

BIENNIAL OPERATING BUDGET

**Fiscal Year 2023/2024
Fiscal Year 2024/2025**

&

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2023/2024 through 2027/2028



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

**City Council
Study Session Draft
May 18, 2023**

ATTACHMENT #2

BIENNIAL OPERATING BUDGET

Fiscal Year 2023/2024

Fiscal Year 2024/2025

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CAPITAL IMPROVEMENT PLAN

Fiscal Years 2023/2024 through 2027/2028

City Council

Donna Griffith, Mayor

Greg Sanders, Mayor Pro Tem

Dana Reed, Council Member

Ty Peabody, Council Member

Bruce Whitman, Council Member

Chris Freeland, City Manager

Kevin McCarthy, Finance Director

Prepared by the Finance Department

City Council Draft

May 18, 2023

Budget Message

Budget Message

The Honorable Mayor and Members of the City Council:
City of Indian Wells, California

Presented for your review is the proposed biennial budget for the fiscal years 2023-24 and 2024-25.

It is a budget that reflects the City's commitment to our City Promise:

Create an unsurpassed quality of life for our residents and guests by providing superior public safety, exceptional service, and outstanding amenities that will further enhance our image as a prestigious community and international resort destination.



The City of Indian Wells is committed to enhancing the quality of life in Indian Wells. City Officials have established warm and open lines of communication with all residents to meet the changing needs of this most prestigious and remarkable community.

The City of 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 ensures this ranking and fiscal practice continues. The City's financial strength 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. This, coupled with a solid local tourism economy anchored by the City's luxury resort hotels, world-class tennis facility, and City Golf Resort, continue to keep the City in excellent financial health.

The Finance Committee oversees the reporting, receives cash flow projections, and updates the operating and capital budgets to assist the City Council in its decision-making process. In the next two years, the City Council will be advised of any needed appropriation changes that may arise outside the proposed two-year budget. In addition, staff will be providing the City Council with a semi-annual financial review. The budget format remains easy to read and reflects the community's need to provide quality public services.

Tourism is the primary driver of the City's revenues, with significant impacts on the transient occupancy tax, admissions tax, and sales tax categories. Tourism and Golf Resort

revenues through the fiscal year returned better than predicted. As a result, transient occupancy tax and admissions tax revenue reached historic collections during the year.

City services, especially public safety, are continually monitored and improved. This ensures that all City services meet our residents' needs while maintaining the highest level of fiscal responsibility. In addition, the City continues its time-honored practice of reserving more than \$2.0 million annually for long-term capital replacements and successfully manages its pension and other post-employment benefits by fully funding retirement obligations.

This financial success only sometimes translates into economic success the following year. Given ongoing concerns relating to the pandemic, plausible consumption of pent-up demand, escalating fuel prices, potential impacts of quantitative easing, and the long-term view of the economy, Indian Wells remains "optimistically cautious" and has taken a fiscally conservative approach to the following year's spending.

Summary of Strategic Goals and Priorities

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

A Summary of Significant City Goals for the upcoming budget cycle is as follows:

Fiscal Policies

Continue the Council Policy of reserving \$2.0 million annually for long-term capital replacements. Continue the Council Policy of maintaining a fully funded pension program. Educate the Council on the merits of the Public Safety and Capital Community Facilities District and bring them back for further discussion. Develop a plan to expand the pension program to pre-fund future pension obligations. Examine a new revenue measure designed to diversify revenue streams and provide a dedicated funding source to address future funding needs of the City (e.g., public safety cost increases). Provide direction on the best use of one-time loan funds paid to the City by the former RDA.

Capital Improvement Program Update

Council-recommended goals for 2023 include developing a new five-year CIP for the upcoming budget cycle. Continue investing in the street maintenance program to achieve a City average Pavement Condition Index of 80 points or higher. Maintain and

add healthy, vibrant, and water conscience landscaping citywide. Perform annual sidewalk repairs to remove tripping hazards.

Provide Responsive, Innovative, and Efficient Public Safety

The City continues to emphasize public safety as a significant priority, addressing matters in real-time as well as at Coffee with a Cop events, quarterly Public Safety Committee meetings, quarterly updates to the City Council, and during the annual State of the City event. In addition, through contract services with the Riverside County Sheriff's and Fire Departments, the City maintains a safe and low-crime environment for residents and visitors.

Tourism Update and Opportunities

In collaboration with Visit Greater Palm Springs, the Tourism program strategically supports the resort partners to influence Transient Occupancy Tax (TOT) growth. In addition, the programs developed create demand for the product of Indian Wells by building brand awareness and strategically leveraging Indian Wells to create and execute marketing strategies to influence both group and leisure markets.

Evaluating Energy Efficiency Opportunities

Energy costs are significant in the City and Golf Resort's operating budgets. Over the years, the City has made upgrades to City facilities to become more energy efficient. In May 2021, the City approved an \$8.9 million energy efficiency program to install solar at City Hall and the Golf Resort, replace inefficient heating and cooling systems, install efficient lighting, electric car chargers, backup generators, and a battery backup system at the Golf Resort.

General Plan Update

Complete the General Plan update. State law requires every city and county in California to adopt regular updates to their General Plan. A General Plan is often compared to a "constitution" for local development. It serves as the long-range policy and planning document for all city land use decisions and resource management. The City's existing General Plan has effectively guided the community's growth and direction since its adoption in February 1996.

According to City staff, the primary vision embodied in the General Plan continues, for the most part, to reflect community goals and values, promoting an excellent quality of life for our residents, business owners, and visitors. However, the City wishes to update the General Plan for various reasons, including compliance with new state housing laws, establishing new goals and policies for future development, and expanding economic

development opportunities within the City. Consequently, the General Plan Update shall be focused on the following goals:

- Establish goals and policies directing growth, circulation, and development of the vacant properties in the northeast section of the City consistent with the City's desire for a mix of hospitality, entertainment, residential, and commercial land uses.
- Incorporate goals and policies within the land use and housing elements to incentivize affordable housing and identify possible mixed-use and accessory dwelling unit (ADUs) opportunities to help meet those requirements.
- Establish form-based development standards to ensure that new development is at a scale and intensity which does not overburden public services or utilities and protect views from established residential neighborhoods.
- Improve the City's circulation plan by identifying safe alternative transportation and bikeways opportunities.
- Identify goals and policies for the future development of 5G wireless facilities and infrastructure.
- Update the Highway 111 Specific Plan to establish consistent standards for building setbacks, landscaping, monument signage, lighting/bollards, and opportunities for art in public places.
- Identify wayfinding and branding opportunities for the Indian Wells Resort Campus, Tennis Garden, and City Hall.

Identify Potential Park Sites

The City Council has instructed staff to continue to explore new recreational or park sites in the community. Staff has been instructed to move forward on the current passive park located at the northwest corner of Eldorado and Fairway, as well as to find other potential locations and to include different types of amenities with potential partnership opportunities with Desert Recreation District (DRD).

Community Events and Activities

The Indian Wells Community Activities Committee advises and recommends an overall plan for encouraging and fostering community interaction among residents to the City Council. Included in the committee's scope of work is proposing an annual calendar for community activities, as well as planning and implementation of such activities. The Committee comprises five members and is managed by the City Managers Department. Some notable projects with Council direction also fall into this category, including Sister City relations and Resident Benefits.

Develop Landscape 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. Unfortunately, at times, the maintenance along Highway 111 is inconsistent due to a lack of attention, limited funding, the timing of maintenance, and different standards of care between the City, the five Landscape and Lighting Maintenance Districts (LLMDs) managed HOAs, and commercial property owners.

Council and staff have expressed interest in developing uniform standards for landscaping materials used and consistency of maintenance efforts. The General Plan update will assist in this process. In addition, the staff is to discuss partnerships with HOAs along Highway 111 to discuss options for more consistent landscaping in HOA-owned areas.

Encourage and Expand Economic Development Opportunities in the Community

Economic Development opportunities in Indian Wells remain strong. Therefore, in 2020, the City Council formed an Economic Development Division of the City Manager's Office focused on shaping the city's future through relationship building, research, and development advocacy. These efforts were categorized into three areas: Monitoring Current and Future Development, evaluating an Enhanced Infrastructure Financing District (EIFD), and Business Assistance and Relationship Building.

Update Communications Plan

The residents of Indian Wells are very active and interested in the happenings of their community. Annually, the City communicates with the community through email blasts, newsletters, social media postings, specialized mailings, the city website, and cable access. The Council has expressed an interest in updating the City's Communication Policy (last updated in 2018) and expanding communication programs.

Expand Partnership with the Indian Wells Preservation Foundation

For the last several months, the Indian Wells Historic Preservation Foundation (IWHPF) has been cataloging all items documenting the history of Indian Wells. The relationship between the City and IWHPF has never been better.

The City is looking to further expand its relationship with the IWHPF in 2023 to help educate the community on the history of Indian Wells and support the IWHPF's efforts to become more involved with its community.

Review of City Administrative Processes and Municipal Code Update

The City routinely reviews its administrative processes and recommends Municipal Code updates. Regular review and updates are essential to policy and procedure best practices.

Housing Authority Goals

The City's Housing Authority holds title on two age-restricted affordable housing properties totaling 218 rental units. Indian Wells Villas consist of 90 one-bedroom units, built-in 1996 with affordability covenants set to expire in 2031. Mountain View Villas consists of 97 one-bedroom and 31 two-bedroom units with affordability covenants recorded expiring in 2036.

The Housing Authority also currently owns a 10.8-acre vacant site along HWY 111, just west of Mountain View Villas and south of the Whitewater River Channel, but is waiting on partnering with Abode Communities to develop that site with affordable housing after the design of the channel lining project is complete in CVWD's adjacent stormwater channel. In addition, the City has initiated the acquisition of the vacant 34-acre housing opportunity site on the northeast corner of Miles and Warner Trail. Still, there is no current timetable for completing that acquisition.

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 most extensive 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. In addition, the Living Desert Zoo, one of 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 special discounts at the Indian Wells Golf Resort, Indian Wells Tennis Garden, the Acrisure Arena home of the Coachella Valley Firebirds Hockey Team, 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, patriotic community events, and much more.

Financial Communication

Financial communication with residents and other stakeholders is a fundamental Council Goal and top priority. Throughout the year, Council utilizes the following methods to keep residents fiscally informed:

1. Council meetings and study sessions to encourage public engagement.
2. Presentation of the financial Forecast during the Council's annual Strategic Planning sessions to encourage public engagement.
3. Finance Committee Meetings.
4. Presentation of the annual financial statements.
5. The City's website.
6. The Mayor's letter.
7. Fiscal update eblasts.
8. The Financial Primer mailer was sent to all residents.
9. The Capital Improvements overview mailer was sent to all residents.
10. Indian Wells Check Book on the City's website.
11. The Budget at a Glance mailer was sent to all residents.
12. Resident meetings with the City's Finance Director.
13. Coffee with the City Manager.

Economic Outlook

Facing rising inflation, the Federal Reserve, tasked with maintaining stable price growth, has repeatedly enacted interest rate increases throughout 2022 to cool the economy and, in turn, slow inflation. The longer inflation persists, the higher the Federal Reserve will increase interest rates in response. The chance that the Federal Reserve can tame inflation without inducing a recession is narrow, especially with an inverted yield curve.

A yield curve inversion, when rates for two-year U.S. Treasury notes rise above those for 10-year notes, has preceded every recession since the 1960s. The first apparent

inversion in 15 years happened in July 2022, although there were brief and shallow inversions in August 2019 and April 2022.

All of that is old news. What has happened since July is that the inversion, unlike all others since the early 1980s, has become more profound. The two-year yield is now almost 80 basis points, or 0.8 percentage points, higher than the 10-year yield. This inversion was only exceeded by 1978 to 1982 when the Federal Reserve chairman Paul Volcker ramped up benchmark rates to double digits to reverse high inflation at the cost of two long and deep recessions. Investors are asking whether the next recession will be more prolonged and more profound than the previous 40 years.

Despite recent interest rate increases, inflation remains well above the Federal Reserve's stated stability goal. Further, factors that tend to predict future inflation—such as recent changes in consumer spending, incomes, and prices for food and energy—suggest that heightened inflation pressures could remain for some time. These observations indicate that the Federal Reserve will take additional steps to curb inflation in the coming months, raising the risk of a recession.

Before predicting disaster, remember that the current inversion is only 77 basis points, compared with the 241-basis-point peak in 1978-1980 and 170 basis points in 1980-1982. Additionally, federal rate increases of 124 basis points are well below the 194 basis points of 1978-1980, and the stock market decline of 14% is not as severe as the 18% of 1980-1982. So, while the signs are ominous, they're not yet at a level to expect Volcker Shock conditions.

A recession seems likely, but how disruptive it will be to Indian Wells isn't clear. Hotel revenues and occupancy are near record highs, and there is a clear indication that the March 2023 tennis tournament will return to pre-pandemic levels. Moreover, long-term forecasts provided by hotel partners anticipate continued growth through 2023. However, this could all change instantly if the national economy falls into a significant recession.

Why does Indian Wells care about the national economy? Tourism! During the fiscal year 2022, tourism revenues (transient occupancy tax, admissions tax, and a portion of sales tax) accounted for approximately 70.0% of all General Fund revenues.

Tourism significantly impacts the Leisure and Hospitality industries of the Coachella Valley; when the economy is in a recession, people travel less. While international tourism has yet to return to pre-pandemic levels in Southern California and the Coachella Valley, much of it has been compensated by Southern Californians traveling to the area even during hot months. Falling into a new recession will cut tourism from the rest of the U.S. and California.

Some early tourism reports indicate that economic concerns have replaced health as the main apprehension for summer and fall travel. Of course, financial concerns will cause some to stay home, but those who plan to travel are prepared to increase their budgets. Nearly three in 10 travelers plan to spend more than they did in 2019, and high airfares and hotel room rates are the number one reason why.

Budget Overview

The Budget Document comprises both the Annual Operating Budget and the Capital Budget. The Operating Budget is the total budget used to finance all day-to-day operations and obligations of the City.

The budget includes general government administration and operations, debt service, capital expenditures, and transfer payments. The funding for this budget is derived from taxes, fees, licenses, fines, and inter-governmental revenues (state and federal).

The Capital Improvement Program (CIP) is a multi-year planning instrument that drives the identification, evaluation, and financing of capital infrastructure projects that need renovation, repair, or construction. Capital projects range from road maintenance or construction to renovating facilities, storm drain improvements, and projects at the Golf Resort.

The fiscal year 2023/24 Adopted Budget totals \$76.8 million for all City funds.

Adopted Budget - All Funds						
	2021/2022	2022/2023	FY2023/24		FY2024/25	
	Year End	Year End	Projected	%	Projected	%
Fund Description	Actual	Estimate	Appropriation	change	Appropriation	change
General Fund	22,693,192	32,301,722	25,097,118	-22.3%	25,915,792	3.3%
Special Revenue Funds	9,985,640	10,892,825	11,094,120	1.8%	11,106,047	0.1%
Capital Project Funds	5,742,648	13,549,648	9,591,166	-29.2%	13,730,288	43.2%
Capital Reserve Funds	-	-	-	100.0%	2,500,000	0.0%
Housing Funds	3,883,478	20,670,459	7,075,216	-65.8%	10,039,963	41.9%
Successor Agency Funds	16,682,001	11,133,847	13,206,437	18.6%	13,633,439	3.2%
IWFA Debt Service	3,184,336	7,967,124	7,876,332	-1.1%	477,050	-93.9%
Enterprise Funds	16,495,269	16,957,154	926,789	-94.5%	950,953	2.6%
Internal Service Funds	1,137,483	1,895,000	1,961,325	3.5%	2,029,971	3.5%
Total Funds	79,804,046	115,367,779	76,828,502	-33.4%	80,383,503	4.6%

The City has five departments overseeing twenty-eight 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, available on the City's website: <https://www.cityofindianwells.org/city-hall/departments/finance/operating-budget>.

Fiscal Year 2023/24 General Fund Overview

The General Fund is the primary operating fund for the City. It accounts for sources and uses of resources that (primarily) are discretionary to the City Council in providing activities, programs, and services deemed necessary and desirable by the community. In addition, it accounts for all general revenues of the City not explicitly levied or collected for other City funds and related expenditures.

The primary revenue sources for this fund are sales taxes, property taxes, franchise fees, business license fees, unrestricted revenues from the state, fines, forfeitures, and interest income. In addition, expenditures are made for community development, parks and recreation, public safety, public works, and other services.

At the same time, 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.

General Fund Forecast

General Fund Forecast								
ACCOUNT TYPE	2023E	2024B	2025B	2026F	2027F	2028F	2029F	2030F
General Fund								
Revenues	23,417,822	23,637,617	24,535,490	25,320,626	26,130,886	26,967,074	27,830,020	28,720,581
Annual % Change		0.9%	3.3%	3.2%	3.2%	3.2%	3.2%	3.2%
General Fund								
Expenditures	22,378,387	22,579,678	23,365,792	24,183,594	25,030,020	25,906,071	26,812,783	27,751,231
Annual % Change		0.9%	3.9%	3.5%	3.5%	3.5%	3.5%	3.5%
Net Change								
in Fund Balance	1,039,435	1,057,940	1,169,698	1,137,031	1,100,866	1,061,003	1,017,237	969,350

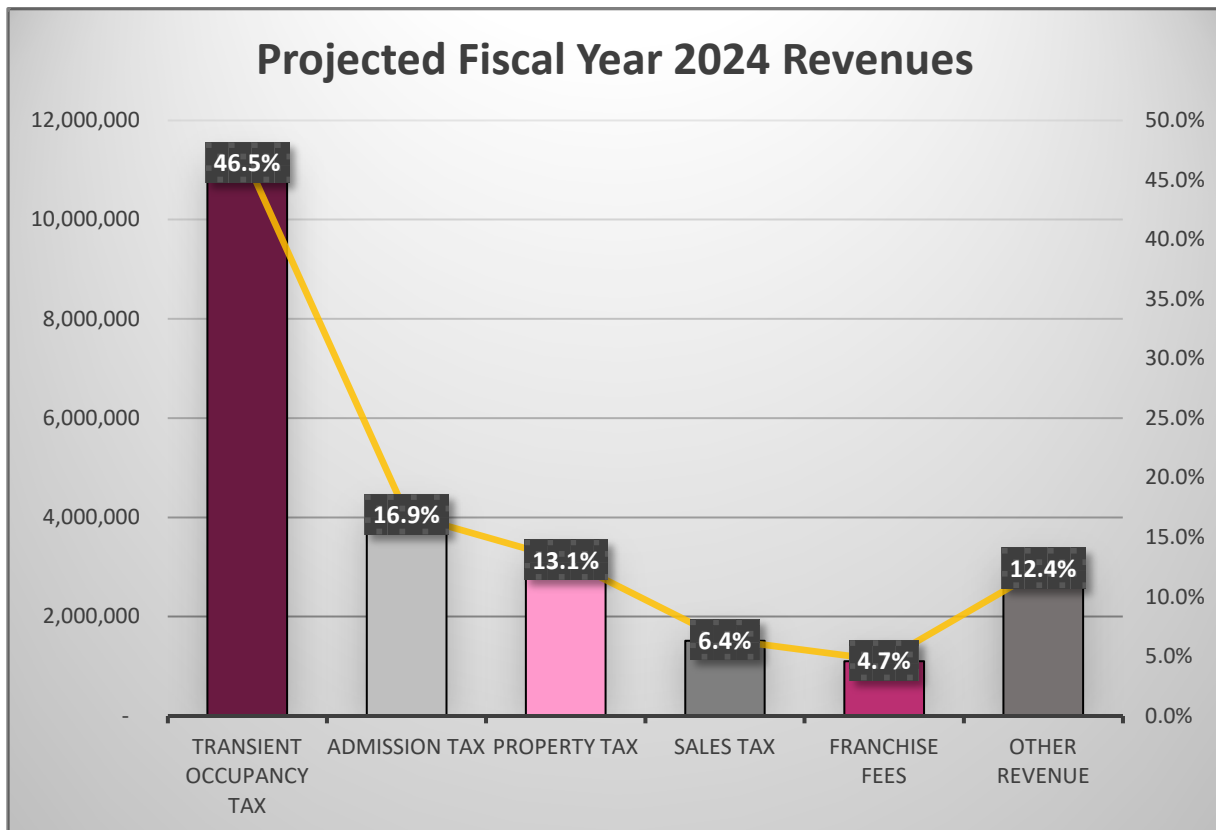
General Fund Revenues

Transient occupancy tax revenues are vital to the City's financial success, accounting for 46.5% of General Fund revenues. Admissions tax is added to attendees' ticket prices to enter entertainment venues or events in Indian Wells. The current admissions tax rate

is 10%. Admissions tax revenues will continue to grow due to the success of the BNP Paribas Open held at the Indian Wells Tennis Gardens.

The City receives 6.4% 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 to sell tangible personal property.

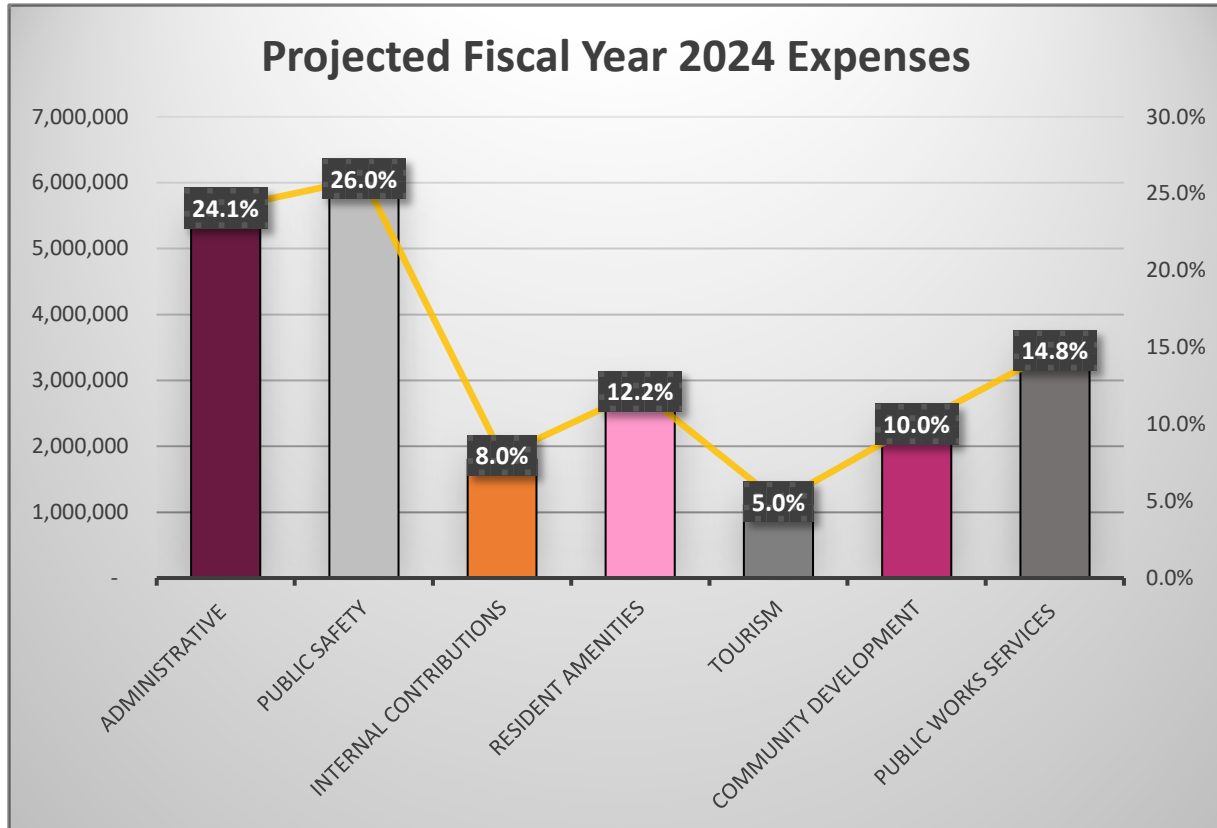
The City receives 1% in sales tax on each taxable transaction that occurs in the City. The sales tax forecast assumes growth consistent with the anticipated return of the tourism markets.



