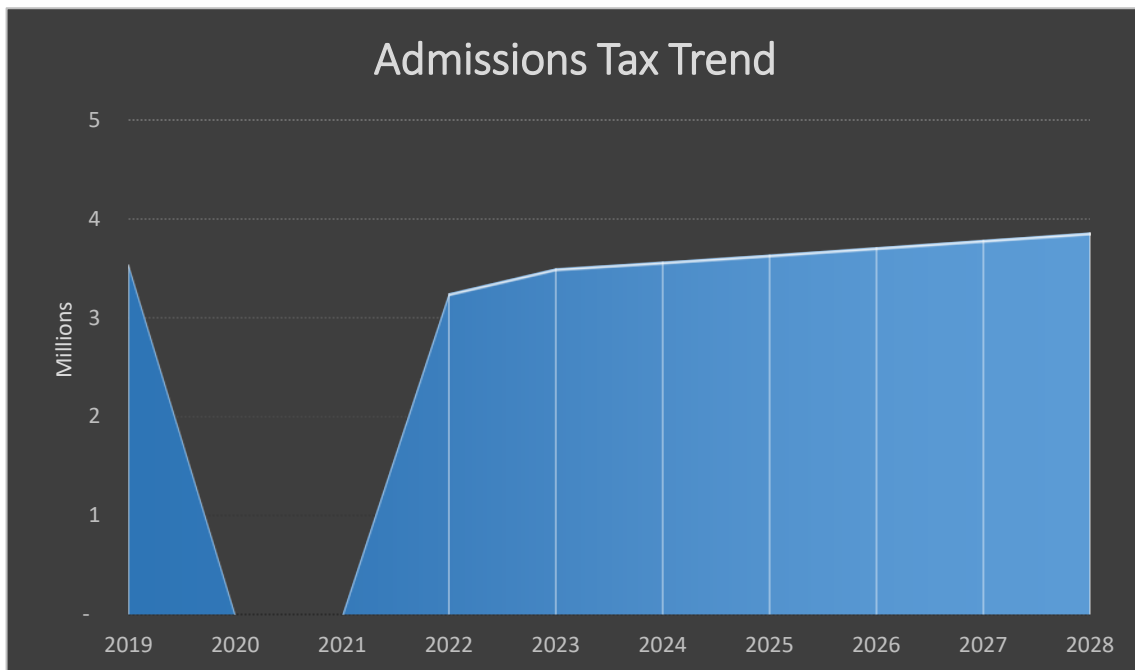
Transient occupancy tax estimates are generated using forecast data gathered from hotel partners. COVID-19 contributed to an unpredictable tourism environment, pent up demand vs continuing social distancing continues to adjust forecasts. The estimates for fiscal year 2021/22 assume recessionary conditions throughout the first half of the fiscal year, with the social distancing restrictions further limiting activity. The current forecast assumes a 50.3% recovery during fiscal year 2021/22 as tourism begins to open back up but a 17.7% decline from fiscal year 2018/19 actuals.



Admissions Tax

Admissions tax is added to the ticket price that attendees pay to enter entertainment venues or events in Indian Wells. The current admissions tax rate is 10%. Admissions tax revenues will continue to grow due to the success of the BNP Paribas Open held at the Indian Wells Tennis Gardens.

Due to COVID-19; the tennis tournament was canceled during fiscal year 2019/20 and fiscal year 2020/21. The new admissions tax forecast assumes a March 2022 tennis will be held. Tournament seating is unpredictable as social distancing issues continue to impact safe occupancy levels. The current forecast assumes an 8.2% decline in sales from fiscal year 2018/19 actuals.



Property Tax Revenue

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

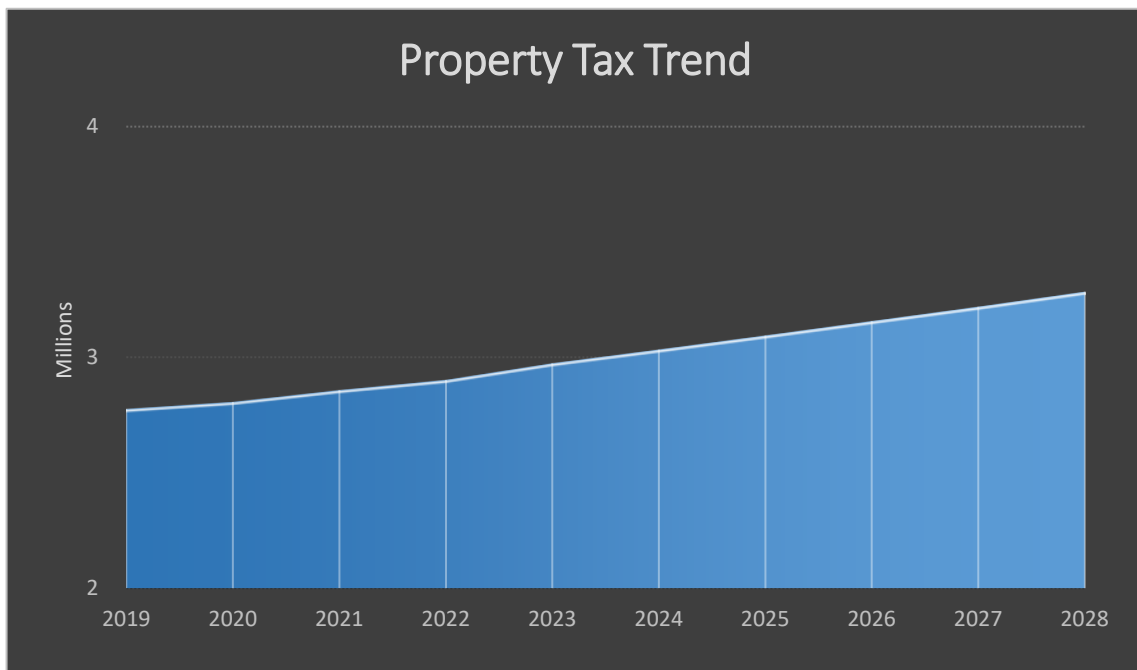
Proposition 13 (Article XIII A of the State Constitution) limits the real property tax rate to 1% of the property assessed value, plus rates approved by the voters. The county tax collector receives the property tax and allocates the revenues to the local taxing agencies pursuant to a statutory allocation formula.

A No/Low Tax City

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

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

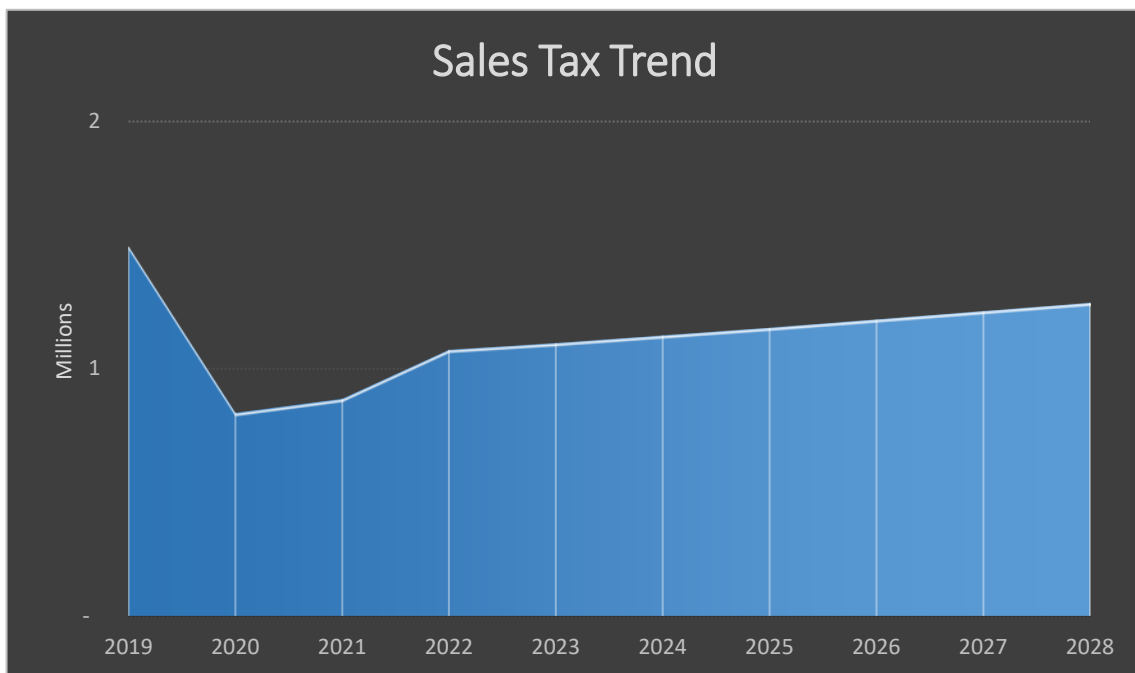
Assumes existing property values increase 1.3% for inflation under Proposition 13 and a 0.2% growth factor for new home construction and resale of existing property. Proposition eight adjustments for residential properties should not play a large factor in the tax base.



Sales Tax

The City currently receives 6.0% of its General Fund revenues from sales tax. Under the California Sales and Use Tax Law, the sale of tangible personal property is subject to sales tax unless exempt or otherwise excluded. Sales Tax is imposed on retailers for the privilege of selling tangible personal property. The City receives 1% in sales tax on each taxable transaction that occurs in the City.

Sales tax forecast assumes growth consistent with the anticipated return of the tourism markets. The estimates for fiscal year 2021/22 assume recessionary conditions throughout the first half of the fiscal year, with the social distancing restrictions further limiting activity. The current forecast assumes a 22.4% recovery during fiscal year 2021/22 as tourism begins to open back up but a 27.9% decline from fiscal year 2018/19 actuals.

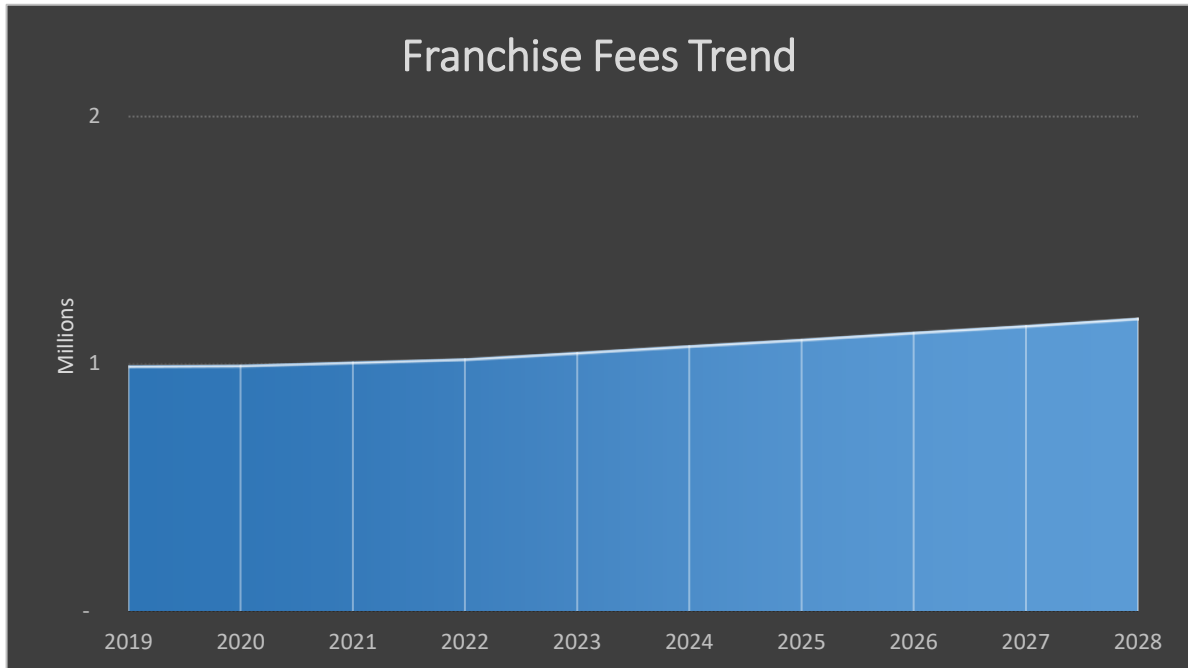


Franchise Fees

Although there are several economically sensitive revenues that will be impacted by the COVID19 pandemic, there are also many revenue categories in the General Fund that are considered non-economically sensitive and are typically driven by outside factors.

Franchise Fees categories have historically been more heavily impacted by utility rate changes, energy prices, and weather-based consumption levels. As a result, in the past these General Fund revenues have experienced no significant net gain or loss in times of an economic expansion or slowdown.

Franchise fee revenue makes up 6% of the General Fund revenue budget. The City and utility companies have agreements that in exchange for use of the City's rights-of-way, the utilities pay a certain fee. Currently, Southern California Edison (SCE), Time Warner Cable, Verizon, Southern California Gas, and Burrtec Waste and Recycling pay a franchise fee to the City. The revenue is calculated on a percentage of gross sales. Franchise Fee forecast assumes conservative 1.3% growth rate during fiscal year 2021/22 and a 2.5% annual growth thereafter based upon ten-year historical trend analysis conducted by Staff.



Revenues

Account Number	2019/2020 Year End Actual	2020/2021 Year End Estimate	2021/2022 Projected Revenue	2021/2022 v. 2020/2021 % change	2022/2023 Projected Revenue	2022/2023 v. 2021/2022 % change
101 GENERAL FUND						
1010000 411100 Current Secured Property Tax	2,666,887	2,706,890	2,742,080	1.3%	2,810,630	2.5%
1010000 411200 Current Unsecured Property Tax	104,682	106,252	107,634	1.3%	110,320	2.5%
1010000 411300 Prior Year Property Tax	13,022	13,217	13,389	1.3%	13,720	2.5%
1010000 411400 Supplemental Roll Prop. Tax	22,354	22,689	22,984	1.3%	23,560	2.5%
1010000 412100 Property Taxes Penalties & Interest	0	9,156	15,950	74.2%	16,350	2.5%
1010000 413100 General Sales Tax	821,533	879,000	1,076,240	22.4%	1,108,530	3.0%
1010000 413200 Transient Occupancy Tax	4,811,598	4,685,800	6,950,000	48.3%	8,225,000	18.3%
1010000 413201 Short-Term Rental TOT	133,175	40,000	153,830	284.6%	157,680	2.5%
1010000 414100 Franchises - Electric	275,188	285,000	290,000	1.8%	297,250	2.5%
1010000 414200 Franchises - Gas	59,417	59,770	60,000	0.4%	61,500	2.5%
1010000 414300 Franchises - Cable TV.	253,540	255,000	257,500	1.0%	263,940	2.5%
1010000 414400 Franchises - Waste Collection	407,777	409,500	415,000	1.3%	425,380	2.5%
1010000 415100 Business License Tax	131,115	174,887	145,180	-17.0%	148,810	2.5%
1010000 416100 Real Property Transfer Tax	183,292	247,521	236,500	-4.5%	242,410	2.5%
1010000 417100 Admissions Tax	-46,082	65,950	3,250,000	4828.0%	3,500,000	7.7%
TOTAL TAXES (101)	9,837,498	9,960,633	15,736,287	58.0%	17,405,080	10.6%
1010000 431100 Construction Permits	421,007	309,900	370,100	19.4%	379,350	2.5%
1010000 431200 Electrical Permits	31,729	20,753	25,630	23.5%	26,270	2.5%
1010000 431300 Plumbing Permits	38,613	20,753	30,390	46.4%	31,150	2.5%
1010000 431400 Mechanical Permits	30,140	22,051	27,980	26.9%	28,680	2.5%
1010000 431500 Grading Permits	5,148	3,891	4,990	28.2%	5,110	2.4%
1010000 431600 Encroachment Permits	9,993	6,365	7,120	11.9%	7,300	2.5%
1010000 431800 Re-Insp./Special Insp. Permit	4,976	12,227	9,860	-19.4%	10,110	2.5%
TOTAL LICENSE & PERMIT FEES (101)	541,606	395,940	476,070	20.2%	487,970	2.5%
1010000 442100 Fines & Forfeitures	28,177	19,530	24,650	26.2%	25,270	2.5%
1010000 442200 Abandoned Properties Registration	1,251	2,500	2,260	-9.6%	2,320	2.7%
1010000 442300 Fines - Short Term Rentals	29,159	21,930	19,400	-11.5%	19,890	2.5%
TOTAL FINES & FORFEITURES (101)	58,587	43,960	46,310	5.3%	47,480	2.5%
1010000 451100 Investment Earnings	327,061	334,000	365,900	9.6%	375,050	2.5%
1010000 452300 Rental - Other City Property	0	63,308	0	-100.0%	0	0.0%
TOTAL USE OF MONEY AND PROPERTY (101)	327,061	397,308	365,900	-7.9%	375,050	2.5%
1010000 461200 VLF Comp Fund In Lieu	462,888	444,047	442,030	-0.5%	453,080	2.5%
1010000 461500 Homeowner's Prop. Tax Relief	21,282	29,590	26,200	-11.5%	26,860	2.5%
1010000 465100 Other Grants & Reimbursements	1,417	7,500	4,100	-45.3%	4,200	2.4%
TOTAL INTERGOVERNMENTAL REVENUES (101)	485,587	481,137	472,330	-1.8%	484,140	2.5%

Revenues

Account Number	2019/2020 Year End Actual	2020/2021 Year End Estimate	2021/2022 Projected Revenue	2021/2022 v. 2020/2021 % change	2022/2023 Projected Revenue	2022/2023 v. 2021/2022 % change
1010000 471100 Sales of Maps & Publications	303	100	100	0.0%	100	0.0%
1010000 471200 Reproduction & Postage Fees	16	100	670	570.0%	690	3.0%
1010000 472100 Abatements Reimbursements	0	20,000	13,740	-31.3%	14,080	2.5%
1010000 473100 Subdivision & Parcel Map Fees	1,030	6,000	4,290	-28.5%	4,400	2.6%
1010000 473200 Engineering Plan Check Fees	67,502	33,388	50,210	50.4%	51,470	2.5%
1010000 473300 Engineering Inspection Fees	56,456	5,850	17,720	202.9%	18,160	2.5%
1010000 473900 Miscellaneous Fees	4,935	4,600	5,160	12.2%	5,290	2.5%
1010000 474100 Planning Fees	42,865	23,295	47,100	102.2%	48,280	2.5%
1010000 474300 Zoning Fees	13,482	5,000	15,210	204.2%	15,590	2.5%
1010000 474400 Subdivision Fees	4,510	5,000	3,740	-25.2%	3,830	2.4%
1010000 474600 Special Events Fees	9,826	10,250	10,330	0.8%	10,590	2.5%
1010000 475100 Building Plan Check Fees	168,598	189,845	191,190	0.7%	195,970	2.5%
1010000 476100 Resident Benefit Card Fee	43,130	57,475	91,880	100.0%	94,180	2.5%
1010000 477100 Indirect Costs Charges	15,000	15,000	15,000	0.0%	15,000	0.0%
TOTAL CURRENT SERVICE CHARGES (101)	427,653	375,903	466,340	24.1%	477,630	2.4%
1010000 483400 Toscana Development Agreement	123,321	76,659	102,490	33.7%	105,050	2.5%
1010000 486300 Miscellaneous Revenues	33,471	50,000	73,310	46.6%	75,140	2.5%
1010000 486400 RPTTF Administrative Fees	339,400	361,000	334,550	-7.3%	342,910	2.5%
1010000 486500 Cash Over/Short	17	50	20	-60.0%	20	0.0%
1010000 486700 Activities & Event Fees	5,670	17,073	13,400	-21.5%	13,740	2.5%
TOTAL OTHER REVENUES (101)	501,879	504,782	523,770	3.8%	536,860	2.5%
TOTAL GENERAL FUND	12,179,871	12,159,663	18,087,007	48.7%	19,814,210	9.5%
202 TRAFFIC SAFETY						
2020000 441100 Vehicle Code Fines	9,288	24,243	16,680	-31.2%	17,100	2.5%
TOTAL FINES & FORFEITURES	9,288	24,243	16,680	-31.2%	17,100	2.5%
2020000 451100 Investment Earnings	0	10	10	0.0%	10	0.0%
TOTAL TRAFFIC SAFETY	9,288	24,253	16,690	-31.2%	17,110	2.5%
203 PUBLIC SAFETY-1/2 PERCENT SALES TX						
2030000 451100 Investment Earnings	1,390	1,390	1,400	0.7%	1,440	2.9%
2030000 461700 Public Sfty 1/2 Cent Sales Tax	23,303	23,665	24,000	1.4%	24,600	2.5%
TOTAL PUBLIC SAFETY-1/2 PERCENT SALES TX	24,693	25,055	25,400	1.4%	26,040	2.5%
204 MEASURE "A" TRANSPORTATION						
2040000 413300 Transp.Tax - Streets Measure A	275,778	278,645	272,830	-2.1%	279,650	2.5%
2040000 451100 Investment Earnings	1,184	1,200	1,200	0.0%	1,230	2.5%
TOTAL MEASURE "A" TRANSPORTATION	276,962	279,845	274,030	-2.1%	280,880	2.5%

Revenues

Account Number	2019/2020 Year End Actual	2020/2021 Year End Estimate	2021/2022 Projected Revenue	2021/2022 v. 2020/2021 % change	2022/2023 Projected Revenue	2022/2023 v. 2021/2022 % change
209 FIRE ACCESS MAINTENANCE DISTRICT						
2090000 411100 Current Secured Property Tax	349,867	350,000	340,950	-2.6%	349,470	2.5%
2090000 411200 Current Unsecured Property Tax	7,710	8,000	7,850	-1.9%	8,050	2.5%
2090000 411300 Prior Year Taxes	265	2,000	1,960	-2.0%	2,010	2.6%
2090000 411400 Supplemental Roll Prop. Tax	1,649	1,700	1,740	2.4%	1,780	2.3%
2090000 412100 Property Taxes Penalties & Interest	0	0	460		470	2.2%
TOTAL TAXES (209)	359,491	361,700	352,960	-2.4%	361,780	2.5%
2090000 421100 Fire Access Maint. Assessments	1,202,292	1,200,000	1,200,000	0.0%	1,200,000	0.0%
TOTAL SPECIAL BENEFIT ASSESSMENTS (209)	1,202,292	1,200,000	1,200,000	0.0%	1,200,000	0.0%
2090000 431100 Misc. Permits	1,110	1,110	1,150	3.6%	1,180	2.6%
TOTAL LICENSE & PERMIT FEES (209)	1,110	1,110	1,150	3.6%	1,180	2.6%
2090000 451100 Investment Earnings	89,668	89,750	90,000	0.3%	92,250	2.5%
TOTAL USE OF MONEY & PROPERTY (209)	89,668	89,750	90,000	0.3%	92,250	2.5%
2090000 461500 Homeowner's Prop. Tax Relief	1,566	1,600	1,600	0.0%	1,640	2.5%
2090000 486300 Misc Revenue	3,106	3,200	3,250	1.6%	3,330	2.5%
TOTAL FIRE ACCESS MAINTENANCE DISTRICT	1,657,233	1,657,360	1,648,960	-0.5%	1,660,180	0.7%
210 SCAQMD VEHICLE REGISTRATION						
2100000 451100 Investment Earnings	289	290	300	3.4%	310	3.3%
2100000 461900 SCAQMD Vehicle Reg. Fee	6,725	7,000	6,990	-0.1%	7,160	2.4%
TOTAL SCAQMD VEHICLE REGISTRATION	7,014	7,290	7,290	0.0%	7,470	2.5%
211 AB 3229 COPS FUNDING						
2110000 451100 Investment Earnings	3,613	3,750	3,800	1.3%	3,900	2.6%
2110000 464300 Public Safety-COPS-AB3229	155,948	155,948	153,550	-1.5%	157,390	2.5%
TOTAL AB 3229 COPS FUNDING	159,561	159,698	157,350	-1.5%	161,290	2.5%
214 GAS TAX, 2103						
2140000 451100 Investment Earnings	4	5	5	0.0%	5	0.0%
2140000 461600 Gasoline Tax	37,545	41,000	42,137	2.8%	43,190	2.5%
TOTAL GAS TAX, 2103	37,549	41,005	42,142	2.8%	43,195	2.5%
215 GAS TAX, 2105						
2150000 451100 Investment Earnings	26	25	25	0.0%	25	0.0%
2150000 461600 Gasoline Tax	27,775	28,200	29,044	3.0%	29,770	2.5%
TOTAL GAS TAX, 2105	27,801	28,225	29,069	3.0%	29,795	2.5%

Revenues

Account Number	2019/2020 Year End Actual	2020/2021 Year End Estimate	2021/2022 Projected Revenue	2021/2022 v. 2020/2021 % change	2022/2023 Projected Revenue	2022/2023 v. 2021/2022 % change
216 GAS TAX, 2106						
2160000 451100 Investment Earnings	52	50	50	0.0%	50	0.0%
2160000 461600 Gasoline Tax	21,454	21,750	22,319	2.6%	22,880	2.5%
TOTAL GAS TAX, 2106	21,506	21,800	22,369	2.6%	22,930	2.5%
217 GAS TAX, 2107						
2170000 451100 Investment Earnings	19	20	20	0.0%	20	0.0%
2170000 461600 Gasoline Tax	35,072	35,950	36,866	2.5%	37,790	2.5%
TOTAL GAS TAX, 2107	35,091	35,970	36,886	2.5%	37,810	2.5%
218 GAS TAX, ENGIN/ADMIN						
2180000 451100 Investment Earnings	28	30	30	0.0%	30	0.0%
2180000 461600 Gasoline Tax	2,000	2,000	2,000	0.0%	2,000	0.0%
TOTAL GAS TAX, ENGIN/ADMIN	2,028	2,030	2,030	0.0%	2,030	0.0%
219 GAS TAX, RMRA						
2190000 451100 Investment Earnings	3,872	4,000	4,000	0.0%	4,100	2.5%
2190000 461600 Gasoline Tax	101,477	97,000	97,171	0.2%	99,600	2.5%
TOTAL GAS TAX, RMRA	105,349	101,000	101,171	0.2%	103,700	2.5%
228 EMERGENCY SERVICES UPGRADE						
2280000 416200 County Fire Tax Credit	3,277,041	3,325,000	3,365,000	1.2%	3,449,130	2.5%
2280000 421300 Emergency Svcs. Upgrade Assmnt	608,207	610,000	610,000	0.0%	625,250	2.5%
2280000 451100 Investment Earnings	109,888	110,000	110,000	0.0%	112,750	2.5%
2280000 476200 Ambulance Service Fees	524,273	550,000	550,000	0.0%	563,750	2.5%
2280000 486300 Misc. Revenue	21,185	15,000	15,000	0.0%	15,380	2.5%
TOTAL EMERGENCY SERVICES UPGRADE	4,540,594	4,610,000	4,650,000	0.9%	4,766,260	2.5%
247 AB939 RECYCLING						
2470000 421487 Solid Waste Funds-AB939 Comm	89,393	90,000	92,000	2.2%	94,300	2.5%
TOTAL AB939 RECYCLING	89,393	90,000	92,000	2.2%	94,300	2.5%
248 SOLID WASTE						
2480000 421400 Solid Waste Assessments	992,975	998,000	1,025,000	2.7%	1,050,630	2.5%
2480000 451100 Investment Earnings	34,471	35,000	35,000	0.0%	35,880	2.5%
2480000 486300 Misc. Revenue	2,205	2,425	2,500	3.1%	2,560	0.0%
TOTAL SOLID WASTE	1,029,651	1,035,425	1,062,500	2.6%	1,089,070	2.5%