General Fund Expenses

The General Fund budget includes \$22.6 million in General Fund operating expenditures. Slower revenue growth has led to lower overall expenditures. Despite inflationary concerns, public safety increases, and other contractual obligations, staff have effectively maintained General Fund expenditures at the prior year's funding

levels. Appropriations for operating expenses are balanced in relation to projected revenue sources and do not rely on one-time revenue sources or reserves.



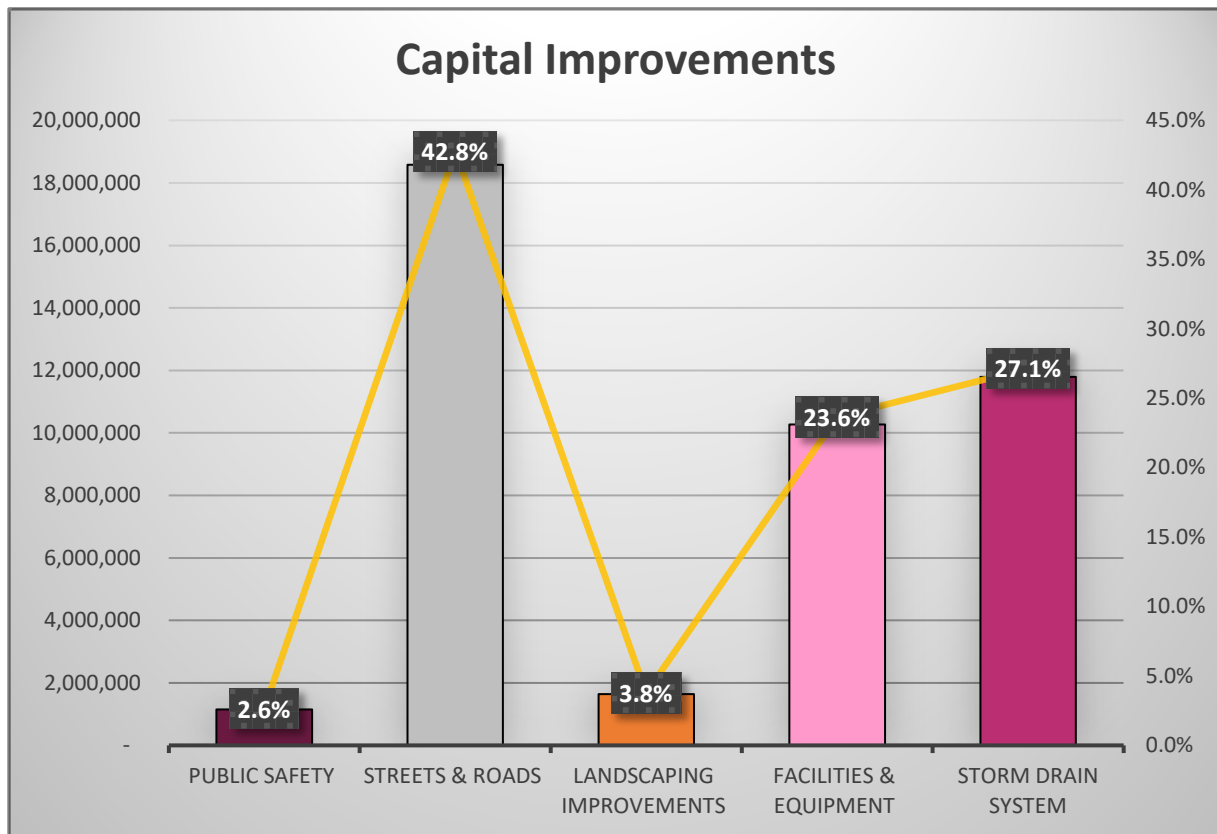
Capital Budget Overview

Capital budgeting is a fundamental part of the budgetary process at the municipal level. Municipalities employ it to plan, control, and allocate resources among competing demands. In addition, efforts to improve government efficiency have spurred interest in tools that help public officials make better capital investment decisions. As a result, capital budgeting is a vital part of financial planning and decision-making, especially regarding the development, construction, and acquisition of new capital facilities and maintenance of existing ones.

The City Council developed the four initiatives below during the initial development of the current Capital Improvement Plan.

- 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.

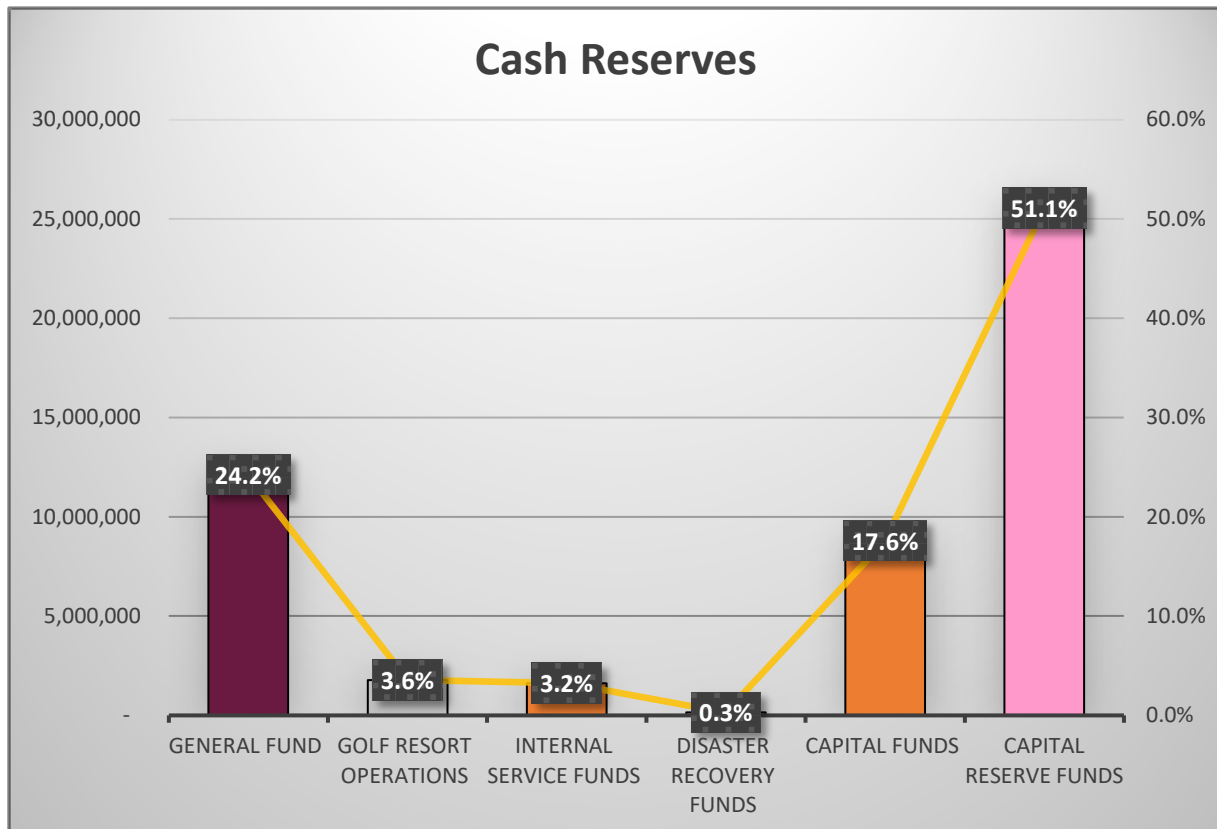


Individual projects are compiled, summarized, and identified to the various funding sources, including existing fund balances, projected revenues, developer fees, grants, and interfund loans. Once completed, capital improvements shall be maintained at the level needed to adequately protect the City's capital investment and minimize future replacement costs.

The five-year capital improvement plan includes forty projects budgeted for \$43.4 million. Approximately \$21.0 million in General Fund expenditures and \$22.4 million comes from grants, developer contributions, the Housing Authority, and other sources. The City uses grant funding to develop capital projects to the extent possible. The location and description of each capital project are discussed within the capital budget.

Maintaining Strong Cash Reserves

Today, Indian Wells has capital reserves of \$25.5 million, which is part of nearly \$50.0 million in cash reserves held by the City, as shown in the table below.



The City Council established long-term capital replacement funds in the fiscal year 2011/12 as a part of a good governance strategy. Capital replacement Funds provide the funding necessary to construct capital improvement projects identified in the capital budgeting process.

The City reserves approximately \$2.0 million annually as a part of the Budget. Identified funding sources in each category contribute to the annual reserve amount or fund annual capital expenditures, thereby reducing the yearly reserve amount.

Accomplishments

- ***City Finances***
 - Developed a strategy to respond immediately 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, a General Plan Grant of \$160,000, and 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 transparent 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 a 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, saving the 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 the fire staffing model to provide a paramedic on every shift of the fire engine.
- ***Housing Items***
 - Attempted a partnership with CSUSB-Palm Desert on developing student housing for the university and earned RHNA credit for City.
 - Resolved affordable housing rent issues.
 - Completed Short Term Rental Ordinance fix.
- ***City Internal Operations***
 - Completed reorganizing 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, their future goals, and their strengths in the organization.
 - Added some 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 a significant amount of time meeting with other stakeholders in the community.
- ***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 grocers at the 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. As a result, the budget actions included in this document take serious steps to address a weaker economic environment for the foreseeable future.

I appreciate our highly dedicated and talented staff who prepared this budget document. These efforts represent an organization-wide focus, from the front lines of each department to the incredibly hard-working team in the City's Finance Department, and reflect our employees' commitment to our residents, businesses, visitors, and each other.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "CFE", written in a cursive style.

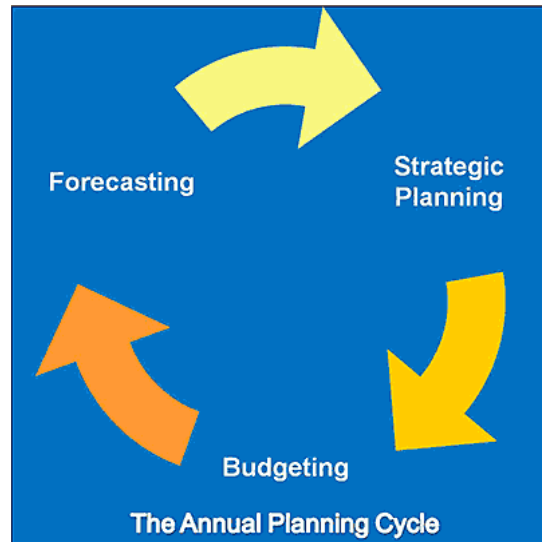
Chris Freeland
City Manager

Strategic Goals & the Annual Planning Cycle

The Annual Planning Cycle

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

This Financial Strategy aims to provide a clear picture of the City's current financial position and long-term financial strategy to achieve strategic planning goals. Goals are incorporated into the budget as the city's strategic planning process unfolds.



The Budget incorporates several forms of guidance that inform and support strategic decision-making. First, the Long-Range Financial Strategy determines how much City services can be sustained by forecasting revenues and expenditures. The Strategic Planning program identifies the steps the City plans to take closer to its long-range vision. Finally, the City Initiatives and Workload Activity Measures (WAMS) process elevates the community's priorities for desired services. It 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 using 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.

In 2015, the City Council made its top strategic goal of creating a financial strategy to improve the City's long-term financial position. As a result, staff prepared the Financial Strategy Gap Analysis, which included a ten-year forecast. The forecast comprised all the significant City funds, including the General Fund, Indian Wells Golf Resort, and Fire Services. 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

sustainably and responsibly. 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 primarily tourism based, paid by hotel guests, and represent a minimal financial impact on residents. Both taxes are considered general-purpose taxes collected in the City's General Fund. They 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 are typical).

Goals-based planning starts with focusing on the organization's vision and selecting projects and programs to meet and achieve the goals, analyzing the resources needed and available resources, and finally, who will do what and by when. The Strategic Planning program is reviewed and refreshed to continue providing 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. This approach aims 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 build regional partnerships and cooperation. Initiatives and WAMS provide an opportunity every two years to re-examine community priorities and City programs. In addition, initiatives and WAMS consider 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 delivering first-rate services, and is responsive to the community's needs. In addition, the budget reaffirms the City's commitment to maintaining high service levels, increasing investments in organizational efficiency, and maintaining 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 it will get there, and how it will know if it got there. 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 typical). Goals-based planning starts with focusing on the organization's vision or values, selecting projects and programs to meet and achieve the goals, analyzing the resources needed and available resources, and finally, who will do what and by when.

Goal setting by the City Council has the following benefits:

- Formally adopted City Council Goals provide official direction to plan and organize resources to ensure their completion.
- The strategic plan is used to identify funding priorities for inclusion in the City's two-year budget.
- A better understanding by citizens and staff of the City Council's plans as a single governing body for the future of the City of Indian Wells.
- Goals are established to meet the changing needs of the community.
- City staff is more focused and effective in addressing City Council priorities.
- City staff is more accountable to the City Council for achieving City Council Goals.

At the February 1, 2023, City Council Strategic Planning Session, the City Council/Housing Authority provided the following recommended goals and activities for 2023.

Fiscal Policies

The City Council and Housing Authority adopted the following financial goals for 2023 to be included in the budget discussion.

- Continue the Council Policy of reserving \$2 million annually for long-term capital replacements.
- Continue the Council Policy of maintaining a fully funded pension program.
- Educate the Council on the merits of the Public Safety and Capital Community Facilities Districts and bring them back for further discussion.
- Directed the Finance Committee to review the following financial goals of the City.
 - Develop a plan to expand the pension program to pre-fund future pension obligations.
 - Examine a new revenue measure designed to diversify revenue streams and provide a dedicated funding source to address future funding needs of the City (e.g., public safety cost increases).
 - Provide direction on the best use of one-time loan funds paid to the City by the former RDA.

Capital Improvement Program Update

The Capital Improvement Program (CIP) is the City's comprehensive multi-year plan for the development of the City's capital facilities, improvements, and maintenance. The plan outlines the expected capital projects over five years.

Council recommended goals for 2023:

- Develop a new five-year CIP as part of the upcoming budget cycle.
- Continue investing in the street maintenance program to achieve a City average Pavement Condition Index of 80 points or higher.
- Maintain and add healthy, vibrant, and water conscience landscaping citywide.
- Perform annual sidewalk repairs to remove tripping hazards.

Provide Responsive, Innovative, and Efficient Public Safety

The City continues to emphasize public safety as a significant priority, addressing matters in real-time as well as at Coffee with a Cop events, quarterly Public Safety Committee meetings, quarterly updates to the City Council, and during the annual State of the City event. In addition, through contract services with the Riverside County Sheriff's and Fire Departments, the City maintains a safe and low-crime environment for residents and visitors.

Council recommended goals for 2023:

- Continue monitoring the various public safety initiatives in the Strategic Planning Session report and provide regular updates to the Public Safety Committee and the City Council.
- Examine opportunities for the Sheriff's Department and Public Works to address further speeding in the community.
- Continue offering various emergency preparedness training for residents sponsored by the City and at participating HOAs.
- Complete the update to the City's Local Hazard Mitigation Plan.

Tourism Update and Opportunities

In collaboration with Visit Greater Palm Springs, the Tourism program strategically supports the resort partners to influence Transient Occupancy Tax (TOT) growth. In addition, the programs developed create demand for the product of Indian Wells by building brand awareness and strategically leveraging Indian Wells to create and execute marketing strategies to influence both group and leisure markets.

Council recommended goals for 2023:

- Evaluate and revise the City Marketing and Tourism Plan with Visit GPS' assistance.
- Evaluate where tourism funds are invested in promoting Indian Wells as a destination and incorporating opportunities to highlight the Indian Wells Golf Resort.
- A review of the other marketing opportunities provided by Visit GPS or other organizations will also be considered.
- Incorporate sustainability efforts into marketing materials, which has proven essential for conference planners when deciding where to host their meetings.

- The plan will be presented to the Marketing Committee, followed by a presentation to the full Council. In addition, a review of the City's Incentive Program is also timely.
- Promote Indian Wells events like Winterfest, BNP Paribas Open, Ironman, and Pickleball.
- Evaluate the partnership with Acrisure Arena and suggest revisions to the media plan to maximize the City as the official city partner of the arena.

Evaluating Energy Efficiency Opportunities

Energy costs are significant in the City and Golf Resort's operating budgets. Over the years, the City has made upgrades to City facilities to become more energy efficient. In May 2021, the City approved an \$8.9 million energy efficiency program to install solar at City Hall and the Golf Resort, replace inefficient heating and cooling systems, install efficient lighting, electric car chargers, backup generators, and a battery backup system at the Golf Resort.

Council recommended goals for 2023:

- Monitor the completion of the Energy Efficiency program and report to the City Council once complete. Have City Attorney review the contract with a vendor to determine if there are any legal tools to facilitate quicker system installation or damages from delays in implementing the project.
- Apply for the Institute for Local Government Beacon Awards for which the City may qualify.
- Replace the title of this goal with Sustainable Community Goal, which better reflects the various projects the City is working on.
- Examine opportunities to expand the community's recycled water (purple pipe) infrastructure and other sustainable best practices.

General Plan Update

A General Plan is considered the City's Constitution and serves as the blueprint for the City's long-term development, and has a 10-20-year horizon. Therefore, on May 21, 2020, the City selected the De Novo Planning Group to conduct the Comprehensive General Plan Update and supporting environmental analysis.

Council recommended goals for 2023:

- Continue working with De Novo Planning in collaboration with the Indian Wells Historical Preservation Foundation to complete the Historic Property Survey Report.

- Complete the City's Comprehensive General Plan Update and Programmatic EIR in 2023.
- Continue discussions to incorporate complete streets in the community.

Identify Potential Park Sites

The City Council has instructed staff to continue to explore new recreational or park sites in the community. Staff has been asked to move forward on the current passive park located at the northwest corner of Eldorado and Fairway, as well as to find other potential locations and to include different types of amenities with potential partnership opportunities with Desert Recreation District (DRD).

Council recommended goals for 2023:

- Council instructed staff to finalize the passive park design incorporating many of the resident comments from the Passive Park Study and bring it forward for discussion at the City Council's March 2, 2023 meeting. The consensus was to include a possible partnership with the Indian Wells Historic Preservation Foundation.
- Research opportunity to develop park amenities on the Southwest Church property with Desert Recreation District that includes park amenities of interest to Indian Wells (e.g., Pickleball, Dog Park, and other amenities).

Community Events and Activities

The Indian Wells Community Activities Committee advises and recommends an overall plan for encouraging and fostering community interaction among residents to the City Council. Included in the committee's scope of work is proposing an annual calendar for community activities, as well as planning and implementation of such activities. The Committee comprises five members and is managed by the City Managers Department. Some notable projects with Council direction also fall into this category, including Sister City relations and Resident Benefits.

Council recommended goals for 2023:

- Continue identifying new community events and activities for residents and seek partnerships with Desert Recreation District and other organizations that may be able to assist in providing enhanced benefits to residents.
- Contact Southwest Church and Ford Elementary School to see if their choirs would perform at City events (e.g., Memorial and Veteran's Day).
- Meet with the Canadian Consulate to ascertain an interest in developing a sister city relationship with Kelowna, Canada.

- Examine the guidelines of the current Resident Benefit Program.
- Analyze the Pickleball sponsorship and determine if a portion of the funds can be better utilized for the Resident Benefit Program

Develop Landscape 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. At times, the maintenance along Highway 111 is inconsistent due to a lack of attention, limited funding, the timing of maintenance, and different standards of care between the City, the five Landscape and Lighting Maintenance Districts (LLMDs) managed HOAs, and commercial property owners. Council and staff have expressed interest in developing uniform standards for landscaping materials used and consistency of maintenance efforts. The General Plan update will assist in this process. In addition, the staff is to discuss partnerships with HOAs along Highway 111 to discuss options for more consistent landscaping in HOA-owned areas.

Council recommended goals for 2023:

- Develop an approved list of plants suitable to maintain the City's distinctive landscaping along Highway 111 into the General Plan update and conduct community meetings as part of a redesign of Highway 111 landscaping to reduce turf along Highway 111.
- Develop a multi-year phasing strategy to budget the removal and replacement of publicly owned palm trees throughout the City.
- Examine grant opportunities to develop a citywide tree inventory and plant new trees.
- Develop landscaping standards consistent with the City's uniform standards for commercial centers along Highway 111.

Encourage and Expand Economic Development Opportunities in the Community

Economic Development opportunities in Indian Wells remain strong. Therefore, in 2020, the City Council formed an Economic Development Division of the City Manager's Office focused on shaping the city's future through relationship building, research, and development advocacy. These efforts were categorized into three areas: Monitoring Current and Future Development, evaluating an Enhanced Infrastructure Financing District (EIFD), and Business Assistance and Relationship Building.

Council recommended goals for 2023:

- Implement a streamlined online plan check and permit process.
- Continue efforts to develop the Genton and Brixton sites, including channel improvements, and present Council with development agreements for consideration in 2023.
- Complete a report explaining the value of memberships with the various regional economic development organizations in early 2023 and before adopting the Fiscal Year 2023-25 budget.
- Conduct additional meetings with Riverside County to determine the feasibility of an EIFD.

Update Communications Plan

The residents of Indian Wells are very active and interested in the happenings of their community. Annually, the City communicates with the community through email blasts, newsletters, social media postings, specialized mailings, the city website, and cable access. The Council has expressed an interest in updating the City's Communication Policy (last updated in 2018) and expanding communication programs.

Proposed Activities for 2023

- Complete a comprehensive update to the City's communications plan to proactively ensure that all City stakeholders (e.g., residents, businesses, Golf Resort, HOAs, etc.) receive comprehensive information promptly. The plan would also evaluate the City's current communication practices with the community and seek recommendations to improve communication with all stakeholders. The plan would also be used to contact the media and cover components of the City's emergency communications during a disaster.

Expand Partnership with the Indian Wells Preservation Foundation

For the last several months, the Indian Wells Historic Preservation Foundation (IWHPF) has been cataloging all items documenting the history of Indian Wells. The relationship between the City and IWHPF has never been better.

The City is looking to further expand its relationship with the IWHPF in 2023 to help educate the community on the history of Indian Wells and support the IWHPF's efforts to become more involved with its community.

Proposed Activities for 2023

- Assist IWHPF in modernizing their organization with a revised website and seek opportunities to partner on other projects of mutual interest in the coming year, including a history of the Indian Wells Golf Resort exhibit at the golf resort and possible assistance with the passive park or other projects in the community.

Review of City Administrative Processes and Municipal Code Update

The City routinely reviews its administrative processes and recommends Municipal Code updates. Regular review and updates are essential to policy and procedure best practices. Therefore, based on comments from Council Members, the community, and other stakeholders, the staff is recommending a discussion on the following activities for 2023:

- Zoning Code Update: Complete a zoning code update to the Municipal Code upon completing the General Plan.
- City Council-appointed resident committees: City Council approved the formation of an Ad-Hoc Committee to review the administration of the various Council-appointed resident committees. Topics include a review of assigned individual duties, selection of a Chair and Vice Chair, selection process, and terms of office.
- Measure J Discussion: Voters adopted the measure J-City Council Term Limit Measure in March 2020. In July 2020, a Council candidate and former Council Member challenged the legality of the retroactivity portion of Measure J. Riverside County Superior Court ruled in August 2020 that the retroactivity. Council has agreed to discuss this matter in 2023.

Housing Authority Goals

The City's Housing Authority holds title on two age-restricted affordable housing properties totaling 218 rental units. Indian Wells Villas consist of 90 one-bedroom units, built-in 1996 with affordability covenants set to expire in 2031. Mountain View Villas consists of 97 one-bedroom units and 31 two-bedroom units with affordability covenants recorded set to expire in 2036.

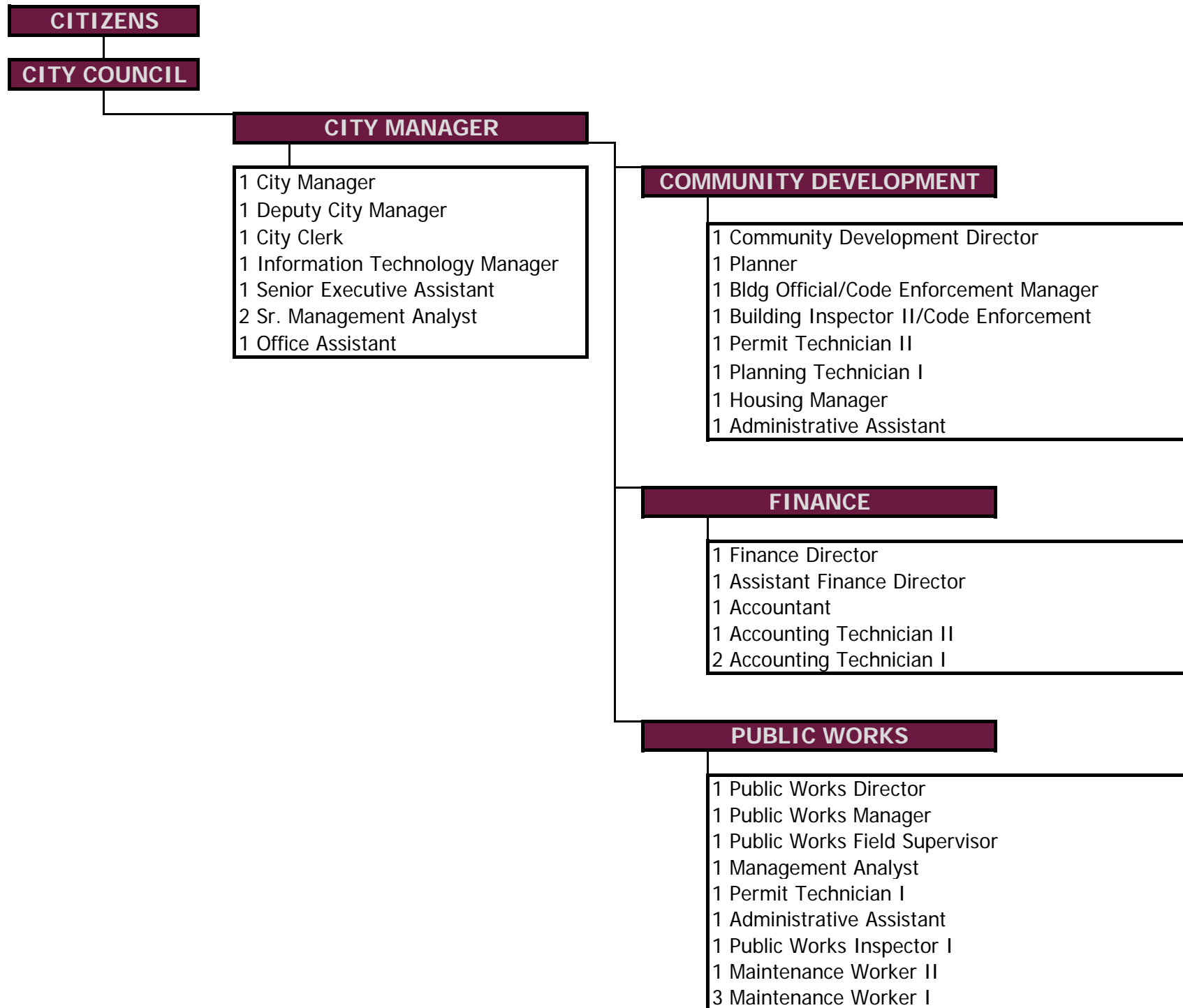
The Housing Authority also currently owns a 10.8-acre vacant site along HWY 111, just west of Mountain View Villas and south of the Whitewater River Channel but is waiting on partnering with Abode Communities to develop that site with affordable housing after the design of the channel lining project is complete in CVWD's adjacent stormwater channel. In addition, the City has initiated the acquisition of the vacant 34-

acre housing opportunity site on the northeast corner of Miles and Warner Trail. Still, there is no current timetable for completing that acquisition.

- Discuss and analyze the long-term funding needs of the Indian Wells and Mountain View Villas.
- Discuss options to provide rent assistance to seniors living in both senior villas and analyze unintended consequences that may arise from this assistance.
- Continue working with De Novo Planning to process the City's Housing Element through final review and certification with HCD by April 2023.
- Continue the development of the channel improvements in partnership with the City of Indian Wells and other stakeholders to develop affordable housing units along Highway 111 adjacent to Mountain View Villas with Abode Communities.
- Continue efforts to monitor and report back the legal steps to acquire the 34-acre site at the northeast corner of Miles and Warner Trail for the future development of additional affordable housing units.
- Authorized the Housing Authority Director to develop a Request for Proposal (RFP) for new Property Management services at Indian Wells Villas and Mountain View Villas.
- Wait on assessing maintenance and capital needs for both Mountain View and Indian Wells Villas in 2023 until a new property management firm can come on board to assist.

Organizational Chart & Authorized Positions

**City of Indian Wells
ORGANIZATION CHART
2023**



Staffing Levels

FY 2022 through 2025

Department/Program	FY2022	FY2023	FY2024	FY2025
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	2.50	2.50	1.90	1.90
Legal Services	0.10	0.10	0.25	0.25
City Clerk	0.45	0.45	1.40	1.40
Economic Development	0.45	0.45	0.35	0.35
Human Resources	0.40	0.40	0.35	0.35
Technology Services	0.95	0.95	0.95	0.95
Police Services	0.45	0.45	0.35	0.35
Fire Services	0.35	0.35	0.45	0.45
Golf Resort	0.35	0.35	0.20	0.20
Housing Authority	0.55	0.55	0.40	0.40
Community Assistance	0.30	0.30	0.40	0.40
Community Services	0.55	0.55	0.65	0.65
Resident Amenities	0.35	0.35	0.70	0.70
Tourism	0.25	0.25	0.65	0.65
City Manager Total	8.00	8.00	9.00	9.00
Community Development				
Building & Safety	2.25	2.25	2.70	2.70
Code Enforcement	1.05	1.05	1.40	1.40
Planning	2.25	2.25	2.60	2.60
Engineering	0.05	0.05	0.00	0.00
Housing Authority	1.40	2.40	1.30	1.30
Community Development Total	7.00	8.00	8.00	8.00
Finance				
Financial Services	3.84	3.84	4.45	4.45
Technology Services	0.00	0.00	0.00	0.00
Police Services	0.05	0.05	0.00	0.00
Risk Management	0.30	0.30	0.25	0.25
Fire Services	0.65	0.65	0.30	0.30
Golf Resort	0.13	0.13	0.15	0.15
Housing Authority	0.75	0.75	0.85	0.85
Solid Waste	0.28	0.28	0.00	0.00
Finance Total	6.00	6.00	6.00	6.00
Public Works				
City Parkway	2.78	2.78	2.75	2.75
Engineering	2.68	3.18	1.65	1.65
Maintenance	3.66	3.16	5.35	5.35
Building & Safety	0.35	0.35	0.30	0.30
Code Enforcement	0.25	0.25	0.05	0.05
Planning	0.35	0.35	0.30	0.30
Risk Management	0.00	0.00	0.05	0.05
Golf Resort	0.03	0.03	0.05	0.05
Housing Authority	0.69	0.69	0.10	0.10
Solid Waste	0.21	0.21	0.40	0.40
Public Works Total	11.00	11.00	11.00	11.00
Total Department Staffing	37.00	38.00	39.00	39.00

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				
Economic Development	X				
Legal Services	X				
City Clerk	X				
Human Resources	X				
Community Services	X				
Resident Amenities	X				
Community Assistance	X				
Tourism	X				
Technology Services	X		X		
Building & Safety	X				
Planning	X				
Code Enforcement	X				
Financial 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)	29.80 FTE
Emergency Services Upgrade	0.75 FTE
Housing Authority	2.65 FTE
Indian Wells Golf Resort (Major)	0.40 FTE
Solid Waste	<u>0.40 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 procedures to foster accountable fiscal management. In addition, the City prepares and refines written goals and policies to guide the preparation of financing, spending, and performance plans for the City budget. Proposed budgets comply with the adopted budget policies and Council priorities.

The Government Finance Officers Association (the GFOA) recommends that local governments follow a financial planning process based on established economic policies and strategies. Additionally, rating agencies such as Standard and Poor's, Moody's Investors Service, and Fitch Ratings consider fiscal policies delineating sound financial planning practices when evaluating credit ratings. The policies listed below describe the City's framework that guides 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 are 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. In addition, the City maintains 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 persistent gaps between revenues and expenses. If a new program is added on an ongoing basis, a continuous 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 buildings, infrastructure, and equipment. Productivity improvements resulting in cost reductions remain 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; instead, 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 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 and provides necessary financial data to determine the City's financial health. Experience (revenues and expenses) is periodically measured against the plan during the fiscal year.

The City prepares 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. In addition, the budget emphasizes the services and activities required by the City to meet the community's needs.

Performance and Productivity

The City integrates performance measurement and productivity indicators within the budget. Before implementation, performance objectives and service levels will be submitted for all new and existing programs established during the budget process. Performance standards are selected based on information reliability, relevance to the current year budget change proposals, value to Council decision-making, and utility for program management. In addition, the City prepares and evaluates program performance plans related to financing and spending plans in the annual City budget.

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

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

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

- Performance planning, reporting, and evaluation
- Employee training

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 complete self-balancing accounting records. Each fund has been established because of some restrictions on using the resources received by that fund. For example, a corporation may have many subsidiaries that comprise the parent corporation in the private sector. Likewise, in the public sector, all funds make up the complete financial resources of the City. Therefore, 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 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. Other than interest or long-term debt, expenses are recorded when liabilities are incurred. At year-end, the City has prepared the required entries necessary to report the City's 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 safeguard assets from misappropriation, unauthorized use, or disposition and to maintain the accuracy of financial record keeping. These internal controls are established and consistent with sound management practices based on the cost/benefit of the controls imposed. The cost of a control should be reasonable to its derived benefit as viewed by City management. The internal controls 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 Federal, State, and County financial resources, the City is also responsible for ensuring an adequate internal control structure to ensure compliance with applicable laws and regulations related to those programs. Therefore, 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 and whether the City has complied with 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 required to provide additional spending authority to meet unexpected events that impact operations or capital projects. Departments are responsible for preparing a staff report requesting the supplemental appropriation for City Council consideration. The staff report cites the appropriate amount, the funding source, the purpose for which the additional money is requested, and finally, why it is necessary.

Budget adjustments involve reallocating funds from one expenditure account to another within a fund. Budget adjustments do not change the overall budget within the fund. Instead, they usually involve a change in the intended use of the original appropriation.

Operating and Capital Improvement Budget Calendar

Each February, the City initiates a strategic planning session. Community engagement is a critical component of this process and involves the community/stakeholders on many levels. The City will identify the resident's needs through this community engagement process. Based on the results captured in strategic planning, departments begin updating their respective strategies and propose a draft operating and capital budget.

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

In April, the City assembles department proposals into a Proposed Budget reflecting the City's economic environment, fiscal condition, and priority needs. 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 2023:

- The City Council establishes goal setting, budgetary priorities, budget agenda, and capital improvement planning.

- City Manager holds several program meetings with Staff to develop a preliminary budget based upon recently established criteria set by the City Council.
- City Manager solicits City Council's and Staff's input 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 operating and capital plans.

March 2023:

- The complete first draft of revenue and expenditure projections with a fully supported analysis.
- Provide a draft budget to City Manager and Staff for review, discussion, and compatibility with City Council priorities.
- City Manager holds meetings with Staff to discuss the draft budget.
- Update the Golf Resort capital plan with Golf Resort Staff.

April 2023:

- Finance Committee meeting to discuss draft budget based upon established criteria set by the City Council.
- Committee 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 2023:

- Hold a public study session allowing the City Council to receive public input.

June 2023:

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

Reserve Policy

The Reserve Policy sets policy targets for reserves across City operations and capital programs. These reserves are the foundation for fiscally sound management guides for future City decisions.

Emergency Reserve: An Emergency Reserve is maintained to sustain General Fund operations during qualifying emergencies declared by the City Council and will not be accessed to meet operating shortfalls or 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 that 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 managing all aspects of the overall portfolio. Investments are made with judgment and care, under the circumstances then prevailing, which persons of prudence, direction, and intelligence exercise in the management of their 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 promptly, and appropriate action is taken to control adverse developments.

The safety of the principal is the foremost objective of the investment program. Accordingly, investments in the City of Indian Wells are undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The City will mitigate credit and interest rate risks to obtain this objective.

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. Accordingly, 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 using debt instruments and provides guidelines for the use of debt for financing the City's infrastructure and project needs.

Debt is an equitable means of financing projects and represents an essential 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.

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 that 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 developing controls and conducting investigations.

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

Internal controls are the foundation of safe and sound practices and are designed to ensure that the organization is effective and efficient. A professionally designed and consistently enforced system of operational and financial internal control safeguards the City's resources, produces reliable reporting, and complies with laws and regulations. In addition, 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 to programs that benefit from their services.

Multi-Year Estimates

Mid-Year budget adjustments recommended by the Finance Committee or Council should be referred to as the Mid-Year Budget Review or the annual budget process for consideration along with other competing budget needs and priorities. Ongoing budget changes should be addressed during the annual budget process. In contrast, one-time budget changes may be considered during the Mid-Year Budget Review or the yearly budget process.

Fees

Fees are set to cover 100% of the cost-of-service delivery unless such an amount prevents customers from obtaining an essential service. Fees or service charges should not be established to generate more money than the services cost. Fees may be less than 100% if the Council determines other factors (e.g., market forces, competitive position) 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 benefit the City positively. Before any grant is pursued, staff shall provide detailed Pro-forma that addresses the City's immediate and long-term costs and benefits. 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 for a designated purpose. Loan amount, term, and repayment source are identified when a loan is recommended. Loans are coordinated with the City Attorney's Office to ensure compliance with the Municipal Code and are approved by the City Council. The Annual Financial Report will also include a summary of all outstanding loans. Interfund loans may not be used to solve ongoing structural budget problems.

Risk Management

The City of Indian Wells is a California Joint Powers Insurance Authority (Authority) member. The Authority comprises 124 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for pooling self-insured losses, purchasing excess insurance or reinsurance, and arranging for group-purchased insurance for property and other lines of coverage. The California JPIA began covering the claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The board operates through a nine-member Executive Committee.

The City joined the California Joint Powers Insurance Authority in November 1987 to provide for the transfer of risk for general liability. The insurance limit is \$50 million, a combined single-limit occurrence. In addition, the City has primary liability insurance,

primary workers' compensation, property insurance, earthquake and flood insurance, and crime insurance.

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 five years.

Annual Internal Control Review

The City is responsible for ensuring an adequate internal control structure. Accordingly, the internal control structure is subject to constant evaluation by the management of the City and annual review by independent auditors. Reviews determine the internal control structure's adequacy and whether the City complied with applicable laws and regulations. The results of the City's annual audit for the fiscal year that ended June 30, 2022, 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.

**Budget Summaries
&
General Fund Cash Flow**

City Wide Summary Report

	2021/2022 Year End Actual	2022/2023 Current Budget	% Change	2023/2024 Projected Appropriation	% Change	2024/2025 Projected Appropriation	% Change
Beginning Fund Balance	91,272,841	117,497,401	28.7%	104,406,412	-11.1%	101,931,500	-2.4%
Operating Revenues & Expenditures							
Operating Revenues							
Taxes	35,196,636	33,661,064	-4.4%	34,267,088	1.8%	35,439,500	3.4%
Special Benefit Assessments	4,331,263	4,520,499	4.4%	4,654,504	3.0%	4,785,010	2.8%
Licenses & Permits	918,431	886,520	-3.5%	912,250	2.9%	939,620	3.0%
Fines & Forfeitures	64,890	64,480	-0.6%	65,929	2.2%	67,390	2.2%
Use of Money	(3,340,545)	2,267,100	-167.9%	2,171,415	-4.2%	2,074,230	-4.5%
Golf Resort Operations	18,491,422	17,020,945	-8.0%	12,000	-99.9%	12,300	2.5%
Housing	2,137,105	2,435,000	13.9%	2,535,000	4.1%	2,636,400	4.0%
Intergovernmental & Grants	1,747,860	1,505,968	-13.8%	2,006,297	33.2%	1,571,390	-21.7%
Current Service Charges	1,355,298	1,373,603	1.4%	1,327,978	-3.3%	1,367,300	3.0%
Other Revenues	6,681,616	4,785,071	-28.4%	4,874,795	1.9%	10,964,371	124.9%
Proceeds from Sale of Land	525,000	0	-100.0%	0	0.0%	0	0.0%
Bond Proceeds	15,268,171	2,726,184	-82.1%	0	-100.0%	0	0.0%
Total Operating Revenues	83,377,147	71,246,434	-14.5%	52,827,255	-25.9%	59,857,511	13.3%
Operating Expenditures							
City Council	131,309	209,381	59.5%	308,829	47.5%	321,731	4.2%
City Manager	558,652	680,854	21.9%	744,463	9.3%	766,955	3.0%
Economic Development	163,499	297,628	82.0%	274,788	-7.7%	281,668	2.5%
Legal Services	301,954	363,840	20.5%	386,096	6.1%	396,292	2.6%
City Clerk	199,998	303,727	51.9%	328,250	8.1%	336,660	2.6%
Human Resources	147,304	232,836	58.1%	254,597	9.3%	261,390	2.7%
Community Services	289,235	376,281	30.1%	410,079	9.0%	421,027	2.7%
Resident Amenities	2,772,920	2,780,947	0.3%	2,746,239	-1.2%	2,899,689	5.6%
Community Assistance	296,190	1,086,188	266.7%	404,337	-62.8%	407,449	0.8%
Tourism	881,982	1,413,639	60.3%	1,127,542	-20.2%	1,135,152	0.7%
Technology Services	395,553	412,826	4.4%	463,258	12.2%	476,652	2.9%
Building & Safety	688,784	903,202	31.1%	928,335	2.8%	953,560	2.7%
Planning	375,148	759,784	102.5%	730,252	-3.9%	749,209	2.6%
Code Enforcement	382,694	587,911	53.6%	603,260	2.6%	618,305	2.5%
Financial Services	962,178	1,158,080	20.4%	1,215,404	4.9%	1,266,772	4.2%
Central Services	550,000	0	-100.0%	0	0.0%	0	0.0%
Internal Contributions & Reserves	1,596,963	1,652,398	3.5%	1,805,024	9.2%	1,809,225	0.2%
Retirement Benefit	1,137,483	1,895,000	66.6%	1,961,325	3.5%	2,029,971	3.5%
Risk Management	517,197	622,530	20.4%	649,734	4.4%	679,781	4.6%
Police Services	4,189,754	5,701,528	36.1%	6,082,032	6.7%	6,377,213	4.9%
Fire Services	4,266,804	4,719,151	10.6%	4,964,468	5.2%	5,206,407	4.9%
Engineering	736,392	709,114	-3.7%	768,301	8.3%	790,033	2.8%
Maintenance Services	951,137	1,490,536	56.7%	1,602,179	7.5%	1,650,987	3.0%
Recycling & Solid Waste	1,377,190	1,440,954	4.6%	1,476,670	2.5%	1,521,521	3.0%
Landscape & Lighting Districts	2,784,420	3,093,317	11.1%	3,326,550	7.5%	3,433,363	3.2%
FAMD	1,298,990	1,429,530	10.0%	1,513,350	5.9%	1,565,814	3.5%
Golf Resort	15,960,723	16,957,154	6.2%	926,789	-94.5%	950,953	2.6%
Housing Authority	3,883,478	16,133,440	315.4%	6,988,361	-56.7%	9,952,973	42.4%
Successor Agency	2,437,988	2,818,701	15.6%	2,538,375	-9.9%	2,380,893	-6.2%
IW Finance Authority	235,118	592,124	151.8%	500,550	-15.5%	477,050	-4.7%
Total Operating Expenditures	50,471,037	70,822,600	40.3%	46,029,439	-35.0%	50,118,696	8.9%
Net Surplus/(Deficit)	32,906,109	423,834	-98.7%	6,797,816	1503.9%	9,738,815	43.3%
Capital Expenditures							
City Wide	4,439,608	12,217,323	175.2%	7,536,591	-38.3%	12,122,500	60.8%
Indian Wells Golf Resort	534,546	0	-100.0%	0	0.0%	0	0.0%
Storm Drain Facilities	0	437,500	0.0%	438,000	0.1%	448,960	2.5%
Art in Public Places	0	0	0.0%	250,000	100.0%	250,000	0.0%
Park-In-Lieu	1,073,726	160,000	-85.1%	633,137	295.7%	174,250	-72.5%
Fire Services	0	700,000	0.0%	415,000	-40.7%	0	-100.0%
FAMD	633,670	0	-100.0%	0	0.0%	0	0.0%
Total Capital Expenditures	6,681,549	13,514,823	102.3%	9,272,728	-31.4%	12,995,710	40.1%
Total Operating and Capital Expenditures	57,152,587	84,337,423	47.6%	55,302,167	-34.4%	63,114,406	14.1%
Transfers In/Out							
Operating Transfers In	22,651,460	31,030,356	37.0%	21,526,334	-30.6%	17,269,096	-19.8%
Transfers Out	(22,651,460)	(31,030,356)	37.0%	(21,526,334)	-30.6%	(17,269,096)	-19.8%
Total Transfers In/(Out)	0	0		0		0	
Adjusted Net Surplus/(Deficit)	26,224,560	(13,090,989)		(2,474,912)		(3,256,895)	
Ending Fund Balance	117,497,401	104,406,412	-11.1%	101,931,500	-2.4%	98,674,605	-3.2%