Revenues

Account Number	2019/2020 Year End Actual	2020/2021 Year End Estimate	2021/2022 Projected Revenue	2021/2022 v. 2020/2021 % change	2022/2023 Projected Revenue	2022/2023 v. 2021/2022 % change
251 STREET LIGHTING ASSESSMENT DISTRICT						
2510000 421500 Street Lighting Assessments	1,378	1,378	1,380	0.1%	1,410	2.2%
2510000 451100 Investment Earnings	372	372	375	0.8%	380	1.3%
TOTAL STREET LIGHTING ASSESSMENT DISTRICT	1,750	1,750	1,755	0.3%	1,790	2.0%
253 INDIAN WELLS VILLAS						
2530000 451100 Investment Earnings	42,108	42,500	44,000	3.5%	45,100	2.5%
2530000 452300 Rental Income - Sr. Housing	739,417	834,992	835,994	0.1%	856,890	2.5%
TOTAL INDIAN WELLS VILLAS	781,525	877,492	879,994	0.3%	901,990	2.5%
254 MOUNTAIN VIEW VILLAS						
2540000 451100 Investment Earnings	66,677	68,000	70,000	2.9%	71,750	2.5%
2540000 452300 Rental Income - Sr. Housing	1,152,952	1,187,970	1,237,165	4.1%	1,268,090	2.5%
TOTAL MOUNTAIN VIEW VILLAS	1,219,629	1,255,970	1,307,165	4.1%	1,339,840	2.5%
256 HOUSING AUTHORITY						
2560000 451100 Investment Earnings	315,388	315,388	300,000	-4.9%	200,000	-33.3%
2560000 481100 Proceeds from Sale of Land		3,641,821	0	-100.0%	0	0.0%
TOTAL HOUSING AUTHORITY	315,388	3,957,209	300,000	-92.4%	200,000	-33.3%
271 ELDORADO DRIVE LLM D						
2710000 421200 Landscape and Lighting Assessments	27,127	37,100	38,600	4.0%	39,570	2.5%
2710000 451100 Investment Earnings	2,220	2,220	2,300	3.6%	2,360	2.6%
TOTAL LANDSCAPE & LIGHTING DISTRICT	29,347	39,320	40,900	4.0%	41,930	2.5%
272 MONTECITO / STARDUST LLM D						
2720000 421200 Landscape and Lighting Assessments	19,239	22,350	23,350	4.5%	23,930	2.5%
2720000 451100 Investment Earnings	45	45	45	0.0%	50	11.1%
TOTAL LANDSCAPE & LIGHTING DISTRICT	19,284	22,395	23,395	4.5%	23,980	2.5%
273 CASA DORADO LLM D						
2730000 421200 Landscape and Lighting Assessments	21,718	23,200	23,920	3.1%	24,520	2.5%
2730000 451100 Investment Earnings	190	100	100	0.0%	100	0.0%
2730000 482300 City Contribution	2,350	2,500	2,580	3.2%	2,640	2.3%
TOTAL LANDSCAPE & LIGHTING DISTRICT	24,258	25,800	26,600	3.1%	27,260	2.5%
274 THE COVE LLM D						
2740000 421200 Landscape and Lighting Assessments	18,346	19,036	19,593	2.9%	20,080	2.5%
2740000 451100 Investment Earnings	189	195	200	2.6%	210	5.0%
2740000 482300 City Contribution	2,030	2,085	2,133	2.3%	2,190	2.7%
TOTAL LANDSCAPE & LIGHTING DISTRICT	20,565	21,316	21,926	2.9%	22,480	2.5%

Revenues

Account Number	2019/2020 Year End Actual	2020/2021 Year End Estimate	2021/2022 Projected Revenue	2021/2022 v. 2020/2021 % change	2022/2023 Projected Revenue	2022/2023 v. 2021/2022 % change
275 SH 111 / IWGR LLM D						
2750000 421200 Landscape and Lighting Assessments	107,293	211,250	254,000	20.2%	260,350	2.5%
2750000 451100 Investment Earnings	667	600	600	0.0%	620	3.3%
2750000 482300 City Contribution	95,810	85,810	104,000	21.2%	106,600	2.5%
TOTAL LANDSCAPE & LIGHTING DISTRICT	203,770	297,660	358,600	20.5%	367,570	2.5%
276 CLUB / IW LANE LLM D						
2760000 421200 Landscape and Lighting Assessments	14,956	22,144	23,950	8.2%	24,550	2.5%
2760000 451100 Investment Earnings	389	400	400	0.0%	410	2.5%
2760000 482300 City Contribution	1,900	2,435	2,650	8.8%	2,720	2.6%
TOTAL LANDSCAPE & LIGHTING DISTRICT	17,245	24,979	27,000	8.1%	27,680	2.5%
277 COLONY LLM D						
2770000 421200 Landscape and Lighting Assessments	54,237	56,629	59,450	5.0%	60,940	2.5%
2770000 451100 Investment Earnings	2,332	2,330	2,330	0.0%	2,390	2.6%
2770000 482300 City Contribution	6,000	7,541	7,900	4.8%	8,100	2.5%
TOTAL LANDSCAPE & LIGHTING DISTRICT	62,569	66,500	69,680	4.8%	71,430	2.5%
278 COLONY COVE ESTATES LLM D						
2780000 421200 Landscape and Lighting Assessments	9,125	9,598	10,100	5.2%	10,350	2.5%
2780000 451100 Investment Earnings	1,934	1,934	1,550	-19.9%	1,590	2.6%
2780000 482300 City Contribution	1,180	2,000	2,100	5.0%	2,150	2.4%
TOTAL LANDSCAPE & LIGHTING DISTRICT	12,239	13,532	13,750	1.6%	14,090	2.5%
279 DESERT HORIZONS LLM D						
2790000 421200 Landscape and Lighting Assessments	417,636	426,900	444,000	4.0%	455,100	2.5%
2790000 451100 Investment Earnings	400	400	400	0.0%	410	2.5%
2790000 482300 City Contribution	46,100	46,100	49,000	6.3%	50,230	2.5%
TOTAL LANDSCAPE & LIGHTING DISTRICT	464,136	473,400	493,400	4.2%	505,740	2.5%
280 MOUNTAIN GATE LLM D						
2800000 421200 Landscape and Lighting Assessments	36,191	36,930	38,800	5.1%	39,770	2.5%
2800000 451100 Investment Earnings	3,063	3,100	3,100	0.0%	3,180	2.6%
TOTAL LANDSCAPE & LIGHTING DISTRICT	39,254	40,030	41,900	4.7%	42,950	2.5%

Revenues

Account Number	2019/2020 Year End Actual	2020/2021 Year End Estimate	2021/2022 Projected Revenue	2021/2022 v. 2020/2021 % change	2022/2023 Projected Revenue	2022/2023 v. 2021/2022 % change
281 MOUNTAIN GATE ESTATES LLMD						
2810000 421200 Landscape and Lighting Assessments	10,559	11,129	11,700	5.1%	11,990	2.5%
2810000 451100 Investment Earnings	1,660	1,700	1,700	0.0%	1,740	2.4%
2810000 482300 City Contribution	1,320	2,280	2,400	5.3%	2,460	2.5%
TOTAL LANDSCAPE & LIGHTING DISTRICT	13,539	15,109	15,800	4.6%	16,190	2.5%
282 VILLAGO LLMD						
2820000 421200 Landscape and Lighting Assessments	96,602	97,925	101,000	3.1%	103,530	2.5%
2820000 451100 Investment Earnings	9,076	9,200	9,200	0.0%	9,430	2.5%
TOTAL LANDSCAPE & LIGHTING DISTRICT	105,678	107,125	110,200	2.9%	112,960	2.5%
283 VAIDYA LLMD						
2830000 421200 Landscape and Lighting Assessments	4,104	4,620	4,850	5.0%	4,970	2.5%
2830000 451100 Investment Earnings	1,154	1,200	1,200	0.0%	1,230	2.5%
TOTAL LANDSCAPE & LIGHTING DISTRICT	5,258	5,820	6,050	4.0%	6,200	2.5%
284 CLUB SOUTH OF 111 LLMD						
2840000 421200 Landscape and Lighting Assessments	8,307	10,040	10,600	5.6%	10,870	2.5%
2840000 451100 Investment Earnings	644	650	650	0.0%	670	3.1%
TOTAL LANDSCAPE & LIGHTING DISTRICT	8,951	10,690	11,250	5.2%	11,540	2.6%
285 MONTELENA LLMD						
2850000 421200 Landscape and Lighting Assessments	68,384	70,635	73,500	4.1%	75,340	2.5%
2850000 451100 Investment Earnings	2,168	2,200	2,200	0.0%	2,260	2.7%
TOTAL LANDSCAPE & LIGHTING DISTRICT	70,552	72,835	75,700	3.9%	77,600	2.5%
286 SUNDANCE LLMD						
2860000 4212000 Landscape and Lighting Assessments	43,843	45,250	47,250	4.4%	48,430	2.5%
2860000 451100 Investment Earnings	357	370	370	0.0%	380	2.7%
TOTAL LANDSCAPE & LIGHTING DISTRICT	44,200	45,620	47,620	4.4%	48,810	2.5%
287 PROVINCE LLMD						
2870000 421200 Landscape and Lighting Assessments	177,115	183,950	189,750	3.2%	194,490	2.5%
2870000 451100 Investment Earnings	4,450	4,450	4,450	0.0%	4,560	2.5%
TOTAL LANDSCAPE & LIGHTING DISTRICT	181,565	188,400	194,200	3.1%	199,050	2.5%

Revenues

Account Number	2019/2020 Year End Actual	2020/2021 Year End Estimate	2021/2022 Projected Revenue	2021/2022 v. 2020/2021 % change	2022/2023 Projected Revenue	2022/2023 v. 2021/2022 % change
288 PROVINCE DBAD						
2880000 421200 Landscape and Lighting Assessments	7,664	8,100	8,800	8.6%	9,020	2.5%
2880000 451100 Investment Earnings	19,544	19,500	19,500	0.0%	19,990	2.5%
TOTAL LANDSCAPE & LIGHTING DISTRICT	27,208	27,600	28,300	2.5%	29,010	2.5%
314 PARK FACILITIES IN LIEU						
3140000 483100 Development Fees	82,504	58,835	60,000	2.0%	61,500	2.5%
TOTAL PARK FACILITIES IN LIEU	82,504	58,835	60,000	2.0%	61,500	2.5%
315 CITYWIDE PUBLIC IMPROVEMENT						
3150000 451100 Investment Earnings	1,970	2,000	2,000	0.0%	2,050	2.5%
3150000 483100 Citywide Public Imp Fee	151,829	125,000	128,000	2.4%	131,200	2.5%
TOTAL CITYWIDE PUBLIC IMPROVEMENT	153,799	127,000	130,000	2.4%	133,250	2.5%
316 CAPITAL IMPROVEMENTS						
3160000 451100 Investment Earnings	428,378	400,000	400,000	0.0%	410,000	2.5%
3160000 465100 Other Grants & Reimbursements	253,167	75,000	500,000	566.7%	500,000	0.0%
3160000 486300 Misc Revenue	0	10,000	10,000	0.0%	10,000	0.0%
3160000 499900 Transfers In	9,524,412	2,079,500	1,225,608	-41.1%	2,480,785	0.0%
TOTAL CAPITAL IMPROVEMENTS	10,205,957	2,564,500	2,135,608	-16.7%	3,400,785	59.2%
319 ART IN PUBLIC PLACES						
3190000 451100 Investment Earnings	4,741	4,800	4,800	0.0%	4,920	2.5%
3190000 483100 Developer Contrib - Public Art	26,283	14,000	14,500	3.6%	14,860	2.5%
TOTAL ART IN PUBLIC PLACES	31,024	18,800	19,300	2.7%	19,780	2.5%
321 HWY 111 CIRCULATION IMP FEE						
3210000 483100 Hwy 111 Circulation Imp Fee	0	100	100	0.0%	100	0.0%
TOTAL HWY 111 CIRCULATION IMP FEE	0	100	100	0.0%	100	0.0%
326 BUILDINGS CAPITAL RESERVE						
3260000 451100 Investment Earnings	47,274	48,000	48,000	0.0%	49,200	2.5%
3260000 482300 City Contribution	0	0	1,500,000	100.0%	1,537,500	2.5%
TOTAL BUILDINGS CAPITAL RESERVE	47,274	48,000	1,548,000	3125.0%	1,586,700	2.5%
327 BRIDGES CAPITAL RESERVE						
3270000 451100 Investment Earnings	56,296	58,000	58,000	0.0%	59,450	2.5%
TOTAL BRIDGES CAPITAL RESERVE	56,296	58,000	58,000	0.0%	59,450	2.5%

Revenues

Account Number	2019/2020 Year End Actual	2020/2021 Year End Estimate	2021/2022 Projected Revenue	2021/2022 v. 2020/2021 % change	2022/2023 Projected Revenue	2022/2023 v. 2021/2022 % change
328 MEDIANS AND PARKWAYS CAPITAL RESERVE						
3280000 451100 Investment Earnings	45,848	47,500	47,500	0.0%	48,690	2.5%
TOTAL MEDIANS AND PARKWAYS CAPITAL RESERVE	45,848	47,500	47,500	0.0%	48,690	2.5%
329 STORM DRAINS CAPITAL RESERVE						
3290000 451100 Investment Earnings	22,635	23,500	23,500	0.0%	24,090	2.5%
TOTAL STORM DRAINS CAPITAL RESERVE	22,635	23,500	23,500	0.0%	24,090	2.5%
330 TRAFFIC SIGNALS CAPITAL RESERVE						
3300000 451100 Investment Earnings	19,723	20,500	20,500	0.0%	21,010	2.5%
TOTAL TRAFFIC SIGNALS CAPITAL RESERVE	19,723	20,500	20,500	0.0%	21,010	2.5%
331 TECHNOLOGY CAPITAL RESERVE						
3310000 451100 Investment Earnings	17,620	18,500	18,500	0.0%	18,960	2.5%
TOTAL TECHNOLOGY CAPITAL RESERVE	17,620	18,500	18,500	0.0%	18,960	2.5%
332 CITY STREETS CAPITAL RESERVE						
3320000 451100 Investment Earnings	617,608	625,000	625,000	0.0%	640,630	2.5%
TOTAL CITY STREETS CAPITAL RESERVE	617,608	625,000	625,000	0.0%	640,630	2.5%
333 CITY VEHICLES CAPITAL RESERVE						
3330000 451100 Investment Earnings	4,360	4,500	4,500	0.0%	4,610	2.4%
TOTAL TRAFFIC SIGNALS CAPITAL RESERVE	4,360	4,500	4,500	0.0%	4,610	2.4%
453 DEBT SERVICE WHITEWATER RDA						
4530000 451100 Investment Earnings	206,080	210,000	210,000	0.0%	215,250	2.5%
4530000 499900 Operating Transfers In	11,522,534	11,642,342	14,582,914	25.3%	14,947,490	2.5%
TOTAL DEBT SERVICE WHITEWATER RDA	11,728,614	11,852,342	14,792,914	24.8%	15,162,740	2.5%
456 REDEVELOPMENT OBLIGATION RETIREMENT FUND						
4560000 411500 Successor Agency Tax Increment	11,527,320	11,642,342	14,582,914	25.3%	14,947,490	2.5%
TOTAL REDEVELOPMENT OBLIGATION RETIREMENT FUND	11,527,320	11,642,342	14,582,914	25.3%	14,947,490	2.5%
560 INDIAN WELLS GOLF RESORT						
5600000 432000 Resident Activities at IWGR	12,000	12,000	12,000	0.0%	12,420	3.5%
5600000 451100 Investment Earnings	16,498	16,500	16,500	0.0%	17,080	3.5%
5600000 455000 Operations	11,244,424	10,489,034	14,030,263	33.8%	14,521,320	3.5%
5600000 476200 RBC - Golf Fee	83,880	85,000	90,000	5.9%	93,150	3.5%
5600000 486300 Misc. Revenue	0	5,000	5,250	5.0%	5,430	3.4%
TOTAL INDIAN WELLS GOLF RESORT	11,356,802	10,607,534	14,154,013	33.4%	14,649,400	3.5%

Revenues

Account Number	2019/2020 Year End Actual	2020/2021 Year End Estimate	2021/2022 Projected Revenue	2021/2022 v. 2020/2021 % change	2022/2023 Projected Revenue	2022/2023 v. 2021/2022 % change
601 RETIREMENT BENEFIT						
6010000 451100 Investment Earnings	47,192	48,000	48,000	0.0%	49,200	2.5%
6010000 482202 City Contribution	795,155	1,048,500	1,100,000	4.9%	1,127,500	2.5%
TOTAL RETIREMENT BENEFIT	842,347	1,096,500	1,148,000	4.7%	1,176,700	2.5%
602 COMPENSATED ABSENCES RESERVE						
6020000 451100 Investment Earnings	19,426	20,000	20,000	0.0%	20,500	2.5%
TOTAL COMPENSATED ABSENCES RESERVE	19,426	20,000	20,000	0.0%	20,500	2.5%
TOTAL REVENUES	70,650,651.00	66,702,624.18	79,738,427.81	19.5%	84,222,745.00	5.6%

City Council Program

City Council Program

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

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

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

City Council Goals

- Goal 1: Develop Measures to Rebuild Tourism post COVID-19
- Goal 2: Encourage and Expand Economic Development Opportunities
- Goal 3: Elevate Indian Wells Brand for City Corridors
- Goal 4: Develop and implement the Golf Resort Master Plan
- Goal 5: Address State Housing Development Mandates
- Goal 6: Complete General Plan Update

Program Staffing Allocations

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Mayor	1.00	1.00	1.00	1.00
Mayor Pro Tempore	1.00	1.00	1.00	1.00
Council Member	3.00	3.00	3.00	3.00
Total Full Time Equivalents	5.00	5.00	5.00	5.00

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Committees				
Regional Committees	5	4	4	4
Coachella Valley Committees	10	11	11	11
Indian Wells Committees	4	4	4	4
Standing Committees	4	4	4	4

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1011101 512000 Council Compensation (5.0 FTE)	79,133	81,271		82,080	1.0%		84,542	3.0%
1011101 522000 FICA & Medicare	6,054	6,217		6,279	1.0%		6,467	3.0%
Total Salary and Benefits	85,187	87,488		88,359	1.0%		91,009	3.0%
1011101 555000 Professional Development	13,610	37,350		41,500	11.1%		42,550	2.5%
League of CA Cities-Annual Conference (5)			9,000			9,225		
League of CA Cities-Mayors/Council Members Leadership & Exec Forum (5)			9,000			9,225		
City Council Meeting F&B Expenses			3,000			3,075		
League of CA Cities-Policy Committee (1)			1,250			1,281		
League of CA Cities-Legislative Action Days (2)			2,500			2,563		
Meetings & Conferences			2,000			2,050		
League of CA Cities-New Mayor/Council Member Academy (2)			3,600			3,690		
CA Contract Cities Annual Mtg (5)			3,000			3,075		
League of CA Cities-Riverside County Division (6)			1,200			1,230		
Mobility 21 (1)			500			513		
CV Economic Summit (1 Table)			800			820		
CVAG General Assembly (5)			250			256		
CCCA Legislative Tour			5,400			5,547		
1011101 555100 Community Presentations	0	1,500		1,000	-33.3%		1,025	2.5%
1011101 559000 Miscellaneous Charges	29,455	70,700		44,300	-37.3%		45,400	2.5%
City Council Strategic Planning			9,000			9,225		
Committee/Commissioner Annual Event			9,000			9,225		
Indian Wells Charitable Events			10,000			10,250		
State of the City			10,000			10,250		
Senior Inspiration Awards (2 Tables)			3,000			3,075		
Cove Commission Annual Luncheon (Every 3rd year)*			1,000			1,025		
Jocelyn Center Annual Luncheon (1 Table)			700			710		
PDACC Peace Officer's Annual Luncheon (1 Table)			700			718		
GCVCC Mayor's Luncheon (1 Table)			500			513		
Swearing in Ceremony			400			410		
1011101 555200 Special Events \$2,500 per Council Member	6,870	12,500		12,500	0.0%		12,500	0.0%
1011101 561000 Office Expense	2,076	7,500		6,000	-20.0%		6,150	2.5%
TOTAL GENERAL FUND	137,197	217,038		193,659	-10.8%		198,633	2.6%
Total City Council Program	137,197	217,038		193,659	-10.8%		198,633	2.6%

*Hosted by City of Indian Wells every 3rd year; hosted FY 18-19.

City Manager Program

City Manager Program

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

Initiatives

- Implement City Council goals
- Improve management of the IWGR
- Continue to implement initiatives geared towards Staff development
- Actively lobby state bills effecting the City
- Actively pursue Economic Development opportunities
- Prepare position letters to the Legislature and Governor

Program Staffing Allocation

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
City Manager	0.50	0.40	0.30	0.30
Assistant to the City Manager	0.00	0.00	0.00	0.00
Deputy City Manager	0.20	0.15	0.10	0.10
Senior Executive Assistant	0.80	0.00	0.60	0.60
Senior Executive Assistant	0.60	0.60	0.00	0.00
Management Analyst	0.00	0.50	0.20	0.20
City Clerk	0.30	0.30	0.30	0.30
Receptionist	0.00	1.00	1.00	1.00
Total Full Time Equivalents	2.40	2.95	2.50	2.50

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
City Manager Roundtables	4	9	12	12
City Council Agenda				
City Council Regular Meetings	8	12	12	12
Public Hearing Items	10	15	15	15
Consent Calendar Items	147	50	50	50
General Business Items	37	50	50	50
Closed Session Items	18	15	15	15
City Council Special Meetings	10	18	18	18
Housing Authority Agenda				
Regular Meetings	1	4	4	4
Consent Calendar Items	20	15	15	15
General Business Items	2	10	10	10
Closed Session Items	2	6	6	6
Special Meetings	5	6	6	6
CA Legislation Tracked				
Support/Opposition Letters Sent	10	10	13	13

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2020/21 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1012101 511000 Regular Employees (2.50 FTE)	354,134	317,998		252,310	-20.7%		258,618	2.5%
1012101 521100 Retirement - Employer	41,038	43,927		33,749	-23.2%		34,638	2.6%
1012101 522000 FICA & Medicare	28,109	21,737		17,226	-20.8%		17,675	2.6%
1012101 523000 Group Insurance	48,412	56,069		47,421	-15.4%		51,218	8.0%
1012101 524000 OPEB Benefit	79,274	79,499		75,693	-4.8%		77,585	2.5%
1012101 525100 Retirement 401A	14,743	16,950		13,058	-23.0%		13,215	1.2%
1012101 526000 Vehicle/Cell Allowance	5,571	4,619		3,698	-19.9%		3,698	0.0%
1012101 526100 Employee FICA Benefit	21,119	17,126		13,568	-20.8%		13,925	2.6%
1012101 526200 HRA Medical Benefit	0	0		2,500	0.0%		2,500	0.0%
1012101 529100 Moving Expense	3,490	0		0	0.0%		0	0.0%
Total Salary and Benefits	595,890	557,925		459,223	-17.7%		473,072	3.0%
1012101 531000 Professional Services	48,013	56,000		56,000	0.0%		57,400	2.5%
Joe A Gonsalves & Son Lobbyist Services			36,000			36,900		
Other Professional Services			20,000			20,500		
1012101 531003 Economic Development Services	5,326	0		0	0.0%		0	0.0%
1012101 553000 Postage	0	200		200	0.0%		205	2.5%
1012101 555000 Professional Development	44,931	17,400		69,680	300.5%		71,425	2.5%
ICMA - Annual Conference (3)			5,400			5,535		
League of CA Cities - Annual Conference			3,600			3,690		
Lease of CA Cities New Mayor/Council Members Academy			1,800			1,845		
League of CA Cities-Mayors/Council Leadership & Exec Forum			3,600			3,690		
League of CA Cities - City Manager (2)			3,600			3,690		
League of CA Cities - Legislative Action Day			2,800			2,870		
League of CA Cities - Policy Committee Meetings (2)			1,000			1,025		
CA Contract Cities Assoc Annual Conference (2)			1,200			1,230		
CA Contract Cities Assoc Legislative Tour (4)			7,200			7,380		
League of CA Cities - Riverside County Division Meetings (6)			480			495		
Executive Mgmt Strategic Planning			3,500			3,588		
CM Office Strategic Planning			1,500			1,538		
Education Reimbursements			25,000			25,625		
Miscellaneous			5,000			5,125		
MMASC (2) (4 Events)			4,000			4,100		
1012101 557000 Membership & Dues	3,615	9,550		8,700	-8.9%		8,925	2.6%
ICMA (3)			6,000			6,150		
CCMF (2)			1,600			1,640		
IAAP (1)			300			308		
MMASC (3)			300			308		
Other Memberships & Dues			500			520		
1012101 559000 Miscellaneous Charges	674	5,000		5,000	0.0%		5,125	2.5%
1012101 561000 Office Expense	1,361	4,000		2,500	-37.5%		2,575	3.0%
1012101 562000 Reference Materials	0	200		200	0.0%		225	12.5%
1012101 591600 Indirect Costs	14,756	15,288		21,182	38.6%		21,702	2.5%
TOTAL GENERAL FUND	714,566	665,563		622,685	-6.4%		640,653	2.9%
Total City Manager Program	714,566	665,563		622,685	-6.4%		640,653	2.9%

Economic Development Program

Economic Development Program

The Economic Development Division is a new program out of the City Manager’s Office focused on growing and sustaining Indian Wells’ local economy. Supporting the local businesses who contribute to the workforce and the city’s General Fund is essential; a strong economy provides resources to fund services residents need to have a good quality of life. Overseen by the Deputy City Manager, the Division looks to invest in economic development to ensure that Indian Wells’ businesses are successful, and that the city continues to be a draw for future businesses, residents, and tourists alike. For these reasons, the Economic Development Division works in close partnership with the Community Development Department as well as the city’s Tourism Division.

Initiatives

- Work with private property owners to advance development opportunities that benefit the City’s long-term financial picture
- Work to improve occupancy rates with hotel partners
- Research funding mechanisms to assist the City with ongoing development and infrastructure opportunities
- Engage with local and regional partners to enhance and market the Indian Wells brand
- Maintain a business and developer-friendly community

Program Staffing Allocation

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
City Manager	0.00	0.00	0.10	0.10
Deputy City Manager	0.00	0.00	0.05	0.05
Management Analyst	0.00	0.00	0.30	0.30
Total Full Time Equivalents	0.00	0.00	0.45	0.45

Workload Activity Measures

There are no Workload Activity Measures designated for this program

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1012401 511000 Regular Employees (0.45 FTE)	0	0		59,056	0.0%		60,532	2.5%
1012401 521100 Retirement - Employer	0	0		6,921	0.0%		7,096	2.5%
1012401 522000 FICA	0	0		3,800	0.0%		3,902	2.7%
1012401 523000 Group Insurance	0	0		9,469	0.0%		10,245	8.2%
1012401 524000 OPEB Benefit	0	0		17,717	0.0%		18,160	2.5%
1012401 525100 Retirement 401A	0	0		3,726	0.0%		3,763	1.0%
1012401 526000 Vehicle/Cell Allowance	0	0		921	0.0%		921	0.0%
1012401 526100 Employee FICA Benefit	0	0		2,944	0.0%		3,024	2.7%
1012401 526200 HRA Medical Benefit	0	0		450	0.0%		450	0.0%
Total Salary and Benefits	0	0		105,004			108,093	2.9%
1012401 531000 Professional Services	0	0		104,500	0.0%		107,125	2.5%
1012401 555000 Professional Development	0	0		14,700	0.0%		15,075	2.5%
CalED Conference (2)			2,700			2,775		
ICSC Day Conferences (2)			2,000			2,050		
ISCS ReCON (5)			10,000			10,250		
1012401 557000 Membership & Dues	0	0		15,800	0.0%		15,825	0.2%
CalED (2)			500			518		
ICSC (5)			300			308		
Indian Wells Chamber of Commerce			15,000			15,000		
1012401 591600 Indirect Costs	0	0		3,813	0.0%		3,906	2.5%
TOTAL GENERAL FUND	0	0		243,817	0.0%		250,023	2.5%
Total Economic Development	0	0		243,817	0.0%		250,023	2.5%

Legal Services Program

Legal Services Program

Legal services are provided through the City Manager’s Department under contract with Best Best & Krieger. As City Attorney, Jeff Ballinger is the lead attorney responsible for Indian Wells. Best Best & Krieger is a full-service law firm with a team of highly qualified attorneys with specialized knowledge and expertise, covering a broad range of governmental affairs and legal issues.