Budget Summary
All Funds - Revenue Comparison

Fund Description	2021/22 Year End Actuals	2022/23 Year End Estimate	2023/24 Projected Revenue	2024/25 Projected Revenue
General Fund				
101 General Fund	25,281,522	23,417,822	23,637,617	24,535,490
General Fund Total	25,281,522	23,417,822	23,637,617	24,535,490
Special Revenue Funds				
202 Traffic Safety	17,081	17,010	17,510	18,010
203 Public Safety 1/2 Cent Sales Tax	33,358	33,480	35,490	37,000
204 Measure "A"	278,509	280,185	290,550	300,560
209 F.A.M.D. #1	1,448,175	1,573,950	1,585,430	1,596,230
210 SCAQMD (VEHICLE REG.)	4,960	6,815	6,970	7,140
211 AB 3229 COPS Funding	161,018	171,950	182,000	186,550
214 Gas Tax 2103 Maintenance	40,399	43,505	45,005	47,005
215 Gas Tax 2105 Maintenance	29,813	30,015	31,015	31,805
216 Gas Tax 2106 Contract/Maint	23,222	23,550	24,050	24,650
217 Gas Tax 2107 Maintenance	35,590	38,005	39,505	41,005
218 Gas Tax 2107.5 Eng/Admin	2,012	2,050	2,050	2,050
219 Gas Tax RMRA	100,503	109,500	113,550	116,390
228 Emergency Services Upgrade	5,257,271	5,708,001	5,894,565	6,081,740
247 AB 939 Recycling Fund	99,218	110,000	120,000	125,000
248 Solid Waste	1,065,224	1,142,500	1,182,500	1,227,500
251 Street Lighting District 2001	1,585	1,720	1,720	1,720
271 Eldorado Drive LLMD	34,407	60,550	62,294	64,400
272 Montecito/Stardust LLMD	23,812	25,900	26,769	27,700
273 Casa Dorado LLMD	25,971	27,245	27,924	28,900
274 The Cove LLMD	21,578	22,525	23,349	24,165
275 SH111/IWGR (Entrance) LLMD	278,115	309,046	320,207	331,390
276 Club/IW Lane LLMD	25,450	37,900	39,394	40,760
277 Colony LLMD	61,980	62,890	76,769	79,400
278 Colony Cove Estates LLMD	9,511	13,750	14,244	14,720
279 Desert Horizons LLMD	488,155	505,730	522,100	540,360
280 Mountain Gate LLMD	33,869	44,360	45,814	47,330
281 Mountain Gate Estates LLMD	11,594	16,220	16,744	17,270
282 Villagio LLMD	87,210	109,550	114,484	118,320
283 Vaidya LLMD	3,140	6,840	7,144	7,360
284 Club, South of 111 LLMD	9,125	11,470	11,919	12,320
285 Montelena LLMD	67,866	78,380	82,234	85,050
286 Sundance LLMD	46,624	49,050	51,709	53,520
287 Province LLMD	186,319	195,490	202,209	209,250
288 Province DBAD	(15,961)	24,225	25,050	25,510
Special Revenue Funds Total	9,996,703	10,903,357	11,242,267	11,572,080
Capital Project Funds				
311 Transportation Facilities	-	151,500	151,575	151,610
312 Storm Drain Facilities	-	440,500	441,000	452,030
313 Recreation Facilities	-	437,500	438,000	448,960
314 Park-in-Lieu Fees	692,999	160,000	633,137	174,250
315 Citywide Public Improvement Fee	229,445	150,100	150,100	153,850
316 Capital Improvement	460,717	676,000	686,000	696,000
319 Art In Public Places	146,786	24,860	25,000	25,380
321 Highway 111 Circulation Imp Fee	48,677	52,000	52,000	52,000
Capital Projects Funds Total	1,578,624	2,092,460	2,576,812	2,154,080
Capital Reserve Funds				
326 Buildings Capital Reserve	240,329	457,500	458,500	459,650
327 Bridges Capital Reserve	970	197,500	198,500	199,400
328 Medians & Parkways Capital Reserve	1,076	197,500	198,500	199,400
329 Storm Drains Capital Reserve	244	186,590	187,250	187,870
330 Traffic Signal Capital Reserve	548	182,500	183,000	183,510
331 Technology Capital Reserve	670	177,500	177,950	178,340
332 City Streets Capital Reserve	8,029	712,500	727,500	741,630
333 City Vehicles Capital Reserve	(124)	166,000	166,100	166,190
350 Disaster Recovery Reserve	142,341	153,000	153,000	153,000
Capital Reserve Funds Total	394,083	2,430,590	2,450,300	2,468,990
Housing Funds				
253 Indian Wells Villas	797,674	1,030,100	1,073,000	1,116,000
254 Mountain View Villas	1,192,444	1,521,750	1,585,000	1,650,400
256 Housing Authority	(564,442)	200,000	144,000	6,135,000
Housing Funds Total	1,425,676	2,751,850	2,802,000	8,901,400
SA Debt Service				
453 Debt Service Whitewater RDA	59,589	-	-	-
456 Redevelopment Obligation Retirement Fund	8,355,688	8,315,146	8,641,602	8,857,640
SA Debt Service Funds Total	8,415,277	8,315,146	8,641,602	8,857,640
IWFA Debt Service				
460 Indian Wells Financing Authority	15,278,422	3,001,184	175,000	25,000
IWFA Debt Service Fund	15,278,422	3,001,184	175,000	25,000
Enterprise Funds				
560 Indian Wells Golf Resort	19,592,404	17,144,525	42,500	43,570
Enterprise Funds	19,592,404	17,144,525	42,500	43,570
Internal Service Funds				
601 Retirement Benefit Fund	1,439,528	1,177,500	1,247,157	1,287,261
602 Compensated Absences Reserve	(25,092)	12,000	12,000	12,000
Internal Service Funds Total	1,414,436	1,189,500	1,259,157	1,299,261
Total All Funds	83,377,147	71,246,434	52,827,255	59,857,511

Budget Summary
All Funds - Expenditure Comparison

Fund Description	2021/22 Year End Actuals	2022/23 Year End Estimate	2023/24 Projected Appropriation	2024/25 Projected Appropriation
General Fund				
101 General Fund	22,693,192	32,301,722	25,097,118	25,915,792
General Fund Total	22,693,192	32,301,722	25,097,118	25,915,792
Special Revenue Funds				
202 Traffic Safety	17,500	17,000	17,500	18,000
203 Public Safety 1/2 Cent Sales Tax	35,000	34,000	35,750	37,500
204 Measure "A"	302,845	285,000	295,000	305,000
209 F.A.M.D. #1	1,932,660	1,429,530	1,513,350	1,565,814
210 SCAQMD (VEHICLE REG.)	2,570	6,800	6,900	7,100
211 AB 3229 COPS Funding	155,000	172,000	182,000	186,550
214 Gas Tax 2103 Maintenance	38,026	43,500	45,005	47,005
215 Gas Tax 2105 Maintenance	27,622	30,015	31,015	32,000
216 Gas Tax 2106 Construct/Maint	21,473	23,560	24,050	24,650
217 Gas Tax 2107 Maintenance	32,575	38,005	39,505	41,005
218 Gas Tax 2107.5 Eng/Admin	2,024	2,030	2,050	2,050
219 Gas Tax RMRA	335,468	108,000	113,550	116,400
228 Emergency Upgrade Services	4,270,859	5,568,282	5,528,476	5,355,790
247 AB 939 Recycling Fund	241,772	243,443	249,037	251,773
248 Solid Waste	1,135,418	1,197,512	1,227,633	1,269,748
251 Street Lighting District 2001	197	1,480	1,480	1,480
271 Eldorado Drive LLMD	35,505	57,775	60,294	62,404
272 Montecito/Stardust LLMD	21,581	25,599	26,719	27,654
273 Casa Dorado LLMD	26,538	27,135	27,904	28,881
274 The Cove LLMD	21,712	22,579	23,324	24,140
275 SH111/IWGR (Entrance) LLMD	240,060	305,750	318,604	329,755
276 Club/IW Lane LLMD	21,976	37,899	38,994	40,359
277 Colony LLMD	63,028	89,000	92,269	95,498
278 Colony Cove Estates LLMD	15,128	23,515	24,494	25,351
279 Desert Horizons LLMD	490,526	507,457	522,684	540,978
280 Mountain Gate LLMD	36,629	51,765	53,814	55,697
281 Mountain Gate Estates LLMD	14,052	25,435	26,494	27,421
282 Villagio LLMD	109,950	126,560	130,484	135,051
283 Vaidya LLMD	3,463	13,180	13,694	14,173
284 Club, South of 111 LLMD	5,103	13,925	14,694	15,208
285 Montelena LLMD	62,620	87,675	91,434	94,634
286 Sundance LLMD	45,916	50,150	51,659	53,467
287 Province LLMD	184,707	195,550	201,209	208,251
288 Province DBAD	36,135	31,720	63,050	65,257
Special Revenue Funds Total	9,985,640	10,892,825	11,094,120	11,106,047
Capital Project Funds				
311 Transportation Facilities	0	150,000	150,000	150,000
312 Storm Drain Facilities	0	437,500	438,000	448,960
313 Recreation Facilities	0	434,825	433,438	434,578
314 Park-in-Lieu Fees	1,073,726	160,000	633,137	174,250
315 Citywide Public Improvement Fee	229,314	150,000	150,000	150,000
316 Capital Improvement	4,439,608	12,217,323	7,536,591	12,122,500
319 Art In Public Places	0	0	250,000	250,000
321 Highway 111 Circulation Imp Fee	0	0	0	0
Capital Projects Funds Total	5,742,648	13,549,648	9,591,166	13,730,288
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	2,500,000
333 City Vehicles Capital Reserve	0	0	0	0
350 Disaster Recovery Reserve	0	0	0	0
Capital Reserve Funds Total	0	0	0	2,500,000
Housing Funds				
253 Indian Wells Villas	753,152	2,654,000	1,090,000	1,117,650
254 Mountain View Villas	957,319	4,250,000	1,760,000	1,652,350
256 Housing Authority	2,173,007	13,766,459	4,225,216	7,269,963
Housing Funds Total	3,883,478	20,670,459	7,075,216	10,039,963
SA Debt Service				
453 Debt Service Whitewater RDA	2,099,087	2,518,701	2,298,375	2,136,341
456 Redevelopment Obligation Retirement Fund	14,582,914	8,615,146	10,908,062	11,497,098
SA Debt Service Funds Total	16,682,001	11,133,847	13,206,437	13,633,439
IWFA Debt Service				
460 Indian Wells Financing Authority	3,184,336	7,967,124	7,876,332	477,050
IWFA Debt Service Fund	3,184,336	7,967,124	7,876,332	477,050
Enterprise Funds				
560 Indian Wells Golf Resort	16,495,269	16,957,154	926,789	950,953
Enterprise Funds	16,495,269	16,957,154	926,789	950,953
Internal Service Funds				
601 Retirement Benefit Fund	1,137,483	1,895,000	1,961,325	2,029,971
Internal Service Funds Total	1,137,483	1,895,000	1,961,325	2,029,971
Total All Funds	79,804,046	115,367,779	76,828,502	80,383,503

Fund Balance Policy

This policy establishes goals and guides the desired level of fund balance maintained by the City to mitigate financial risk 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 liabilities in each fund.

The Governmental Accounting Standards Board (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 regulations, 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 formal action of the Council. Commitments may be changed or lifted only by referring to the original formal action that imposed the constraint. The Council is the City's highest level of decision-making authority. Therefore, the formal action required 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, the assigned fund balance represents the amount not restricted or committed. This indicates that resources in additional governmental funds are, at a minimum, intended to be used for 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 at least 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. The City Council intends to limit the 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 those 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 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 not paid through other funds.

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

Capital Improvement Funds account for the financial resources segregated for the City's development, construction, and improvement.

Internal Service Funds account for financing services provided by one department to other government departments on a cost-reimbursement basis.

Enterprise Funds 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)	

Descriptions:

The General Fund represents 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, Property, and Admissions taxes. Major General Fund expenses include Police Services and Public Safety maintenance costs.

Indian Wells Golf Resort Fund represents 22% of total revenues and 27% of total expenses adopted in the Budget – accounting for all the golf resort's financial resources. The City owns the golf resort, and a contracted third party manages it. This fund generates revenue from operating the two golf courses and clubhouse facilities.

Projected Change of Fund Balance over Ten Percent

Fiscal Year 2024

Fund 228 Emergency Upgrade Services anticipated an increase of 14% or \$781,100 due to increased tax collections.

Fund 247 AB 939 Funds anticipated a decrease of 44% or \$129,095 to increase recycling programs throughout the City.

Fund 248 Solid Waste anticipated a decrease of 30% or \$45,191 due to an increase in rubbish and recycling programs under SB 1383.

Fund 277 Colony LLMD anticipated a decrease of 21% or \$15,500 due to landscaping improvements within the district.

Fund 278 Colony Cove Estates LLMD anticipated a decrease of 22% or \$10,250 due to landscaping improvements within the district.

Fund 281 Mountain Gate Estates LLMD anticipated a decrease of 23% or \$9,750 due to landscaping improvements within the district.

Fund 284 Club, South of 111 LLMD anticipated a decrease of 10% or \$2,775 due to landscaping improvements within the district.

Fund 285 Montelena LLMD anticipated a decrease of 12% or \$9,200 due to landscaping improvements within the district.

Fund 286 Sundance LLMD anticipated an increase of 11% or \$50 due to landscaping improvements within the district.

Fund 315 Citywide Public Improvement Fee anticipated a decrease of 14% or \$17,900 to acquire capital reserves for an energy efficiency project.

Fund 326 Building Capital Reserve anticipated an increase of 22% or \$458,500 to acquire capital reserves for upcoming improvements.

Fund 327 Bridges Capital Reserve anticipated an increase of 10% or \$198,500 to acquire capital reserves for upcoming improvements.

Fund 328 Medians and Parkways Capital Reserve anticipated an increase of 13% or \$198,500 to acquire capital reserves for upcoming improvements.

Fund 329 Storm Drains Capital Reserve anticipated an increase of 21% or \$187,250 to acquire capital reserves for upcoming improvements.

Fund 330 Traffic Signal Capital Reserve anticipated an increase of 24% or \$183,000 to acquire capital reserves for upcoming improvements.

Fund 331 Technology Capital Reserve anticipated an increase of 26% or \$177,950 to acquire capital reserves for upcoming improvements.

Fund 333 City Vehicles Capital Reserve anticipated an increase of 58% or \$166,100 to acquire capital reserves for upcoming vehicle purchases.

Fund 350 Disaster Recovery Reserve anticipated an increase of 52% or \$153,000 to fund the initial operational stages of a City disaster.

Fiscal Year 2025

Fund 228 Emergency Upgrade Services anticipated an increase of 11% or \$725,959 due to increased tax collections.

Fund 247 AB 939 Funds anticipated a decrease of 78% or \$126,833 to increase recycling programs throughout the City.

Fund 248 Solid Waste anticipated a decrease of 40% or \$42,308 due to an increase in rubbish and recycling programs under SB 1383.

Fund 277 Colony LLMD anticipated a decrease of 27% or \$16,098 due to landscaping improvements within the district.

Fund 278 Colony Cove Estates LLMD anticipated a decrease of 30% or \$10,631 due to landscaping improvements within the district.

Fund 281 Mountain Gate Estates LLMD anticipated a decrease of 31% or \$10,151 due to landscaping improvements within the district.

Fund 283 Vaidya LLMD anticipated a decrease of 28% or \$6,813 due to landscaping improvements within the district.

Fund 284 Club, South of 111 LLMD anticipated a decrease of 11% or \$2,888 due to landscaping improvements within the district.

Fund 285 Montelena LLMD anticipated a decrease of 14% or \$9,584 due to landscaping improvements within the district.

Fund 286 Sundance LLMD anticipated an increase of 10% or \$53 due to landscaping improvements within the district.

Fund 315 Citywide Public Improvement Fee anticipated a decrease of 13% or \$14,600 due to an energy efficiency project.

Fund 321 Highway 111 Circulation Fee anticipated an increase of 42% or \$52,000 to acquire capital reserves for upcoming improvements.

Fund 326 Building Capital Reserve anticipated an increase of 18% or \$459,650 to acquire capital reserves for upcoming improvements.

Fund 328 Medians and Parkways Capital Reserve anticipated an increase of 11% or \$199,400 to acquire capital reserves for upcoming improvements.

Fund 329 Storm Drains Capital Reserve anticipated an increase of 18% or \$187,870 to acquire capital reserves for upcoming improvements.

Fund 330 Traffic Signal Capital Reserve anticipated an increase of 20% or \$183,510 to acquire capital reserves for upcoming improvements.

Fund 331 Technology Capital Reserve anticipated an increase of 20% or \$178,340 to acquire capital reserves for upcoming improvements.

Fund 333 City Vehicles Capital Reserve anticipated an increase of 37% or \$166,190 to acquire capital reserves for upcoming vehicle purchases.

Fund 350 Disaster Recovery Reserve anticipated an increase of 34% or \$153,000 to fund the initial operational stages of a City disaster.

Budget Summary
Fund Balance - Summary
FY 2022/2023

Fund Description	Beginning Fund Balance	Revenue	Transfer In	Appropriation Sal/Ben	Appropriation Serv/Supl	Transfer Out	Ending Fund Balance
General Fund							
101 General Fund	35,264,303	23,417,822	0	5,953,677	16,424,710	9,923,335	26,380,403
General Fund Total	35,264,303	23,417,822	0	5,953,677	16,424,710	9,923,335	26,380,403
Special Revenue Funds							
202 Traffic Safety	3,700	17,010	0	0	17,000	0	3,710
203 Public Safety 1/2 Cent Sales Tax	6,275	33,480	0	0	34,000	0	5,755
204 Measure "A"	70,533	280,185	0	0	285,000	0	65,718
209 F.A.M.D. #1	2,151,078	1,573,950	0	0	1,429,530	0	2,295,498
210 SCAQMD (VEHICLE REG.)	13,351	6,815	0	0	6,800	0	13,366
211 AB 3229 COPS Funding	6,197	171,950	0	0	172,000	0	6,147
214 Gas Tax 2103 Maintenance	2,373	43,505	0	0	43,500	0	2,378
215 Gas Tax 2105 Maintenance	2,191	30,015	0	0	30,015	0	2,191
216 Gas Tax 2106 Construct/Maint	1,749	23,550	0	0	23,560	0	1,739
217 Gas Tax 2107 Maintenance	3,014	38,005	0	0	38,005	0	3,014
218 Gas Tax 2107.5 Eng/Admin	0	2,050	0	0	2,030	0	20
219 Gas Tax RMRA	4,158	109,500	0	0	108,000	0	5,658
228 Emergency Services Upgrade	4,891,058	5,708,001	0	222,209	5,201,042	145,031	5,030,777
247 AB 939 Recycling Fund	425,497	110,000	0	44,830	198,613	0	292,054
248 Solid Waste	204,801	1,142,500	0	44,830	1,152,682	0	149,790
251 Street Lighting District 2001	14,753	1,720	0	0	1,480	0	14,993
271 Eldorado Drive LLMD	68,113	60,550	0	0	57,775	0	70,888
272 Montecito/Stardust LLMD	8,645	25,900	0	0	25,599	0	8,946
273 Casa Dorado LLMD	957	27,245	0	0	27,135	0	1,067
274 The Cove LLMD	1,091	22,525	0	0	22,579	0	1,037
275 SH111/IWGR (Entrance) LLMD	78,336	309,046	0	0	305,750	0	81,632
276 Club/IW Lane LLMD	18,265	37,900	0	0	37,899	0	18,266
277 Colony LLMD	91,254	72,890	0	0	89,000	0	75,144
278 Colony Cove Estates LLMD	55,994	13,750	0	0	23,515	0	46,229
279 Desert Horizons LLMD	11,947	505,730	0	0	507,457	0	10,220
280 Mountain Gate LLMD	104,461	44,360	0	0	51,765	0	97,056
281 Mountain Gate Estates LLMD	52,238	16,220	0	0	25,435	0	43,023
282 Villagio LLMD	261,449	109,550	0	0	126,560	0	244,439
283 Vaidya LLMD	37,401	6,840	0	0	13,180	0	31,061
284 Club, South of 111 LLMD	30,684	11,470	0	0	13,925	0	28,229
285 Montelena LLMD	89,061	78,380	0	0	87,675	0	79,766
286 Sundance LLMD	1,564	49,050	0	0	50,150	0	464
287 Province LLMD	79,181	195,490	0	0	195,550	0	79,121
288 Province DBAD	561,046	24,225	0	0	31,720	0	553,551
Special Revenue Funds Total	9,352,416	10,903,357	0	311,868	10,435,926	145,031	9,362,948
Capital Project Funds							
311 Transportation Facilities	0	151,500	0	0	0	150,000	1,500
312 Storm Drain Facilities	0	440,500	0	0	437,500	0	3,000
313 Recreation Facilities	0	437,500	0	0	0	434,825	2,675
314 Park-in-Lieu Fees	(1,483,512)	160,000	0	0	160,000	0	(1,483,512)
315 Citywide Public Improvement Fee	131	150,100	0	0	0	150,000	231
316 Capital Improvement	9,176,269	676,000	15,855,785	0	12,217,323	0	13,490,731
319 Art In Public Places	311,735	24,860	0	0	0	0	336,595
321 Highway 111 Circulation Imp Fee	19,688	52,000	0	0	0	0	71,688
Capital Projects Funds Total	8,024,310	2,092,460	15,855,785	0	12,814,823	734,825	12,422,907
Capital Reserve Funds							
326 Buildings Capital Reserve	1,673,002	457,500	0	0	0	0	2,130,502
327 Bridges Capital Reserve	1,720,278	197,500	0	0	0	0	1,917,778
328 Medians & Parkways Capital Reserve	1,369,289	197,500	0	0	0	0	1,566,789
329 Storm Drains Capital Reserve	691,461	186,590	0	0	0	0	878,051
330 Traffic Signal Capital Reserve	568,221	182,500	0	0	0	0	750,721
331 Technology Capital Reserve	518,919	177,500	0	0	0	0	696,419
332 City Streets Capital Reserve	18,868,145	712,500	0	0	0	0	19,580,645
333 City Vehicles Capital Reserve	119,056	166,000	0	0	0	0	285,056
350 Disaster Recovery Reserve	142,341	153,000	0	0	0	0	295,341
Capital Reserve Funds Total	25,670,712	2,430,590	0	0	0	0	28,101,302
Housing Funds							
253 Indian Wells Villas	1,721,385	1,030,100	0	0	1,004,000	1,650,000	97,485
254 Mountain View Villas	2,997,521	1,521,750	0	0	1,450,000	2,800,000	269,271
256 Housing Authority	13,016,875	200,000	4,892,550	736,864	12,942,576	87,019	4,342,966
Housing Funds Total	17,735,782	2,751,850	4,892,550	736,864	15,396,576	4,537,019	4,709,723
SA Debt Service							
453 Debt Service Whitewater RDA	(75,243,704)	0	8,315,146	0	2,518,701	0	(69,447,259)
456 Redevelopment Obligation Retirement Func	1,062,774	8,315,146	0	0	300,000	8,315,146	762,774
SA Debt Service Funds Total	(74,180,930)	8,315,146	8,315,146	0	2,818,701	8,315,146	(68,684,485)
IW Finance Authority							
460 IW Finance Authority	12,094,086	3,001,184	966,875	0	592,124	7,375,000	8,095,021
IW Finance Authority	12,094,086	3,001,184	966,875	0	592,124	7,375,000	8,095,021
Enterprise Funds							
560 Indian Wells Golf Resort	(5,281,931)	17,144,525	0	190,808	16,766,346	0	(5,094,560)
Enterprise Funds	(5,281,931)	17,144,525	0	190,808	16,766,346	0	(5,094,560)
Internal Service Funds							
601 Retirement Benefit Fund	3,332,389	177,500	1,000,000	0	1,895,000	0	2,614,889
602 Compensated Absences Reserve	582,270	12,000	0	0	0	0	594,270
Internal Service Funds Total	3,914,659	189,500	1,000,000	0	1,895,000	0	3,209,159
TOTAL ALL FUNDS	32,593,407	70,246,434	31,030,356	7,193,218	77,144,206	31,030,356	18,502,418

Budget Summary
Fund Balance - Summary
FY 2023/2024

Fund Description	Beginning Fund Balance	Revenue	Transfer In	Appropriation Sal/Ben	Appropriation Serv/Supl	Transfer Out	Ending Fund Balance
General Fund							
101 General Fund	26,380,403	23,637,617	0	6,277,257	16,302,421	2,517,440	24,920,902
General Fund Total	26,380,403	23,637,617	0	6,277,257	16,302,421	2,517,440	24,920,902
Special Revenue Funds							
202 Traffic Safety	3,710	17,510	0	0	17,500	0	3,720
203 Public Safety 1/2 Cent Sales Tax	5,755	35,490	0	0	35,750	0	5,495
204 Measure "A"	65,718	290,550	0	0	295,000	0	61,268
209 F.A.M.D. #1	2,295,498	1,585,430	0	0	1,513,350	0	2,367,578
210 SCAQMD (VEHICLE REG.)	13,366	6,970	0	0	6,900	0	13,436
211 AB 3229 COPS Funding	6,147	182,000	0	0	182,000	0	6,147
214 Gas Tax 2103 Maintenance	2,378	45,005	0	0	45,005	0	2,378
215 Gas Tax 2105 Maintenance	2,191	31,015	0	0	31,015	0	2,191
216 Gas Tax 2106 Contract/Maint	1,739	24,050	0	0	24,050	0	1,739
217 Gas Tax 2107 Maintenance	3,014	39,505	0	0	39,505	0	3,014
218 Gas Tax 2107.5 Eng/Admin	20	2,050	0	0	2,050	0	20
219 Gas Tax RMRA	5,658	113,550	0	0	113,550	0	5,658
228 Emergency Upgrade Services	5,030,777	5,894,565	0	226,940	5,156,778	144,758	5,396,866
247 AB 939 Recycling Fund	292,054	120,000	0	45,979	203,058	0	163,017
248 Solid Waste	149,790	1,182,500	0	46,075	1,181,558	0	104,657
251 Street Lighting District 2001	14,993	1,720	0	0	1,480	0	15,233
271 Eldorado Drive LLM	70,888	62,294	0	0	60,294	0	72,888
272 Montecito/Stardust LLM	8,946	26,769	0	0	26,719	0	8,996
273 Casa Dorado LLM	1,067	27,924	0	0	27,904	0	1,087
274 The Cove LLM	1,037	23,349	0	0	23,324	0	1,062
275 SH111/IWGR (Entrance) LLM	81,632	320,207	0	0	318,604	0	83,234
276 Club/IW Lane LLM	18,266	39,394	0	0	38,994	0	18,666
277 Colony LLM	75,144	76,769	0	0	92,269	0	59,644
278 Colony Cove Estates LLM	46,229	14,244	0	0	24,494	0	35,979
279 Desert Horizons LLM	10,220	522,100	0	0	522,684	0	9,636
280 Mountain Gate LLM	97,056	45,814	0	0	53,814	0	89,056
281 Mountain Gate Estates LLM	43,023	16,744	0	0	26,494	0	33,273
282 Villagio LLM	244,439	114,484	0	0	130,484	0	228,439
283 Vaidya LLM	31,061	7,144	0	0	13,694	0	24,511
284 Club, South of 111 LLM	28,229	11,919	0	0	14,694	0	25,454
285 Montelena LLM	79,766	82,234	0	0	91,434	0	70,566
286 Sundance LLM	464	51,709	0	0	51,659	0	514
287 Province LLM	79,121	202,209	0	0	201,209	0	80,121
288 Province DBAD	553,551	25,050	0	0	63,050	0	515,551
Special Revenue Funds Total	9,362,948	11,242,267	0	318,994	10,630,368	144,758	9,511,095
Capital Project Funds							
311 Transportation Facilities	1,500	151,575	0	0	0	150,000	3,075
312 Storm Drain Facilities	3,000	441,000	0	0	438,000	0	6,000
313 Recreation Facilities	2,675	438,000	0	0	0	433,438	7,237
314 Park-in-Lieu Fees	(1,483,512)	633,137	0	0	633,137	0	(1,483,512)
315 Citywide Public Improvement Fee	231	150,100	0	0	0	150,000	331
316 Capital Improvement	13,490,731	686,000	8,375,782	0	7,536,591	0	15,015,922
319 Art In Public Places	336,595	25,000	0	0	250,000	0	111,595
321 Highway 111 Circulation Imp Fee	71,688	52,000	0	0	0	0	123,688
Capital Projects Funds Total	12,422,907	2,576,812	8,375,782	0	8,857,728	733,438	13,784,335
Capital Reserve Funds							
326 Buildings Capital Reserve	2,130,502	458,500	0	0	0	0	2,589,002
327 Bridges Capital Reserve	1,917,778	198,500	0	0	0	0	2,116,278
328 Medians & Parkways Capital Reserve	1,566,789	198,500	0	0	0	0	1,765,289
329 Storm Drains Capital Reserve	878,051	187,250	0	0	0	0	1,065,301
330 Traffic Signal Capital Reserve	750,721	183,000	0	0	0	0	933,721
331 Technology Capital Reserve	696,419	177,950	0	0	0	0	874,369
332 City Streets Capital Reserve	19,580,645	727,500	0	0	0	0	20,308,145
333 City Vehicles Capital Reserve	285,056	166,100	0	0	0	0	451,156
350 Disaster Recovery Reserve	295,341	153,000	0	0	0	0	448,341
Capital Reserve Funds Total	28,101,302	2,450,300	0	0	0	0	30,551,602
Housing Funds							
253 Indian Wells Villas	97,485	1,073,000	0	0	1,090,000	0	80,485
254 Mountain View Villas	269,271	1,585,000	0	0	1,760,000	0	94,271
256 Housing Authority	4,342,966	144,000	517,440	763,590	3,374,771	86,855	779,190
Housing Funds Total	4,709,723	2,802,000	517,440	763,590	6,224,771	86,855	953,947
SA Debt Service							
453 Debt Service Whitewater RDA	(69,447,259)	0	10,668,062	0	2,298,375	0	(61,077,572)
456 Redevelopment Obligation Retirement Fund	762,774	8,641,602	0	0	240,000	10,668,062	(1,503,686)
SA Debt Service Funds Total	(68,684,485)	8,641,602	10,668,062	0	2,538,375	10,668,062	(62,581,258)
IW Finance Authority							
460 IW Finance Authority	8,095,021	175,000	965,050	0	500,550	7,375,782	1,358,739
IW Finance Authority	8,095,021	175,000	965,050	0	500,550	7,375,782	1,358,739
Enterprise Funds							
560 Indian Wells Golf Resort	(5,094,560)	42,500	0	169,881	756,908	0	(5,978,849)
Enterprise Funds Total	(5,094,560)	42,500	0	169,881	756,908	0	(5,978,849)
Internal Service Funds							
601 Retirement Benefit Fund	2,614,889	1,247,157	1,000,000	0	1,961,325	0	2,900,721
602 Compensated Absences Reserve	594,270	12,000	0	0	0	0	606,270
Internal Service Funds Total	3,209,159	1,259,157	1,000,000	0	1,961,325	0	3,506,991
TOTAL ALL FUNDS	18,502,418	52,827,255	21,526,334	7,529,722	47,772,446	21,526,334	16,027,505

Budget Summary
Fund Balance - Summary
FY 2024/2025

Fund Description	Beginning Fund Balance	Revenue	Transfer In	Appropriation Sal/Ben	Appropriation Serv/Supl	Transfer Out	Ending Fund Balance
General Fund							
101 General Fund	24,920,902	24,535,490	0	6,483,670	16,882,122	2,550,000	23,540,601
General Fund Total	24,920,902	24,535,490	0	6,483,670	16,882,122	2,550,000	23,540,601
Special Revenue Funds							
202 Traffic Safety	3,720	18,010	0	0	18,000	0	3,730
203 Public Safety 1/2 Cent Sales Tax	5,495	37,000	0	0	37,500	0	4,995
204 Measure "A"	61,268	300,560	0	0	305,000	0	56,828
209 F.A.M.D. #1	2,367,578	1,596,230	0	0	1,565,814	0	2,397,994
210 SCAQMD (VEHICLE REG.)	13,436	7,140	0	0	7,100	0	13,476
211 AB 3229 COPS Funding	6,147	186,550	0	0	186,550	0	6,147
214 Gas Tax 2103 Maintenance	2,378	47,005	0	0	47,005	0	2,378
215 Gas Tax 2105 Maintenance	2,191	31,805	0	0	32,000	0	1,996
216 Gas Tax 2106 Contract/Maint	1,739	24,650	0	0	24,650	0	1,739
217 Gas Tax 2107 Maintenance	3,014	41,005	0	0	41,005	0	3,014
218 Gas Tax 2107.5 Eng/Admin	20	2,050	0	0	2,050	0	20
219 Gas Tax RMRA	5,658	116,390	0	0	116,400	0	5,648
228 Emergency Upgrade Services	5,396,866	6,081,740	0	234,128	4,976,680	144,983	6,122,816
247 AB 939 Recycling Fund	163,017	125,000	0	47,292	204,481	0	36,244
248 Solid Waste	104,657	1,227,500	0	47,292	1,222,456	0	62,409
251 Street Lighting District 2001	15,233	1,720	0	0	1,480	0	15,473
271 Eldorado Drive LLMD	72,888	64,400	0	0	62,404	0	74,883
272 Montecito/Stardust LLMD	8,996	27,700	0	0	27,654	0	9,042
273 Casa Dorado LLMD	1,087	28,900	0	0	28,881	0	1,106
274 The Cove LLMD	1,062	24,165	0	0	24,140	0	1,087
275 SH111/IWGR (Entrance) LLMD	83,234	331,390	0	0	329,755	0	84,869
276 Club/IW Lane LLMD	18,666	40,760	0	0	40,359	0	19,068
277 Colony LLMD	59,644	79,400	0	0	95,498	0	43,545
278 Colony Cove Estates LLMD	35,979	14,720	0	0	25,351	0	25,348
279 Desert Horizons LLMD	9,636	540,360	0	0	540,978	0	9,019
280 Mountain Gate LLMD	89,056	47,330	0	0	55,697	0	80,689
281 Mountain Gate Estates LLMD	33,273	17,270	0	0	27,421	0	23,122
282 Villagio LLMD	228,439	118,320	0	0	135,051	0	211,708
283 Vaidya LLMD	24,511	7,360	0	0	14,173	0	17,698
284 Club, South of 111 LLMD	25,454	12,320	0	0	15,208	0	22,566
285 Montelena LLMD	70,566	85,050	0	0	94,634	0	60,981
286 Sundance LLMD	514	53,520	0	0	53,467	0	567
287 Province LLMD	80,121	209,250	0	0	208,251	0	81,119
288 Province DBAD	515,551	25,510	0	0	65,257	0	475,805
Special Revenue Funds Total	9,511,095	11,572,080	0	328,712	10,632,352	144,983	9,977,128
Capital Project Funds							
311 Transportation Facilities	3,075	151,610	0	0	0	150,000	4,685
312 Storm Drain Facilities	6,000	452,030	0	0	448,960	0	9,070
313 Recreation Facilities	7,237	448,960	0	0	0	434,578	21,619
314 Park-in-Lieu Fees	(1,483,512)	174,250	0	0	174,250	0	(1,483,512)
315 Citywide Public Improvement Fee	331	153,850	0	0	0	150,000	4,181
316 Capital Improvement	15,015,922	696,000	3,500,000	0	12,122,500	0	7,089,422
319 Art In Public Places	111,595	25,380	0	0	250,000	0	(113,025)
321 Highway 111 Circulation Imp Fee	123,688	52,000	0	0	0	0	175,688
Capital Projects Funds Total	13,784,335	2,154,080	3,500,000	0	12,995,710	734,578	5,708,127
Capital Reserve Funds							
326 Buildings Capital Reserve	2,589,002	459,650	0	0	0	0	3,048,652
327 Bridges Capital Reserve	2,116,278	199,400	0	0	0	0	2,315,678
328 Medians & Parkways Capital Reserve	1,765,289	199,400	0	0	0	0	1,964,689
329 Storm Drains Capital Reserve	1,065,301	187,870	0	0	0	0	1,253,171
330 Traffic Signal Capital Reserve	933,721	183,510	0	0	0	0	1,117,231
331 Technology Capital Reserve	874,369	178,340	0	0	0	0	1,052,709
332 City Streets Capital Reserve	20,308,145	741,630	0	0	0	2,500,000	18,549,775
333 City Vehicles Capital Reserve	451,156	166,190	0	0	0	0	617,346
350 Disaster Recovery Reserve	448,341	153,000	0	0	0	0	601,341
Capital Reserve Funds Total	30,551,602	2,468,990	0	0	0	2,500,000	30,520,592
Housing Funds							
253 Indian Wells Villas	80,485	1,116,000	0	0	1,117,650	0	78,835
254 Mountain View Villas	94,271	1,650,400	0	0	1,652,350	0	92,321
256 Housing Authority	779,190	6,135,000	550,000	782,680	6,400,293	86,990	194,227
Housing Funds Total	953,947	8,901,400	550,000	782,680	9,170,293	86,990	365,384
SA Debt Service							
453 Debt Service Whitewater RDA	(61,077,572)	0	11,252,546	0	2,136,341	0	(51,961,367)
456 Redevelopment Obligation Retirement Fund	(1,503,686)	8,857,640	0	0	244,552	11,252,546	(4,143,144)
SA Debt Service Funds Total	(62,581,258)	8,857,640	11,252,546	0	2,380,893	11,252,546	(56,104,511)
IW Finance Authority							
460 IW Finance Authority	1,358,739	25,000	966,550	0	477,050	0	1,873,239
IW Finance Authority	1,358,739	25,000	966,550	0	477,050	0	1,873,239
Enterprise Funds							
560 Indian Wells Golf Resort	(5,978,849)	43,570	0	175,077	775,876	0	(6,886,232)
Enterprise Funds Total	(5,978,849)	43,570	0	175,077	775,876	0	(6,886,232)
Internal Service Funds							
601 Retirement Benefit Fund	2,900,721	1,287,261	1,000,000	0	2,029,971	0	3,158,011
602 Compensated Absences Reserve	606,270	12,000	0	0	0	0	618,270
Internal Service Funds Total	3,506,991	1,299,261	1,000,000	0	2,029,971	0	3,776,281
TOTAL ALL FUNDS	16,027,505	59,857,511	17,269,096	7,770,138	55,344,268	17,269,096	12,770,609

General Fund Five Year Cash Flow

	2024	2025	2026	2027	2028
Beginning Cash Balance	12,586,056	11,126,556	9,746,254	8,375,114	7,153,090
Revenues					
01-PROPERTY TAXES	3,063,819	3,155,750	3,256,734	3,360,949	3,468,500
03-SALES TAXES	1,586,200	1,649,650	1,702,439	1,756,917	1,813,138
04-TRANSIENT OCCUPANCY TAX	10,297,000	10,705,910	11,048,499	11,402,051	11,766,917
06-FRANCHISE TAXES	1,175,832	1,205,230	1,243,797	1,283,599	1,324,674
07-BUSINESS LICENSES	152,530	156,340	161,343	166,506	171,834
08-REAL PROPERTY TRANSFER TAX	248,470	254,680	262,830	271,240	279,920
10-ADMISSIONS TAX	4,000,000	4,200,000	4,334,400	4,473,101	4,616,240
12-LICENSE & PERMIT FEES	911,170	938,510	968,542	999,536	1,031,521
13-OTHER REVENUES	333,010	345,830	356,897	368,317	380,103
14-FINES & FORFEITURES	48,429	49,390	50,970	52,602	54,285
16-INTEREST INCOME	470,000	490,000	505,680	521,862	538,561
18-VLF COMP FUND IN-LIEU	528,883	542,100	559,447	577,350	595,825
19-INTERGOVERNMENTAL	37,147	38,260	39,484	40,748	42,052
20-CURRENT SERVICE CHARGES	677,978	694,550	716,776	739,712	763,383
22-DEVELOPMENT AGREEMENT FEES	107,150	109,290	112,787	116,396	120,121
TOTAL - REVENUES & SOURCES	23,637,617	24,535,490	25,320,626	26,130,886	26,967,074
Expenditures by Program					
11.01-CITY COUNCIL	308,829	321,731	332,992	344,646	356,709
21.01-CITY MANAGER	744,463	766,955	793,798	821,581	850,336
24.01-ECONOMIC DEVELOPMENT	274,788	281,668	291,526	301,730	312,290
25.01-HUMAN RESOURCES	254,597	261,390	270,539	280,008	289,808
26.01-RISK MANAGEMENT	649,734	679,781	703,574	728,199	753,686
27.01-CITY CLERK	328,250	336,660	348,443	360,638	373,261
27.02-COMMUNITY SERVICES	410,079	421,027	435,763	451,015	466,801
27.03-RESIDENT AMENITIES	2,746,239	2,899,689	3,001,178	3,106,220	3,214,937
27.04-CENTRAL SERVICES	-	-	-	-	-
27.06-TECHNOLOGY	463,258	476,652	493,335	510,601	528,472
27.07-COMMUNITY ASSISTANCE	404,337	407,449	421,709	436,469	451,745
27.09-TOURISM	1,127,542	1,135,152	1,174,883	1,216,003	1,258,564
31.01-LEGAL SERVICES	386,096	396,292	410,162	424,518	439,376
42.01-BUILDING & SAFETY	928,335	953,560	986,934	1,021,477	1,057,229
43.01-PLANNING	730,252	749,209	775,432	802,572	830,662
44.01-CODE ENFORCEMENT	603,260	618,305	639,946	662,344	685,526
51.01-FINANCIAL SERVICES	1,211,154	1,262,372	1,306,555	1,352,284	1,399,614
52.01-INTERNAL CONTRIBUTIONS	1,805,024	1,809,225	1,872,548	1,938,087	2,005,920
71.01-POLICE SERVICES	5,864,282	6,153,163	6,368,524	6,591,422	6,822,122
82.01-ENGINEERING	741,851	762,883	789,584	817,219	845,822
83.01-MAINTENANCE	1,349,054	1,389,927	1,438,574	1,488,924	1,541,037
84.20-CITY PARKWAYS	1,248,252	1,282,702	1,327,598	1,374,064	1,422,156
TOTAL - EXPENDITURES & USES	22,579,678	23,365,792	24,183,596	25,030,022	25,906,073
SET ASIDE OF OPERATIONAL RESERVES	1,057,940	1,169,698	1,137,029	1,100,864	1,061,001
16-TRANSFERS IN	0	0	0	0	0
21-TRANSFERS OUT	2,517,440	2,550,000	2,508,170	2,322,887	0
SET ASIDE OF OPERATIONAL RESERVES	2,517,440	2,550,000	2,508,170	2,322,887	0
Ending Cash Balance	11,126,556	9,746,254	8,375,114	7,153,090	8,214,091

Revenues

Revenues

The Operating Budget revenues for the fiscal year 2023-24 total \$74.4 million. General Fund revenues are estimated at \$23.6 million, and General Fund budgeted expenditures are \$22.6 million.

During FY 2021-22, the City's revenue rebounded faster than initially projected. This rebound was due to disposable personal income temporarily spiking due to the federal stimulus. Simultaneously, inflationary pressures in the residential housing market and consumer goods have put upward pressure on wages.

Facing rising inflation, the Federal Reserve, tasked with maintaining stable price growth, has repeatedly enacted interest rate increases throughout 2022 to cool the economy and, in turn, slow inflation. The more prolonged inflation persists, the higher the Federal Reserve will increase interest rates. The chance that the Federal Reserve can tame inflation without inducing a recession is narrow, especially with an inverted yield curve.

A recession seems likely, but how disruptive it will be to Indian Wells isn't abundantly clear. Hotel revenues and occupancy are near record highs, and there is a clear indication that the March 2023 tennis tournament will return to pre-pandemic levels. Moreover, long-term forecasts provided by hotel partners anticipate continued growth through 2023. However, this could all change instantly if the national economy falls into a significant recession.

Forecasting Revenues

The City utilizes many techniques to forecast recurring revenues. The City's analysis relies on various assumptions about Indian Wells and its future tourism potential. Key assumptions include information gathered from national and local economic trends, forecasts from the Greater Palm Springs Convention and Visitors Bureau, tourism estimates from local Hotel and Tennis partners, projections from the State of California, the Desert Valley Builders Association, and the County of Riverside. Certain assumptions are based on staff input, historical trends, five-year trailing averages, contracted professional services, and Memorandum of Understanding agreements.

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

The estimates in this Budget are not definitive but reflect our best guidance to the City Council and the Finance Committee based on our professional assessments as of January 2023. As a result, the estimates are lower than our regular conservative estimates due to the heightened risk of an economic downturn and potential recession.