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

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

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

Initiatives

- Assist the Housing Authority and Community Development program on property and entitlement actions

Program Staffing Allocations

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
City Clerk	0.10	0.10	0.10	0.10
Senior Executive Assistant	0.10	0.00	0.00	0.00
Total Full Time Equivalents	0.20	0.10	0.10	0.10

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1013101 511000 Regular Employees (0.10 FTE)	21,969	13,049		11,043	-15.4%		11,319	2.5%
1013101 521100 Retirement - Employer	2,380	1,765		1,642	-7.0%		1,687	2.7%
1013101 522000 FICA	1,758	998		845	-15.3%		866	2.5%
1013101 523000 Group Insurance	4,216	3,416		3,155	-7.6%		3,417	8.3%
1013101 524000 OPEB Benefit	5,305	3,262		3,313	1.6%		3,396	2.5%
1013101 525100 Retirement 401A	537	326		276	-15.3%		283	2.5%
1013101 526000 Vehicle/Cell Allowance	374	374		374	100.0%		374	0.0%
1013101 526100 Employee FICA Benefit	1,333	809		685	-15.3%		702	2.5%
1013101 0526200 HRA Medical Benefit	0	0		100	0.0%		100	0.0%
Total Salary and Benefits	37,872	23,999		21,433	-10.7%		22,144	3.3%
1013101 531000 Professional Services Attorney Services (General Retainer) Cislo & Thomas	275,574	299,700	280,000 25,000	305,000	1.8%	287,000 25,625	312,625	2.5%
1013101 591600 Indirect Costs	1,230	1,274		847	-33.5%		868	2.5%
TOTAL GENERAL FUND	314,676	324,973		327,280	0.7%		335,637	2.6%
Total Legal Services Program	314,676	324,973		327,280	0.7%		335,637	2.6%

City Clerk Program

City Clerk Program

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

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

Initiatives

- Integrate city records into an enterprise content management system
- Maintain and preserve City proceedings and related documents (e.g., minutes, resolutions/ordinances, contracts/agreements, leases/deeds)
- Apply technology effectively to provide increased and improved access to resources on-line

Program Staffing Allocations

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
City Clerk	0.45	0.45	0.45	0.45
Deputy City Clerk	0.00	0.90	0.00	0.00
Office Assistant	0.95	0.00	0.00	0.00
Total Full Time Equivalents	1.40	1.35	0.45	0.45

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Resolutions	49	45	45	45
Ordinances	5	10	10	10
Housing Resolutions	0	2	2	2
Contracts Processed	61	90	90	90
FPPC Filings	37	65	65	65
Public Records Requests	71	60	60	60
Legal Notices	21	20	20	20
Application-Committee Vacancy	26	30	30	30
Elections	2	1	1	1
# of Council Candidates	6	5	5	5
# of Ballot Measures	2	1	1	1
# of FPPC Campaign Filings	20	40	40	40

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1012701 511000 Regular Employees (0.45 FTE)	125,781	130,475		49,694	-61.9%		50,937	2.5%
1012701 521100 Retirement - Employer	16,849	17,947		7,390	-58.8%		7,590	2.7%
1012701 522000 FICA	10,105	9,987		3,802	-61.9%		3,897	2.5%
1012701 523000 Group Insurance	40,703	41,247		14,197	-65.6%		15,375	8.3%
1012701 524000 OPEB Benefit	29,882	32,619		14,908	-54.3%		15,281	2.5%
1012701 525100 Retirement 401A	3,063	3,262		1,242	-61.9%		1,273	2.5%
1012701 526000 Vehicle/Cell Allowance	1,686	1,683		1,683	0.0%		1,683	0.0%
1012701 526100 Employee FICA Benefit	7,667	8,089		3,081	-61.9%		3,158	2.5%
1012701 526200 HRA Medical Benefit	0	0		450	0.0%		450	0.0%
Total Salary and Benefits	235,735	245,309		96,447	-60.7%		99,644	3.3%
1012701 531000 Professional Services Agenda & Video Annual Maintenance	12,026	11,000	11,250	11,250	2.3%	11,531	11,531	2.5%
1012701 533000 Other Contracted Services Receptionist Temp Services Muni Code Codification Digital Contract Processing Miscellaneous Services	14,470	15,214	3,500 3,500 3,200 5,000	15,200	-0.1%	3,588 3,588 3,280 5,125	15,580	2.5%
1012701 551001 Legal Publications & Recording Legal Publications/Recordings	3,389	8,000	3,500	3,500	-56.3%		3,588	2.5%
1012701 553000 Postage & Delivery	127	200		200	0.0%		205	2.5%
1012701 555000 Professional Development CA Clerk Association Misc Training IIMC	16,927	22,100	1,700 2,000 2,300	6,000	-72.9%	1,743 2,050 2,358	6,150	2.5%
1012701 557000 Membership & Dues CA Clerk Association (1) IIMC (1) MMASC (1)	410	925	200 150 100	450	-51.4%	205 154 103	461	2.5%
1012701 559100 Elections	700	13,000		6,000	-53.8%		6,150	2.5%
1012701 561000 Office Expense Legislation Paper/Binders/Miscellaneous	623	10,000		3,000	-70.0%		3,075	2.5%
1012701 591600 Indirect Costs	8,608	8,918		3,813	-57.2%		3,906	2.5%
TOTAL GENERAL FUND	293,016	334,666		145,860	-56.4%		150,290	3.0%
Total City Clerk Program	293,016	334,666		145,860	-56.4%		150,290	3.0%

Human Resources Program

Human Resources Program

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

Administer Total Compensation Package; this includes salary and benefits administration through oversight of CalPERS defined benefit retirement program, CalPERS employee health plans, dental and vision plans, life insurance package, long and short-term disability plans, and an Employee Assistance Program aimed at providing counseling and treatment if needed.

Compliance; this includes ensuring the City stays up to date with ever-changing state and federal labor laws, reviewing and maintaining accurate employment records, and compliance with occupational safety regulations.

Employee Engagement; this includes providing career and staff development through training, career opportunity development, employee recognition, performance evaluation, and improvement in City operations through wellness.

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

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

Initiatives

- Continue to provide training and development opportunities for staff.
- Bring regional training opportunities and stay abreast of regional labor negotiations, compensation packages offered, and employment trends.
- Develop strategies to lower long-term employee costs while maintaining a strong compensation package to ensure employee retention and attraction of talent.

Program Staffing Allocations

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Assistant to the City Manager	0.00	0.00	0.00	0.00
Deputy City Manager	0.15	0.15	0.10	0.10
Senior Executive Assistant	0.30	0.30	0.30	0.30
Total Full Time Equivalents	0.45	0.45	0.40	0.40

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2023/24 Estimate
Recruitments	6	1	1	2
Labor Negotiations	1	3	0	1
Personnel Rule Updates	1	1	1	1
Internal Staff Training	0	4	5	5
Regional Training	1	1	3	3

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1012501 511000 Regular Employees (0.40 FTE)	53,396	65,567		58,008	-11.5%		59,158	2.0%
1012501 512001 Part Time Employees	1,452	12,000		0	-100.0%		0	0.0%
1012501 521100 Retirement - Employer	7,237	7,437		6,841	-8.0%		7,027	2.7%
1012501 522000 FICA	4,257	5,016		4,282	-14.6%		4,370	2.1%
1012501 523000 Group Insurance	6,307	6,714		5,608	-16.5%		6,056	8.0%
1012501 524000 OPEB Benefit	12,870	13,392		13,802	3.1%		14,148	2.5%
1012501 525100 Retirement 401A	1,305	1,339		1,150	-14.1%		1,179	2.5%
1012501 526000 Vehicle/Cell Allowance	562	561		374	-33.3%		374	0.0%
1012501 526100 Employee FICA Benefit	3,126	3,321		2,697	-18.8%		2,768	2.6%
1012501 526200 HRA Medical Benefit	0	0		400	0.0%		400	0.0%
Total Salary and Benefits	90,511	115,347		93,162	-19.2%		95,480	2.5%
1012501 531000 Professional Services	60,678	74,250		46,000	-38.0%		47,150	2.5%
Legal Services			45,000			46,125		
Backgrounds, physicals			1,000			1,025		
1012501 551002 Recruitment	5,380	3,500		5,000	42.9%		5,125	2.5%
1012501 555000 Professional Development	10,677	8,500		48,000	464.7%		48,575	1.2%
CalPELRA Conference (1)			3,000			3,075		
Liebert Cassidy Whitmore Conference (1)			4,000			4,100		
CalPERS Education Forum (1)			5,000			5,125		
Citywide Staff Training			11,000			11,275		
			25,000			25,000		
1012501 557000 Membership & Dues	7,089	7,300		6,600	-9.6%		6,775	2.7%
Liebert, Cassidy Whitmore Consortium (1)			6,000			6,150		
CalPELRA (1)			600			625		
1012501 559000 Miscellaneous	12,379	13,400		13,900	3.7%		14,250	2.5%
Employee Appreciation Dinner & Awards			8,000			8,200		
Birthday Event (12)			3,000			3,075		
Employee Luncheons/BBQ (4)			2,000			2,050		
City Manager Roundtable (4)			500			515		
New Fiscal Year Luncheon			400			410		
1012501 561000 Office Expense	7,223	500		500	0.0%		525	4.9%
101250 591600 Indirect Costs	2,767	2,866		3,389	18.3%		3,472	2.5%
TOTAL GENERAL FUND	196,705	225,663		216,551	-4.0%		221,351	2.2%
Total Human Resources Program	196,705	225,663		216,551	-4.0%		221,351	2.2%

Community Services Program

Community Services Program

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

Initiatives

- Maintaining the website and Content Management System (CMS)
- Continue to enhance Special Communication Programs (i.e. social media)
- Continue to implement staff training geared toward enhanced public communication and engagement
- Manage communication contracts to ensure quality service delivery

Program Staffing Allocation

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Deputy City Manager	0.05	0.05	0.05	0.05
Management Analyst	0.50	0.50	0.50	0.50
Total Full Time Equivalents	0.55	0.55	0.55	0.55

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Resident E-mail Database	5789	5900	6000	6100
"Contact Us" Communication	125	150	150	150
Press Releases/E-Blasts to Media	23	25	26	27
Media Interview Requets	26	30	30	30
City Communication				
Newsletters	5	4	4	4
Mailers	2	2	2	2
E-Blasts	184	150	150	150
Average Open Rate %*	37	42	45	50
Surveys	0	1	0	1
Resident Facebook Likes*	2274	2500	2800	3000
Nixel	2636	3200	3300	3400
City following on NextDoor	1107	1300	1500	1700

*Data was not available prior to FY2019/20

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1012702 511000 Regular Employees (0.55 FTE)	59,889	56,762		59,551	4.9%		61,039	2.5%
1012702 521100 Retirement - Employer	7,964	7,916		8,855	11.9%		9,095	2.7%
1012702 522000 FICA	4,836	4,315		4,478	3.8%		4,592	2.5%
1012702 523000 Group Insurance	17,133	18,235		20,425	12.0%		22,147	8.4%
1012702 524000 OPEB Benefit	14,291	14,407		17,865	24.0%		18,312	2.5%
1012702 525100 Retirement 401A	1,463	1,441		1,489	3.3%		1,526	2.5%
1012702 526000 Vehicle/Cell Allowance	580	577		577	0.0%		577	0.0%
1012702 526100 Employee FICA Benefit	3,677	3,479		3,614	3.9%		3,707	2.6%
1012702 526200 HRA Medical Benefit	0	0		550	0.0%		550	0.0%
Total Salary and Benefits	109,833	107,132		117,404	9.6%		121,545	3.5%
1012702 531002 Community Engagement	125,593	132,450		157,700	19.1%		162,325	2.9%
Public Relations & Creative Design			135,000			138,780		
Website			7,518			7,729		
Website Compliance			6,550			6,733		
Notification Services			4,650			4,780		
Engagement Tools			3,982			4,302		
1012702 551000 Advertising & Promotions	8,765	9,140		8,800	-3.7%		8,800	0.0%
Palm Springs Life Annual City Guide			4,000			4,000		
Palm Springs Life Annual Visitor Guide			4,800			4,800		
1012702 553000 Postage & Delivery	7,898	10,541		15,000	42.3%		15,000	0.0%
1012702 555000 Professional Development	586	3,500		2,500	-28.6%		2,500	0.0%
1012702 561000 Office Expense	946	3,000		1,000	-66.7%		1,000	0.0%
1012702 591600 Indirect Costs	3,382	3,503		4,660	33.0%		4,774	2.5%
TOTAL GENERAL FUND	257,002	269,266		307,064	14.0%		315,944	2.9%
Total Community Services Program	257,002	269,266		307,064	14.0%		315,944	2.9%

Resident Amenities Program

Resident Amenities Program

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

Initiatives

- Continue to empower the Community Activities Committee with authority to design and enhance budgeted resident event experiences
- Research a variety of activities and educational outings in the Desert and Southern California
- Work with partners like Desert Recreation District and IWGR to bring more “entertainment and recreation” that the community can participate in (e.g. golf cart drive-in movies, putting events, etc.)
- Look to committee to initiate other cost-neutral events and experiences
- Conduct resident surveys

Program Staffing Allocation

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Deputy City Manager	0.05	0.05	0.05	0.05
Management Analyst	0.30	0.30	0.30	0.30
Total Full Time Equivalents	0.35	0.35	0.35	0.35

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Wildlights Ticket Distribution	500	400	400	500
Sponsorships Executed	11	7	10	11
Tennis Ticket Distribution	0	0	10,056	5,028
DTH Ticket Distribution	104	0	104	104
Arts Festival Ticket Distribution	500	500	500	500
City Events				
Number of Resident Events	6	5	8	16
Total Attendance	691	500	800	1,900
Shred Events				
Number of Residents	95	390	400	420
Amount in tons	1.8	7.8	8.8	9.0

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1012703 511000 Regular Employees (0.35 FTE)	39,165	37,839		39,089	3.3%		40,067	2.5%
1012703 521100 Retirement - Employer	5,221	5,200		5,813	11.8%		5,970	2.7%
1012703 522000 FICA	3,138	2,801		2,912	4.0%		2,987	2.6%
1012703 523000 Group Insurance	10,751	11,428		12,774	11.8%		13,849	8.4%
1012703 524000 OPEB Benefit	9,344	9,460		11,727	24.0%		12,020	2.5%
1012703 525100 Retirement 401A	957	946		977	3.3%		1,002	2.6%
1012703 526000 Vehicle/Cell Allowance	423	421		421	0.0%		421	0.0%
1012703 526100 Employee FICA Benefit	2,382	2,252		2,346	4.2%		2,406	2.6%
1012703 526200 HRA Medical Benefit	0	0		350	0.0%		350	0.0%
Total Salary and Benefits	71,382	70,347		76,409	8.6%		79,072	3.5%
1012703 533000 Other Contracted Services	16,343	15,000		0	-100.0%		0	0.0%
1012703 551100 Resident Amenities	1,531,934	1,012,115		1,875,283	85.3%		1,875,283	0.0%
IWGR Food & Beverage Resident Discount			110,000			110,000		
IWGR Merchandise Resident Discount			31,238			31,238		
IWGR Golf Discount			1,653,581			1,653,581		
Veterans/Memorial Day Ceremonies			14,000			14,000		
End of the Year Resident Party			29,232			29,232		
Welcome Back Fall Party			29,232			29,232		
Other Events			8,000			8,000		
1012703 551200 Sponsorships	343,372	36,772		44,700	21.6%		89,000	99.1%
Desert Forum / Desert Town Hall			30,000			30,750		
Joslyn Senior Center in Palm Desert			14,700			15,068		
Miscellaneous Sponsorships						43,183		
1012703 591600 Indirect Costs	2,152	2,229		2,965	33.0%		3,038	2.5%
TOTAL GENERAL FUND	1,965,183	1,136,463		1,999,357	75.9%		2,046,393	2.4%
Total Resident Amenities Program	1,965,183	1,136,463		1,999,357	75.9%		2,046,393	2.4%

Community Assistance Program

Community Assistance Program

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

Initiatives

- Promote Grants in Aid program to reach higher number of eligible applicants

Program Staffing Allocation

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Full Time Equivalents				
Deputy City Manager	0.10	0.10	0.10	0.10
Sr. Executive Assistant	0.10	0.10	0.10	0.10
Management Analyst	0.00	0.10	0.10	0.10
Total Full Time Equivalents	0.20	0.30	0.30	0.30

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Grant Requests				
Applications	30	13	35	32
Organizations Funded	19	N/A	23	20

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1012707 511000 Regular Employees (0.30 FTE)	25,877	34,669		35,219	1.6%		36,100	2.5%
1012707 521100 Retirement - Employer	3,520	4,719		4,617	-2.2%		5,379	16.5%
1012707 522000 FICA	1,975	2,465		2,538	3.0%		2,606	2.7%
1012707 523000 Group Insurance	3,282	7,199		5,667	-21.3%		6,121	8.0%
1012707 524000 OPEB Benefit	6,212	8,667		10,566	21.9%		10,830	2.5%
1012707 525100 Retirement 401A	633	867		880	1.5%		902	2.5%
1012707 526000 Vehicle/Cell Allowance	374	374		374	0.0%		374	0.0%
1012707 526100 Employee FICA Benefit	1,481	1,962		2,028	3.4%		2,083	2.7%
1012707 526200 HRA Medical Benefit	0	0		300	0.0%		300	0.0%
Total Salary and Benefits	43,354	60,922		62,189	2.1%		64,695	4.0%
1012707 592000 Community Assistance Programs	180,402	28,000		256,000	814.3%		216,000	-15.6%
Grants in Aid			0			160,000		
CVAG's valley wide CV Housing First program			100,000			-		
Living Desert Capital Funding Contribution			100,000			-		
Modernism Contribution			5,000			5,000		
CVEP Sponsorship			10,000			10,000		
CVEP Economic Summit			3,000			3,000		
Other Contributions			25,000			25,000		
Gerald Ford School			10,000			10,000		
Alan Seman's Bus Pass Program			3,000			3,000		
1012707 591600 Indirect Costs	1,230	1,274		2,542	99.5%		2,604	2.5%
TOTAL GENERAL FUND	224,986	90,196		320,731	255.6%		283,299	-11.7%
Total Community Assistance Program	224,986	90,196		320,731	255.6%		283,299	-11.7%

Tourism Program

Tourism Program

The Tourism Program strategically supports the resort partners to influence growth in TOT by providing a strong brand platform, creating tourism (and group) demand for the product, building brand awareness and strategically leveraging Indian Wells. The City works closely with the resort partners to develop and execute brand and marketing strategies to influence both group and leisure markets, collaborate with the Greater Palm Springs Convention and Visitor Bureau (CVB), the Indian Wells Golf Resort, and the Indian Wells Tennis Garden. The Tourism program is managed by the City Manager Department with guidance from the Marketing Committee which consists of General Managers, Directors of Sales and two City Council members.

Initiatives

- Leverage the CVB partnership to strengthen the City's Tourism brand and increase awareness of Indian Wells as a world class destination among both leisure and group markets
 - Leisure - In response to ongoing conditions related to the Covid-19 pandemic and consumer sentiment data, leisure marketing efforts will focus on drive market travelers by highlighting Indian Wells and the naturally social distanced activities of golf and tennis. Both are gaining in popularity as travelers seek safe outdoor activities, and both are strengths for Indian Wells.

Weddings will continue to be a target market given the strong demand throughout the pandemic. Indian Wells is well positioned to capture a large share of the market given the variety of world class wedding venues it offers.

Additional opportunities for leisure marketing will be continuously assessed based on conditions related to the pandemic.

- Group - Since the beginning of the pandemic, group meetings of any size have not been permitted. However, as planners seek locations for future meetings, staying engaged and generating interest in Indian Wells is important. The release of vaccines is creating optimism among meeting planners and the recently added flights to Palm Springs International Airport are making the destination all the more accessible. Projections currently show a three-year timeframe for group demand to return to near pre-Covid levels.

Group marketing efforts are expected to build through 2021/22 with a variety of activities such as direct mail, virtual and/or in-person FAMs, newsletters, enhanced partnerships with CVENT (the largest meeting planner sourcing platform) and trade publications.

Program Staffing Allocation

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Deputy City Manager	0.10	0.10	0.05	0.05
Management Analyst	0.20	0.20	0.20	0.20
Total Full Time Equivalents	0.30	0.30	0.25	0.25

Workload Activity Measures

	FY2018/19 Actual	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Social Media					
Facebook Followers	10,800	13,732	15,000	20,000	25,000
Facebook Impressions	6,500	500,000	1,000,000	1,250,000	1,500,000
Instagram Followers	247	1,349	2,000	2,500	3,000
Instagram Impressions	1,000	75,000	250,000	275,000	300,000
Linkedin Followers	N/A	32	100	150	200
Linkedin Impressions	N/A	25,000	80,000	70,000	100,000
Leisure					
Wedding Leads	N/A	N/A	250	275	300
Golf Marketing Impressions	N/A	N/A	1,200,000	1,250,000	1,275,000
New Blogs	N/A	N/A	7	4	4
Group					
Direct Mail to Meeting Planners	25	N/A	100	100	100
Meeting Planner Newsletter	N/A	N/A	1	1	1
Meeting Planner Event	2	N/A	1	1	1
City Incentives	7	6	5	15	17
City Incentive Room Nights	5,544	4,462	5,000	7,500	7,500
City Incentive TOT (ROI)	\$ 150,000	\$ 85,192	\$ 95,000	\$ 200,000	\$ 200,000

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1012709 511000 Regular Employees (0.25 FTE)	36,882	36,097		28,859	-20.1%		29,580	2.5%
1012709 521100 Retirement - Employer	4,957	4,968		4,291	-13.6%		4,407	2.7%
1012709 522000 FICA	2,881	2,574		2,130	-17.2%		2,185	2.6%
1012709 523000 Group Insurance	8,739	9,243		8,948	-3.2%		9,700	8.4%
1012709 524000 OPEB Benefit	8,793	9,024		8,658	-4.1%		8,874	2.5%
1012709 525100 Retirement 401A	902	902		721	-20.1%		740	2.6%
1012709 526000 Vehicle/Cell Allowance	532	530		343	-35.3%		343	0.0%
1012709 526100 Employee FICA Benefit	2,173	2,054		1,711	-16.7%		1,756	2.6%
1012709 526200 HRA Medical Benefit	0	0		250	0.0%		250	0.0%
Total Salary and Benefits	65,859	65,392		55,911	-14.5%		57,835	3.4%
1012709 531000 Professional Services CVB	246,294	183,500	180,000	180,000	-1.9%	193,750	193,750	7.6%
1012709 551003 Consumer Marketing	17,793	22,140		170,500	670.1%		170,000	-0.3%
Tennis Marketing			25,000			25,000		
Expedia			10,000			10,000		
Co-Ops			40,075			40,075		
Wedding Wire			2,225			2,225		
Centro Digital Ads			35,000			35,000		
Social Media			36,200			35,700		
CVENT			22,000			22,000		
1012709 552001 Group Incentive	97,781	68,445		169,500	147.6%		170,000	0.3%
Familiarization Tours			50,000			50,500		
Group Incentives			50,000			50,000		
Restaurant Week			3,500			3,500		
Events			66,000			66,000		
1012709 553000 Postage & Delivery	128	8,000		10,000	25.0%		10,000	0.0%
1012709 554000 Printing	33	15,000		5,000	-66.7%		5,000	0.0%
1012709 555000 Professional Development	3,153	15,000		15,000	0.0%		15,000	0.0%
1012709 592500 CVB Contributions PSDRCVB (.014 of gross hotel sales/25%)	144,151	112,600	194,600	194,600	72.8%	230,300	230,300	18.3%
1012709 591600 Indirect Costs	1,845	1,911		2,118	10.8%		2,170	2.5%
TOTAL GENERAL FUND	577,037	491,988		802,629	63.1%		854,055	6.4%
Total Tourism Program	577,037	491,988		802,629	63.1%		854,055	6.4%

Technology Services Program

Technology Services Program

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

The program oversees all the annual technical support and maintenance contracts for the City's equipment. The equipment and services that are purchased under this program include workstations; printers; servers; software; technical web assistance including DNS and SSL management; communications and messaging services; video and audio production and broadcasting equipment; IWTV content management; network equipment and administration; network engineering; computer maintenance and support.

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

Initiatives

- Complete EnerGov LMS implementation
- Increase broadcast resolution quality for web-based meetings and IWTV
- Implement emergency notification solution for City Staff

Program Staffing Allocations

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Information Technology Manager	0.95	0.95	0.95	0.95
Total Full Time Equivalents	0.95	0.95	0.95	0.95

Workload Activity Measure

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Meeting Recordings Produced				
City Council Meetings	19	17	16	18
Housing Authority Meetings	5	9	5	5
Other Recorded Public Meetings	11	40	10	8
Technology Equipment Managed				
Workstations & Notebooks	68	68	65	65
Servers	28	30	30	30
VoIP Phones	48	48	48	48
Software Updates				
Workstations	5,890	5,000	4,800	4,600
Servers	16,382	12,000	11,000	10,000
Malware Threats				
Malware/Virus Items Mitigated	2,826	2,400	2,500	2,500
Malware/Virus Scans	14,780	15,000	15,500	16,000

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1012706 511000 Regular Employees (0.95 FTE)	178,139	167,796		187,211	11.6%		191,891	2.5%
101270 521100 Retirement - Employer	22,987	22,767		25,502	12.0%		26,193	2.7%
1012706 522000 FICA & Medicare	10,932	10,261		11,125	8.4%		11,446	2.9%
1012706 523000 Group Insurance	30,638	32,656		36,668	12.3%		39,744	8.4%
1012706 524000 OPEB Benefit	41,949	41,949		56,163	33.9%		57,567	2.5%
1012706 525100 Retirement 401A	4,377	4,195		4,680	11.6%		4,797	2.5%
1012706 526000 Vehicle/Cell Allowance	1,282	1,273		1,273	0.0%		1,273	0.0%
1012706 526100 Employee FICA Benefit	7,746	7,828		8,411	7.4%		8,663	3.0%
1012706 526200 HRA Medical Benefit	0	0		950	0.0%		950	0.0%
Total Salary and Benefits	298,049	288,725		331,983	15.0%		342,524	3.2%
1012706 531000 Professional Services	35,100	47,500		47,500	0.0%		48,688	2.5%
Web Streaming Maintenance and Support			22,000			22,550		
Backup Maintenance and Offsite Storage			11,000			11,275		
Cisco Firewall Annual Maintenance			2,500			2,563		
Domain Name Registrations, SSL Certificates, DNS			3,000			3,075		
Patch Support			3,000			3,075		
Computer Maintenance			6,000			6,150		
1012706 541000 Office Equipment Maintenance	0	7,500		3,000	-60.0%		3,075	2.5%
Cables & Office Equipment			3,000			3075		
1012706 552000 Communications	26,785	34,000		0	-100.0%		0	0.0%
1012706 552100 Communication Equipment	2,094	3,000		1,500	-50.0%		1,538	2.5%
Phone Replacement & Repair			1,500			1,538		
1012706 555000 Professional Development	4,770	4,000		2,000	-50.0%		2,050	2.5%
Hardware & Software Professional Training			2,000			2,050		
1012706 561000 Office Expense	1,745	5,000		3,000	-40.0%		3,075	2.5%
Toner Cartridges			3,000			3,075		
1012706 563000 Operating Materials	33,674	35,000		39,000	11.4%		39,975	2.5%
Software Licenses			34,000			34,850		
Antivirus Software Support			5,000			5,125		
1012706 591600 Indirect Costs	5,841	6,051		8,049	33.0%		8,247	2.5%
TOTAL GENERAL FUND	408,057	430,776		436,032	1.2%		449,171	3.0%
CAPITAL IMPROVEMENT FUND								
3162706 565000 Minor Equipment	166,065	188,500		80,000	-57.6%		82,000	2.5%
Server Hardware Replacements			35,000			35,875		
Workstation Hardware Replacement			20,000			20,500		
Audio/Video Equipment			15,000			15,375		
Network Hardware			10,000			10,250		
TOTAL CAPITAL IMPROVEMENT FUND	166,065	188,500		80,000	-57.6%		82,000	2.5%
Total Technology Services Program	574,123	619,276		516,032	-16.7%		531,171	2.9%

Community Development Program

Community Development Administration Program

The Community Development Administration Program oversaw the City's Economic Development Division to ensure that Indian Wells' businesses are successful, and that the city continues to be a draw for future businesses, residents, and tourists alike.

During fiscal year 2020/21, the program was transferred to the City Manager's Office and can be found under the Economic Development tab. The Community Development Administration Program is closed.

Initiatives

There are no Initiatives to report for this program

Program Staffing Allocation

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Community Development Director	0.40	0.30	0.00	0.00
Administrative Assistant	0.10	0.00	0.00	0.00
Administrative Assistant	0.40	0.00	0.00	0.00
Sr. Administrative Assistant	0.00	0.30	0.00	0.00
Total Full Time Equivalents	0.90	0.60	0.00	0.00

Workload Activity Measures

There are no Workload Activity Measures to report for this program

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1014401 511000 Regular Employees (0.00 FTE)	108,121	73,487		0	-100.0%		0	0.0%
1014101 521100 Retirement - Employer	9,750	10,116		0	-100.0%		0	0.0%
1014101 522000 FICA	8,876	5,090		0	-100.0%		0	0.0%
1014101 523000 Group Insurance	24,198	16,126		0	-100.0%		0	0.0%
1014101 524000 OPEB Benefit	26,761	18,372		0	-100.0%		0	0.0%
1014101 525100 Retirement 401A	2,487	1,837		0	-100.0%		0	0.0%
1014101 526000 Vehicle/Cell Allowance	1,421	1,122		0	-100.0%		0	0.0%
1014101 526100 Employee FICA Benefit	6,394	4,024		0	-100.0%		0	0.0%
1014401 526200 HRA Medical Benefit	0	0		0	0.0%		0	0.0%
Total Salary and Benefits	188,009	130,174		0	-100.0%		0	0.0%
1014101 531000 Professional Services	17,134	32,865		0	-100.0%		0	0.0%
1014101 555000 Professional Development	2,050	16,850		0	-100.0%		0	0.0%
1014101 557000 Membership & Dues	831	1,550		0	-100.0%		0	0.0%
1014101 561000 Office Expense	276	250		0	-100.0%		0	0.0%
1014101 591600 Indirect Costs	5,534	5,733		0	-100.0%		0	0.0%
TOTAL GENERAL FUND	213,834	187,422		0	-100.0%		0	0.0%
Total Community Development Administration	213,834	187,422		0	-100.0%		0	0.0%

Building & Safety Program

Building & Safety Program

The Building & Safety Program administers and enforces the California Building Code and all City ordinances regulating construction activity as a function of the Community Development Department. This program is responsible for issuance of building permits, collection of permit and inspection fees, conduct of in-house and contract plan check review, and providing building site inspections. The Building & Safety Program also provides customers with interpretation of the California Building Code, and ensures processing through other outside agencies for review and permitting, such as the Coachella Valley Water District, utility providers, County Health Department, etc.

Initiatives

- Implement strategies to streamline plan check, permit issuance, and inspection services, including providing online services for inspection scheduling
- Transition the permitting software to new interconnected enterprise system with other departments, to provide better workflow and create interconnectivity with other departments, which will help provide better workflow and tracking

Program Staffing Allocation

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Community Development Director	0.10	0.10	0.15	0.15
Building Inspector II/Code Enforcement	0.65	0.65	0.65	0.65
Building Technician II	1.00	0.00	0.65	0.65
Permit Technician II	0.00	0.65	0.00	0.00
Bldg & Code Enforcement Mgr	0.80	0.80	0.80	0.80
Permit Technician I	0.00	0.25	0.25	0.25
Senior Engineer	0.00	0.10	0.10	0.10
Total Full Time Equivalents	2.55	2.55	2.60	2.60

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Permits Issued	761	754	788	788
Permit Valuation	\$ 49,589,885	\$ 47,546,597	\$ 49,923,926	\$ 49,923,926
Plan Checks	191	220	231	231
Inspections Performed	4,209	3,398	3,567	3,567
Average Daily Inspections	16	13	14	14
New Dwelling Units	61	28	30	30

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1014201 511000 Regular Employees (2.60 FTE)	269,182	294,983		267,601	-9.3%		274,291	2.5%
1014201 521100 Retirement - Employer	30,259	40,118		33,510	-16.5%		40,864	21.9%
1014201 522000 FICA	22,059	22,389		20,258	-9.5%		20,771	2.5%
1014201 523000 Group Insurance	52,238	45,715		58,544	28.1%		61,329	4.8%
1014201 524000 OPEB Benefit	64,825	73,746		80,280	8.9%		82,287	2.5%
1014201 525100 Retirement 401A	6,547	7,375		6,690	-9.3%		6,857	2.5%
1014201 526000 Vehicle/Cell Allowance	1,967	2,105		2,292	8.9%		2,499	9.0%
1014201 526100 Employee FICA Benefit	16,738	18,112		16,378	-9.6%		16,794	2.5%
1014201 526200 HRA Medical Benefit	0	0		2,600	0.0%		2,600	0.0%
Total Salary and Benefits	463,815	504,543		488,153	-3.2%		508,292	4.1%
1014201 531000 Professional Services	94,992	175,000		180,850	3.3%		185,371	2.5%
Plan Check Services (As needed basis)			150,000			153,750		
On-call Building Inspector Services (As needed basis)			15,000			15,375		
CASP Consultation Services			5,000			5,125		
Records Scanning/Digital Records Retention			10,000			10,250		
Bluebeam Software Licenses (2)			850			871		
1014201 553000 Postage & Delivery	71	1,000		500	-50.0%		513	2.5%
1014201 555000 Professional Development	11,773	6,775		13,650	101.5%		13,991	2.5%
California Building Officials (1)			3,500			3,588		
ICC Training/Certification (1)			450			461		
CALBO Staff Training (3)			8,500			8,713		
Education Reimbursement (1)			1,200			1,230		
1014201 557000 Membership & Dues	535	650		500	-23.1%		513	2.5%
1014201 561000 Office Expense	2,416	1,000		3,000	200.0%		3,075	2.5%
1014201 562000 Reference Materials	1,606	1,500		1,000	-33.3%		1,025	2.5%
Assessor Parcel Map Copies			500			513		
Building Code Manuals (code update)			500			513		
1014201 566000 Uniforms & Clothing	836	1,125		1,300	15.6%		1,333	2.5%
Field Staff (1.5)								
1014201 591600 Indirect Costs	15,679	16,243		22,029	35.6%		22,570	2.5%
TOTAL GENERAL FUND	591,723	707,836		710,982	0.4%		736,682	3.6%
Total Building & Safety Program	591,723	707,836		710,982	0.4%		736,682	3.6%

Planning Program

Planning Program

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

Initiatives

- Transition the permitting software to a new interconnected system with other departments, which will help provide better workflow and tracking systems
- Review the City's municipal code sections relating to the Planning Department purview and make recommendations for update to help streamline the entitlement and City review timeframes

Program Staffing Allocation

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Community Development Director	0.10	0.10	0.15	0.15
Planner	0.95	0.85	0.75	0.75
Sr. Administrative Assistant	0.00	0.30	0.30	0.30
Administrative Assistant	0.30	0.00	0.00	0.00
Permit Technician II	0.00	0.05	0.05	0.05
Permit Technician I	0.00	0.25	0.25	0.25
Senior Engineer	0.00	0.10	0.10	0.10
Total Full Time Equivalents	1.35	1.65	1.60	1.60

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Planning				
General Plan Amendments	1	1	1	1
Entitlement Applications***	6	10	9	10
Temporary Use Permits**	28	25	30	30
Planning Counter Approvals	311	400	500	480
Special Studies/Permits****	4	6	7	7
Food Truck Permits	1	0	1	1
Landscape Permits	12	10	10	10
-Administrative	9	8	7	7
-CVWD Approved	3	2	3	3
Fireworks	9	10	12	12
Film Permits	3	10	12	15
Planning Commission Agendas				
Planning Commission - Regular Mtg	3	1	4	4
Public Hearings Items	3	0	3	3
General Business Items	0	0	3	4
Planning Commission Resolutions	3	0	4	4
Planning Commission - Special Mtg	0	0	1	1
Legal Notices	3	2	4	4
Architecture & Landscape Agendas				
Architecture & Landscape Committee Mtgs		0		
General Business Items		0		
Design Review Committee				
General Business Items		3	7	7

**TUP previously included Fireworks - Fireworks now a separate activity

***Entitlement Applications include:

- CUPs, Tentative Parcel and Tract Map, Planned Sign Program, Specific Plan, Use Determinations, Variance, Zone Change Zone and Municipal Text Amendments, Historic Designation, and Mills Act Contracts, and Time Extensions

****Special Studies/Permits Include: Admin Relief, Zoning Verification Letters, and Use Determinations

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1014301 511000 Regular Employees (1.60 FTE)	104,077	152,836		154,356	1.0%		158,215	2.5%
1014301 521100 Retirement - Employer	8,731	15,706		16,250	3.5%		16,646	2.4%
1014301 522000 FICA	8,483	11,515		11,594	0.7%		11,891	2.6%
1014301 523000 Group Insurance	19,290	47,249		33,873	-28.3%		29,237	-13.7%
1014301 524000 OPEB Benefit	33,358	38,209		46,307	21.2%		47,464	2.5%
1014301 525100 Retirement 401A	2,502	3,821		3,859	1.0%		3,955	2.5%
1014201 526000 Vehicle/Cell Allowance	355	452		639	41.4%		639	0.0%
1014301 526100 Employee FICA Benefit	6,378	9,298		9,356	0.6%		9,597	2.6%
1014301 526200 HRA Medical Benefit	0	0		1,600	0.0%		1,600	0.0%
Total Salary and Benefits	183,174	279,086		277,834	-0.4%		279,244	0.5%
1014301 531000 Professional Services	13,886	50,000		50,850	1.7%		51,250	0.8%
On-Call Planning Support Services			40,000			41,000		
Records Scanning/Digital Retention			10,000			10,250		
Bluebeam Software License (2)			850			871		
1014301 551000 Advertising & Promotions	378	1,250		600	-52.0%		615	2.5%
Planning Commission			600			615		
1014301 553000 Postage	0	100		100	0.0%		103	2.5%
1014301 555000 Professional Development	398	2,500		29,780	1091.2%		30,525	2.5%
APA National Convention (1)			500			513		
Planning Commission Academy (5)			5,000			5,125		
GIS Training (1)			500			513		
Education Reimbursement (1)			19,500			19,988		
AICP Certification (1)			480			492		
AICP Application/Essay			300			308		
CCAC Annual Conference (1)			2,000			2,050		
Dept. Strategic Planning (6)			1,500			1,538		
1014301 557000 Membership & Dues	115	250		800	220.0%		820	2.5%
APA/CA APA Membership (2)			450			461		
CA Clerk Association (1)			200			205		
IIMC (1)			150			154		
1014301 561000 Office Expense	1,092	500		2,000	300.0%		2,050	2.5%
1014301 562000 Reference Materials	0	12,000		2,000	-83.3%		2,050	2.5%
1014301 591600 Indirect Costs	8,300	8,599		13,556	57.6%		13,889	2.5%
TOTAL GENERAL FUND	207,344	354,285		377,520	6.6%		380,545	0.8%
Total Planning Program	207,344	354,285		377,520	6.6%		380,545	0.8%

Code Enforcement Program

Code Enforcement Program

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

Initiatives

- Implement use of new online short-term residential rental monitoring and tax collection tracking software to better enforce the City’s ordinance and reduce illegal rental activity
- Transition the permitting software to create interconnected system with other departments, to provide better workflow and tracking systems

Program Staffing Allocation

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Community Development Director	0.10	0.10	0.15	0.15
Building Inspector II/Code Enforcement	0.35	0.35	0.35	0.35
Bldg & Code Enforcement Mgr	0.20	0.20	0.20	0.20
Planner	0.00	0.10	0.10	0.10
Permit Technician II	0.00	0.25	0.25	0.25
Administrative Assistant	0.90	0.00	0.00	0.00
Permit Technician I	0.00	0.25	0.25	0.25
Total Full Time Equivalents	1.55	1.25	1.30	1.30

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Violations				
Palm Trees	147	149	156	156
Short-term Rental*	52	37	55	55
All Other Violations	16	17	18	18
Total Violations	215	169	229	229
Citations Issued	173	99	170	170
Short-term Rental Permits*	34	79	60	60

Program Budget

	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1014401 511000 Regular Employees (1.30 FTE)	144,806	119,124		132,541	11.3%		135,773	2.4%
1014401 521100 Retirement - Employer	15,680	16,288		15,192	-6.7%		17,719	16.6%
1014401 522000 FICA	11,846	8,936		9,926	11.1%		10,174	2.5%
1014401 523000 Group Insurance	40,298	25,536		31,250	22.4%		33,844	8.3%
1014401 524000 OPEB Benefit	35,621	29,781		39,762	33.5%		40,732	2.4%
1014401 525100 401A Contribution	3,496	2,978		3,314	11.3%		3,394	2.4%
1014401 526000 Vehicle/Cell Allowance	958	1,040		1,188	14.2%		1,188	0.0%
1014401 526100 Employee FICA Benefit	8,945	7,208		8,004	11.0%		8,205	2.5%
1014401 52620 HRA Medical Benefit	0	0		1,300			1,300	0.0%
Total Salary and Benefits	261,651	210,891		242,477	15.0%		252,329	4.1%
1014401 531000 Professional Services Legal Services	35,629	150,000	75,000	75,000	-50.0%	76,875	76,875	2.5%
1014401 533000 Other Contracted Services Abatements - General & Clean ups Vacation Rental Consultant Software & Online Services	35,680	55,000	10,000 15,000 25,000	50,000	-9.1%	10,250 15,375 25,625	51,250	2.5%
1014401 555000 Professional Development	0	2,000		1,000	-50.0%		1,025	2.5%
1014401 561000 Office Expense	2,747	500		500	0.0%		513	2.5%
1014401 566000 Uniforms & Clothing	22	375		375	0.0%		384	2.5%
1014401 591600 Indirect Costs	9,530	9,873		11,014	11.6%		11,285	2.5%
TOTAL GENERAL FUND	345,258	428,639		380,366	-11.3%		393,661	3.5%
Total Code Enforcement Program	345,258	428,639		380,366	-11.3%		393,661	3.5%

Financial Services Program

Financial Services Program

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

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

Provides accurate and meaningful reporting on the City's financial condition and is primarily responsible for the accounting of City-wide financial activity for each City fund, including management of the Financial Management System, preparation of the Comprehensive Annual Financial Report, preparation of the Cost Allocation Plan, capital assets accounting, monthly financial information distribution, City-wide audits, and coordination of stand-alone audits.

Initiatives

- Improve the City's Fiscal Condition
- Manages the City's cash flow and invests the City operating funds in accordance with the Investment Policy mandates
- Ensure that the City's financial resources are protected and available to address the short-term and long-term needs of the community
- Provide accurate and timely payments to City employees and vendors
- Deliver accurate and timely financial reports
- Supports the general winding down of the former Redevelopment Agency
- Ensure prudent use of public funds through competitive processes and cooperative purchasing with other government agencies
- Develop new revenue opportunities

Program Staffing Allocations

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Finance Director	0.31	0.24	0.20	0.20
Assistant Finance Director	0.81	0.75	0.63	0.63
Accounting Technician III	0.85	0.80	0.78	0.78
Accounting Technician II	0.70	0.65	0.58	0.58
Accounting Technician II	0.75	0.75	0.75	0.75
Total Full Time Equivalents	3.42	3.19	2.94	2.94

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Administration				
Payroll Transactions	837	850	850	850
Acct. Payable Checks issued	2,139	2,300	2,300	2,300
Invoices Paid	4,566	5,000	5,000	5,000
Investment Transactions	55	30	30	30
Journal Entries	187	200	200	200
Budget Adjustments	52	50	50	50
Resident Benefit Cards (RBC)				
Resident Benefit Card issued				
Golf RBC issued	1,970	2,300	2,300	2,300
Social RBC issued	2,412	2,950	2,950	2,950
RBC Reprints	55	40	40	40
Cashier Transaction	4,489	6,000	6,000	6,000
Reporting				
Special Reports	79	80	80	80
Annual Audit & Reviews	11	10	10	10
Annual Compliance Reports	20	20	20	20
Business License				
Renewals	1,220	1,100	1,100	1,100
New	467	400	400	400

Program Budget

Account Number		FY2019/20	FY2020/21	FY2021/22	FY2021/22		FY2022/23	FY2022/23		
		Year End Actual	Year End Estimate	Budget Detail	Projected Appropriation	% change	Budget Detail	Projected Appropriation	% change	
GENERAL FUND										
1015101 511000	Regular Employees (2.94 FTE)	405,499	367,030		339,095	-7.6%		347,573	2.5%	
1015101 521100	Retirement - Employer	53,194	49,330		49,003	-0.7%		50,329	2.7%	
1015101 522000	FICA & Medicare	30,019	25,929		24,388	-5.9%		25,035	2.7%	
1015101 523000	Group Insurance	95,199	79,866		93,314	16.8%		101,090	8.3%	
1015101 524000	OPEB Benefit	97,662	91,758		101,729	10.9%		104,272	2.5%	
1015101 525100	Retirement 401A	9,915	9,176		8,477	-7.6%		8,689	2.5%	
1015101 526000	Vehicle/Cell Allowance	2,099	2,083		1,466	-29.6%		1,466	0.0%	
1015101 526100	Employee FICA Benefit	22,397	20,607		19,472	-5.5%		19,995	2.7%	
1015101 526200	HRA Medical Benefit	0	0		2,940	0.0%		2,940	0.0%	
Total Salary and Benefits		715,983	645,779		639,884	-0.9%		661,389	3.4%	
1015101 531000	Professional Services	103,285	181,720		176,111	-3.1%		180,514	2.5%	
	Audit, City			64,590			66,205			
	Actuarial Consulting			16,500			16,913			
	Financial Systems Program Support			53,045			54,371			
	Budget/Financial Statement Production			5,500			5,638			
	TABS Disclosure/Arbitrage Rebate			10,000			10,250			
	Property & Sales Tax Audit			5,000			5,125			
	County Auditor -LAFCO			5,953			6,102			
	Investment Management Software Fees			5,523			5,661			
	Retirement Plan Services			10,000			10,250			
1015101 533000	Other Contracted Services	45,649	47,895		65,710	37.2%		67,353	2.5%	
	Bank Trustee & Custodial Fees			27,385			28,070			
	Credit Card Fees			14,000			14,350			
	Bank Fees			4,325			4,433			
	Miscellaneous Contracted Services			20,000			20,500			
1015101 553000	Postage	171	500		500	0.0%		513	2.5%	
1015101 555000	Professional Development	6,185	1,000		7,375	637.5%		7,559	2.5%	
	CSMFO Annual Conferences (2)			2,500			2,563			
	CalPERS Annual Conference-So Cal (2)			2,500			2,563			
	League of California Cities-Finance Director			1,250			1,281			
	Department Strategic Planning			500			513			
	CMTA Annual Conference			625			641			
1015101 557000	Membership & Dues	830	1,165		1,250	7.3%		1,281	2.5%	
	GFOA			460			472			
	CMTA			155			159			
	CSMFO			550			564			
	MMASC			85			87			
1015101 561000	Office Expense	4,211	5,500		4,210	-23.5%		4,315	2.5%	
	Business License Vehicle Stickers			1,500			1,538			
	Supplies			2,710			2,778			
1015101 591600	Indirect Costs	21,028	21,785		24,910	14.3%		25,522	2.5%	
TOTAL GENERAL FUND		897,342	905,344		919,950	1.6%		948,446	3.1%	
EMERGENCY SERVICES UPGRADE FUND										
2285101 531000	Professional Services	3,683	3,800		3,800	0.0%		3,800	0.0%	
	Fire Tax Levy									
TOTAL EMERGENCY SERVICES UPGRADE FUNI		3,683	3,800		3,800	0.0%		3,800	0.0%	
Total Financial Services Program		901,024	909,144		923,750	1.6%		952,246	3.1%	

Central Services Program

Central Services Program

The Central Services Program accounts for citywide non-program general service expenditures that cannot readily be allocated to any one program. Central Services expenditures include office equipment maintenance, office equipment leases, City Hall utilities, general postage and delivery services, citywide printing and memberships, and general office supplies. Central Services expenses are allocated as indirect costs to city programs based upon staffing levels.

Initiatives

- Develop strategies to lower long-term utility costs

Program Staffing Allocations

There are no staffing allocations for this program.

Workload Activity Measures

There are no Workload Activity Measures designated for this program.

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1012704 523000 Insurance Administration	1,527	4,150		4,150	0.0%		4,150	0.0%
1012704 531000 Professional Services	8,200	0		0			0	
1012704 533000 Other Contracted Services	0	0		23,514			24,102	2.5%
ACTIVATE - Enhanced Support			3,514			3,602		
Laserfiche - Electronic Content Management			20,000			20,500		
1012704 541000 Office Equipment Maintenance	0	300		0	-100.0%		0	
1012704 542000 Utilities	28,803	30,952		30,050	-2.9%		30,801	2.5%
SC Edison			28,000			28,700		
CVWD			850			871		
SC Gas			1,200			1,230		
1012704 543000 Equipment Rental	47,328	55,723		55,723	0.0%		57,116	2.5%
Photocopier Lease & Maintenance			47,380			48,565		
Postage Meter Lease			7,210			7,390		
Folding Machine			1,133			1,161		
1012704 553000 Postage & Delivery	10,240	13,000		13,000	0.0%		13,325	2.5%
Postal Permit			12,000			12,300		
Parcel Services (Fed Ex, UPS, etc)			1,000			1,025		
1012704 552000 Communications	0	0		42,000	0.0%		43,050	2.5%
Telephone Services			14,000			14,350		
High Speed Internet			28,000			28,700		
1012704 554000 Printing	10,180	7,000		8,419	20.3%		8,629	2.5%
Stationery			3,200			3,280		
Business Cards/Forms			5,219			5,349		
1012704 557000 Membership & Dues	24,882	24,700		25,020	1.3%		25,646	2.5%
CVAG			17,800			18,245		
League of California Cities			4,500			4,613		
Alliance for Innovation			1,020			1,046		
CA Contract Cities Association			1,100			1,128		
SCAG			600			615		
1012704 561000 Office Expense	18,446	22,200		22,200	0.0%		22,755	2.5%
RealQuest-Citywide			10,200			10,455		
Supplies			12,000			12,300		
1012704 563000 Operating Materials	22,551	20,330		21,630	6.4%		22,171	2.5%
ID Card Supplies			12,360			12,669		
Kitchen/Meeting Supplies			9,270			9,502		
1012704 591600 Indirect Costs	(172,157)	(178,355)		(245,706)	37.8%		(251,745)	2.5%
TOTAL GENERAL FUND	0	0		0			0	0.0%
Total Central Services Program	0	0		0			0	0.0%

**Internal Contributions
&
Reserves
Program**

Internal Contributions & Reserves Program

The Internal Contributions & Reserves Program accounts for the City's funding of capital reserves and operating contributions. Contributions to the Capital Reserve program are made in accordance with the City's Capital Contribution Policy and fund future infrastructure projects, streets, bridges, and City facilities. The City also funds eight landscape districts that provide a general benefit to the City.

Financial reserves are an effective tool to support municipal asset management planning, as they allow for funds to be set aside to manage assets throughout their lifecycle. As a general budget principle concerning the use of reserves, the City Council decides whether to appropriate funds from Reserve accounts.

Even though a project or other expenditure qualifies as a proper use of Reserves, the Council may decide that it is more beneficial to use current year operating revenues or bond proceeds instead, thereby retaining the Reserve funds for future use. Reserve funds will not be spent for any function other than the specific purpose of the Reserve account from which they are drawn without specific direction in the annual budget, or by a separate City Council action.

Initiatives

- Fund capital reserves in accordance with Council Policy.

Program Staffing Allocations

There are no staffing allocations for this program.

Workload Activity Measures

There are no Workload Activity Measures designated for this program.

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1015201 592500 Contributions	81,180	87,949		1,450,000	1548.7%		1,471,173	1.5%
Capital Reserve			1,100,000			1,100,000		
Naming Rights			250,000			250,000		
Landscape & Lighting			100,000			121,173		
1016602 599900 Operating Transfers Out	3,438,991	2,079,500		1,225,608			2,480,785	
TOTAL GENERAL FUND	3,520,171	2,167,449		2,675,608	23.4%		3,951,958	47.7%
CAPITAL IMPROVEMENT FUND								
3169992 592000 Community Assistance Eisenhower Contribution	0	0		2,500,000	0.0%		0	0.0%
TOTAL CAPITAL IMPROVEMENT FUND	0	0		2,500,000	0.0%		0	-100.0%
Total Internal Contributions & Reserves Program	3,520,171	2,167,449		5,175,608	138.8%		3,951,958	-23.6%

Retirement Benefit Program

Retirement Benefit Program

The Retirement Benefits Program includes employee pensions and retiree medical care and are managed by the Finance Department. The City contracts with the California Public Employees' Retirement System (CalPERS) to fund the cost of employee pensions and medical care. The City has two retirement pension plans. Employees hired prior to January 1, 2013 participate in the 2.7%@55 plan for classic members. New employees hired after January 1, 2013 participate in the 2%@60 plan. The City participates in the CalPERS Retiree Benefit Trust Fund for employee medical care.

Initiatives

- Maintain fully funded employee pension plan
- Maintain fully funded retiree medical plan
- Invest in PARS to Manage Retirement assets and seek solutions to increase investment returns and reduce volatility and cost, while mitigating risk
- Work with the Retirement Plans' actuaries to ensure plans have implemented the most appropriate rates, assumptions, and methodologies to remove risk from the plans, decrease volatility, and reduce intergenerational shifting of liabilities

Program Staffing Allocations

There are no staffing allocations for this program.

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Classic CalPERS Members	21	19	19	19
PEPRA CalPERS Members	9	10	10	10
OPEB Retirees	34	35	35	35

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
RETIREMENT BENEFIT FUND								
6016801 524000 OPEB Medical Benefit ARC	793,826	725,841		700,000	-3.6%		725,000	3.6%
6016801 524100 CalPERS Retirement	13,715	130,662		25,000	-80.9%		25,000	0.0%
6016801 531001 OPEB Retirees Expense	416,339	418,254		425,000	1.6%		425,000	0.0%
TOTAL RETIREMENT BENEFIT FUND	1,223,879	1,274,757		1,150,000	-9.8%		1,175,000	2.2%
Total Retirement Benefit Program	1,223,879	1,274,757		1,150,000	-9.8%		1,175,000	2.2%

Risk Management Program

Risk Management Program

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

Risk Management involves the management of the City's loss prevention programs to limit exposure to claims. The City's general liability, workers' compensation, property, indemnity bonds, and vehicle insurance is provided through the California Joint Powers Insurance Authority (CJPIA).

The Program ensures insurance coverage for the City's assets, establishes City-wide risk management policies and procedures, and provides City-wide training and guidance to departments on risk-related programs. Manages property and casualty claims from inception to conclusion and performs the centralized subrogation function to recapture losses resulting from third-party wrongdoing or negligence resulting in loss of or damage to City-owned property.

The City utilizes the Authority's educational Loss Control Action Plan (LossCAP) program. The LossCAP Program is the Authority's strategic approach to working with members to reduce risk. The program goal is to reduce the frequency and severity of claims, and to provide an integrated approach to managing a member's risk exposures, and thereby reducing the cost of risk.