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	2021/2022 Year End Actual	2022/2023 Year End Estimate	2023/2024 Projected Revenue	2023/2024 v. 2022/2023 % change	2024/2025 Projected Revenue	2024/2025 v. 2023/2024 % change
PROPERTY TAXES	2,908,818	2,974,580	3,063,819	3.0%	3,155,750	3.0%
SALES TAXES	1,539,776	1,540,000	1,586,200	3.0%	1,649,650	4.0%
TRANSIENT OCCUPANCY TAX	10,699,937	10,200,000	10,000,000	-2.0%	10,400,000	4.0%
SHORT TERM RENTAL TOT	287,408	290,000	297,000	2.4%	305,910	3.0%
FRANCHISE TAXES	1,108,065	1,146,440	1,175,832	2.6%	1,205,230	2.5%
BUSINESS LICENSES	128,866	148,810	152,530	2.5%	156,340	2.5%
REAL PROPERTY TRANSFER TAX	460,612	242,410	248,470	2.5%	254,680	2.5%
ADMISSIONS TAX	4,859,434	3,850,000	4,000,000	3.9%	4,200,000	5.0%
LICENSE & PERMIT FEES	917,861	885,470	911,169	2.9%	938,510	3.0%
FINES & FORFEITURES	47,687	47,480	48,429	2.0%	49,390	2.0%
INTEREST INCOME	(697,653)	450,000	470,000	4.4%	490,000	4.3%
INTERGOVERNMENTAL	525,898	549,538	566,030	3.0%	580,360	2.5%
CURRENT SERVICE CHARGES	651,014	659,154	677,978	2.9%	694,550	2.4%
OTHER REVENUES	1,843,799	433,940	440,160	1.4%	455,120	3.4%
Total General Fund Revenues	25,281,522	23,417,822	23,637,617	0.9%	24,535,490	3.8%

The City anticipates receiving \$23.6 million in General Fund operating revenues during the fiscal year 2023/24. The City's top five General Fund revenues are:

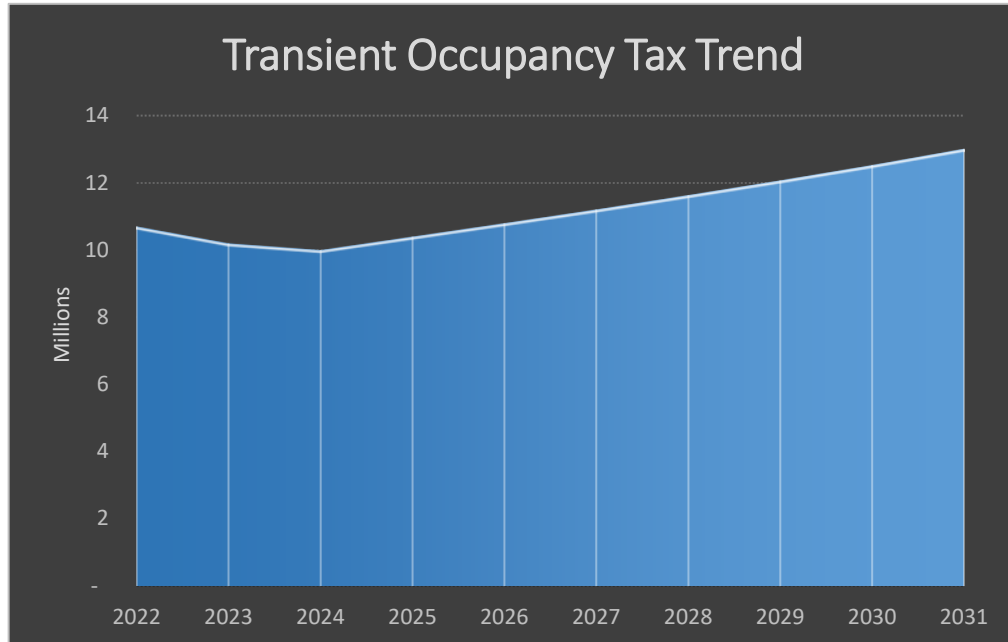
- 1) Transient Occupancy Tax
- 2) Admissions Tax
- 3) Property Tax
- 4) Sales Tax
- 5) Franchise Fees

These five revenue sources account for 83.9% of General Fund revenues. This section will review these income sources in detail.

Transient Occupancy Tax (TOT)

Transient occupancy tax revenues are vital to the City's financial success, accounting for 46.3% 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%.

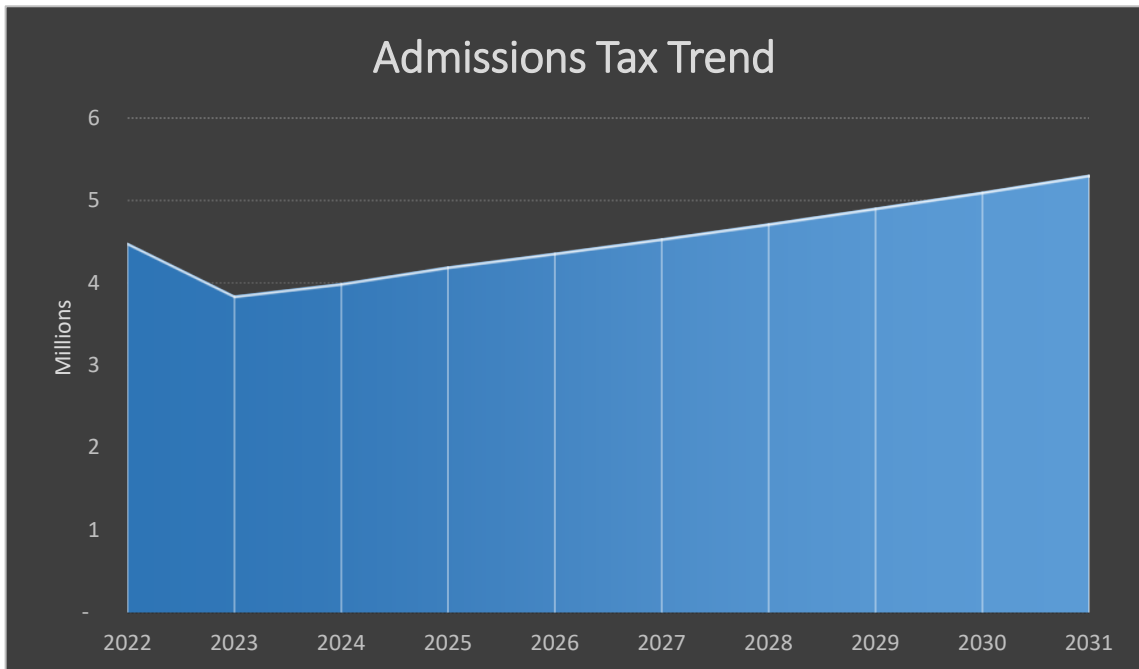
Transient occupancy tax estimates are generated using forecast data gathered from hotel partners. The estimates assume recessionary conditions throughout the first half of the fiscal year.



Admissions Tax

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

Assumes flat growth based on discussions with tennis partners. This analysis does not speculate on expanding the use of Tennis Gardens, such as concerts or other events, or enhancing admissions tax sales.



Property Tax Revenue

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

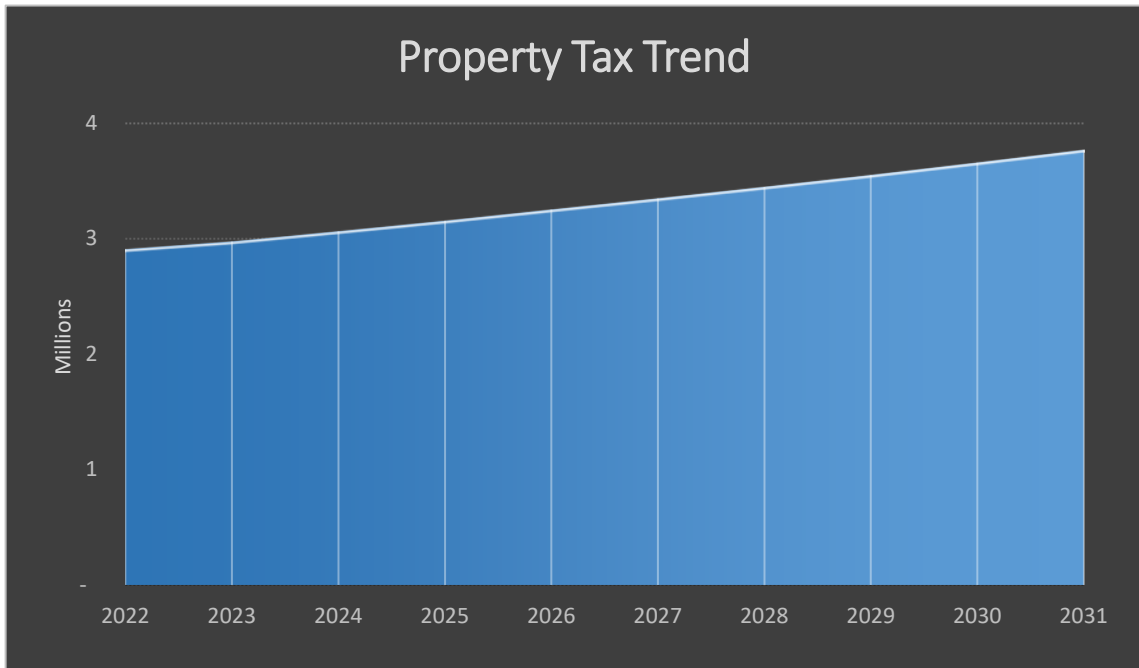
Proposition 13 (Article XIII A of the State Constitution) limits the real property tax rate to 1% of the assessed value, plus rates approved by the voters. The county tax collector receives the property tax and allocates the revenues to the local taxing agencies pursuant to a statutory allocation formula.

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 a specified tax rate received the minimum tax rate formula. The rate has increased from 1% of the 1% of the assessed valuation to the maximum of 7% of the 1% of the assessed valuation.

After applying the formula, 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. Therefore, as a No/Low city, Indian Wells receives only about half the property tax as other cities receive.

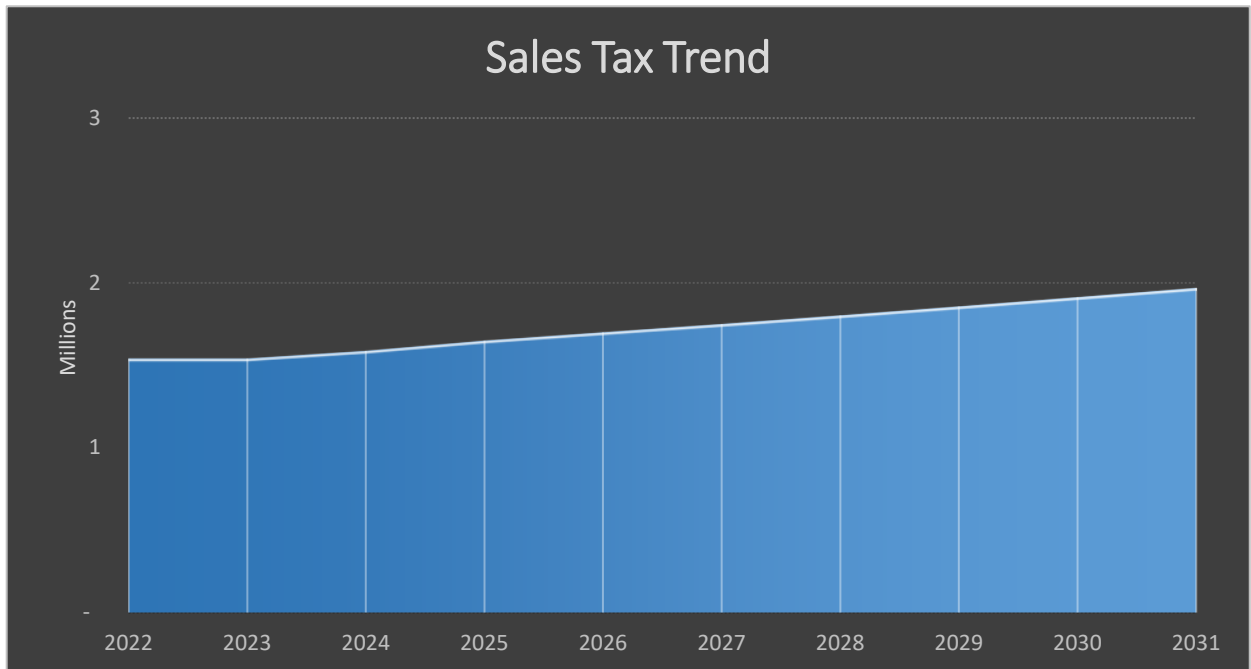
Assume existing property values increase 2.0% for inflation under Proposition 13 and a 1.0 percent growth factor for new home construction and resale of existing property. Proposition Eight adjustments for residential properties should be a small factor in the tax base.



Sales Tax

The City receives 7.1% 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 to sell real personal property. The City receives 1% in sales tax on each taxable transaction that occurs in the City.

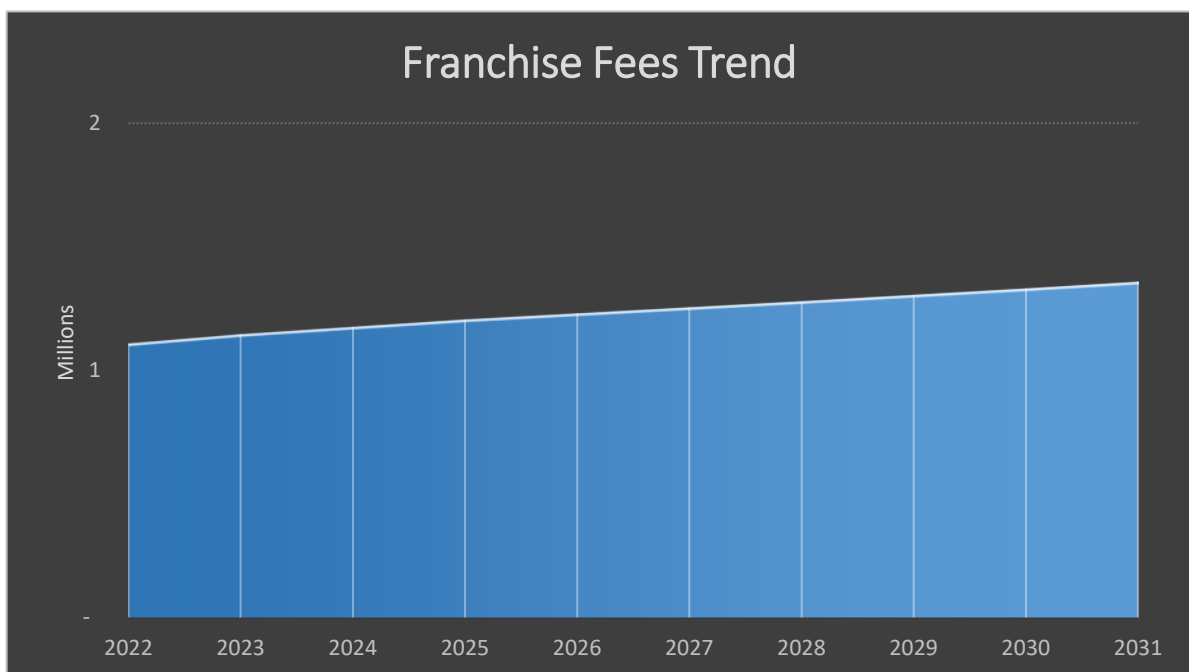
The sales tax forecast assumes growth consistent with the anticipated return of the tourism markets. In addition, the estimates assume recessionary conditions throughout the first half of the fiscal year.



Franchise Fees

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

Franchise fee revenue makes up 5.0% of the General Fund revenue budget. The City and utility companies agree that the utilities pay a specific fee for using the City's rights-of-way. 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 as a percentage of gross sales. The Franchise Fee forecast assumes a conservative 2.0% growth rate during the fiscal year 2023-24 and, after that, is based on a historical trend analysis conducted by Staff.



Revenues

Account Number	2021/2022 Year End Actual	2022/2023 Year End Estimate	2023/2024 Projected Revenue	2023/2024 v. 2022/2023 % change	2024/2025 Projected Revenue	2024/2025 v. 2023/2024 % change
101 GENERAL FUND						
1010000 411100 Current Secured Property Tax	2,714,192	2,810,630	2,894,949	3.0%	2,981,800	3.0%
1010000 411200 Current Unsecured Property Tax	123,782	110,320	113,630	3.0%	117,040	3.0%
1010000 411300 Prior Year Property Tax	40,239	13,720	14,132	3.0%	14,560	3.0%
1010000 411400 Supplemental Roll Prop. Tax	30,605	23,560	24,267	3.0%	25,000	3.0%
1010000 412100 Property Taxes Penalties & Interest	0	16,350	16,841	3.0%	17,350	3.0%
1010000 413100 General Sales Tax	1,539,776	1,540,000	1,586,200	3.0%	1,649,650	4.0%
1010000 413200 Transient Occupancy Tax	10,699,937	10,200,000	10,000,000	-2.0%	10,400,000	4.0%
1010000 413201 Short-Term Rental TOT	287,408	290,000	297,000	2.4%	305,910	3.0%
1010000 414100 Franchises - Electric	326,414	330,000	339,900	3.0%	348,400	2.5%
1010000 414200 Franchises - Gas	75,193	80,000	82,400	3.0%	84,460	2.5%
1010000 4143000 Franchises - Cable TV.	250,234	263,940	269,219	2.0%	275,950	2.5%
1010000 414400 Franchises - Waste Collection	456,224	472,500	484,313	2.5%	496,420	2.5%
1010000 415100 Business License Tax	128,866	148,810	152,530	2.5%	156,340	2.5%
1010000 416100 Real Property Transfer Tax	460,612	242,410	248,470	2.5%	254,680	2.5%
1010000 417100 Admissions Tax	4,859,434	3,850,000	4,000,000	3.9%	4,200,000	5.0%
TOTAL TAXES (101)	21,992,915	20,392,240	20,523,851	0.6%	21,327,560	3.9%
1010000 431100 Construction Permits	727,350	748,000	770,440	3.0%	793,550	3.0%
1010000 431200 Electrical Permits	36,428	36,270	37,000	2.0%	38,110	3.0%
1010000 431300 Plumbing Permits	62,038	50,000	51,000	2.0%	52,530	3.0%
1010000 431400 Mechanical Permits	40,861	28,680	29,540	3.0%	30,430	3.0%
1010000 431500 Grading Permits	19,012	5,110	5,260	2.9%	5,420	3.0%
1010000 431600 Encroachment Permits	25,381	7,300	7,520	3.0%	7,750	3.1%
1010000 431800 Re-Insp./Special Insp. Permit	6,791	10,110	10,410	3.0%	10,720	3.0%
TOTAL LICENSE & PERMIT FEES (101)	917,861	885,470	911,170	2.9%	938,510	3.0%
1010000 442100 Fines & Forfeitures	42,711	25,270	25,775	2.0%	26,290	2.0%
1010000 442200 Abandoned Properties Registration	834	2,320	2,366	2.0%	2,410	1.9%
1010000 442300 Fines - Short Term Rentals	4,142	19,890	20,288	2.0%	20,690	2.0%
TOTAL FINES & FORFEITURES (101)	47,687	47,480	48,429	2.0%	49,390	2.0%
1010000 451100 Investment Earnings	-697,653	450,000	470,000	4.4%	490,000	4.3%
TOTAL USE OF MONEY AND PROPERTY (101)	-697,653	450,000	470,000	4.4%	490,000	4.3%
1010000 461200 VLF Comp Fund In Lieu	498,523	513,478	528,883	3.0%	542,100	2.5%
1010000 461500 Homeowner's Prop. Tax Relief	23,766	26,860	27,800	3.5%	28,630	3.0%
1010000 462200 State Mandate Reimbursements	3,610	4,200	4,347	3.5%	4,480	3.1%
1010000 465100 Other Grants & Reimbursements	0	5,000	5,000	0.0%	5,150	3.0%
TOTAL INTERGOVERNMENTAL REVENUES (101)	525,898	549,538	566,030	3.0%	580,360	2.5%

Revenues

Account Number	2021/2022 Year End Actual	2022/2023 Year End Estimate	2023/2024 Projected Revenue	2023/2024 v. 2022/2023 % change	2024/2025 Projected Revenue	2024/2025 v. 2023/2024 % change
1010000 471100 Sales of Maps & Publications	0	100	100	0.0%	100	0.0%
1010000 471200 Reproduction & Postage Fees	0	690	690	0.0%	710	2.9%
1010000 472100 Abatements Reimbursements	22,601	14,080	14,500	3.0%	14,860	2.5%
1010000 473100 Subdivision & Parcel Map Fees	0	4,400	4,500	2.3%	4,610	2.4%
1010000 473200 Engineering Plan Check Fees	86,230	88,500	91,155	3.0%	93,430	2.5%
1010000 473300 Engineering Inspection Fees	17,977	18,160	18,700	3.0%	19,170	2.5%
1010000 473900 Miscellaneous Fees	8,802	5,290	5,450	3.0%	5,590	2.6%
1010000 474100 Planning Fees	45,764	48,280	49,730	3.0%	50,970	2.5%
1010000 474300 Zoning Fees	23,892	25,000	25,750	3.0%	26,390	2.5%
1010000 474400 Subdivision Fees	9,500	3,830	3,945	3.0%	4,040	2.4%
1010000 474500 Misc. Planning Fees	824	0	0	-100.0%	0	0.0%
1010000 474600 Special Events Fees	19,725	21,440	22,083	3.0%	22,640	2.5%
1010000 475100 Building Plan Check Fees	353,994	366,384	377,375	3.0%	386,810	2.5%
1010000 476100 Resident Benefit Card Fee	46,705	48,000	49,000	2.1%	50,230	2.5%
1010000 477100 Indirect Costs Charges	15,000	15,000	15,000	0.0%	15,000	0.0%
TOTAL CURRENT SERVICE CHARGES (101)	651,014	659,154	677,978	2.9%	694,550	2.4%
1010000 483400 Toscana Development Agreement	103,323	105,050	107,150	2.0%	109,290	2.0%
1010000 486300 Miscellaneous Revenues	1,395,999	75,140	78,850	4.9%	80,820	2.5%
1010000 486400 RPTTF Administrative Fees	338,901	240,000	240,000	0.0%	250,000	4.2%
1010000 486500 Cash Over/Short	-15	10	10	0.0%	10	0.0%
1010000 486700 Activities & Event Fees	5,590	13,740	14,150	3.0%	15,000	6.0%
TOTAL OTHER REVENUES (101)	1,843,799	433,940	440,160	1.4%	455,120	3.4%
TOTAL GENERAL FUND	25,281,522	23,417,822	23,637,617	0.9%	24,535,490	3.8%
202 TRAFFIC SAFETY						
2020000 441100 Vehicle Code Fines	17,203	17,000	17,500	2.9%	18,000	2.9%
TOTAL FINES & FORFEITURES	17,203	17,000	17,500	2.9%	18,000	2.9%
2020000 451100 Investment Earnings	-122	10	10	0.0%	10	0.0%
TOTAL TRAFFIC SAFETY	17,081	17,010	17,510	2.9%	18,010	2.9%
203 PUBLIC SAFETY-1/2 PERCENT SALES TX						
2030000 451100 Investment Earnings	-139	480	490	2.1%	500	2.0%
2030000 461700 Public Sfty 1/2 Cent Sales Tax	33,497	33,000	35,000	6.1%	36,500	4.3%
TOTAL PUBLIC SAFETY-1/2 PERCENT SALES TX	33,358	33,480	35,490	6.0%	37,000	4.3%
204 MEASURE "A" TRANSPORTATION						
2040000 413300 Transp.Tax - Streets Measure A	278,348	279,650	290,000	3.7%	300,000	3.4%
2040000 451100 Investment Earnings	161	535	550	2.8%	560	1.8%
TOTAL MEASURE "A" TRANSPORTATION	278,509	280,185	290,550	3.7%	300,560	3.4%

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209 FIRE ACCESS MAINTENANCE DISTRICT						
2090000 411100 Current Secured Property Tax	337,538	318,000	325,000	2.2%	333,130	2.5%
2090000 411200 Current Unsecured Property Tax	9,192	8,000	8,170	2.1%	8,370	2.4%
2090000 411300 Prior Year Taxes	2,990	2,010	2,050	2.0%	2,100	2.4%
2090000 411400 Supplemental Roll Prop. Tax	2,258	1,780	1,850	3.9%	1,900	2.7%
TOTAL TAXES (209)	351,978	329,790	337,070	2.2%	345,500	2.5%
2090000 421100 Fire Access Maint. Assessments	1,191,000	1,191,000	1,194,000	0.3%	1,195,000	0.1%
TOTAL SPECIAL BENEFIT ASSESSMENTS (209)	1,191,000	1,191,000	1,194,000	0.3%	1,195,000	0.1%
2090000 431100 Misc. Permits	570	1,050	1,080	2.9%	1,110	2.8%
TOTAL LICENSE & PERMIT FEES (209)	570	1,050	1,080	2.9%	1,110	2.8%
2090000 451100 Investment Earnings	-99,258	47,000	48,000	2.1%	49,200	2.5%
TOTAL USE OF MONEY & PROPERTY (209)	-99,258	47,000	48,000	2.1%	49,200	2.5%
2090000 461500 Homeowner's Prop. Tax Relief	1,765	1,780	1,830	2.8%	1,880	2.7%
2090000 486300 Misc. Revenue	2,120	3,330	3,450	3.6%	3,540	2.6%
TOTAL FIRE ACCESS MAINTENANCE DISTRICT	1,448,175	1,573,950	1,585,430	0.7%	1,596,230	0.7%
210 SCAQMD VEHICLE REGISTRATION						
2100000 451100 Investment Earnings	-620	165	170	3.0%	170	0.0%
2100000 461900 SCAQMD Vehicle Reg. Fee	5,580	6,650	6,800	2.3%	6,970	2.5%
TOTAL SCAQMD VEHICLE REGISTRATION	4,960	6,815	6,970	2.3%	7,140	2.4%
211 AB 3229 COPS FUNDING						
2110000 451100 Investment Earnings	-267	1,950	2,000	2.6%	2,050	2.5%
2110000 464300 Public Safety-COPS-AB3229	161,285	170,000	180,000	5.9%	184,500	2.5%
TOTAL AB 3229 COPS FUNDING	161,018	171,950	182,000	5.8%	186,550	2.5%
214 GAS TAX, 2103						
2140000 451100 Investment Earnings	7	5	5	0.0%	5	0.0%
2140000 461600 Gasoline Tax	40,392	43,500	45,000	3.4%	47,000	4.4%
TOTAL GAS TAX, 2103	40,399	43,505	45,005	3.4%	47,005	4.4%
215 GAS TAX, 2105						
2150000 451100 Investment Earnings	1	15	15	0.0%	25	66.7%
2150000 461600 Gasoline Tax	29,812	30,000	31,000	3.3%	31,780	2.5%
TOTAL GAS TAX, 2105	29,813	30,015	31,015	3.3%	31,805	2.5%

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216 GAS TAX, 2106						
2160000 451100 Investment Earnings	1	50	50	0.0%	50	0.0%
2160000 461600 Gasoline Tax	23,221	23,500	24,000	2.1%	24,600	2.5%
TOTAL GAS TAX, 2106	23,222	23,550	24,050	2.1%	24,650	2.5%
217 GAS TAX, 2107						
2170000 451100 Investment Earnings	0	5	5	0.0%	5	0.0%
2170000 461600 Gasoline Tax	35,590	38,000	39,500	3.9%	41,000	3.8%
TOTAL GAS TAX, 2107	35,590	38,005	39,505	3.9%	41,005	3.8%
218 GAS TAX, ENGIN/ADMIN						
2180000 451100 Investment Earnings	12	50	50	0.0%	50	0.0%
2180000 461600 Gasoline Tax	2,000	2,000	2,000	0.0%	2,000	0.0%
TOTAL GAS TAX, ENGIN/ADMIN	2,012	2,050	2,050	0.0%	2,050	0.0%
219 GAS TAX, RMRA						
2190000 451100 Investment Earnings	2,722	1,500	1,550	3.3%	1,590	2.6%
2190000 461600 Gasoline Tax	97,781	108,000	112,000	3.7%	114,800	2.5%
TOTAL GAS TAX, RMRA	100,503	109,500	113,550	3.7%	116,390	2.5%
228 EMERGENCY SERVICES UPGRADE						
2280000 416200 County Fire Tax Credit	4,217,707	4,344,238	4,474,565	3.0%	4,608,800	3.0%
2280000 421300 Emergency Services Upgrade Assessment	602,774	620,858	646,000	4.0%	671,840	4.0%
2280000 451100 Investment Earnings	-175,012	112,750	115,000	2.0%	119,030	3.5%
2280000 476200 Ambulance Service Fees	603,203	621,300	650,000	4.6%	672,750	3.5%
2280000 486300 Misc. Revenue	8,598	8,856	9,000	1.6%	9,320	3.6%
TOTAL EMERGENCY SERVICES UPGRADE	5,257,271	5,708,001	5,894,565	3.3%	6,081,740	3.2%
247 AB939 RECYCLING						
2470000 421487 Solid Waste Funds-AB939 Comm	99,218	110,000	120,000	9.1%	125,000	4.2%
TOTAL AB939 RECYCLING	99,218	110,000	120,000	9.1%	125,000	4.2%
248 SOLID WASTE						
2480000 421400 Solid Waste Assessments	1,066,363	1,120,000	1,160,000	3.6%	1,205,000	3.9%
2480000 451100 Investment Earnings	-25,386	20,000	20,000	0.0%	20,000	0.0%
2480000 465100 Other Grants & Reimbursements	20,534	0	0	0.0%	0	0.0%
2480000 486300 Misc. Revenue	3,713	2,500	2,500	0.0%	2,500	0.0%
TOTAL SOLID WASTE	1,065,224	1,142,500	1,182,500	3.5%	1,227,500	3.8%

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251 STREET LIGHTING ASSESSMENT DISTRICT						
2510000 421500 Street Lighting Assessments	2,234	1,370	1,370	0.0%	1,370	0.0%
2510000 451100 Investment Earnings	-649	350	350	0.0%	350	0.0%
TOTAL STREET LIGHTING ASSESSMENT DISTRICT	1,585	1,720	1,720	0.0%	1,720	0.0%
253 INDIAN WELLS VILLAS						
2530000 451100 Investment Earnings	-57,423	45,100	48,000	6.4%	50,000	4.2%
2530000 452300 Rental Income - Sr. Housing	855,097	985,000	1,025,000	4.1%	1,066,000	4.0%
TOTAL INDIAN WELLS VILLAS	797,674	1,030,100	1,073,000	4.2%	1,116,000	4.0%
254 MOUNTAIN VIEW VILLAS						
2540000 451100 Investment Earnings	-89,564	71,750	75,000	4.5%	80,000	6.7%
2540000 452300 Rental Income - Sr. Housing	1,282,008	1,450,000	1,510,000	4.1%	1,570,400	4.0%
TOTAL MOUNTAIN VIEW VILLAS	1,192,444	1,521,750	1,585,000	4.2%	1,650,400	4.1%
256 HOUSING AUTHORITY						
2560000 451100 Investment Earnings	-564,442	200,000	144,000	-28.0%	135,000	-6.3%
2560000 499900 Transfers In	267,838	4,892,550	517,440	-89.4%	550,000	6.3%
2560000 486300 Miscellaneous Revenue			0	0.0%	6,000,000	0.0%
2560000 481100 Proceeds from Sale of Land	0	0	0	0.0%	0	0.0%
TOTAL HOUSING AUTHORITY	-296,604	5,092,550	661,440	-87.0%	6,685,000	910.7%
271 ELDORADO DRIVE LLMD						
2710000 421200 Landscape and Lighting Assessments	37,531	58,550	60,294	3.0%	62,400	3.5%
2710000 451100 Investment Earnings	-3,124	2,000	2,000	0.0%	2,000	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	34,407	60,550	62,294	2.9%	64,400	3.4%
272 MONTECITO / STARDUST LLMD						
2720000 421200 Landscape and Lighting Assessments	24,472	25,850	26,719	3.4%	27,650	3.5%
2720000 451100 Investment Earnings	-660	50	50	0.0%	50	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	23,812	25,900	26,769	3.4%	27,700	3.5%
273 CASA DORADO LLMD						
2730000 421200 Landscape and Lighting Assessments	23,380	24,800	25,429	2.5%	26,320	3.5%
2730000 451100 Investment Earnings	11	20	20	0.0%	20	0.0%
2730000 482300 City Contribution	2,580	2,425	2,475	2.1%	2,560	3.4%
TOTAL LANDSCAPE & LIGHTING DISTRICT	25,971	27,245	27,924	2.5%	28,900	3.5%

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274 THE COVE LLMD						
2740000 421200 Landscape and Lighting Assessments	19,433	20,500	21,274	3.8%	22,020	3.5%
2740000 451100 Investment Earnings	12	25	25	0.0%	25	0.0%
2740000 482300 City Contribution	2,133	2,000	2,050	2.5%	2,120	3.4%
TOTAL LANDSCAPE & LIGHTING DISTRICT	21,578	22,525	23,349	3.7%	24,165	3.5%
275 SH 111 / IWGR LLMD						
2750000 421200 Landscape and Lighting Assessments	251,553	276,946	287,004	3.6%	297,050	3.5%
2750000 451100 Investment Earnings	-3,993	600	600	0.0%	600	0.0%
2750000 482300 City Contribution	30,555	31,500	32,603	3.5%	33,740	3.5%
TOTAL LANDSCAPE & LIGHTING DISTRICT	278,115	309,046	320,207	3.6%	331,390	3.5%
276 CLUB / IW LANE LLMD						
2760000 421200 Landscape and Lighting Assessments	23,879	34,000	35,344	4.0%	36,580	3.5%
2760000 451100 Investment Earnings	-1,079	400	400	0.0%	400	0.0%
2760000 482300 City Contribution	2,650	3,500	3,650	4.3%	3,780	3.6%
TOTAL LANDSCAPE & LIGHTING DISTRICT	25,450	37,900	39,394	3.9%	40,760	3.5%
277 COLONY LLMD						
2770000 421200 Landscape and Lighting Assessments	58,876	62,940	66,319	5.4%	68,640	3.5%
2770000 451100 Investment Earnings	-4,796	1,500	1,500	0.0%	1,500	0.0%
2770000 482300 City Contribution	7,900	8,450	8,950	5.9%	9,260	3.5%
TOTAL LANDSCAPE & LIGHTING DISTRICT	61,980	72,890	76,769	5.3%	79,400	3.4%
278 COLONY COVE ESTATES LLMD						
2780000 421200 Landscape and Lighting Assessments	10,009	10,850	11,294	4.1%	11,690	3.5%
2780000 451100 Investment Earnings	-2,598	750	750	0.0%	750	0.0%
2780000 482300 City Contribution	2,100	2,150	2,200	2.3%	2,280	3.6%
TOTAL LANDSCAPE & LIGHTING DISTRICT	9,511	13,750	14,244	3.6%	14,720	3.3%
279 DESERT HORIZONS LLMD						
2790000 421200 Landscape and Lighting Assessments	438,454	455,100	470,000	3.3%	486,450	3.5%
2790000 451100 Investment Earnings	701	400	400	0.0%	400	0.0%
2790000 482300 City Contribution	49,000	50,230	51,700	2.9%	53,510	3.5%
TOTAL LANDSCAPE & LIGHTING DISTRICT	488,155	505,730	522,100	3.2%	540,360	3.5%

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280 MOUNTAIN GATE LLMD						
2800000 421200 Landscape and Lighting Assessments	38,695	41,860	43,314	3.5%	44,830	3.5%
2800000 451100 Investment Earnings	-4,826	2,500	2,500	0.0%	2,500	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	33,869	44,360	45,814	3.3%	47,330	3.3%
281 MOUNTAIN GATE ESTATES LLMD						
2810000 421200 Landscape and Lighting Assessments	11,608	12,320	12,844	4.3%	13,290	3.5%
2810000 451100 Investment Earnings	-2,414	1,500	1,500	0.0%	1,500	0.0%
2810000 482300 City Contribution	2,400	2,400	2,400	0.0%	2,480	3.3%
TOTAL LANDSCAPE & LIGHTING DISTRICT	11,594	16,220	16,744	3.2%	17,270	3.1%
282 VILLAGO LLMD						
2820000 421200 Landscape and Lighting Assessments	99,741	104,550	109,484	4.7%	113,320	3.5%
2820000 451100 Investment Earnings	-12,531	5,000	5,000	0.0%	5,000	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	87,210	109,550	114,484	4.5%	118,320	3.4%
283 VAIDYA LLMD						
2830000 421200 Landscape and Lighting Assessments	4,758	5,840	6,144	5.2%	6,360	3.5%
2830000 451100 Investment Earnings	-1,618	1,000	1,000	0.0%	1,000	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	3,140	6,840	7,144	4.4%	7,360	3.0%
284 CLUB SOUTH OF 111 LLMD						
2840000 421200 Landscape and Lighting Assessments	10,534	10,870	11,319	4.1%	11,720	3.5%
2840000 451100 Investment Earnings	-1,409	600	600	0.0%	600	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	9,125	11,470	11,919	3.9%	12,320	3.4%
285 MONTELENA LLMD						
2850000 421200 Landscape and Lighting Assessments	72,366	76,580	80,434	5.0%	83,250	3.5%
2850000 451100 Investment Earnings	-4,500	1,800	1,800	0.0%	1,800	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	67,866	78,380	82,234	4.9%	85,050	3.4%
286 SUNDANCE LLMD						
2860000 421200 Landscape and Lighting Assessments	46,622	49,000	51,659	5.4%	53,470	3.5%
2860000 451100 Investment Earnings	2	50	50	0.0%	50	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	46,624	49,050	51,709	5.4%	53,520	3.5%

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287 PROVINCE LLMD						
2870000 421200 Landscape and Lighting Assessments	189,616	194,490	201,209	3.5%	208,250	3.5%
2870000 451100 Investment Earnings	-3,297	1,000	1,000	0.0%	1,000	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	186,319	195,490	202,209	3.4%	209,250	3.5%
288 PROVINCE DBAD						
2880000 421200 Landscape and Lighting Assessments	8,145	12,225	13,050	6.7%	13,510	3.5%
2880000 451100 Investment Earnings	-24,106	12,000	12,000	0.0%	12,000	0.0%
TOTAL LANDSCAPE & LIGHTING DISTRICT	-15,961	24,225	25,050	3.4%	25,510	1.8%
311 TRANSPORTATION FACILITIES FEES						
3110000 451100 Investment Earnings	0	1,500	1,575	5.0%	1,610	2.2%
3110000 483100 Development Fees	0	150,000	150,000	0.0%	150,000	0.0%
TOTAL TRANSPORTATION FACILITIES FEES	0	151,500	151,575	0.0%	151,610	0.0%
312 STORM DRAIN FACILITIES FEES						
3120000 451100 Investment Earnings	0	500	1,000	100.0%	1,030	3.0%
3120000 483100 Development Fees	0	440,000	440,000	0.0%	451,000	2.5%
TOTAL STORM DRAINING FACILITIES FEES	0	440,500	441,000	0.1%	452,030	2.5%
313 RECREATION FACILITIES FEES						
3130000 451100 Investment Earnings	0	2,500	3,000	20.0%	3,080	2.7%
3130000 483100 Development Fees	0	435,000	435,000	0.0%	445,880	2.5%
TOTAL STORM DRAINING FACILITIES FEES	0	437,500	438,000	0.1%	448,960	2.5%
314 PARK FACILITIES IN LIEU						
3140000 465100 Other Grants & Reimbursements	536,863	0	463,137	100.0%	0	-100.0%
3140000 483100 Development Fees	156,136	160,000	170,000	6.3%	174,250	2.5%
TOTAL PARK FACILITIES IN LIEU	692,999	160,000	633,137	295.7%	174,250	-72.5%
315 CITYWIDE PUBLIC IMPROVEMENT						
3150000 451100 Investment Earnings	-11,988	100	100	0.0%	100	0.0%
3150000 483100 Citywide Public Imp Fee	241,433	150,000	150,000	0.0%	153,750	2.5%
TOTAL CITYWIDE PUBLIC IMPROVEMENT	229,445	150,100	150,100	0.0%	153,850	2.5%

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316 CAPITAL IMPROVEMENTS						
3160000 451100 Investment Earnings	-298,938	175,000	185,000	5.7%	195,000	5.4%
3160000 465100 Other Grants & Reimbursements	233,642	500,000	500,000	0.0%	500,000	0.0%
3160000 486300 Misc. Revenue	1,013	1,000	1,000	0.0%	1,000	0.0%
3160000 495000 Proceeds from Sale of land	525,000	0	0	0.0%	0	0.0%
3160000 499900 Transfers In	6,939,608	15,855,785	8,375,782	-47.2%	3,500,000	-58.2%
TOTAL CAPITAL IMPROVEMENTS	7,400,326	16,531,785	9,061,782	-45.2%	4,196,000	-53.7%
319 ART IN PUBLIC PLACES						
3190000 451100 Investment Earnings	-14,702	10,000	10,000	0.0%	10,000	0.0%
3190000 483100 Development Fees	161,488	14,860	15,000	0.9%	15,380	2.5%
TOTAL ART IN PUBLIC PLACES	146,786	24,860	25,000	0.6%	25,380	1.5%
321 HWY 111 CIRCULATION IMP FEE						
3210000 451100 Investment Earnings	-1,048	2,000	2,000	0.0%	2,000	0.0%
3210000 483100 Hwy 111 Circulation Imp Fee	49,725	50,000	50,000	0.0%	50,000	0.0%
TOTAL HWY 111 CIRCULATION IMP FEE	48,677	52,000	52,000	0.0%	52,000	0.0%
326 BUILDINGS CAPITAL RESERVE						
3260000 451100 Investment Earnings	-71,671	45,000	46,000	2.2%	47,150	2.5%
3260000 482300 City Contribution	312,000	412,500	412,500	0.0%	412,500	0.0%
TOTAL BUILDINGS CAPITAL RESERVE	240,329	457,500	458,500	0.2%	459,650	0.3%
327 BRIDGES CAPITAL RESERVE						
3270000 451100 Investment Earnings	-74,030	35,000	36,000	2.9%	36,900	2.5%
3270000 482300 City Contribution	75,000	162,500	162,500	0.0%	162,500	0.0%
TOTAL BRIDGES CAPITAL RESERVE	970	197,500	198,500	0.5%	199,400	0.5%
328 MEDIANS AND PARKWAYS CAPITAL RESERVE						
3280000 451100 Investment Earnings	-58,924	35,000	36,000	2.9%	36,900	2.5%
3280000 482300 City Contribution	60,000	162,500	162,500	0.0%	162,500	0.0%
TOTAL MEDIANS AND PARKWAYS CAPITAL RESERVE	1,076	197,500	198,500	0.5%	199,400	0.5%

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329 STORM DRAINS CAPITAL RESERVE						
3290000 451100 Investment Earnings	-29,756	24,090	24,750	2.7%	25,370	2.5%
3290000 482300 City Contribution	30,000	162,500	162,500	0.0%	162,500	0.0%
TOTAL STORM DRAINS CAPITAL RESERVE	244	186,590	187,250	0.4%	187,870	0.3%
330 TRAFFIC SIGNALS CAPITAL RESERVE						
3300000 451100 Investment Earnings	-24,452	20,000	20,500	2.5%	21,010	2.5%
3300000 482300 City Contribution	25,000	162,500	162,500	0.0%	162,500	0.0%
TOTAL TRAFFIC SIGNALS CAPITAL RESERVE	548	182,500	183,000	0.3%	183,510	0.3%
331 TECHNOLOGY CAPITAL RESERVE						
3310000 451100 Investment Earnings	-22,330	15,000	15,450	3.0%	15,840	2.5%
3310000 482300 City Contribution	23,000	162,500	162,500	0.0%	162,500	0.0%
TOTAL TECHNOLOGY CAPITAL RESERVE	670	177,500	177,950	0.3%	178,340	0.2%
332 CITY STREETS CAPITAL RESERVE						
3320000 451100 Investment Earnings	-811,971	550,000	565,000	2.7%	579,130	2.5%
3320000 482300 City Contribution	820,000	162,500	162,500	0.0%	162,500	0.0%
TOTAL CITY STREETS CAPITAL RESERVE	8,029	712,500	727,500	2.1%	741,630	1.9%
333 CITY VEHICLES CAPITAL RESERVE						
3330000 451100 Investment Earnings	-5,124	3,500	3,600	2.9%	3,690	2.5%
3330000 482300 City Contribution	5,000	162,500	162,500	0.0%	162,500	0.0%
TOTAL CITY VEHICLES CAPITAL RESERVE	-124	166,000	166,100	0.1%	166,190	0.1%
350 DISASTER RECOVERY RESERVE						
3500000 451100 Investment Earnings	-7,659	3,000	3,000	0.0%	3,000	0.0%
3500000 482300 City Contribution	150,000	150,000	150,000	0.0%	150,000	0.0%
TOTAL DISASTER RECOVERY RESERVE	142,341	153,000	153,000	0.0%	153,000	0.0%
453 DEBT SERVICE WHITEWATER RDA						
4530000 451100 Investment Earnings	59,589	0	0	0.0%	0	0.0%
4530000 499900 Operating Transfers In	14,244,013	8,315,146	10,668,062	28.3%	11,252,546	5.5%
TOTAL DEBT SERVICE WHITEWATER RDA	14,303,602	8,315,146	10,668,062	28.3%	11,252,546	5.5%

Revenues

Account Number	2021/2022 Year End Actual	2022/2023 Year End Estimate	2023/2024 Projected Revenue	2023/2024 v. 2022/2023 % change	2024/2025 Projected Revenue	2024/2025 v. 2023/2024 % change
456 REDEVELOPMENT OBLIGATION RETIREMENT FUND						
4560000 411500 Successor Agency Tax Increment	8,355,688	8,315,146	8,641,602	3.9%	8,857,640	2.5%
TOTAL REDEVELOPMENT OBLIGATION RETIREMENT FUND	8,355,688	8,315,146	8,641,602	3.9%	8,857,640	2.5%
460 IWFA DEBT SERVICE FUND						
4600000 451100 Investment Earnings	10,250	275,000	175,000	-36.4%	25,000	-85.7%
4600000 491000 Bond Proceeds	15,268,171	2,726,184	0	-100.0%	0	0.0%
4600000 499900 Operating Transfers	2,949,218	966,875	965,050	-0.2%	966,550	0.2%
TOTAL IWFA DEBT SERVICE FUND	18,227,640	3,968,059	1,140,050	-71.3%	991,550	-13.0%
560 INDIAN WELLS GOLF RESORT						
5600000 432000 Resident Activities at IWGR	12,000	12,420	12,000	-3.4%	12,300	2.5%
5600000 451100 Investment Earnings	-70,542	25,000	25,000	0.0%	25,630	2.5%
5600000 455000 Operations	18,479,422	17,008,525	0	-100.0%	0	0.0%
5600000 476200 RBC - Golf Fee	101,080	93,150	0	-100.0%	0	0.0%
5600000 486300 Misc. Revenue	1,070,444	5,430	5,500	1.3%	5,640	2.5%
TOTAL INDIAN WELLS GOLF RESORT	19,592,404	17,144,525	42,500	-99.6%	43,570	2.5%
601 RETIREMENT BENEFIT						
6010000 451100 Investment Earnings	-104,302	50,000	50,000	0.0%	50,000	0.0%
6010000 482200 City Contribution	1,543,830	1,127,500	1,197,157	6.2%	1,237,261	3.3%
6010000 499900 Operating Transfers	1,200,000	1,000,000	1,000,000	0.0%	1,000,000	0.0%
TOTAL RETIREMENT BENEFIT	2,639,528	2,177,500	2,247,157	3.2%	2,287,261	1.8%
602 COMPENSATED ABSENCES RESERVE						
6020000 451100 Investment Earnings	-25,092	12,000	12,000	0.0%	12,000	0.0%
TOTAL COMPENSATED ABSENCES RESERVE	-25,092	12,000	12,000	0.0%	12,000	0.0%
TOTAL REVENUES	108,977,824	102,276,790	74,353,589	13.7%	77,126,607	3.7%

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, Visit Greater Palm Springs, 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.