Initiatives

- Implement LossCAP Program action plans
- Maintain adequate insurance coverage by assessing the City's risk exposure to ensure the lowest cost and best coverage economically possible
- Provide employee risk management training to increase risk management awareness and manage risk exposure
- Develop and implement an annual citywide employee training program based upon the City's LossCAP centralized safety manual

Program Staffing Allocations

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Finance Director	0.15	0.15	0.15	0.15
Accounting Technician II	0.15	0.15	0.15	0.15
Total Full Time Equivalents	0.30	0.30	0.30	0.30

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
LossCAP Action Items	0	0	0	0
Training Sessions/LossCap Reviews	10	10	12	12
Claims				
Damage Claims	7	4	5	5
Property Claims	4	6	5	5
Litigation	0	1	0	0
Worker's Comp Claims	1	3	2	2

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1012601 511000 Regular Employees (0.30 FTE)	49,375	49,828		50,787	1.9%		52,056	2.5%
1012601 521100 Retirement - Employer	6,324	6,419		7,067	10.1%		7,258	2.7%
1012601 522000 FICA & Medicare	2,909	2,744		2,889	5.3%		2,968	2.7%
1012601 523000 Group Insurance	9,603	10,240		11,507	12.4%		12,477	8.4%
1012601 524000 OPEB Benefit	12,069	12,457		15,236	22.3%		15,617	2.5%
1012601 525100 Retirement 401A	1,212	1,246		1,270	1.9%		1,301	2.4%
1012601 526000 Vehicle/Cell Allowance	565	561		561	0.0%		561	0.0%
1012601 526100 Employee FICA Benefit	2,031	2,022		2,153	6.5%		2,213	2.8%
1012601 526200 HRA Medical Benefit	0	0		300	0.0%		300	0.0%
Total Salary and Benefits	84,089	85,517		91,770	7.3%		94,751	3.2%
1012601 555000 Professional Development CJPIA Risk Management Conference (1)	396	1,500		1,500	0.0%		1,538	2.5%
1012601 558000 Insurance Expense General Liability and Worker's Comp Property, Earth, Flood Insurance Retro Deposit Crime and Fidelity	544,604	523,512	293,943 106,276 (50,000) 835	351,054	-32.9%	301,267 108,933 (51,250) 856	359,805	2.5%
1012601 591600 Indirect Costs	1,845	1,911		2,542	33.0%		2,604	2.5%
1012601 595000 Damage Claims	14,995							
TOTAL GENERAL FUND	645,928	612,440		446,866	-27.0%		458,698	2.6%
Total Risk Management Program	645,928	612,440		446,866	-27.0%		458,698	2.6%

Police Services Program

Police Services Program

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

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

- Administration, management and coordination of services provided, and community relations
- Patrol services twenty-four (24) hours per day, seven (7) days per week
- Traffic Enforcement
- Special events coverage
- Special Enforcement Team (SET) operations
- Forensics and analysis of crime statistics

Initiatives

- Reduce speeding
- Reduce accidents
- Create a closer relationship with the community
- Develop cost saving measures without reducing service
- Improve the traffic flow during special events
- Work closely with the City to regulate Vacation Rentals

Program Staffing Allocations

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
City Manager	0.10	0.10	0.10	0.10
Deputy City Manager	0.15	0.15	0.10	0.10
Finance Director	0.15	0.15	0.05	0.05
Management Analyst	0.00	0.25	0.25	0.25
Sr. Executive Assistant	0.10	0.00	0.00	0.00
Total Full Time Equivalents	0.50	0.65	0.50	0.50

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Total Calls for Service*	14,606	13,947	14,000	14,100
Traffic Citations				
Total Citations	393	975	1,050	1,100
Hazardous Citations	240	705	803	850
Traffic Collisions				
Total Collisions	102	158	131	140
Injury	12	28	25	27
Non-Injury	90	130	105	112
Hit & Run	27	15	18	17
Fatalities	1	1	1	1
Driving Under the Influence				
Total DUI Arrests	12	20	22	23
Traffic Enforcement Index**	21	25	32	31
911 Misdiags	1,160	1,000	1,000	1,000
Thefts/Burglaries	118	155	160	157
Vacant Property Checks	1,890	2,000	2,100	2,300
Arrests				
Misdemeanor	47	70	80	81
Felony	23	25	30	31

*Total calls for service include dispatched and self-initiated files drawn

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

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1017101 511000 Regular Employees (0.50 FTE)	92,237	107,509		75,606	-29.7%		77,496	2.5%
1017101 521100 Retirement - Employer	11,819	14,525		11,131	-23.4%		11,432	2.7%
1017101 522000 FICA	6,077	6,229		4,656	-25.3%		4,783	2.7%
1017101 523000 Group Insurance	11,743	14,104		11,709	-17.0%		12,672	8.2%
1017101 524000 OPEB Benefit	23,037	26,877		22,682	-15.6%		23,249	2.5%
1017101 525100 Retirement 401A	3,484	4,938		4,140	-16.2%		4,187	1.1%
1017101 526000 Vehicle/Cell Allowance	1,867	1,856		1,295	-30.2%		1,295	0.0%
1017101 526100 Employee FICA Benefit	4,400	4,670		3,560	-23.8%		3,660	2.8%
1017101 526200 HRA Medical Benefit	0	0		500	0.0%		500	0.0%
Total Salary and Benefits	154,664	180,708		135,279	-25.1%		139,274	3.0%
1017101 533000 Other Contracted Services	3,733,166	4,678,650		4,430,803	-5.3%		4,541,573	2.5%
Animal Control			7,620			7,811		
Animal Vaccine Clinic			3,000			3,075		
Crossing Guard (Gerald Ford School)			1,300			1,333		
Parking Citation Administration			1,500			1,538		
Sheriff's Contract			4,217,383			4,322,818		
Sheriff's Facilities			90,000			92,250		
Criminal Info. RMS			50,000			51,250		
Sheriff's 3rd Party Services			60,000			61,500		
1017101 542000 Utilities	3,026	5,000		5,000	0.0%		5,125	2.5%
1017101 543000 Equipment Rental	0	500		0	-100.0%		0	
1017101 552000 Communications	4,500	9,750		9,600	-1.5%		9,840	2.5%
Police & EOC			5,500			5,638		
Satellite Phone			1,000			1,025		
PSEC Radio			3,100			3,178		
1017101 554000 Printing	0	1,500		1,500	0.0%		1,538	100.0%
1017101 556000 Training and Equipment	0	6,000		3,000	-50.0%		6,000	100.0%
1017101 559000 Miscellaneous Charges	675	5,250		5,250	0.0%		5,381	2.5%
1017101 563000 Operating Materials	450	4,000		4,000	0.0%		4,100	2.5%
1017101 591600 Indirect Costs	3,074	3,185		4,236	33.0%		4,340	2.5%
1017101 599500 Reimb. Credit	(182,465)	(176,276)		(190,000)	7.8%		(195,000)	2.6%
TOTAL GENERAL FUND	3,717,090	4,718,267		4,408,668	-6.6%		4,522,171	2.6%
PUBLIC SAFETY FUND								
2037101 599000 Operating Expense Debits	30,000	30,000		35,000	16.7%		35,000	0.0%
TOTAL PUBLIC SAFETY FUND	30,000	30,000		35,000	16.7%		35,000	0.0%
COPS AB 3229 FUND								
2117101 565000 Minor Equipment	583	0		25,000	100.0%		30,000	20.0%
2117101 599000 Operating Expense	152,465	156,276		155,000	-0.8%		160,000	3.2%
TOTAL COPS AB3229 FUND	153,048	156,276		180,000	15.2%		190,000	5.6%
Total Police Services Program	3,900,138	4,904,543		4,623,668	-5.7%		4,747,171	2.7%

Fire Services Program

Fire Services Program

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

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

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

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

Initiatives

- Ensure the City's Emergency Operations Center is prepared
- Provide emergency training to City staff
- Conduct emergency training with residents through the Community Emergency Response Team (CERT)
- Complete emergency plans and policies
- Conduct public education presentations for residents and businesses
- Research emergency grant funding

Program Staffing Allocations

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
City Manager	0.05	0.05	0.05	0.05
Deputy City Manager	0.10	0.15	0.15	0.15
Management Analyst	0.00	0.15	0.15	0.15
Finance Director	0.10	0.10	0.15	0.15
Assistant Finance Director	0.05	0.05	0.10	0.10
Accounting Technician III	0.05	0.05	0.05	0.05
Accounting Technician II	0.05	0.05	0.10	0.10
Accounting Technician II	0.25	0.25	0.25	0.25
Total Full Time Equivalents	0.65	0.85	1.00	1.00

Workload Activity Measures

	FY2018/19 Actual	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Calls for Service					
Medical Aid	876	746	668	598	535
Traffic Collision	74	62	58	54	50
False Alarm	163	144	159	176	194
Public Service	59	54	48	42	37
Fire	12	11	12	14	16
Other*	22	17	13	10	8
Total Calls for Service	1,206	1,034	958	894	840

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

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
EMERGENCY SERVICES UPGRADE FUND								
2287301 511000 Regular Employees (1.00 FTE)	89,322	111,545		137,508	23.3%		140,946	2.5%
2287301 521100 Retirement - Employer	11,914	14,989		19,032	27.0%		20,503	7.7%
2287301 522000 FICA	6,293	7,468		8,934	19.6%		9,177	2.7%
2287301 523000 Group Insurance	17,322	20,517		29,846	45.5%		32,328	8.3%
2287301 524000 OPEB Benefit	21,980	27,886		41,252	47.9%		42,284	2.5%
2287301 525100 Retirement 401A	2,797	3,914		4,563	16.6%		4,649	1.9%
2287301 526000 Vehicle/Cell Allowance	1,179	1,359		1,603	18.0%		1,603	0.0%
2287301 526100 Employee FICA Benefit	4,638	5,851		6,940	18.6%		7,133	2.8%
2287301 526200 HRA Medical Benefit	0	0		1,000	0.0%		1,000	0.0%
Total Salary and Benefits	155,445	193,529		250,678	29.5%		259,623	3.6%
2287301 531000 Professional Services	3,248,379	3,887,181		3,705,615	-4.7%	3,595,615	3,705,615	0.0%
Contract Fire Services w/ CalFIRE			3,595,615			25,000		
Ambulance Billing Services			25,000			85,000		
Cove Cities Partnership - Emergency Response Manager			85,000					
2287301 533000 Ladder Truck Service	488,101	565,166		593,425	5.0%		623,100	5.0%
2287301 542000 Utilities	19,043	16,863		17,275	2.4%		17,700	2.5%
2287301 544000 Buildings & Grounds Maint.	15,316	5,000		35,125	602.5%		35,250	0.4%
2287301 558000 Insurance Expense	13,234	14,286		22,446	57.1%	10,494	23,008	2.5%
General Liability and Worker's Comp			10,238			12,513		
Property, Earth, Flood Insurance			12,208					
2287301 567100 Fuel & Oil	0	250		250	0.0%	256	256	2.5%
Mobile EOC			250					
2287301 681100 Equipment Purchases	42,007	25,000		25,000	0.0%		25,000	0.0%
2287301 591600 Indirect Costs	3,996	4,140		8,473	104.7%		8,681	2.5%
TOTAL EMERGENCY SERVICES UPGRADE	3,985,522	4,711,415		4,658,287	-1.1%		4,698,233	0.9%
Total Fire Services Program	3,985,522	4,711,415		4,658,287	-1.1%		4,698,233	0.9%

Engineering Services Program

Engineering Program

A primary function of the Public Works Department, the Engineering Program oversees the design and construction of public improvements for private development projects, City capital improvement projects, and traffic signal operations. The Program regulates the issuance of grading, encroachment permits, oversized load permits, and oversees plan check and inspections for on-site and off-site infrastructure improvements to ensure conformance to City Standards. The Program also provides project management and administers contracts for City and Housing Authority projects.

The Engineering Program also represents the City in regional compliance programs such as National Pollution Discharge Elimination System (NPDES) and Air Quality Management District (AQMD), and on transportation programs with the Coachella Valley Association of Governments (CVAG) and the Riverside County Transportation Commission (RCTC). As a sister agency to the Coachella Valley Water District (CVWD), Staff works cooperatively with CVWD on various projects.

The Traffic Engineering component of the program provides for system monitoring, signal design, directional and regulatory sign monitoring, traffic striping design, and review of detour plans.

Initiatives

- Explore grant funding opportunities for City projects
- Implement Capital Improvement Program
- Maintain safe and efficient traffic flow

Program Staffing Allocation

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Public Works Director	0.41	0.38	0.31	0.31
Senior Engineer	0.71	0.50	0.47	0.47
Assistant Engineer II	0.00	0.00	0.00	0.00
Permit Technician I	0.00	0.25	0.25	0.25
Administrative Assistant	0.40	0.39	0.36	0.36
Management Analyst II	0.00	0.77	0.74	0.74
Management Analyst	0.77	0.00	0.00	0.00
Permit Technician II	0.00	0.05	0.05	0.05
Maintenance Worker III	0.00	0.55	0.55	0.55
Total Full Time Equivalents	2.29	2.89	2.73	2.73

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2020/21 Estimate	FY2020/21 Estimate
Development Plan Check	50	60	60	60
Parcel Mergers	1	2	2	2
Lot Line Adjustments		8	6	6
Capital Improvement Projects	3	6	5	5
Permits				
Encroachment	84	90	95	95
Grading	42	50	40	40
Oversized Load	9	15	20	20
NPDES				
Inspections	27	46	50	50
Professional	2	8	4	4
Construction	2	1	4	4
Contracts				
Maintenance	-	1	3	3
Professional	10	13		
Construction	3	10	10	10
Other				
General Counter Requests	50	75	79	79
Right-of-Way Requests	123	120	126	126

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1018201 511000 Regular Employees (2.73 FTE)	242,784	272,871		283,469	3.9%		290,556	2.5%
1018201 521100 Retirement - Employer	24,701	36,300		35,877	-1.2%		42,555	18.6%
1018201 522000 FICA	18,047	19,490		20,403	4.7%		20,926	2.6%
1018201 523000 Group Insurance	56,410	72,757		86,100	18.3%		90,686	5.3%
1018201 524000 OPEB Benefit	63,623	68,218		85,041	24.7%		87,167	2.5%
1018201 525100 Retirement 401A	5,472	6,822		7,087	3.9%		7,264	2.5%
1018201 526000 Vehicle/Cell Allowance	2,160	2,412		2,103	-12.8%		2,103	0.0%
1018201 526100 Employee FICA Benefit	12,327	15,534		16,292	4.9%		16,713	2.6%
1018201 526200 HRA Medical Benefit	0	0		2,730	0.0%		2,730	0.0%
Total Salary and Benefits	425,523	494,404		539,102	9.0%		560,700	4.0%
1018201 531000 Professional Services	49,329	26,573		40,000	50.5%		41,000	2.5%
Other Contracted Services			18,000			18,450		
Permit Reference Software (Munis)			20,000			20,500		
Plan Room /Public Noticing/Newspaper Ads			2,000			2,050		
1018201 532000 Engineering Services	112,378	93,502		105,000	12.3%		107,625	2.5%
Traffic Engineering			40,000			41,000		
Engineering Plan Check (SCES, LLA, Plan Check, Parcel/Tract Map)			54,000			55,350		
Riverside County Flood Control			5,000			5,125		
State Water Resources Control (NPDES)			6,000			6,150		
1018201 553000 Postage	187	200		200	0.0%		205	2.5%
1018201 555000 Professional Development	6,811	3,835		15,000	291.2%		15,375	2.5%
League of CA Cities (2)			5,000			5,125		
Strategic Planning			800			820		
MMASC (2)			2,500			2,563		
Subdivision Map Act (1)			500			513		
Misc. Grant Funding (1)			1,500			1,538		
Public Engagement (1)			3,000			3,075		
Stormwater Conference (1)			700			718		
Leadership Coachella Valley			1,000			1,025		
1018201 557000 Membership & Dues	848	1,715		1,715	0.0%		1,758	2.5%
APWA Membership/Luncheons			1,600			1,600		
Civil Eng. License (1)			115			115		
1018201 561000 Office Expense	1,184	3,600		3,600	0.0%		3,690	2.5%
1018201 591600 Indirect Costs	14,080	14,587		23,130	58.6%		23,699	2.5%
1018201 599500 Reimb. Credit	(3,776)	(30,050)		(19,530)	-35.0%		(19,030)	-2.6%
TOTAL GENERAL FUND	606,564	608,366		708,217	16.4%		735,022	3.8%
TRAFFIC SAFETY FUND								
2028201 599000 Operating Expenses	9,753	17,000		17,500	2.9%		17,000	-2.9%
TOTAL TRAFFIC SAFETY FUND	9,753	17,000		17,500	2.9%		17,000	-2.9%
SCAQMD FUND								
2108201 533000 Other Contracted Services	6,449	6,458		7,300	13.0%		7,500	2.7%
CVAG/AB 2766/PM 10 Program								
TOTAL SCAQMD FUND	6,449	6,458		7,300	13.0%		7,500	2.7%
GAS TAX FUND-ENGIN/ADMIN								
2188201 599000 Operating Expense	3,776	2,000		2,030	1.5%		2,030	0.0%
TOTAL GAS TAX FUND-ENGIN/ADMIN	3,776	2,000		2,030	1.5%		2,030	0.0%
Total Engineering Program	626,542	633,824		735,047	16.0%		761,552	3.6%

Maintenance Services Program

Maintenance Services Program

The Maintenance Services Program within the Public Works Department is responsible for the service and upkeep of all City right-of-way and City-owned facilities. The Program utilizes maintenance Staff to oversee and perform these duties. The principal areas of responsibility include landscape management, building maintenance, repair of public roads and sidewalks, litter and graffiti removal, sign repair and replacement, vehicle maintenance, street sweeping, storm drain cleanout and repair, fountain maintenance and safety lighting.

The program also includes traffic maintenance, providing scheduled upkeep and replacement of the City's traffic system including traffic signage, striping, and traffic signal repairs.

Initiatives

- Actively monitor the health and viability of City landscaping
- Ensure compliance with applicable regulation changes
- Implement Concrete Repair Program to preserve quality sidewalks
- Maintain the safety and accessibility of public roadways
- Ensure irrigation water system efficiency and compliance with Water District regulations without sacrificing landscape quality

Program Staff Allocation

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Public Works Director	0.33	0.33	0.33	0.33
Senior Engineer	0.20	0.20	0.20	0.20
Assistant Engineer II	0.00	0.00	0.00	0.00
Administrative Assistant	0.53	0.52	0.52	0.52
Management Analyst II	0.00	0.10	0.10	0.10
Management Analyst	0.10	0.00	0.00	0.00
Public Works Field Supervisor	0.51	0.51	0.51	0.51
Maintenance Supervisor	0.00	0.00	0.00	0.00
Maintenance Worker III	0.00	0.15	0.15	0.15
Maintenance Worker II	0.51	0.45	0.45	0.45
Maintenance Worker I	0.45	0.45	0.45	0.45
Maintenance Worker I	0.45	0.45	0.45	0.45
Total Full Time Equivalents	3.08	3.16	3.16	3.16

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Graffiti (ea)	71	75	75	75
Pot Hole Repair (ea)	22	35	50	30
Sidewalk Repair (sq ft)	725	800	825	825
Curb & Gutter (lf)	80	100	450	300
Backhoe Labor (hrs)	80	100	100	100
Accident/Motorist Response (ea)	8	12	15	15
Road/Right-of-Way Debris (ea)	57	36	40	40
Storm Drain Cleaning (tonage)	22	24	25	25
Hazmat Cleanup (gal)	-	12	10	10
ER After-Hours Calls (ea)	15	24	24	24
Animal Control/Pickup (ea)	-	5	5	5
Plumbing Repair (ea)	8	6	6	6
Fire Station Repairs (ea)	27	36	40	40
Masonry Repair (sf)	200	150	125	125
Signal Head Indication/Repair (ea)	11	12	10	10
PED Buttons Troubleshoot (ea)	7	10	10	10
Red Flash Repairs (ea)	8	12	12	12

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
1018301 511000 Regular Employees (3.16 FTE)	321,296	278,469		287,343	3.2%		294,527	2.5%
1018301 521100 Retirement - Employer	34,284	34,307		35,434	3.3%		42,887	21.0%
1018301 522000 FICA	24,865	20,101		20,616	2.6%		21,146	2.6%
1018301 523000 Group Insurance	72,178	77,208		87,789	13.7%		98,972	12.7%
1018301 524000 OPEB Benefit	71,499	63,255		86,203	36.3%		88,358	2.5%
1018301 525100 Retirement 401A	7,701	6,962		7,184	3.2%		7,363	2.5%
1018301 526000 Vehicle/Cell Allowance	2,404	2,800		2,800	0.0%		2,800	0.0%
1018301 526100 Employee FICA Benefit	18,415	16,063		16,450	2.4%		16,876	2.6%
1018301 526200 HRA Medical Benefit	0	0		3,160	0.0%		3,160	0.0%
Total Salary and Benefits	552,642	499,165		546,979	9.6%		576,089	5.3%
1018301 533000 Other Contracted Services	7,653	9,320		9,320	0.0%		9,553	2.5%
DAKTrak (ADA Software)			2,000			2,050		
Facility Dude			7,320			7,503		
1018301 542000 Utilities	12,729	26,500		26,500	0.0%		27,163	2.5%
1018301 542002 Utilities	16,328	19,000		19,000	0.0%		19,475	2.5%
1018301 543000 Equipment Rental	6,744	15,000		15,000	0.0%		15,375	2.5%
1018301 544000 Building & Grounds Maint.	142,450	106,050		116,050	9.4%		118,951	2.5%
Janitorial Services			50,000			51,250		
IW Plaza Assessments (45300 Club Drive)			6,450			6,611		
City Towel/Mats/Air Freshener/Soap Dispenser			3,500			3,588		
Roof Maintenance			15,000			15,375		
Security/Fire Alarm Monitoring Services			4,000			4,100		
Indoor Plant Maintenance Services			2,700			2,768		
Civic Center Pest Control Services			1,400			1,435		
Misc - Workspace, Plumbing & Repairs			33,000			33,825		
1018301 545000 Infrastructure	99,450	100,500		110,000	9.5%		112,750	2.5%
City Street Sweeping			53,000			54,325		
Street Striping			10,000			10,250		
Concrete Repair			10,000			10,250		
Storm Drain Cleaning			17,500			17,938		
Signage			7,000			7,175		
Traffic Signal Programing (AEGIS/St. Francis)			12,500			12,813		
1018301 545002 Infrastructure	53,776	28,200		28,200	0.0%		28,905	2.5%
Shared Streets & Signal Maintenance (Palm Desert)			9,250			9,481		
Traffic Signs			14,450			14,811		
Share Signal Maintenance (La Quinta)			4,500			4,613		
1018301 546000 Vehicle Maintenance	14,422	20,000		20,000	0.0%		20,500	2.5%
1018301 547000 Equipment Maintenance	18,689	15,000		10,000	-33.3%		10,250	2.5%
1018301 555000 Professional Development	3,004	4,800		4,000	-16.7%		4,100	2.5%
1018301 557000 Membership & Dues	488	525		525	0.0%		538	2.5%
APWA			525			525		
1018301 559000 Holiday Decorations	4,989	5,000		5,000	0.0%		5,125	2.5%
City Hall Holiday Decorations								

Program Budget continued

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
1018301 561000 Office Expense	1,735	1,800		1,800	0.0%		1,845	2.5%
1018301 562000 Reference Materials	512	400		400	0.0%		410	2.5%
1018301 564000 Operating/Maint Materials	35,124	40,584		44,084	8.6%		45,186	2.5%
Janitorial Supplies			5,400			5,535		
Hardware Supplies			11,000			11,275		
Building & Maintenance Supplies			6,850			7,021		
Paint Supplies			2,000			2,050		
Electrical Supplies			4,500			4,613		
Misc Tools			5,000			5,125		
Other Operating Supplies			9,334			9,567		
1018301 565000 Minor Equipment	21,860	18,500		25,000	35.1%		25,625	2.5%
1018301 566000 Uniforms & Clothing	2,113	3,000		3,000	0.0%		3,075	2.5%
1018301 567100 Fuel & Oil	13,253	18,000		21,000	16.7%		21,525	2.5%
1018301 591600 Indirect Costs	18,937	19,619		26,773	36.5%		27,432	2.5%
1018301 599500 Reimb. Credit	(142,577)	(146,074)		(131,000)	-10.3%		(134,000)	2.3%
TOTAL GENERAL FUND	884,318	804,889		901,631	12.0%		939,871	4.2%
GAS TAX FUND - 2103								
2148301 599000 Operating Expenses	39,230	39,500		43,000	8.9%		43,500	1.2%
TOTAL GAS TAX FUND - 2103	39,230	39,500		43,000	8.9%		43,500	1.2%
GAS TAX FUND - 2105								
2158301 599000 Operating Expenses	30,711	27,000		28,500	5.6%		29,500	3.5%
TOTAL GAS TAX FUND - 2105	30,711	27,000		28,500	5.6%		29,500	3.5%
GAS TAX FUND - 2106								
2168301 599000 Operating Expenses	23,942	21,000		22,500	7.1%		23,000	2.2%
TOTAL GAS TAX FUND - 2106	23,942	21,000		22,500	7.1%		23,000	2.2%
GAS TAX FUND - 2107								
2178301 599000 Operating Expenses	38,941	35,000		37,000	5.7%		38,000	2.7%
TOTAL GAS TAX FUND - 2107	38,941	35,000		37,000	5.7%		38,000	2.7%
GAS TAX FUND - RMRA								
2198301 599000 Operating Expenses	12,317	85,000		250,000	194.1%		110,000	-56.0%
TOTAL GAS TAX FUND - RMRA	12,317	85,000		250,000	194.1%		110,000	-56.0%
Total Maintenance Services Program	1,029,459	1,012,389		1,282,631	26.7%		1,183,871	-7.7%

Recycling & Solid Waste Program

Recycling and Solid Waste Program

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

Initiatives

- Comply with State Mandated waste diversion requirement of 75%

Program Staff Allocation

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Public Works Director	0.01	0.04	0.10	0.10
Senior Engineer	0.01	0.02	0.05	0.05
Administrative Assistant	0.01	0.03	0.06	0.06
Finance Director	0.00	0.06	0.10	0.10
Assistant Finance Director	0.00	0.05	0.06	0.06
Accounting Technician III	0.00	0.05	0.06	0.06
Accounting Technician II	0.00	0.05	0.06	0.06
Total Full Time Equivalents	0.03	0.30	0.49	0.49

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Solid Waste Diversion (Percent)	91	85	85	85

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
AB 939 RECYCLING FUND								
Recycling Program								
2472708 511000 Regular Employees (0.14 FTE)	0	36,287		48,590	33.9%		49,804	2.5%
2472708 521100 Retirement - Employer	0	7,022		6,621	-5.7%		7,127	7.6%
2472708 522000 FICA	0	10,624		3,160	-70.3%		3,246	2.7%
2472708 523000 Group Insurance	0	10,624		11,689	10.0%		12,660	8.3%
2472708 524000 OPEB Benefit	0	9,072		14,577	60.7%		14,941	2.5%
2472708 525100 Retirement 401A	0	907		1,215	34.0%		1,245	2.5%
2472708 526000 Vehicle/Cell Allowance	0	334		470	40.7%		470	0.0%
2472708 526100 Employee FICA Benefit	0	1,792		2,456	37.1%		2,524	2.8%
2472708 526200 HRA Medical Benefit	0	0		350	0.0%		350	0.0%
Total Salary and Benefits	0	76,662		89,128	16.3%		92,367	3.6%
2472708 531000 Professional Services WM Recycling Coordinator	35,000	37,000		37,000	0.0%		37,925	2.5%
2472708 533000 Other Contracted Services Record Destruction - Shredding Services	0	0	3,300	3,300		3,383	3,383	
2472708 558000 Insurance Expense General Liability and Worker's Comp	447	483	1,433	1,433	196.8%	1,469	1,469	2.5%
2472708 591600 Indirect Costs	0	0		1,186			1,215	2.5%
TOTAL SOLID WASTE FUND	35,447	114,145		132,048	15.7%		136,359	3.3%
SOLID WASTE FUND								
Solid Waste Program								
2482708 511000 Regular Employees (0.35 FTE)	3,771	7,105		27,203	282.9%		27,883	2.5%
2482708 521100 Retirement - Employer	449	955		3,822	300.2%		3,926	2.7%
2482708 522000 FICA	266	400		1,477	269.3%		1,582	7.1%
2482708 523000 Group Insurance	774	1,530		5,041	229.5%		4,848	-3.8%
2482708 524000 OPEB Benefit	928	1,776		8,161	359.5%		8,365	2.5%
2482708 525100 Retirement 401A	86	178		680	282.0%		697	2.5%
2482708 526000 Vehicle/Cell Allowance	40	112		385	243.8%		237	-38.4%
2482708 526100 Employee FICA Benefit	179	297		1,083	264.6%		1,178	8.8%
2482708 521000 HRA Medical Benefit	0	0		140	0.0%		140	0.0%
Total Salary and Benefits	6,493	12,353		47,992	288.5%		48,856	1.8%
2482708 531000 Professional Services	995,148	1,003,662		1,095,000	9.1%		1,150,000	5.0%
2482708 553000 Postage & Delivery	0	0		0	0.0%		0	0.0%
2482708 558000 Insurance Expense General Liability and Worker's Comp	447	483	3,583	3,583	641.9%	3,870	3,870	8.0%
2482708 591600 Indirect Costs	184	191		2,965	1452.6%		3,038	2.5%
TOTAL SOLID WASTE FUND	1,002,272	1,016,689		1,149,541	13.1%		1,205,764	4.9%
Total Recycling & Solid Waste Program	1,037,720	1,130,834		1,281,588	13.3%		1,342,123	4.7%

Landscaping & Lighting Maintenance Districts Program

Landscape and Lighting Maintenance Districts (LLMD) Program

The landscaping along Highway 111 is an iconic characteristic of the City and requires high quality maintenance to preserve the City's standards. Landscape was meant to play a leading role in Indian Wells from the very beginning.

The Landscape and Lighting Maintenance District Program provides maintenance services for the landscaping and lighting needs in these areas. There are three categories of LLMD's: General Fund Districts, Contract Districts, and Pass-through Districts.

The City of Indian Wells annually levies and collects special assessments to provide and maintain the improvements within the Indian Wells Landscape and Lighting District No. 91-1 (District). The District was formed in 1991 through the consolidation of several individual landscape and lighting maintenance districts within the City.

The Engineer's Levy Report describes the District, any changes to the District, and the proposed assessments on an annual basis. The assessments are based on the City's estimate of revenues and expenses to maintain the improvements that provide direct and special benefits to properties within the District and Zones. The improvements within the District and the corresponding costs and the annual levy are budgeted and assessed for each separate Zone, including all expenditures, deficits, surpluses, revenues, and reserves.

The City contracts for maintenance of the landscape and lighting facilities for the General Fund and Contract LLMD areas. District maintenance is contracted out to private sector landscape contractors. The Public Works Department provides the management of the Landscape and Lighting Maintenance District (LLMD) Program.

The Pass-through Districts provide maintenance for their respective frontage areas. Landscape Maintenance includes mowing, fertilizing, weed abatement, planting, and irrigation. Lighting Maintenance includes activities ensuring the function of the district's lighting features such as wire repair, bulb replacement and fixture repair.

Initiatives

- Maintain iconic citywide landscaping and sense of arrival in Indian Wells
- Implement consistencies in plant pallets
- Implement water conservation measures

Program Staffing Allocation (General Fund Area only)

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Public Works Director	0.10	0.10	0.10	0.10
Senior Engineer	0.05	0.05	0.05	0.05
Administrative Assistant	0.05	0.05	0.05	0.05
Public Works Field Supervisor	0.43	0.43	0.43	0.43
Maintenance Worker III	0.00	0.15	0.15	0.15
Maintenance Worker II	0.44	0.50	0.50	0.50
Maintenance Worker I	0.50	0.50	0.50	0.50
Maintenance Worker I	0.50	0.50	0.50	0.50
Total Full Time Equivalents	2.07	2.28	2.28	2.28

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Maintained Landscape Area (Acres)	71.5	71.7	77.0	77.0
Landscape Maintenance Cost	\$ 650,000	\$ 650,000	\$ 698,000	\$ 698,000
Flowers Planted (Flats)	3,600	3,600	3,780	3,780
Fertilizer (Qty 50-lb bags)	450	500	525	525
Irrigation - Water (Gallons)	8,900	8,500	8,925	8,925
Bollard Lighting	218	250	250	250
Palm Tree Lighting	158	150	161	161
Tombstone Lighting	166	175	183	183
Shrub R&R	260	500	350	300
Irrigation Repairs	119	125	115	100
Mulch Installation	-	250	262	262
Palm Trees R&R	55	40	40	40
Masonry R&R	450	250	350	350

City Parkways Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GENERAL FUND								
City Parkways								
1018420 511000 Regular Employees (2.28 FTE)	199,471	143,348		176,553	23.2%		180,967	2.5%
1018420 521100 Retirement - Employer	19,401	15,369		19,259	25.3%		20,067	4.2%
1018420 522000 FICA	15,893	10,602		13,134	23.9%		13,467	2.5%
1018420 523000 Group Insurance	43,182	43,036		56,056	30.3%		60,740	8.4%
1018420 524000 OPEB Benefit	40,345	42,906		52,966	23.4%		54,290	2.5%
1018420 525100 Retirement 401A	4,821	3,584		4,414	23.2%		4,524	2.5%
1018420 526000 Vehicle/Cell Allowance	1,415	1,811		1,811	0.0%		1,811	0.0%
1018420 526100 Employee FICA Benefit	11,977	8,523		10,574	24.1%		10,843	2.5%
1018420 526200 HRA Medical Benefit	0	0		2,280	0.0%		2,280	0.0%
Total Salary and Benefits	336,504	269,179		337,047	25.2%		348,989	3.5%
1018420 542000 Utilities	158,839	120,000		120,000	0.0%		123,000	2.5%
1018420 544000 Bldg & Grounds Maintenance	760,794	581,269		631,269	8.6%		647,051	2.5%
Citywide Landscaping			230,310			236,068		
Extra Landscape Services			45,000			46,125		
Tree Removal Services			11,765			12,059		
City of Palm Desert Median Maintenance			15,650			16,041		
Channel Maintenance			50,000			51,250		
Horticultural Services			12,000			12,300		
Arborist Services			6,000			6,150		
City of La Quinta Median Maintenance			4,400			4,510		
Water Feature Maintenance			84,000			86,100		
IW Plaza Association			10,945			11,219		
Pest Control			240			246		
Traffic Control			5,000			5,125		
City portion of LLMD A8			75,509			77,397		
Misc./Other			30,450			31,211		
Channel Emergency Maintenance			50,000			51,250		
1018420 564001 Maint. and Capital Replacement	92,361	108,900		158,900	45.9%		162,873	2.5%
Annual Planting			44,000			45,100		
Electrical Upgrades			31,500			32,288		
Irrigation Upgrades			42,500			43,563		
Fertilizer			9,060			9,287		
Minor Supplies			16,350			16,759		
Misc./Other			15,490			15,877		
1018420 591600 Indirect Costs	12,727	13,185		19,318	46.5%		19,792	2.5%
1018420 599500 Reimb. Credit	(270,530)	(278,645)		(325,000)	16.6%		(300,000)	-7.7%
TOTAL GENERAL FUND	1,090,696	813,888		941,534	15.7%		1,001,705	6.4%
MEASURE "A" FUND								
2048420 599000 Operating Expenses	270,530	278,645		325,000	16.6%		300,000	-7.7%
TOTAL MEASURE "A" FUND	270,530	278,645		325,000	16.6%		300,000	-7.7%
Total City Parkways Program	1,361,226	1,092,533		1,266,534	15.9%		1,301,705	2.8%

Eldorado Drive LLMD (Zone A1)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Eldorado Drive LLMD A1								
2718401 531000 Professional Services	2,143	2,100		2,100	0.0%		2,100	0.0%
2718401 542000 Utilities	4,920	8,665		6,000	-30.8%		6,150	2.5%
2718401 544000 Building & Grounds Maint.	22,195	20,700		23,000	11.1%		23,580	2.5%
2718401 564000 Maintenance Materials	133	3,000		8,000	166.7%		8,200	2.5%
Total Eldorado Drive LLMD	29,391	34,465		39,100	13.4%		40,030	2.4%

Montecito/Stardust LLMD (Zone A2)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Montecito/Stardust LLMD A2								
2728402 531000 Professional Services	335	350		350	0.0%		360	2.9%
2728402 542000 Utilities	3,786	5,150		5,500	6.8%		5,640	2.5%
2728402 544000 Building & Grounds Maint.	10,250	10,609		12,500	17.8%		12,810	2.5%
2728402 564000 Maintenance Materials	2,512	5,000		5,000	0.0%		5,000	0.0%
Total Montecito/Stardust LLMD	16,883	21,109		23,350	10.6%		23,810	2.0%

Casa Dorado LLMD (Zone A3)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Casa Dorado LLMD A3								
2738403 531000 Professional Services	698	700		700	0.0%		720	2.9%
2738403 533000 Other Contracted Services	23,100	25,000		25,800	3.2%		23,450	-9.1%
Total Casa Dorado LLMD	23,798	25,700		26,500	3.1%		24,170	-8.8%

The Cove LLMD (Zone A5B)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
The Cove LLMD A5B								
2748407 531000 Professional Services	366	400		400	0.0%		410	2.5%
2748407 533000 Other Contracted Services	20,300	20,726		21,325	2.9%		21,860	2.5%
Total The Cove LLMD	20,666	21,126		21,725	2.8%		22,270	2.5%

IWGR Entrance LLMD (Zone A8)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
SH 111/IWGR (Entrance) LLMD A8								
2758408 531000 Professional Services	74	200		200	0.0%		210	5.0%
2758408 542000 Utilities	42,687	42,530		62,000	45.8%		63,550	2.5%
2758408 544000 Building & Grounds Maint.	141,781	146,970		160,000	8.9%		164,000	2.5%
2758408 564000 Maintenance Materials	12,063	45,000		60,000	33.3%		61,500	0.0%
Total SH 111/IWGR (Entrance) LLMD	196,605	234,700		282,200	20.2%		289,260	2.5%

Hwy 111/Club Drive (Zone A11A)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Club/IW Lane LLMD A11A								
2768411 531000 Professional Services	63	100		100	0.0%		100	0.0%
2768411 542000 Utilities	1,103	2,060		3,000	45.6%		3,080	2.7%
2768411 544000 Building & Grounds Maint.	15,300	17,078		18,500	8.3%		18,960	2.5%
2768411 564000 Maintenance Materials	476	0		5,000	0.0%		5,000	0.0%
Total Club/IW Lane LLMD	16,942	19,238		26,600	38.3%		27,140	2.0%

Club Drive LLMD (Zone A11C)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Club, South of 111 LLMD A11C								
2848413 531000 Professional Services	46	100		100	0.0%		100	0.0%
2848413 542000 Utilities	113	1,000		1,200	20.0%		1,230	2.5%
2848413 544000 Building & Grounds Maint.	3,450	6,728		7,300	8.5%		7,480	2.5%
2848413 564000 Maintenance Materials	920	1,500		2,000	33.3%		2,050	2.5%
Total Club, South of 111 LLMD	4,529	9,328		10,600	13.6%		10,860	2.5%

Colony LLMD (Zone C)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Colony LLMD C								
2778415 531000 Professional Services	366	350		350	0.0%		360	2.9%
2778415 542000 Utilities	2,124	5,150		6,000	16.5%		6,150	2.5%
2778415 544000 Building & Grounds Maintenance	41,250	50,715		58,000	14.4%		59,450	2.5%
2778415 564000 Maintenance Materials	343	15,000		15,000	0.0%		15,380	2.5%
Total Colony LLMD	44,084	71,215		79,350	11.4%		81,340	2.5%

Colony Cove Estates LLMD (Zone D)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Colony Cove Estates LLMD D								
2788417 531000 Professional Services	72	100		100	0.0%		100	0.0%
2788417 542000 Utilities	2,147	2,884		4,000	38.7%		4,100	2.5%
2788417 544000 Building & Grounds Maintenance	7,650	8,280		9,000	8.7%		9,230	2.6%
2788417 564000 Maintenance Materials	0	8,000		8,000	0.0%		8,200	2.5%
Total Colony Cove Estates LLMD	9,869	19,264		21,100	9.5%		21,630	2.5%

Desert Horizons LLMD (Zone E)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Desert Horizons LLMD E								
2798418 531000 Professional Services	3,044	3,000		3,000	0.0%		3,080	2.7%
2798418 533000 Other Contracted Services	470,150	471,000		490,000	4.0%		502,250	2.5%
Total Desert Horizons LLMD	473,194	474,000		493,000	4.0%		505,330	2.5%

Mountain Gate LLMD (Zone A19)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Mountain Gate LLMD A19								
2808419 531000 Professional Services	291	300		300	0.0%		310	3.3%
2808419 542000 Utilities	890	5,150		6,000	16.5%		6,150	2.5%
2808419 544000 Building & Ground Maintenance	25,900	28,980		31,000	7.0%		31,780	2.5%
2808419 564000 Maintenance Materials	2,505	2,500		10,000	300.0%		10,250	2.5%
Total Mountain Gate LLMD	29,586	36,930		47,300	28.1%		48,490	2.5%

Mountain Gate Estates LLMD (Zone A20)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Mountain Gate Estates LLMD A20								
2818421 531000 Professional Services	100	100		100	0.0%		100	0.0%
2818421 542000 Utilities	295	1,236		2,000	61.8%		2,050	2.5%
2818421 544000 Building & Ground Maintenance	8,550	11,385		12,000	5.4%		12,300	2.5%
2818421 564000 Maintenance Materials	510	6,300		10,000	58.7%		10,250	2.5%
Total Mountain Gate Estates LLMD	9,455	19,021		24,100	26.7%		24,700	2.5%

Villagio LLMD (Zone A21)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Villagio LLMD A21								
2828422 531000 Professional Services	571	1,000		1,000	0.0%		1,030	3.0%
2828422 542000 Utilities	2,374	10,300		12,000	16.5%		12,300	2.5%
2828422 544000 Building & Ground Maintenance	97,040	97,625		83,000	-15.0%		85,080	2.5%
2828422 564000 Maintenance Materials	15,378	26,000		45,000	73.1%		46,130	2.5%
Total Villagio LLMD	115,363	134,925		141,000	4.5%		144,540	2.5%

Vaidya LLMD (Zone A22)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Vaidya LLMD A22								
2838423 531000 Professional Services	88	100		100	0.0%		100	0.0%
2838423 542000 Utilities	91	515		1,000	94.2%		1,030	3.0%
2838423 544000 Building & Ground Maintenance	2,650	3,105		4,000	28.8%		4,100	2.5%
2838423 564000 Maintenance Materials	0	10,500		11,000	4.8%		11,280	2.5%
Total Vaidya LLMD	2,829	14,220		16,100	13.2%		16,510	2.5%

Montelena LLMD (Zone A23)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Montelena LLMD A23								
2858424 531000 Professional Services	393	500		500	0.0%		510	2.0%
2858424 542000 Utilities	2,049	14,420		16,000	11.0%		16,400	2.5%
2858424 544000 Building & Ground Maintenance	57,680	50,715		54,000	6.5%		55,350	2.5%
2858424 564000 Maintenance Materials	5,716	5,000		10,000	100.0%		10,250	2.5%
Total Montelena LLMD A23	65,838	70,635		80,500	14.0%		82,510	2.5%

Sundance LLMD (Zone A25)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Sundance LLMD A25								
2868425 531000 Professional Services	230	250		250	0.0%		260	4.0%
2868425 533000 Other Contracted Services	44,775	45,000		44,000	-2.2%		45,100	2.5%
2868425 564000 Maintenance Materials	965	0		3,000	0.0%		3,080	2.7%
Total Sundance LLMD	45,970	45,250		47,250	4.4%		48,440	2.5%

Province LLMD (Zone A26)

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Province LLMD A26								
2878426 531000 Professional Services	668	750		750	0.0%		770	2.7%
2878426 544000 Building & Ground Maintenance	175,000	183,200		184,000	0.4%		188,600	2.5%
2878426 564000 Maintenance Materials	1,483	0		5,000	0.0%		5,130	2.6%
Total Province LLMD	177,152	183,950		189,750	3.2%		194,500	2.5%

Province Drainage Benefit Assessment District

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Province DBAD								
2888427 531000 Professional Services	1,816	2,800		2,800	0.0%		2,870	2.5%
2888427 544000 Building & Ground Maintenance	0	20,000		25,000	25.0%		25,625	2.5%
2888427 564000 Maintenance Materials	0	0		0	0.0%		0	0.0%
Total Province DBAD	1,816	22,800		27,800	21.9%		28,495	2.5%

Street Lighting District 2000-01

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

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
Street Lighting District 2000-01								
2518501 531000 Professional Services	186	180		180	0.0%		180	0.0%
2518501 542000 Utilities	0	1,300		1,550	19.2%		1,550	0.0%
Total Street Lighting District 2000-01	186	1,480		1,730	16.9%		1,730	0.0%
Total Landscape Lighting & Maintenance Districts	2,645,381	2,551,889		2,865,589	12.3%		2,937,460	2.5%

**Fire Access
Maintenance District
Program**

Fire Access Maintenance District No. 1 (FAMD) Program

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

The FAMD was formed for the exclusive benefit of those people living behind the gates of the Indian Wells Country Club. It was logical that the authority to spend the moneys collected in the District should be the responsibility of those persons living inside the District.

The City Council granted the Board of Directors authority to make and execute agreements, contract for services and otherwise manage the affairs of the maintenance area. (Resolution No. 2005-52) Generally, it is the desire and intent of the City and the F.A.M.D No. 1 that the election or selection of FAMD Directors, selection of officers, letting of contracts, handling of disputes pertaining to contracts let by the FAMD, and resolution of disputes between FAMD members shall all be the responsibility of the Directors of the FAMD and not the City.

The Board of Directors shall exercise its powers and perform its duties pursuant to the FAMD Budget, the rules, regulations, resolutions, and ordinances of the City of Indian Wells, laws applicable to a general law city (except insofar as the status of the City of Indian Wells as a charter city may permit the City's charter and powers to be controlling and applicable) and laws applicable to a Maintenance District.

Initiatives

- Maintain security and gate services within the District
- Monitor pavement and complete on-going slurry seal projects
- Improve roadway maintenance and drainage
- Monitor new wash basin

Program Staffing Allocations

There are no staffing allocations for this program.

Workload Activity Measures

There are no Workload Activity Measures designated for this program.

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
FIRE ACCESS MAINTENANCE DISTRICT NO. 1 FUND								
2098601 531000 Professional Services	97,008	148,000		155,500	5.1%		160,500	3.2%
Management Services			80,000			83,000		
Engineering Services			30,000			31,000		
Legal Services			40,000			41,000		
FAMD Levy Services			5,500			5,500		
2098601 533000 Other Contracted Services	838,453	879,467		877,500	-0.2%		903,700	3.0%
Security Services Contract			840,000			865,000		
Database and Bar Code Readers (ABD)			6,500			6,700		
Computers, Transponders & Software (AMS)			31,000			32,000		
2098601 542000 Utilities	14,180	20,781		30,000	44.4%		19,900	-33.7%
Electricity			15,000			10,100		
Water			15,000			9,800		
2098601 544000 Building & Grounds Maint.	94,209	92,049		97,500	5.9%		100,600	3.2%
Landscape Maint			30,000			30,900		
Sirt Tags			10,000			10,300		
Irrigation Repairs			10,000			10,300		
Fountain Maint			10,000			10,300		
Gatehouse Repairs			6,000			6,200		
Light Maintenance			2,500			2,600		
Christmas Decorations			8,500			8,800		
Gate Maint			15,000			15,500		
Signage			3,000			3,100		
Pest Control			2,500			2,600		
2098601 545000 Infrastructure	118,832	96,533		111,000	15.0%		114,350	3.0%
Street Sweeping			70,000			72,100		
Drain Cleaning			41,000			42,250		
2098601 552000 Communications	15,818	17,500		18,000	2.9%		18,450	2.5%
2098601 561000 Office Expense	10,326	10,500		9,300	-11.4%		9,550	2.7%
2098601 563000 Operating Materials	1,686	1,500		1,550	3.3%		1,600	3.2%
2098601 565000 Minor Equipment	13,673	1,220		2,550	109.0%		2,650	3.9%
2098601 591600 Indirect Costs	15,000	15,000		15,000	0.0%		15,000	0.0%
TOTAL FAMD NO. 1 FUND	1,219,185	1,282,550		1,317,900	2.8%		1,346,300	2.2%
Total Fire Access Maintenance District No. 1	1,219,185	1,282,550		1,317,900	2.8%		1,346,300	2.2%

Indian Wells Golf Resort Program

Indian Wells Golf Resort Program

The Indian Wells Golf Resort is owned by the City of Indian Wells and managed by Troon Golf, a widely respected golf course management firm headquartered in Scottsdale, Arizona. In 2005, the city embarked on an ambitious renovation of the award-winning Indian Wells Golf Resort to further elevate the Indian Wells golf experience.

Among its many amenities, the park-like Indian Wells Golf Resort includes two outstanding 18-hole championship golf courses: The Celebrity Course designed by Clive Clark and the Players Course created by John Fought. Fought also designed a lighted putting course. The Golf Resort also features versatile indoor/outdoor banquet facilities, restaurant and bar, outdoor food truck with patio dining, Pavilion event center, event lawns, golf shop, "Shots in the Night" an evening / group entertainment venue and expert tournament planning services.

The Golf Resort's 53,000-square-foot clubhouse was designed by award-winning Douglas Fredrikson Architects. This contemporary masterpiece highlights magnificent fairway and mountain views and features the ultimate in sophisticated styling and comfort.

The City continues to reinvest in the Golf Resort to encourage new revenue generation. The Pavilion (a 5600 sq. Ft. fully conditioned banquet facility) was built in December 2015 and the VUE restaurant kitchen, Bar experience, and dining room was fully remodeled in September of 2019. This keeps facility amenities new and fresh looking attracting new events.

In its 36-year existence, the legendary Indian Wells Golf Resort has served as a premier golf destination for everyone from amateurs to pros to presidents. Along the way, the Resort has garnered numerous awards and accolades including "One of the Best Golf Courses in America" by Leading Golf Courses of America, winner of Golf Digest's coveted "Best Places to Play" Gold Medal, and one of the "Top 10 Resorts in California" by California Golf magazine, Golden fork award, Dirona award for food and beverage as well as wine spectator award. The Indian Wells Golf Resort currently plays host to approximately 70,000 rounds of golf annually and 270,000 food and beverage covers.

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

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

Initiatives

- Improve the Financial Condition of the Indian Wells Golf Resort
- Develop and implement the Golf Resort Master Plan
- Proactively solicit and market group outings and tournaments
- Capture rounds/revenues from other resorts/hotels in the Coachella Valley

Program Staffing Allocations

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
City Manager	0.25	0.20	0.20	0.20
Deputy City Manager	0.10	0.10	0.10	0.10
City Clerk	0.05	0.05	0.05	0.05
Deputy City Clerk	0.00	0.05	0.00	0.00
Finance Director	0.15	0.15	0.10	0.10
Assistant Finance Director	0.05	0.05	0.01	0.01
Accounting Technician III	0.05	0.05	0.01	0.01
Accounting Technician II	0.05	0.05	0.01	0.01
Public Works Director	0.05	0.05	0.01	0.01
Management Analyst II	0.00	0.03	0.01	0.01
Management Analyst	0.03	0.00	0.00	0.00
Public Works Field Supervisor	0.01	0.01	0.01	0.01
Total Full Time Equivalents	0.79	0.79	0.51	0.51

Workload Activity Measures

	FY2019/20 Actual	FY2020/21 Estimate	FY2021/22 Estimate	FY2022/23 Estimate
Golf Rounds - total	56,402	60,515	66,767	68,770
Resident Rounds	14,110	19,325	17,716	18,247
Resident Guest Rounds	3,022	3,642	4,431	4,564
Resort Rounds	3,343	1,250	5,000	5,150
Other Rounds	35,927	36,298	39,620	40,809
Resident Covers	8,514	6,969	23,650	24,360
Total Covers	181,126	171,375	197,363	203,284

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Year End Estimate	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
GOLF RESORT FUND								
Golf Resort Contract								
5606701 505000 Operations	14,758,395	10,580,140		13,477,771	27.4%		13,882,104	3.0%
Cost of Sales			2,212,365			2,278,736		
Payroll			7,407,776			7,630,009		
Operating Expense			3,857,630			3,973,359		
Total Golf Resort Contract	14,758,395	10,580,140		13,477,771	27.4%		13,882,104	3.0%
Golf Resort Administration								
5606702 511000 Regular Employees (0.51 FTE)	148,005	142,034		104,224	-26.6%		106,829	2.5%
5606702 521100 Retirement - Employer	19,721	19,072		15,204	-20.3%		15,569	2.4%
5606702 522000 FICA	10,238	8,356		6,047	-27.6%		5,993	-0.9%
5606702 523000 Group Insurance	21,196	22,621		14,599	-35.5%		15,777	8.1%
5606702 524000 OPEB Benefit	37,489	35,508		31,267	-11.9%		32,049	2.5%
5606702 525100 Retirement 401A	6,682	8,031		7,101	-11.6%		7,171	1.0%
5606702 526000 Vehicle/Cell Allowance	3,246	2,733		2,336	-14.5%		2,466	5.6%
5606702 526100 Employee FICA Benefit	7,527	5,995		4,244	-29.2%		4,444	4.7%
5606702 526200 HRA Medical Benefit	0	0		510	0.0%		510	0.0%
Total Salary and Benefits	254,105	244,350		185,532	-24.1%		190,808	2.8%
5606702 531000 Professional Services Audit, Golf Resort	257,692	61,114		62,520	2.3%		64,395	3.0%
5606702 544000 Bldg. & Grounds Maintenance	268,564	289,845		295,000	1.8%		303,850	3.0%
5606702 545000 Infrastructure	168,554	147,186		154,000	4.6%		158,620	0.0%
5606702 558000 Insurance Expense General Liability and Worker's Comp Property, Earth, Flood Insurance	169,541	208,445	5,222 217,622	222,843	6.9%	5,639 235,032	240,671	8.0%
5606702 591600 Indirect Costs	4,857	5,032		4,321	-14.1%		4,427	2.5%
Total Golf Resort Administration	1,123,313	955,972		924,216	-3.3%		962,771	4.2%
Total GOLF RESORT FUND	15,881,708	11,536,112		14,401,987	24.8%		14,844,875	3.1%

Capital Improvement Program

Capital Improvement Program Overview

The Capital Improvement Program (CIP) is the City's comprehensive multi-year plan for the development of the City's capital facilities and improvements. The plan outlines the capital projects that are expected to take place over the next five years. Capital projects usually involve excessive costs, take a year or more to complete, and result in the creation of a capital asset.



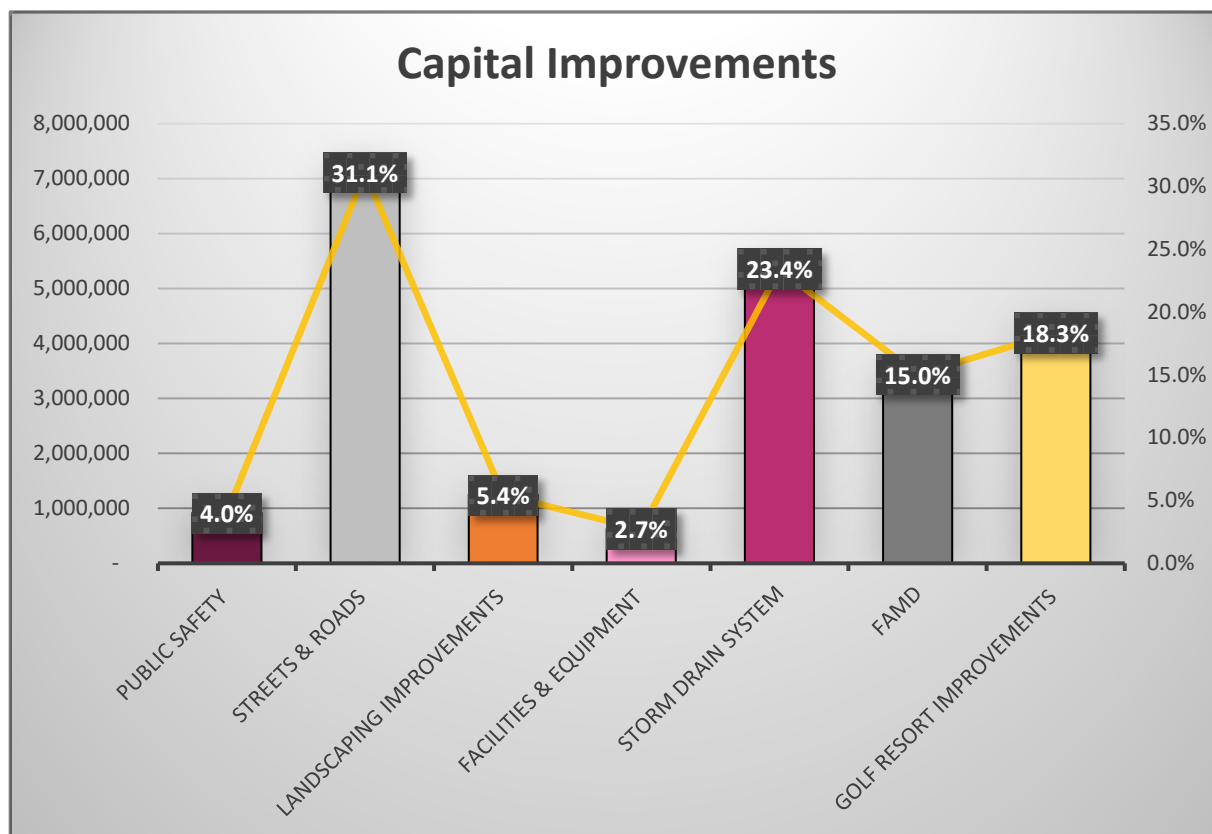
The process of Capital Improvement Program preparation begins in January with key department heads and managers participating. The management staff develops their Capital Improvement Program proposals to satisfy the needs of the City while still working within the available resources of the operating funds that they would be drawing on.

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.

A capital improvement project includes the construction, acquisition, expansion, rehabilitation, or non-routine maintenance work that generally costs \$5,000 or more and results in the creation or preservation of a capital asset. The Capital Improvement Program attempts to identify all capital maintenance, facilities, and improvements needed within the next five years. It may also include major equipment purchases such as vehicles, capital related studies, and master plans.

The program is updated every year to provide a continuous five-year projection of the City's future capital needs. In each year of the program, projects are identified with a project description, justification, priority, and funding source. The capital projects are placed into the citywide long-range cash flow. Individual projects are then compiled, summarized, and identified to the various funding sources that include existing fund balances, projected revenues, developer fees, grants, and interfund loans. Once completed, capital improvements shall be maintained at the level required to adequately protect the City's capital investment and minimize future replacement costs.

Capital Budget Summary



The five-year capital improvement plan includes thirty-eight capital projects budgeted at \$23.1 million. Approximately, \$8.5 million are General Fund expenditures and \$14.6 million comes from grants and other sources. To the extent possible, the City uses grant funding to develop capital projects. The location and description of each capital project is discussed within the capital budget.

This CIP Budget allocates existing funds and anticipated revenues to both new and continuing projects in the City's multi-year CIP. The budget is based upon an analysis of available funding sources as well as a review of project needs and priorities. The City's CIP needs often outweigh available resources; therefore, the Budget is constrained by the availability of funds.

The CIP program is overseen by the Public Works Department and is managed by individual departments depending on the specific project. The Finance Department provides fiscal oversight and accountability. CIP projects range from new construction, infrastructure improvements, building maintenance, and major equipment purchase. The program serves as a planning and funding tool for the City Council and staff. A comprehensive list of projects with detailed descriptions of the work, funding needs, and funding sources are nominated by staff and approved by the Council.

Source and Use of Funds

Capital budgeting is a fundamental part of the budgetary process at the municipal level. Municipalities employ it as a tool for planning, control, and allocation of resources among competing demands. Efforts to improve efficiency in government have spurred interest in tools that help public officials make better capital investment decisions. As a result, the capital budgeting process is a vital part of financial planning and decision making, especially in regard to development, construction, and/or acquisition of new capital facilities as well as maintenance of existing capital facilities. The City's long-term cash flow projections are a key component in the development, scope, and timing of the capital budgeting program.

Knowing how much to budget and when those funds will be needed is critical. Without a long-term capital budgeting process in place, the quality of the City's infrastructure will begin to diminish to unacceptable levels. Research has shown that an active capital budgeting program is the most cost effective and efficient way for a municipality to maintain its infrastructure.

The CIP Budget is developed by evaluating available funding sources for new and continuing CIP projects. Some funding sources are very flexible and can be used for a variety of projects while other funding sources are restricted, in some cases to certain types of projects or areas of the community. Further, funds to support capital projects are limited, requiring that project needs, and priorities be evaluated within the requirements of the funding source.

Various funding sources are included for all capital programs. The Funding Source displays capital revenues for each year of the five-year CIP. The Funding Source displays the capital expenditures by line-item for each year of the five-year period. CIP project detail pages are designed to provide accurate and informative financial and logistical information for projects.

Use of Capital Reserves

The City Council established long-term capital replacement funds in fiscal year 2011/12 as a part of a good governance strategy. Capital replacement Funds provide the funding necessary to construct capital improvement projects that are identified in the capital budgeting process. The capital replacement funds have a current combined cash balance of approximately \$26.3 million.

Reserve funding is broken down into four categories - City, Golf Resort, Fire, and Housing based on the funding source of the capital asset. Revenues in each category are used to fund the annual reserve amount. In this fashion, capital reserves act like long-term savings accounts; cash is deposited based on calculated reserve amounts and cash is withdrawn based on the need for capital repairs or replacements. This ensures enough cash reserves are maintained to make necessary repairs without the need to defer maintenance. To ensure the

City's long-term capital needs are met the Policy requires an annual review by the Finance Director.

Funding the Annual Reserve

The City reserves approximately \$2.0 million annually as a part of the Budget. Identified funding sources in each category are used either to contribute to the annual reserve amount or fund annual capital expenditures thereby reducing the annual reserve amount. The annual reserve is funded using a priority system.

The funding priority is as follows:

1. Interest income earned in Reserve funds.
2. Regional funding sources.
3. Capital grant contributions.
4. Remainder of funding amount from General Fund, Fire Fund, FAMD, or Housing Authority based on the funding source of the capital asset.

Initiatives

- Maintain healthy, vibrant, and water conscience landscaping
- Maintain a City Average Pavement Condition Index of seventy-five points or higher
- Systematically remove and replace trees Citywide
- Perform annual sidewalk repairs to remove tripping hazards

Program Staff Allocation

There are no staffing allocations for this program.

Workload Activity Measures

There are no Workload Activity Measures designated for this program.

Project Number	Fund	Program Budget Activity No.	Project Description	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	Total Project	City Paid Capital Cost	Outside Agency, Developer Fees, or Other Grant Reimbursement	Reimbursing Agency
Public Safety												
	316		License Plate Readers	\$ 220,000					\$ 220,000	\$ 220,000		
	228		Public Safety Access	\$ 700,000					\$ 700,000	\$ -	\$ 700,000	Fire Fund
			Total Public Safety	\$ 920,000	\$ -	\$ -	\$ -	\$ -	\$ 920,000	\$ 220,000	\$ 700,000	
Streets & Roads												
	316/219		Annual Asphalt Program	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000	\$ 1,740,000	\$ 760,000	RMRA
	316		Hwy 111 Pavement Rehabilitation	\$ 550,000					\$ 550,000	\$ 350,000	\$ 200,000	AB939/Developer Fees
	316		Cook Street Phase II		\$ 200,000	\$ 925,000			\$ 1,125,000	\$ 977,700	\$ 147,300	Rubberized Grant
	316		Sidewalk Repair & Replacement	\$ 55,000	\$ 55,000	\$ 60,000	\$ 60,000		\$ 230,000	\$ 230,000		
	316		Washington St ADA Improvements			\$ 75,000			\$ 75,000	\$ 50,000	\$ 25,000	CDBG
	316		Warner Trail Road Improvements	\$ 50,000	\$ 500,000				\$ 550,000	\$ 550,000		
	316		Roadway Striping		\$ 81,250				\$ 81,250	\$ 81,250		
	316		Miles Ave Rehabilitation		\$ 150,000		\$ 85,000	\$ 350,000	\$ 585,000	\$ 585,000		
	316		IWGR Sidewalk Improvements	\$ 150,000					\$ 150,000	\$ 150,000		
	316		Complete Streets			\$ 60,000	\$ 1,200,000		\$ 1,260,000	\$ 1,260,000		
			Fairway Sidewalk	\$ 12,000	\$ 75,000				\$ 87,000	\$ 87,000		
			Total Streets & Roads	\$ 1,317,000	\$ 1,561,250	\$ 1,620,000	\$ 1,845,000	\$ 850,000	\$ 7,193,250	\$ 6,060,950	\$ 1,132,300	
Landscaping												
	316		IW Lane Palm Tree Removal & Replacement	\$ 150,000					\$ 150,000	\$ 150,000		
	316		Elkhorn Trail Landscape Renovation			\$ 200,000			\$ 200,000	\$ 200,000		
	316		Miles Ave Landscaping Improvements					\$ 350,000	\$ 350,000	\$ 350,000		
	316		Fred Waring Landscape Improvements			\$ 550,000			\$ 550,000	\$ 550,000		
			Total Landscaping	\$ 150,000	\$ -	\$ 750,000	\$ -	\$ 350,000	\$ 1,250,000	\$ 1,250,000	\$ -	
Facilities & Equipment												
	316		IW Lane Improvements			\$ 140,000			\$ 140,000	\$ 140,000		
	316		IW Fountain Repair & Replacement	\$ 50,000					\$ 50,000	\$ 50,000		
	316		Maintenance Yard Redesign			\$ 65,000	\$ 65,000		\$ 130,000	\$ 130,000		
	316		City Vehicle Replacement	\$ 80,000	\$ 40,000	\$ 40,000	\$ 40,000		\$ 200,000	\$ 200,000		
	316		City Hall Parking Pavement		\$ 110,000				\$ 110,000	\$ 110,000		
			Total Facilities & Equipment	\$ 130,000	\$ 150,000	\$ 245,000	\$ 105,000	\$ -	\$ 630,000	\$ 630,000	\$ -	
Storm Drain System												
	316		East Drop Structure		\$ 1,500,000				\$ 1,500,000	\$ -	\$ 1,500,000	FEMA
	316		West Drop Structure	\$ 1,539,000					\$ 1,539,000	\$ -	\$ 1,539,000	FEMA
	316		Trash Capture Devices		\$ 34,500		\$ 34,500		\$ 69,000	\$ 69,000		
	316		Update Drainage Master Plan					\$ 187,500	\$ 187,500	\$ 187,500		
	316		Hwy 111 Drainage Improvements			\$ 70,000			\$ 70,000	\$ 70,000		
	316		Fairway Dr. Drainage Improvements	\$ 50,000					\$ 50,000	\$ 50,000		
	256		Modify WWR Channel Bank (HA Property)	\$ 2,000,000					\$ 2,000,000	\$ -	\$ 2,000,000	Housing Authority
			Total Storm Drain System	\$ 3,589,000	\$ 1,534,500	\$ 70,000	\$ 34,500	\$ 187,500	\$ 5,415,500	\$ 376,500	\$ 5,039,000	
FAMD												
	209		FAMD Capital	\$ 970,972	\$ 539,063	\$ 907,506	\$ 879,873	\$ 178,990	\$ 3,476,403	\$ 0	\$ 3,476,403	FAMD
			Total FAMD	\$ 970,972	\$ 539,063	\$ 907,506	\$ 879,873	\$ 178,990	\$ 3,476,403	\$ 0	\$ 3,476,403	
Indian Wells Golf Resort												
	560		Clubhouse/Facility	\$ 234,335	\$ 215,500	\$ 293,596	\$ 477,807	\$ 363,286	\$ 1,584,524	\$ -	\$ 1,584,524	Golf Fund
	560		Common Area Structure	\$ 47,686	\$ 37,316	\$ 41,948	\$ 74,816	\$ 41,038	\$ 242,804	\$ -	\$ 242,804	Golf Fund
	560		Golf Course and Range Equipment	\$ 186,920	\$ 65,038	\$ 135,897	\$ 22,623	\$ 113,012	\$ 523,490	\$ -	\$ 523,490	Golf Fund
	560		Pavilion	\$ 3,139	\$ 70,070	\$ 27,757			\$ 100,966	\$ -	\$ 100,966	Golf Fund
	560		Restaurant/Food & Beverage	\$ 26,575	\$ 1,451	\$ 56,385	\$ 30,899	\$ 16,700	\$ 132,010	\$ -	\$ 132,010	Golf Fund
	560		Cart Fleet	\$ 1,239,079					\$ 1,239,079	\$ -	\$ 1,239,079	Golf Fund
	560		Golf Cart Bridge Maintenance	\$ 11,500		\$ 11,500		\$ 11,500	\$ 34,500	\$ -	\$ 34,500	Golf Fund
			Total Indian Wells Golf Resort	\$ 1,749,234	\$ 389,375	\$ 567,083	\$ 606,145	\$ 545,536	\$ 3,857,373	\$ -	\$ 3,857,373	
			Total	\$ 8,826,206	\$ 4,174,188	\$ 4,159,589	\$ 3,470,518	\$ 2,112,026	\$ 22,742,526	\$ 8,537,450	\$ 14,205,076	

Capital Improvement Program

Public Safety

PROJECT NAME: License Plate Readers

PROJECT NUMBER:

Location	Citywide	Department	Public Safety	Priority	High
Plan Reference		Contact	Peter Castro, Deputy City Manager	Fund	316
Category	Public Safety	Type	Equipment Purchase		

Status

- New Project
- Continuing Project
- Construction
- Design
- Report/Plan
- Env. ROW

Description & Justification	Total Project Cost: \$220,000
Project:	
<p>The Automatic License Plate Reader (APLR) system supports the efforts of law enforcement with increased public safety. This is an alternative to installing safety cameras at intersections throughout the city. Funding for this project will come from Fund 316 the Capital Improvement Program.</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT LOCATION



PROJECT NAME: Public Safety Access

PROJECT NUMBER:

Location	Citywide	Department	Public Safety	Priority	High
Plan Reference		Contact	Peter Castro, Deputy City Manager	Fund	228
Category	Public Safety	Type			

Status

- New Project Continuing Project
- Construction Design Report/Plan Env. ROW

Description & Justification

Total Project Cost: \$700,000

The Public Safety Access Project provides a secondary access to the Pavilion at the Golf for emergency vehicles, especially a fully equipped Fire Truck. The secondary access will traverse the Whitewater River Channel just east of the driving range, continue up the north slope of the Channel and to the Pavilion.

Reimbursing agency: Fund 228 Fire Agency

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Fire Fund	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT LOCATION



Capital Improvement Program

Streets & Roads

PROJECT NAME: Highway 111 Rehabilitation

PROJECT NUMBER:

Location	Highway 111 City Limits	Department	Public Works	Priority	HIGH
Plan Reference	Pavement Management	Contact	Tanya Williams, Sr Mgmt Analyst	Fund	316
Category	Streets & Roads	Type	Road Maintenance		

Status

- New Project
- Continuing Project
- Construction
- Design
- Report/Plan
- Env. ROW

Description & Justification **Total Project Cost: \$550,000**

Highway 111, the major arterial through the heart of Indian Wells, is in need of maintenance to extend the life of the road. This project will do a thin grinding of the existing asphalt and overlay with new rubberized asphalt pavement.

In 2019 the City applied for and received a grant from CalRecycle to utilize rubberized asphalt on Hwy 111 for \$204,270. This will supplement the overall project cost.

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design	\$40,000					\$40,000
Construction	\$500,000					\$500,000
Administration/Inspection	\$5,000					\$5,000
Contingency	\$5,000					\$5,000
TOTAL	\$550,000					\$550,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
CalRecycle Rubberized Asphalt Grant	\$204,270					\$204,270

PROJECT LOCATION



PROJECT NAME: Cook St Phase II

PROJECT NUMBER:

Location	Cook St Fairway to Hwy 111	Department	Public Works	Priority	MEDIUM
Plan Reference	Pavement Management	Contact	Tanya Williams, Sr Mgmt Analyst	Fund	316
Category	Streets & Roads	Type	Road Maintenance		

Status

- New Project Continuing Project
- Construction Design Report/Plan Env. ROW

Description & Justification

Total Project

Cost: \$1,125,000

Full reconstruction and redesign of Cook St both North and South bound from Hwy 111 to Fairway. This also includes the removal and replacement of palm trees as part of the landscaping design.

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design		\$200,000				\$200,000
Construction			\$900,000			\$900,000
Administration/Inspection			\$5,000			\$5,000
Contingency			\$20,000			\$20,000
TOTAL		\$200,000	\$925,000			\$1,125,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



PROJECT NAME: Sidewalk Repair & Replacement

PROJECT NUMBER:

Location	Various locations citywide	Department	Public Works	Priority	HIGH
Plan Reference	ADA Improvement Plan	Contact	Tanya Williams, Sr Mgmt Analyst	Fund	316
Category	Streets & Roads	Type	Safety Maintenance		

Status

- New Project Continuing Project
 Construction Design Report/Plan Env. ROW

Description & Justification	Total Project Cost: \$290,000
<p>The Annual Concrete Program is a citywide program that repairs or replaces damaged concrete facilities within the City's right-of-way. Sidewalk, curb, gutter, and ramp repairs or replacements occur when concrete moves up or down in excess of 3/4 inch, cracks exceed more than 1 inch wide, the surface of the sidewalk becomes significantly cracked or damaged, there is inadequate drainage, there is a safety hazard, or there are ADA hazards and inaccessibility.</p> <p>This project is budgeted under the 316 Capital Improvement Fund.</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction	\$55,000	\$55,000	\$60,000	\$60,000	\$60,000	
Administration/Inspection						
Contingency						
TOTAL	\$55,000	\$55,000	\$60,000	\$60,000	\$60,000	\$290,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
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PROJECT LOCATION

Citywide and various locations.



PROJECT NAME: Washington St ADA Improvements

PROJECT NUMBER:

Location	Washington St near Fred Waring	Department	Public Works	Priority	Medium
Plan Reference		Contact	Tanya Williams, Sr Mgmt Analyst	Fund	316
Category	Streets & Roads	Type	Safety Maintenance		

Status

- New Project
- Continuing Project
- Construction
- Design
- Report/Plan
- Env. ROW

Description & Justification	Total Project Cost: \$75,000
Complete ADA ramps at the intersection, ramp repairs by SW Church and modify entrance.	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction		\$75,000				
Administration/Inspection						
Contingency						
TOTAL		\$75,000				\$75,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
CDBG		\$25,000				\$25,000

PROJECT LOCATION



PROJECT NAME: Warner Trail Street Improvements

PROJECT NUMBER:

Location	Warner Trail near Fred Waring	Department	Public Works	Priority	HIGH
Plan Reference	Pavement Management	Contact	Tanya Williams, Sr Mgmt Analyst	Fund	316
Category	Streets & Roads	Type	Safety Improvements.		

Status

- New Project
- Continuing Project
- Construction
- Design
- Report/Plan
- Env. ROW

Description & Justification	Total Project Cost: \$550,000
<p>This project will address two concerns on Warner Trail near Fred Waring. The first is an active sinkhole that is need of repair. The second issue will be the addition of a right hand turn lane near Gerald Ford Elementary. The right hand turn lane will improve accessibility and safety near Gerald Ford Elementary School.</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design	\$50,000					
Construction		\$480,000				
Administration/Inspection		\$5,000				
Contingency		\$15,000				
TOTAL	\$50,000	\$500,000				\$550,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



PROJECT NAME: Roadway Striping

PROJECT NUMBER:

Location	Various locations	Department	Public Works	Priority	Medium
Plan Reference		Contact	Mihai Dan, Maintenance Supervisor	Fund	316
Category	Streets & Roads	Type	Safety Improvements.		

Status

- New Project
- Continuing Project
- Construction
- Design
- Report/Plan
- Env. ROW

Description & Justification	Total Project Cost: \$81,250
<p>The Roadway Striping Program complements the Pavement Management System, recommending re-striping of the City's roadways (including arterial, collector, and local). The program evaluates current striping on roadways, installs new and rehabilitates existing pavement markings, legends, and traffic striping within City limits, and recommends modifications based on public needs and safety (such as discouraging high traffic speed by narrowing lane width). The program divides the City into thirds and includes Highway 111 as a separate project to maintain safe, highly visible roadway striping.</p> <p>This project is budgeted under the 316 Capital Improvement Fund.</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction		\$81,250				
Administration/Inspection						
Contingency						
TOTAL		\$81,250				\$81,250

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION

Various citywide locations.



PROJECT NAME: Miles Ave Rehabilitation

PROJECT NUMBER:

Location	Miles Ave	Department	Public Works	Priority	Medium
Plan Reference	Pavement Management	Contact	Tanya Williams, Sr Mgmt Analyst	Fund	316
Category	Streets & Roads	Type	Road Maintenance		

Status

- New Project Continuing Project
- Construction Design Report/Plan Env. ROW

Description & Justification	Total Project Cost: \$435,000
Complete repair and rehabilitation of miles ave from Hwy 111 to Washington St.	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design				\$85,000		\$85,000
Construction					\$330,000	\$330,000
Administration/Inspection					\$5,000	\$5,000
Contingency					\$15,000	\$15,000
TOTAL						\$435,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



PROJECT NAME: Indian Wells Golf Resort Sidewalk Improvements

PROJECT NUMBER:

Location	Indian Wells Lane	Department	Public Works	Priority	HIGH
Plan Reference		Contact	Tanya Williams, Sr Mgmt Analyst	Fund	316
Category	Streets & Roads	Type	Sidewalk Improvements		

Status

- New Project
- Continuing Project
- Construction
- Design
- Report/Plan
- Env. ROW

Description & Justification

Total Project Cost: \$150,000

This project will improve the pedestrian accessibility at the Indian Wells Golf Resort and particularly address safety concerns for pedestrians walking to access opposite ends of the campus. The design for this project was completed in FY 2021.

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction	\$140,000					\$140,000
Administration/Inspection	\$5,000					\$5,000
Contingency	\$5,000					\$5,000
TOTAL	\$150,000					\$150,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



PROJECT NAME: Complete Streets Program

PROJECT NUMBER:

Location	Multiple Locations	Department	Public Works	Priority	Medium
Plan Reference		Contact	Tanya Williams, Sr Mgmt Analyst	Fund	316
Category	Streets & Roads	Type	Safety & Mobility		

Status

- New Project
- Continuing Project
- Construction
- Design
- Report/Plan
- Env. ROW

Description & Justification	Total Project Cost: \$1,260,000
<p>The complete streets program will address design considerations to address all modes of travel for all users to ensure accessibility and comfort of travel. This project will specifically address safety concerns for all users along Cook St, Club St. and Rancho Palmeras Dr.</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design			60000			
Construction				1,175,000		\$1,175,000
Administration/Inspection				\$5,000		\$5,000
Contingency				\$20,000		\$5,000
TOTAL						\$1,260,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
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PROJECT LOCATION

The complete streets program will identify future and potential streets at a later date. Cook St, Club, Rancho Palmeras and Fairway are preliminary as of FY 21.



PROJECT NAME: Fairway Sidewalks

PROJECT NUMBER:

Location	Fairway St Btw Cook & Eldorado	Department	Public Works	Priority	Medium
Plan Reference		Contact	Tanya Williams, Sr Mgmnt Analyst	Fund	316
Category	Streets & Roads	Type	Safety & Mobility		

Status

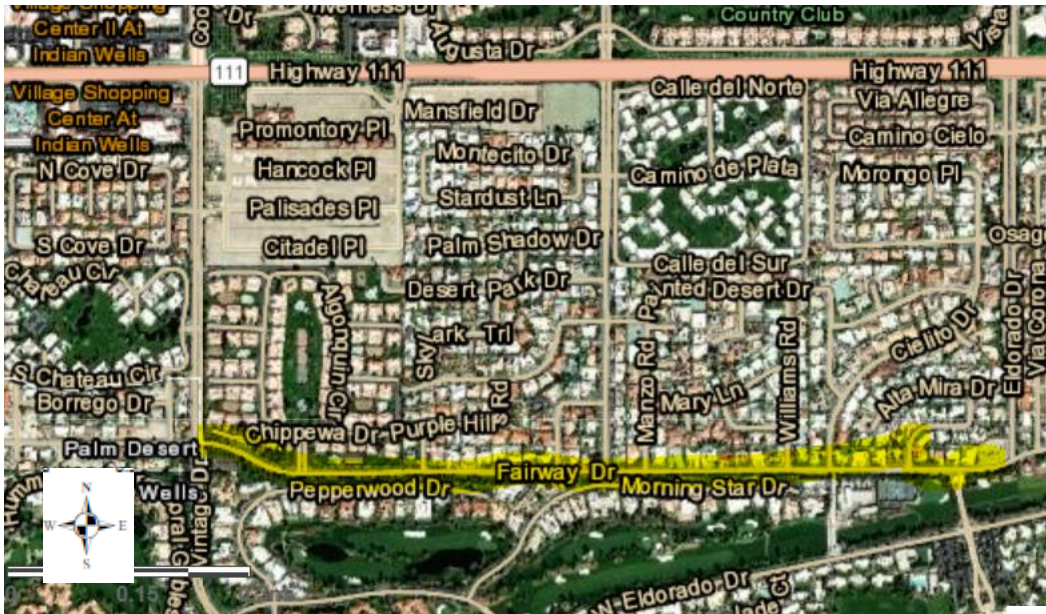
- New Project
- Continuing Project
- Construction
- Design
- Report/Plan
- Env. ROW

Description & Justification	Total Project Cost: \$90,000
This project will construct sidewalks along the North side of Fairway drive from Cook st to Eldorado drive improving the safety and accessibility of this road for local users.	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design	\$12,000					
Construction		\$75,000				
Administration/Inspection						
Contingency						
TOTAL	\$12,000	\$75,000				\$87,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



Capital Improvement Program

Landscaping

PROJECT NAME: Indian Wells Lane Palm Tree Replacement

PROJECT NUMBER:

Location	Indian Wells Lane	Department	Public Works	Priority	Medium
Plan Reference		Contact	Mihai Dan, Maintenance Supervisor	Fund	316
Category	Landscaping	Type	Safety		

Status

- New Project
- Continuing Project
- Construction
- Design
- Report/Plan
- Env. ROW

Description & Justification

Total Project Cost: \$150,000

The City's trees suffered damage from the early heat experienced by the Coachella Valley during Spring 2016. This project (carried over from the City's previous Capital Improvement Plan) replaced trees that died or were dying from early high heat, assessed the remaining trees for health from insects and disease, and replaced the City's palm trees that line City streets.

This project addresses the palm trees along Indian Wells Lane behind the fountains and will remove 21 Palm Trees, and replace with 14 new trees.

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction	\$150,000					
Administration/Inspection						
Contingency						
TOTAL	\$150,000					\$150,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



PROJECT NAME: Elkhorn Trail Landscape Renovation

PROJECT NUMBER:

Location	Elkhorn Trail	Department	Public Works	Priority	Medium
Plan Reference		Contact	Mihai Dan, Maintenance Supervisor	Fund	316
Category	Landscaping	Type	Safety		

Status

- New Project Continuing Project
- Construction Design Report/Plan Env. ROW

Description & Justification **Total Project Cost: \$200,000**

Retaining Wall improvements, remove & replace trees along Elkhorn Trail from Fred Waring Ave to Miles Ave.

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction			\$200,000			\$200,000
Administration/Inspection						
Contingency						
TOTAL						\$200,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



PROJECT NAME: Miles Ave Landscape Renovations

PROJECT NUMBER:

Location	Elkhorn Trail	Department	Public Works	Priority	Medium
Plan Reference		Contact	Mihai Dan, Maintenance Supervisor	Fund	316
Category	Landscaping	Type	Safety		

Status

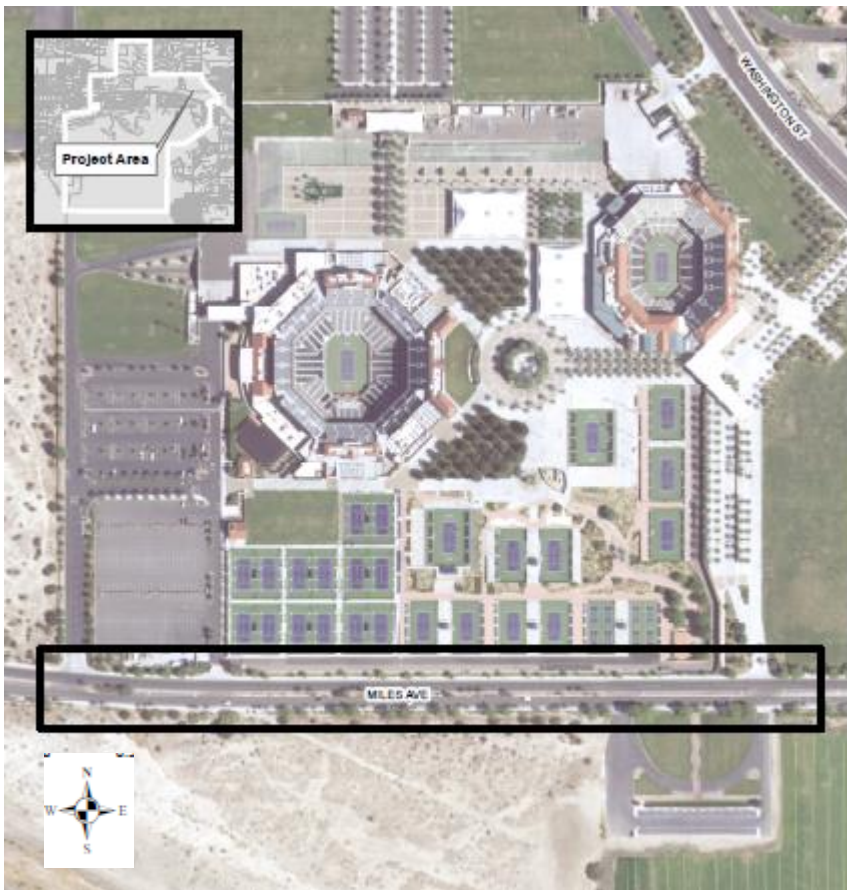
- New Project
- Continuing Project
- Construction
- Design
- Report/Plan
- Env. ROW

Description & Justification	Total Project Cost: \$350,000
Complete landscaping redesign and improvements along miles ave in conjunction with the road rehabilitation.	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction					\$350,000	\$350,000
Administration/Inspection						
Contingency						
TOTAL						\$350,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
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PROJECT LOCATION



PROJECT NAME: Fred Waring Landscape Renovations

PROJECT NUMBER:

Location	Fred Waring Eldorado to Elkhorn Trail	Department	Public Works	Priority	Medium
Plan Reference		Contact	Mihai Dan, Maintenance Supervisor	Fund	316
Category	Landscaping	Type	Maintenance		

- Status**
- New Project
 - Continuing Project
 - Construction
 - Design
 - Report/Plan
 - Env. ROW

Description & Justification	Total Project Cost: \$550,000
Remove rock, lower grade, remove and replace trees along Fredwaring from Eldorado to Elkhorn Trail.	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction			\$550,000			\$550,000
Administration/Inspection						
Contingency						
TOTAL						\$550,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



Capital Improvement Program

Facilities & Equipment

PROJECT NAME: Indian Wells Lane Facilities Improvements

PROJECT NUMBER:

Location	Indian Wells Lane	Department	Public Works	Priority	Medium
Plan Reference		Contact	Mihai Dan, Maintenance Supervisor	Fund	316
Category	Facilities	Type	Maintenance		

Status

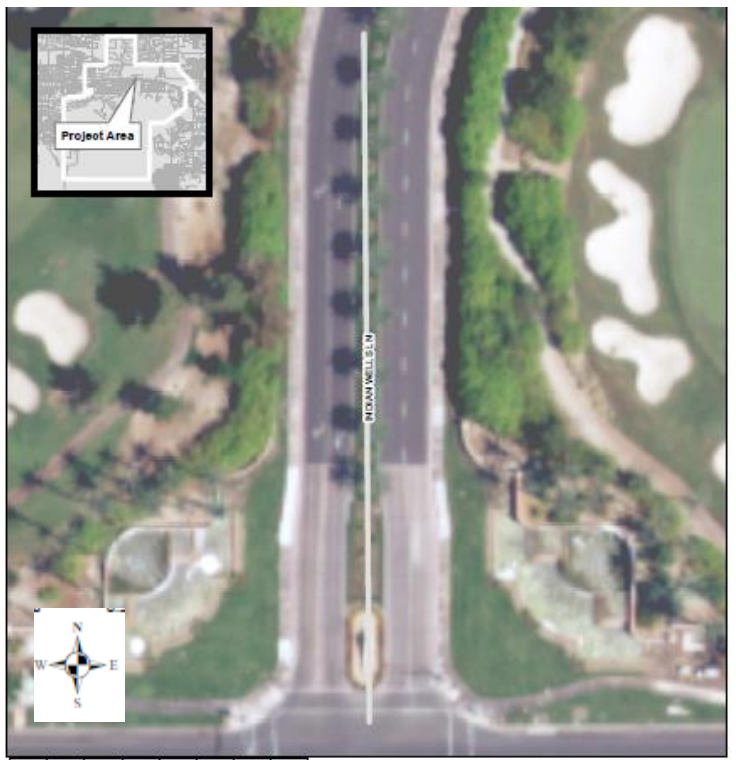
- New Project Continuing Project
- Construction Design Report/Plan Env. ROW

Description & Justification	Total Project Cost: \$140,000
Construct pony wall, refurbish existing iron fencing on Indian Wells Lane near Hwy 111.	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction			\$140,000			\$140,000
Administration/Inspection						
Contingency						
TOTAL						\$140,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



PROJECT NAME: Indian Wells Lane Fountain Repair

PROJECT NUMBER:

Location	Indian Wells Lane	Department	Public Works	Priority	Medium
Plan Reference		Contact	Mihai Dan, Maintenance Supervisor	Fund	316
Category	Facilities	Type	Maintenance		

Status

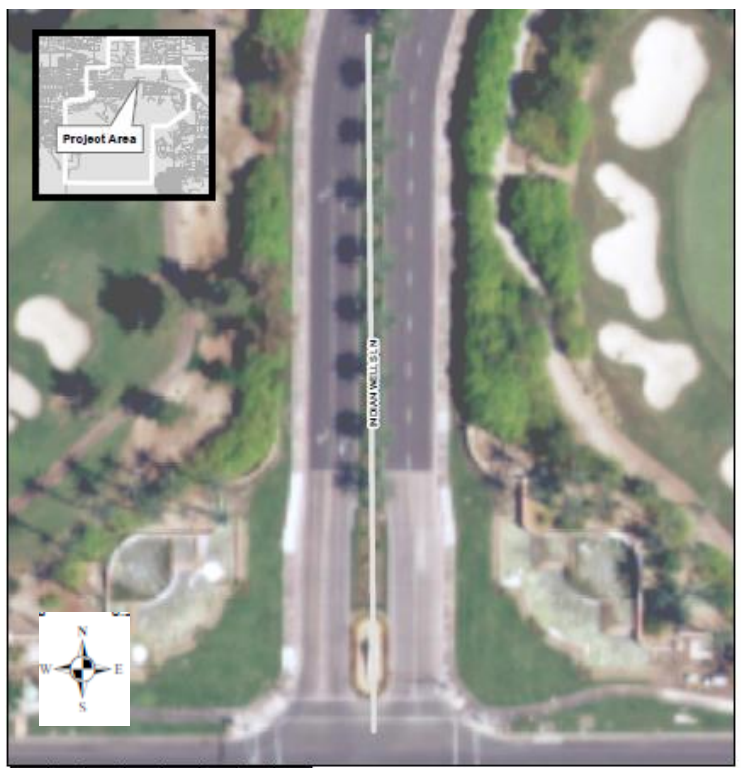
- New Project Continuing Project
- Construction Design Report/Plan Env. ROW

Description & Justification	Total Project Cost: \$50,000
<p>The fountain pump in the large fountains on Indian Wells Lane near Hwy 111 is in need of repair and replacement to ensure that the fountains remain in excellent working condition. The fountains have not functioned properly for over a year.</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction	\$50,000					\$50,000
Administration/Inspection						
Contingency						
TOTAL						\$50,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



PROJECT NAME: Maintenance Yard Redesign

PROJECT NUMBER:

Location	IW Maintenance Yard	Department	Public Works	Priority	Medium
Plan Reference		Contact	Mihai Dan, Maintenance Supervisor	Fund	316
Category	Facilities	Type	Maintenance		

Status

- New Project Continuing Project
- Construction Design Report/Plan Env. ROW

Description & Justification	Total Project Cost: \$130,000
<p>This project will redesign the layout and flow for the storage of equipment and movement of vehicles at the IW Public Works Maintenance Yard. This includes the rehabilitation of the parking and pavement areas.</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design			\$65,000			\$65,000
Construction				\$65,000		\$65,000
Administration/Inspection						
Contingency						
TOTAL						\$130,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



PROJECT NAME: City Vehicle Replacements

PROJECT NUMBER:

Location	City Facilities	Department	Public Works	Priority	Medium
Plan Reference		Contact	Mihai Dan, Maintenance Supervisor	Fund	316
Category	Facilities	Type	Maintenance		

Status

- New Project
- Continuing Project
- Construction
- Design
- Report/Plan
- Env. ROW

Description & Justification	Total Project Cost: \$200,000
<p>The vehicle replacement program incrementally updates the City's existing fleet to newer, more efficient models. Vehicles are prioritized for upgrades based on condition, age, history of and projected repair costs, mileage, frequency of use and nature of work performed, depreciation, and annualized cost-to-own. The current program includes the purchase of one new additional vehicle for FY22 for an additional staff person, and replacing an existing vehicle every year after that.</p> <p>This project is budgeted under the 316 Capital Improvement Fund.</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Equipment	\$80,000	\$40,000	\$40,000	\$40,000		\$200,000
Administration/Inspection						
Contingency						
TOTAL	\$80,000	\$40,000	\$40,000	\$40,000		\$200,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
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PROJECT LOCATION

City Facilities & Equipment Yard



PROJECT NAME: City Hall Parking Lot Pavement

PROJECT NUMBER:

Location	IW City Hall	Department	Public Works	Priority	Medium
Plan Reference		Contact	Mihai Dan, Maintenance Supervisor	Fund	316
Category	Facilities	Type	Maintenance		

Status

- New Project Continuing Project
- Construction Design Report/Plan Env. ROW

Description & Justification	Total Project Cost: \$110,000
This project will remove and replace the pavement and city hall.	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction		\$110,000				\$110,000
Administration/Inspection						
Contingency						
TOTAL						\$110,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



Capital Improvement Program

Storm Drain System

PROJECT NAME: East Drop Structure Repair

PROJECT NUMBER:

Location	Whitewater Channel Near Miles Ave	Department	Public Works	Priority	Medium
Plan Reference		Contact	Tanya Williams, Sr Mgmt Analyst	Fund	316
Category	Storm Drains	Type	Maintenance & Repairs		

Status
 New Project Continuing Project

Description & Justification	Total Project Cost: \$1,500,000
<p>During the storm events of February 2019, the Whitewater Storm Channel experienced considerable flooding that damaged the East Drop Structure located behind the Renaissance hotel. Design is underway for FY 21-22 and we anticipate construction in FY 23.</p> <p>This project will receive partial reimbursement from FEMA</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction		\$1,500,000				\$1,500,000
Administration/Inspection						
Contingency						
TOTAL						\$1,500,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
FEMA		\$1,500,000				\$1,500,000

PROJECT LOCATION



PROJECT NAME: West Drop Structure Repair

PROJECT NUMBER:

Location	Whitewater Channel Near Eldorado Ave	Department	Public Works	Priority	Medium
Plan Reference		Contact	Tanya Williams, Sr Mgmt Analyst	Fund	316
Category	Storm Drains	Type	Maintenance & Repairs		

Status
 New Project Continuing Project

Description & Justification	Total Project Cost: \$1,539,000
<p>During the storm events of February 2019, the Whitewater Storm Channel experienced considerable flooding that damaged the West Drop Structure near Eldorado Drive. The approved design restores the flow of water through the channel to prevent future flooding in the area.</p> <p>The design for this project was completed in FY 21 and construction is expected to last through FY22.</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction	1,539,000					\$1,539,000
Administration/Inspection						
Contingency						
TOTAL						\$1,539,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
FEMA		\$1,539,000				\$1,539,000

PROJECT LOCATION



PROJECT NAME: Trash Capture Devices

PROJECT NUMBER:

Location	Storm Drains Citywide	Department	Public Works	Priority	Medium
Plan Reference		Contact	Chris Wiggins, PW Inspector	Fund	316
Category	Storm Drains	Type	Maintenance		

Status

- New Project Continuing Project

Description & Justification	Total Project Cost: \$69,000
<p>The California State Water Board adopted new trash amendments that requires cities and local jurisdictions (under the NPDES municipal separate storm sewer systems (MS4) permits) to install new trash catch basins within the next 10 years to capture runoff for all storm drains (13383 Orders). Trash capture devices are required to capture particles 5 mm and larger. The City has approximately 33 catch basins that will need trash capture devices installed. There were 10 installed in FY 19-20.</p> <p>This project is budgeted under the 316 Capital Improvement Fund.</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction		\$34,500		\$34,500		\$69,000
Administration/Inspection						
Contingency						
TOTAL						\$69,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
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PROJECT LOCATION

Various Storm Drain facilities and locations throughout the city.



PROJECT NAME: Drainage Master Plan Update

PROJECT NUMBER:

Location	Storm drain facilities	Department	Public Works	Priority	Medium
Plan Reference	Storm Drain Master Plan	Contact	Ken Seumalo, PW Director	Fund	316
Category	Storm Drains	Type	Master Planning		

Status

- New Project Continuing Project

Description & Justification	Total Project Cost: \$187,500
<p>The Citywide Drainage Master Plan will provide the City of Indian Wells with a comprehensive planning document that provides basic information and guidance necessary for the stewardship of the municipal storm drainage system. The plan is updated approximately every 7 to 10 years after adoption. The plan:</p> <ul style="list-style-type: none"> - Compiles basic information about the storm drainage system and describes its functions including hydrology (drainage) and hydraulics (pipes) - Maps the system and updates GIS data layers - Highlights known system deficiencies - Describes and graphically illustrates recommended improvements - Presents estimated cost information for general budgeting and development/integration of an adoptable 20-year CIP program <p>This project is budgeted under the 316 Capital Improvement Fund.</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design					\$187,500	\$187,500
Construction						
Administration/Inspection						
Contingency						
TOTAL						\$187,500

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
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PROJECT LOCATION

Various storm drains master plan.



PROJECT NAME: Highway 111 Drainage Improvements

PROJECT NUMBER:

Location	Hwy 111 at Mt View Villas	Department	Public Works	Priority	Medium
Plan Reference		Contact	Tanya Williams, Sr Mgmt Analyst	Fund	316
Category	Storm Drains	Type	Maintenance & Repairs		

Status

- New Project Continuing Project

Description & Justification

Total Project Cost: \$70,000

This project will assess the drainage issues on the Westbound side of Hwy111 at the Mt View villas and construct a solution to resolve the issue.

This project is budgeted under the 316 Capital Improvement Fund.

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design			\$20,000			\$20,000
Construction			\$50,000			\$50,000
Administration/Inspection						
Contingency						
TOTAL						\$70,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
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PROJECT LOCATION



PROJECT NAME: Fairway Dr Drainage Improvements

PROJECT NUMBER:

Location	Fairway Dr Drainage	Department	Public Works	Priority	Medium
Plan Reference		Contact	Tanya Williams, Sr Mgmt Analyst	Fund	316
Category	Storm Drains	Type	Maintenance & Repairs		

Status

- New Project Continuing Project

Description & Justification	Total Project Cost: \$70,000
This project will address ongoing drainage issues near storm drain facilities along Fairway drive just West of Indian Wells Ln. This is budgeted in Capital Fund 316.	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction	\$50,000					\$50,000
Administration/Inspection						
Contingency						
TOTAL						\$50,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

PROJECT LOCATION



PROJECT NAME: Whitewater Channel Bank Redesign (HA)

PROJECT NUMBER:

Location	Whitewater Channel	Department	Public Works	Priority	Medium
Plan Reference		Contact	Dina Purvis, Assistant Engineer	Fund	256
Category	Storm Drains	Type	Maintenance & Repairs		

Status

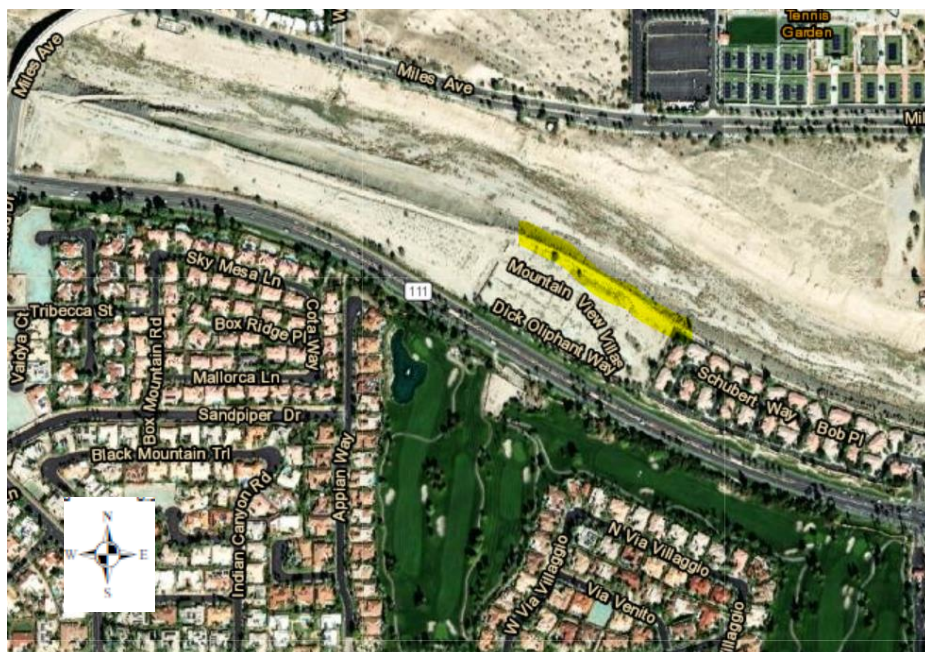
New Project Continuing Project

Description & Justification	Total Project Cost: \$2,000,000
<p>The Housing Authority owns property located on the north side of Highway 111 boarded by the Mountain View Villas community on the east and the Brixton property on the west. The privately owned Brixton site has developed a plan with the Coachella Valley Water District to widen their lot and the Housing Authority lot into the Whitewater River Channel. The widening plan increases the buildable area of both lots between Highway 111 and the Channel by 60 feet. This project supports the design and construction of the expanded buildable area into the channel.</p> <p>Design for this project was completed in FY 21.</p>	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction	\$2,000,000					\$2,000,000
Administration/Inspection						
Contingency						
TOTAL						\$2,000,000

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Housing Authority						

PROJECT LOCATION



Capital Improvement Program

FAMD

PROJECT NAME: FAMD Capital Improvements

PROJECT NUMBER:

Location	FAMD Various Locations	Department	Public Works	Priority	Medium
Plan Reference		Contact	Ken Seumalo, Public Works Director	Fund	209
Category	FAMD	Type	Maintenance		

Status

- New Project Continuing Project
 Construction Design Report/Plan Env. ROW

Description & Justification	Total Project Cost: \$3,476,403
The Fire Access Maintenance District is managed by an independent district board. Annually, they identify maintenance projects that uphold and quality of life for residents in that area. Projects are to include street and road maintenance, sidewalk improvements and landscaping.	

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Planning/Design						
Construction	\$970,972	\$539,063	\$907,506	\$879,873	\$178,990	\$3,476,403
Administration/Inspection						
Contingency						
TOTAL	\$970,972	\$539,063	\$907,506	\$879,873	\$178,990	\$3,476,403

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
FAMD FUNDING						\$3,476,403

PROJECT LOCATION

City hall parking lot facilities.



Capital Improvement Program

**Indian Wells
Golf Resort**

PROJECT NAME: IWGR Capital Improvements

PROJECT NUMBER:

Location	Indian Wells Golf Resort	Department	Public Works	Priority	Medium
Plan Reference		Contact	Ken Seumalo, Public Works Director	Fund	560
Category	IWGR	Type	Maintenance		

Status

- New Project Continuing Project
 Construction Design Report/Plan Env. ROW

Description & Justification

Total Project Cost: \$3,857,373

The Indian Wells Golf Resort has planned for maintenance to several facilities to ensure the continuation of operations at this facility. Improvements over the five years planned in this CIP include upgrades to club facilities, the clubhouse and pavilion. The golf resort is also planning to replace equipment and cart fleet.

Expenditures	FY 2022	FY2023	FY2024	FY2025	FY2026	Total
Clubhouse Facility	\$234,335	\$215,500	\$239,596	\$477,807	\$363,286	\$1,584,524
Clubhouse	\$47,686	\$37,316	\$41,948	\$74,816	\$41,038	\$242,804
Equipment	\$186,920	\$65,038	\$135,897	\$22,623	\$113,012	\$523,490
Pavilion	\$3,139	\$70,070	\$27,757			\$100,966
Food & Beverage	\$26,575	\$1,451	\$56,385	\$30,899	\$16,700	\$132,010
Cart Fleet	\$1,239,079					\$1,239,079
Bridge Maintenance	\$11,500		\$11,500		\$11,500	
TOTAL						\$3,857,373

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
IWGR FUNDING						\$3,857,373

PROJECT LOCATION



Housing Authority

Indian Wells Housing Authority Program

The Indian Wells Housing Authority was created to promote and encourage the retention, rehabilitation, and development of affordable housing units. Affordable housing units are those units occupied by households not exceeding the affordable income limits as established by the Department of Housing and Urban Development (HUD). Income limits are revised on a yearly basis by the United States Department of Housing and Urban Development (HUD).

The budget includes three primary programs:

Housing Authority General Operations – Approves general operating expenditures for staff salaries and benefits, professional services such as annual audits and legal counsel, general liability insurance premiums, and capital outlay projects. The agency issued debt in fiscal year 2002/03 to finance the development of affordable housing within the project area and has pledged set-aside tax increment for re-payment of the bonds. The agency reports annually to the State Department of Housing Community Development on the community housing projects.

Indian Wells Villas – The Indian Wells Villas Fund is used to account for the rents and operations of the Indian Wells Villas affordable housing project within the city. The Indian Wells Villas project is a 90-unit residential senior affordable housing community. Indian Wells Villas has a full array of amenities and social programs for our senior residents and their guests. This project is located along the North side of Highway 111 at the intersection of Village Center Drive.

Mountain View Villas – Identifies the anticipated rent revenue collections and operational, maintenance, and capital reserve expenditures to keep the property operating. The Mountain View Villas Fund is used to account for the rents and operations of the Mountain View Villas affordable housing project within the city. The Mountain View Villas project is a 128-unit residential senior affordable housing community. Mountain View Villas has a full array of amenities and social programs for our senior residents and their guests. This project is located along the North side of Highway 111 at the intersection of Mountain Cove Drive.

Initiatives

- Provide an outstanding quality of life for community residents
- Residents will enjoy a full schedule of social events, maintenance and home services, stunning mountain views, world-class golf, security, and resident care
- Maintain compliance under SB 341 and California Housing law
- Compliance with Regional Housing Needs Assessment (RHNA)
- Update Indian Wells Housing Element
- Development of Accessory Dwelling Unit (ADUs) program

Program Staffing Allocations

Full Time Equivalents	FY2019/20	FY2020/21	FY2021/22	FY2022/23
City Manager	0.10	0.25	0.25	0.25
Deputy City Manager	0.00	0.00	0.15	0.15
City Clerk	0.10	0.10	0.10	0.10
Deputy City Clerk	0.00	0.05	0.00	0.00
Office Assistant	0.05	0.00	0.00	0.00
Community Development Director	0.30	0.40	0.55	0.55
Planner	0.05	0.05	0.15	0.15
Sr. Administrative Assistant	0.00	0.40	0.70	0.70
Administrative Assistant	0.30	0.00	0.00	0.00
Finance Director	0.14	0.15	0.25	0.25
Assistant Finance Director	0.09	0.10	0.20	0.20
Accounting Technician III	0.05	0.05	0.10	0.10
Accounting Technician II	0.05	0.05	0.10	0.10
Information Technology Manager	0.05	0.05	0.05	0.05
Public Works Director	0.10	0.10	0.15	0.15
Senior Engineer	0.03	0.03	0.03	0.03
Administrative Assistant	0.01	0.01	0.01	0.01
Management Analyst II	0.00	0.10	0.15	0.15
Management Analyst	0.10	0.00	0.00	0.00
Public Works Field Supervisor	0.05	0.05	0.05	0.05
Maintenance Worker III	0.00	0.15	0.15	0.15
Maintenance Worker II	0.05	0.05	0.05	0.05
Maintenance Worker I	0.05	0.05	0.05	0.05
Maintenance Worker I	0.05	0.05	0.05	0.05
Total Full Time Equivalents	1.72	2.24	3.29	3.29

Workload Activity Measures

There are no Workload Activity Measures designated for this program.

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Projected Year End	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	FY2022/23 Budget Detail	FY2022/23 Projected Appropriation	% change
2564601 511000 Regular Employees (3.29 FTE)	234,306	307,122		459,850	49.7%		471,210	2.5%
2564601 521100 Retirement - Employer	26,060	41,015		54,709	33.4%		60,122	9.9%
2564601 522000 FICA	17,277	19,541		27,585	41.2%		31,562	14.4%
2564601 523000 Group Insurance	44,997	61,812		97,618	57.9%		105,508	8.1%
2564601 524000 Retirement Benefit	58,038	76,781		137,955	79.7%		141,363	2.5%
2564601 525100 Retirement 401A	6,821	13,303		16,063	20.7%		18,566	15.6%
2564601 526000 Vehicle Allowance	3,431	5,066		4,845	-4.4%		6,902	42.5%
2564601 526100 Employee FICA Benefit	12,542	15,087		21,531	42.7%		24,056	11.7%
2564601 526200 HRA Medical Benefit	-	-		3,290			3,290	0.0%
Total Salary and Benefits	403,471	539,727		823,446	52.6%		862,579	4.8%
2564601 531000 Professional Services	47,559	310,500		150,000	-51.7%		150,000	0.0%
Appraisals			20,000			20,000		
Audit			12,500			13,600		
Legal			90,000			92,000		
SB 341 Consultant			10,000			12,000		
Legislative			17,500			12,400		
2564601 544000 Building & Grounds Maintenance	54,722	64,500		75,000	16.3%		75,000	0.0%
Landscape Maintenance			64,800			64,494		
Solar Maintenance			4,200			4,326		
LED Fixtures			1,500			1,545		
ADA Maintenance			4,500			4,635		
2564601 558000 Insurance Expense	104,762	114,000		285,787	150.7%		308,650	8.0%
General Liability and Worker's Comp			33,684			36,379		
Property, Earth, Flood Insurance			252,102			272,271		
2564601 591600 Indirect Costs	10,575	10,956		23,110	110.9%		23,676	2.4%
2564601 592000 Community Assistance	250,000	250,000		250,000	0.0%		250,000	0.0%
TOTAL OPERATING	871,089	1,289,683		1,607,343	24.6%		1,669,905	3.9%
HOUSING AUTHORITY CAPITAL								
2564601 545000 Capital	352,948	500,000		2,000,000	300.0%		-	-100.0%
Modify WWR Channel Bank			2,000,000					
TOTAL CAPITAL	352,948	500,000		2,000,000	300.0%		-	-100.0%
TOTAL OPERATING & CAPITAL	1,224,038	1,789,683		3,607,343	101.6%		1,669,905	-53.7%
2534601 509000 IW Villas Operating Cost	571,100	603,755		606,203	0.4%		621,358	2.5%
2534601 509100 IW Villas Maintenance	-	231,237		229,792	-0.6%		235,537	102.5%
TOTAL INDIAN WELLS VILLAS FUND	571,100	834,992		835,995	0.1%		856,895	2.5%
2544601 509000 MV Villas Operating Cost	737,132	868,173		868,347	0.0%		890,056	2.5%
2544601 509100 M V Villas Maintenance	-	319,796		368,818	15.3%		378,038	2.5%
TOTAL MOUNTAIN VIEW VILLAS FUND	737,132	1,187,969		1,237,165	4.1%		1,268,094	2.5%
TOTAL HOUSING AUTHORITY FUNDS	2,532,270	3,812,644		5,680,503	49.0%		3,794,894	-33.2%

**Successor Agency
to the
Former Indian Wells
Redevelopment Agency
Program**

Successor Agency to the Former Indian Wells Redevelopment Agency Program

Pursuant to Assembly Bill No. 1X 26 and the California Supreme Court decision challenging the constitutionality of AB 26, all redevelopment agencies in the State were dissolved as of February 1, 2012, including the Redevelopment Agency of the City of Indian Wells (the "Redevelopment Agency"), and successor agencies to the former redevelopment agencies were designated to expeditiously wind down the affairs of the former redevelopment agencies.

The Bill provided that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. On January 12, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of City resolution number 2012-03.

AB 26 provides that a successor agency is to be designated as the successor entity to the former Redevelopment Agency, vested with all authority, rights, powers, duties, and obligations previously vested with the former Agency under the Community Redevelopment Law (Health & Safety Code, § 33000 et seq.); with certain exceptions. The successor agency is to be responsible for the wind down of the Agency's affairs.

The Successor Agency administers the payments of bonded debt service and other debt obligations of the former Redevelopment Agency. Payments for these obligations are secured from incremental tax revenues generated within the redevelopment project areas. It's important to differentiate the Successor Agency from the City of Indian Wells, in that, the City itself has no outstanding debt or any obligation to fund Successor Agency debt.

Successor Agency Debt

As of June 30, 2020, total Agency debt was \$102.2 million. The debt service listed below matures in different years and is scheduled to be completely repaid by 2035. Annual principal retirements range between \$9.0 million and \$10.5 million.

Description	Balance at 6/30/2019	Additions	Deletions	Balance at 6/30/2020	Due Within One Year	Due Beyond One Year
Bonds Payable:						
2014 A Tax Allocation Bonds	6,505,000	-	(3,160,000)	3,345,000	3,345,000	-
2014 A-T Tax Allocation Bonds	9,575,000	-	(615,000)	8,960,000	575,000	8,385,000
2015 A Tax Allocation Bonds	17,385,000	-	(1,475,000)	15,910,000	1,535,000	14,375,000
2016 A Tax Allocation Bonds	36,865,000	-	(100,000)	36,765,000	105,000	36,660,000
2020 A Tax Allocation Bonds	-	7,220,000	-	7,220,000	-	7,220,000
Subtotal	70,330,000	7,220,000	(5,350,000)	72,200,000	5,560,000	66,640,000
Add (less) deferred amounts:						
2014 A Premium	177,115	-	(151,815)	25,300	25,300	-
2015 A Premium	2,003,091	-	(245,276)	1,757,815	245,276	1,512,539
2016 A Premium	6,391,834	-	(421,440)	5,970,394	421,440	5,548,954
Subtotal	8,572,040	-	(818,531)	7,753,509	692,016	7,061,493
Total bonds payable	78,902,040	7,220,000	(6,168,531)	79,953,509	6,252,016	73,701,493
Other liabilities:						
Accrued Interest	1,202,601	998,981	(1,202,601)	998,981	998,981	-
Consolidated Loan Payable	16,400,000	-	-	16,400,000	-	16,400,000
RDA Operating Loan Payable	1,339,192	-	-	1,339,192	-	1,339,192
Interfund Loan Payable-SERAF	5,473,585	-	(2,000,585)	3,473,000	2,000,000	1,473,000
Subtotal	24,415,378	998,981	(3,203,186)	22,211,173	2,998,981	19,212,192
Total long-term liabilities	103,317,418	8,218,981	(9,371,717)	102,164,682	9,250,997	92,913,685

Amount Due to City

In a letter dated November 8, 2013, from the California Department of Finance, the Oversight Board Resolution No. 2013-05 was approved and the loan from the City of Indian Wells for \$1,339,192 was determined to be for legitimate redevelopment purposes and therefore, approved as an enforceable obligation. In a letter dated November 22, 2013, from the California Department of Finance, the loan between the Successor Agency and the City of Indian Wells for \$16,400,000 was determined to be for legitimate redevelopment purposes and therefore, approved as an enforceable obligation. Collections are set to begin in 2022.

SERAF Loan

In April 2010, the Redevelopment Agency Low/Moderate Housing Fund advanced the Redevelopment Agency Debt Service Fund \$11,514,773. The advance bears no interest. The advance was made to provide funding for the Supplemental Education Revenue Augmentation Funds (SERAF) Obligation.

The Successor Agency has absorbed this debt as part of the dissolution of the redevelopment agency and now is obligated to pay the debt to the Housing Authority. Payments to the SERAF loan are placed on the agency's Recognized Obligation Payment Schedule (ROPS) and are approved by the Department of Finance. The final SERAF payment was approved on the ROPS schedule and is expected during fiscal year 2021/22.

Administrative Costs

In order to wind down the former Redevelopment Agency, the Successor Agency incurs administrative expenses. Such expenses reflect the costs for salaries, technical assistance, operating services and supplies, and other ancillary expenses.

Initiatives

Wind down the remaining activities of the dissolved Redevelopment Agency.

Program Staffing Allocations

There are no staffing allocations for this program.

Workload Activity Measures

There are no Workload Activity Measures designated for this program.

Program Budget

Account Number	FY2019/20 Year End Actual	FY2020/21 Projected Year End	FY2021/22 Budget Detail	FY2021/22 Projected Appropriation	% change	2022/2023 Projected Appropriation	% change
DEBT SERVICE FUND							
4536301 582000 Debt Interest	2,687,809	-		2,791,320	0.0%	2,660,028	-4.7%
Total Debt Service Fund	2,687,809	-		2,791,320	0.0%	2,660,028	-4.7%
REDEVELOPMENT OBLIGATION RETIREMENT FUND							
4566301 581100 Successor Agency Admin Fees	339,400	349,582		338,901	-3.1%	340,000	0.3%
4566602 599900 Operating Transfers Out	11,522,534	11,868,210		14,582,914	22.9%	14,947,490	2.5%
TOTAL REDEVELOPMENT OBLIGATION RETIREMENT FUND	11,861,934	11,868,210		14,921,815	25.7%	15,287,490	2.5%
Total Successor Agency Program	14,549,743	11,868,210		17,713,135	49.2%	17,947,518	1.3%

Appendix

Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Liability: A claim on the assets of an entity.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Acronyms:

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

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