Annually the City of Indian Wells conducts a City Council Strategic Planning Session to develop goals for the City Council to determine where the community is going over the next year or more. These goals assist the organization to meet the changing needs of the City, focus resources and staff efforts on City Council priorities, and to provide community input in developing a shared vision for the future of Indian Wells. The City Council Goals for 2023 include:

- Maintain policies promoting strong fiscal responsibility.
- Provide responsive, innovative, and efficient public safety.
- Evaluate and revise the City's Marketing and Tourism Plan promoting Indian Wells as a premier tourist destination.
- Complete the City's General Plan update and initiate revisions to the City's zoning code.
- Advance projects and programs that provide opportunities to be more sustainable (e.g., energy efficiency, organic waste recycling, and water conservation).
- Identify opportunities to expand park and preserve open space areas in the community.
- Create new community events and expand resident benefits to further the quality of life in Indian Wells.
- Update the City's Communication Plan.
- Expand partnership with Indian Wells Preservation Foundation.
- Develop a comprehensive Capital Improvement Plan that includes community feedback complete streets; turf reduction and consistent landscaping along Highway 111 corridor, replacement of palm trees throughout the community, and other projects identified by the City Council.

Program Staffing Allocations

	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Full Time Equivalents				
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

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Committees				
Regional Committees	4	4	4	4
Coachella Valley Committees	11	12	11	11
Indian Wells Committees	4	4	4	4
Standing Committees	4	4	4	4

City Council Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1011101 512000 Council Compensation (5.0 FTE)	83,196	88,956		91,750	3.1%		94,503	3.0%
1011101 522000 FICA & Medicare	6,365	6,800		7,019	3.2%		7,229	3.0%
Total Salary and Benefits	89,561	95,756		98,769	3.1%		101,732	3.0%
1011101 555000 Professional Development	12,248	48,550		67,660	39.4%		69,352	2.5%
League of CA Cities-Annual Conference (5)			11,250			11,531		
League of CA Cities-Leaders Summit			11,250			11,531		
City Council Meeting F&B Expenses			3,500			3,588		
League of CA Cities-Policy Committee/Board Meetings			2,000			2,050		
Meetings & Conferences			7,100			7,278		
League of CA Cities-New Mayor/Council Member Academy (2)			6,750			6,919		
League of CA Cities-Riverside County Division Meetings			1,500			1,538		
Mobility 21			800			820		
CVEP Economic Summit (1 Table)			1,000			1,025		
SCAG Annual Regional Conference & General Assembly			2,000			2,050		
CVAG General Assembly (5)			260			267		
CCCA Fall Educational Summit			3,000			3,075		
CCCA Annual Municipal Seminar			6,000			6,150		
CCCA Legislative Tour			11,250			11,531		
1011101 555100 Community Events & Activities	0	1,025		1,500	46.3%		1,538	2.5%
1011101 555200 Special Events \$2,500 per Council Member	6,000	12,500		12,500	0.0%		12,500	0.0%
1011101 559000 Miscellaneous Charges	22,262	45,400		124,400	174.0%		132,510	6.5%
City Council Strategic Planning			12,500			12,813		
IWGR Strategic Planning			12,500			12,813		
Committee/Commissioner Annual Event			9,500			9,738		
Indian Wells Charitable Events			10,250			10,506		
Sister City Program			30,000			30,750		
State of the City (GCVCC)			25,000			25,625		
Senior Inspiration Awards (2 Tables)			4,000			4,100		
Cove Commission Annual Luncheon (Every 3rd year)*			0			5,000		
Joslyn Center in Bloom Event (1 Table)			2,500			2,563		
Joslyn Center Wine & All that Jazz Event (1 Table)			2,500			2,563		
PDACC Peace Officer's Annual Luncheon (1 Table)			750			769		
GCVCC Events (Per Agreement)			4,900			5,023		
The Living Desert Annual Gala			10,000			10,250		
1011101 561000 Office Expense	1,238	6,150		4,000	-35.0%		4,100	2.5%
TOTAL GENERAL FUND	131,309	209,381		308,829	47.5%		321,731	4.2%
Total City Council Program	131,309	209,381		308,829	47.5%		321,731	4.2%

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

- Manage the development and implementation of City Council Goals that were established at the Annual Strategic Planning Session.
- Address community concerns on speeding, pedestrian, and bicyclist safety.
- Monitor State legislation and take appropriate action to work with our legislators to communicate Indian Wells' priorities.
- Actively pursue and negotiate economic development opportunities.
- Continue efforts to improve the Indian Wells Golf Resort as a golfing, dining, and entertainment venue for residents and visitors of Indian Wells.
- Expand community outreach and marketing of the City of Indian Wells as a tourist destination.
- Secure grant funds to offset costs for capital projects in the community.
- Provide a culture of professional growth and development for City staff.

Program Staffing Allocation

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
City Manager	0.30	0.40	0.40	0.40
Deputy City Manager	0.10	0.20	0.20	0.20
Senior Executive Assistant	0.60	0.90	0.90	0.90
Management Analyst II	0.20	0.00	0.00	0.00
Senior Management Analyst	0.00	0.10	0.10	0.10
City Clerk	0.30	0.20	0.20	0.20
Office Assistant / Receptionist	1.00	0.10	0.10	0.10
Total Full Time Equivalents	2.50	1.90	1.90	1.90

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
City Manager Roundtables	12	9	10	10
Community Meetings	1	5	5	5
City Council Agenda				
City Council Regular Meetings	9	12	12	12
Public Hearing Items	6	15	15	15
Consent Calendar Items	91	90	90	90
General Business Items	16	45	45	45
Closed Session Items	16	15	15	15
City Council Special Meetings	9	15	15	15
Housing Authority Agenda				
Regular Meetings	2	4	4	4
Consent Calendar Items	9	10	10	10
General Business Items	2	10	10	10
Closed Session Items	1	6	6	6
Special Meetings	2	6	6	6
CA Legislation Tracked				
Support/Opposition Letters Sent	20	10	15	10

City Manager Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1012101 511000 Regular Employees (1.90 FTE)	249,586	290,137		302,226	4.2%		312,156	3.3%
1012101 521100 Retirement - Employer	30,859	48,622		50,648	4.2%		52,323	3.3%
1012101 522000 FICA & Medicare	17,337	17,687		18,424	4.2%		18,863	2.4%
1012101 523000 Group Insurance	39,381	34,332		35,762	4.2%		37,014	3.5%
1012101 524000 OPEB Benefit	75,693	87,041		90,668	4.2%		93,647	3.3%
1012101 525100 Retirement 401A	11,966	15,894		16,556	4.2%		16,804	1.5%
1012101 526000 Vehicle/Cell Allowance	1,099	4,255		4,255	0.0%		4,432	4.2%
1012101 526100 Employee FICA Benefit	13,017	13,480		14,042	4.2%		14,337	2.1%
1012101 526200 HRA Medical Benefit	3500	1,824		1,824	0.0%		1,900	4.2%
Total Salary and Benefits	442,438	513,272		534,405	4.1%		551,476	3.2%
1012101 531000 Professional Services	36,000	57,400		62,000	8.0%		63,550	2.5%
Joe A Gonsalves & Son Lobbyist Services			42,000			43,050		
Other Professional Services			20,000			20,500		
1012101 553000 Postage	28	205		300	46.3%		308	2.5%
1012101 555000 Professional Development	41,857	71,425		103,600	45.0%		106,190	2.5%
ICMA - Annual Conference (3)			12,000			12,300		
League of CA Cities - Annual Conference			7,500			7,688		
League of CA Cities New Mayor/Council Members Academy			2,500			2,563		
League of CA Cities-Leaders Summit			5,000			5,125		
League of CA Cities - City Manager's Conference			10,000			10,250		
League of CA Cities - Policy Committeew/Board Meetings			2,000			2,050		
CCCA Annual Municipal Seminar			3,600			3,690		
CCCA Legislative Tour			12,500			12,813		
CCCA Fall Educational Summit			2,000			2,050		
CCCA City Manager's Summit			300			308		
League of CA Cities - Riverside County Division Meetings			1,200			1,230		
Executive Team Strategic Planning			5,000			5,125		
CM Department Strategic Planning			2,000			2,050		
Educational Reimbursements			27,000			27,675		
Miscellaneous			6,000			6,150		
MMASC (4 Events)			5,000			5,125		
1012101 557000 Membership & Dues	4,260	8,925		7,400	-17.1%		7,585	2.5%
ICMA (3)			4,200			4,305		
CCMF (2)			1,500			1,538		
MMASC (3)			400			410		
IW Rotary			300			308		
Other Memberships & Dues			1,000			1,025		
1012101 559000 Miscellaneous Charges	4,249	5,125		15,750	207.3%		16,144	2.5%
Indian Wells Charitable Events			10,250			10,506		
Other charges			5,500			5,638		
1012101 561000 Office Expense	1,632	2,575		2,575	0.0%		2,639	2.5%
1012101 562000 Reference Materials	0	225		225	0.0%		231	2.5%
1012101 591600 Indirect Costs	28,188	21,702		18,208	-16.1%		18,833	3.4%
TOTAL GENERAL FUND	558,652	680,854		744,463	9.3%		766,955	3.0%
Total City Manager Program	558,652	680,854		744,463	9.3%		766,955	3.0%

Economic Development Program

Economic Development Program

The Economic Development Division is 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
- Research funding mechanisms to assist the City with ongoing development and infrastructure opportunities
- Engage with local and regional partners to foster a business and developer-friendly community

Program Staffing Allocation

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
City Manager	0.10	0.10	0.10	0.10
Deputy City Manager	0.05	0.05	0.05	0.05
Management Analyst II	0.30	0.00	0.00	0.00
Senior Management Analyst	0.00	0.20	0.20	0.20
Total Full Time Equivalents	0.45	0.35	0.35	0.35

Workload Activity Measures

There are no Workload Activity Measures designated for this program

Economic Development Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1012401 511000 Regular Employees (0.35 FTE)	63,583	60,532		62,104	2.6%		64,150	3.3%
1012401 521100 Retirement - Employer	7,095	7,722		7,950	3.0%		8,228	3.5%
1012401 522000 FICA	4,056	3,448		3,577	3.7%		3,653	2.1%
1012401 523000 Group Insurance	9,239	8,221		8,452	2.8%		8,748	3.5%
1012401 524000 OPEB Benefit	17,717	18,160		18,631	2.6%		19,245	3.3%
1012401 525100 Retirement 401A	3,493	3,763		3,803	1.1%		3,854	1.3%
1012401 526000 Vehicle/Cell Allowance	84	921		921	0.0%		921	0.0%
1012401 526100 Employee FICA Benefit	2,764	2,580		2,676	3.7%		2,723	1.8%
1012401 526200 HRA Medical Benefit	450	350		350	0.0%		350	0.0%
Total Salary and Benefits	108,480	105,697		108,464	2.6%		111,872	3.1%
1012401 531000 Professional Services	24,296	157,125		128,000	-18.5%		131,200	2.5%
GCVCC Business Efforts			17,500			17,938		
Feasibility Studies			50,000			51,250		
Miscellaneous Services			60,500			62,013		
1012401 551200 Sponsorships CVEP	0	0	10,000	10,000	100.0%	10,250	10,250	2.5%
1012401 555000 Professional Development	8,655	15,075		22,400	48.6%		22,960	2.5%
CVEP Economic Summit			3,000			3,075		
CalED Conference (3)			4,100			4,203		
ICSC Day Conferences			2,050			2,101		
ISCS ReCON (5)			10,250			10,506		
CalED Econ101 Certification			3,000			3,075		
1012401 557000 Membership & Dues	16,335	15,825		2,570	-83.8%		1,917	-25.4%
CalED			700			718		
ICSC			310			318		
Indian Wells Chamber of Commerce			850			871		
Greater CV Chamber			710			728		
1012401 591600 Indirect Costs	5,733	3,906		3,354	-14.1%		3,469	3.4%
TOTAL GENERAL FUND	163,499	297,628		274,788	-7.7%		281,668	2.5%
Total Economic Development	163,499	297,628		274,788	-7.7%		281,668	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, Todd Leishman 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 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

- Advise the City Council, City Manager, and City Departments on litigation involving the City of Indian Wells.
- Assists the City Manager and Community Development Department in the drafting of development agreements for future economic development projects in the community.
- Provides training to elected and appointed officials and City employees as required by State law.
- Provide guidance to the City and Housing Authority on property and entitlement actions on future developments.
- Reviews and recommends changes to the City's Municipal Code to remain compliant with changes in State law.

Program Staffing Allocations

	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Full Time Equivalents				
City Clerk	0.45	0.50	0.50	0.50
Office Assistant	0.00	0.90	0.90	0.90
Total Full Time Equivalents	0.45	1.40	1.40	1.40

Legal Services Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1013101 511000 Regular Employees (0.25 FTE)	9,770	32,260		33,417	3.6%		34,543	3.4%
1013101 521100 Retirement - Employer	426	5,251		5,427	3.4%		5,617	3.5%
1013101 522000 FICA	209	2,469		2,556	3.5%		2,643	3.4%
1013101 523000 Group Insurance	569	6,707		6,948	3.6%		7,191	3.5%
1013101 524000 OPEB Benefit	3,313	9,674		10,025	3.6%		10,363	3.4%
1013101 525100 Retirement 401A	72	801		835	4.2%		864	3.5%
1013101 526000 Vehicle/Cell Allowance	288	935		935	0.0%		935	0.0%
1013101 526100 Employee FICA Benefit	575	2,000		2,072	3.6%		2,142	3.4%
1013101 0526200 HRA Medical Benefit	100	250		250	0.0%		250	0.0%
Total Salary and Benefits	15,322	60,347		62,465	3.5%		64,548	3.3%
1013101 531000 Professional Services Attorney Services (General Retainer) Cislo & Thomas	285,677	302,625	295,610 25,625	321,235	6.1%	303,000 26,266	329,266	2.5%
1013101 591600 Indirect Costs	956	868		2,396	176.0%		2,478	3.4%
TOTAL GENERAL FUND	301,954	363,840		386,096	6.1%		396,292	2.6%
Total Legal Services Program	301,954	363,840		386,096	6.1%		396,292	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 Management; Records Management; 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 and administering the annual resident member appointments to various committees.

Initiatives

- Coordinate municipal elections within legal guidelines.
- Manage maintenance of city records by archiving and digitizing documents into a centralized Records Management Program.
- Prepare, maintain, and preserve an accurate record and legislative history of City proceedings (e.g., minutes, resolutions/ordinances, contracts/agreements, leases/deeds)
- Provide access to information to support open and transparent City government.

Program Staffing Allocations

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
City Clerk	0.45	0.50	0.50	0.50
Office Assistant	0.00	0.90	0.90	0.90
Total Full Time Equivalents	0.45	1.40	1.40	1.40

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Resolutions	42	45	45	45
Ordinances	12	10	10	10
Housing Resolutions	1	2	2	2
Contracts Processed	98	90	90	90
FPPC Filings	62	65	65	65
Public Records Requests	128	150	150	150
Legal Notices	27	30	30	30
Application-Committee Vacancy	64	50	50	50
Elections	0	1	1	1
# of Council Candidates	0	7	5	5
# of Ballot Measures	0	1	1	1
# of FPPC Campaign Filings	10	50	50	50

City Clerk Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1012701 511000 Regular Employees (1.40 FTE)	62,901	121,924		126,413	3.7%		130,750	3.4%
1012701 521100 Retirement - Employer	14,640	20,140		20,904	3.8%		21,636	3.5%
1012701 522000 FICA	8,420	9,333		9,671	3.6%		10,002	3.4%
1012701 523000 Group Insurance	23,130	26,945		27,974	3.8%		28,953	3.5%
1012701 524000 OPEB Benefit	14,908	36,444		37,924	4.1%		39,225	3.4%
1012701 525100 Retirement 401A	2,575	3,049		3,160	3.6%		3,269	3.4%
1012701 526000 Vehicle/Cell Allowance	1,295	1,870		1,870	0.0%		1,870	0.0%
1012701 526100 Employee FICA Benefit	9,038	7,566		7,838	3.6%		8,106	3.4%
1012701 526200 HRA Medical Benefit	450	1,400		1,400	0.0%		1,400	0.0%
Total Salary and Benefits	137,357	228,671		237,154	3.7%		245,211	3.4%
1012701 531000 Professional Services Laserfiche Meeting/Video Management	22,347	22,241	24,500	24,500	10.2%	25,113	25,113	2.5%
1012701 533000 Other Contracted Services Receptionist Temp Services Muni Code Codification Digital Contract Processing Annual Record Retention Services Miscellaneous Services	19,421	17,280	3,500 5,000 3,500 300 5,000	17,300	0.1%	3,588 5,125 3,588 308 5,125	17,733	2.5%
1012701 551001 Legal Publications & Recording Legal Publications/Recordings	4,021	3,588	5,000	5,000	39.4%		5,125	2.5%
1012701 553000 Postage & Delivery	85	205		200	-2.4%		205	2.5%
1012701 555000 Professional Development California Clerk Association Conference ICMA - Annual Conference (1) IIMC International Conference League of Cities-CCA Legislative Committee Member	2,695	6,150	2,000 4,000 2,500 2,000	10,500	70.7%	2,050 4,100 2,563 2,050	8,713	-17.0%
1012701 557000 Membership & Dues CA Clerk Association (1) IIMC (1) ICMA (1) MMASC (1)	390	461	200 190 200 90	680	47.5%	205 195 205 92	697	2.5%
1012701 559100 Elections	388	18,150		16,000	-11.8%		16,400	2.5%
1012701 561000 Office Expense Legislation Paper/Binders/Miscellaneous	395	3,075		3,500	13.8%		3,588	2.5%
1012701 591600 Indirect Costs	12,900	3,906		13,416	243.5%		13,877	3.4%
TOTAL GENERAL FUND	199,998	303,727		328,250	8.1%		336,660	2.6%
Total City Clerk Program	199,998	303,727		328,250	8.1%		336,660	2.6%

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 the 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

- Provide training and development opportunities for staff
- Participate in 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	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Deputy City Manager	0.10	0.15	0.15	0.15
Management Analyst II	0.00	0.20	0.20	0.20
Senior Executive Assistant	0.30	0.00	0.00	0.00
Total Full Time Equivalents	0.40	0.35	0.35	0.35

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Personnel				
Recruitments	6	6	1	1
Retirements	0	2	0	0
Training				
Internal Staff Training	1	6	4	5
Regional Training*	15	15	15	15

* Regional Staff Training is typically provided by the Liebert Cassidy Whitmore Consortium and ICMA's Coaching Webinar Series

Human Resources Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1012501 511000 Regular Employees (0.35 FTE)	47,997	50,892		52,466	3.1%		54,248	3.4%
1012501 512001 Part Time Employees	0	12,000		12,000	0.0%		12,000	0.0%
1012501 521100 Retirement - Employer	8,254	8,462		8,724	3.1%		9,025	3.5%
1012501 522000 FICA	4,511	4,260		4,392	3.1%		4,465	1.7%
1012501 523000 Group Insurance	8,672	6,265		6,459	3.1%		6,685	3.5%
1012501 524000 OPEB Benefit	13,802	15,268		15,740	3.1%		16,274	3.4%
1012501 525100 Retirement 401A	1,426	1,273		1,312	3.1%		1,356	3.4%
1012501 526000 Vehicle/Cell Allowance	29	561		561	0.0%		561	0.0%
1012501 526100 Employee FICA Benefit	2,906	2,633		2,714	3.1%		2,760	1.7%
1012501 526200 HRA Medical Benefit	400	350		350	0.0%		350	0.0%
Total Salary and Benefits	87,997	101,964		104,718	2.7%		107,724	2.9%
1012501 531000 Professional Services	20,917	47,150		48,350	2.5%		49,560	2.5%
Legal Services			47,000			48,176		
Backgrounds, physicals			1,350			1,384		
1012501 551002 Recruitment	6,995	5,125		5,250	2.4%		5,382	2.5%
1012501 555000 Professional Development	5,069	53,575		61,175	14.2%		62,705	2.5%
CalPELRA Conference (2)			6,400			6,560		
Liebert Cassidy Whitmore Conference (2)			8,000			8,200		
CalPERS Education Forum (2)			10,500			10,764		
Citywide Staff Training			11,275			11,557		
Miscellaneous Training			25,000			25,625		
1012501 557000 Membership & Dues	6,275	6,775		7,750	14.4%		7,945	2.5%
Liebert, Cassidy Whitmore Consortium (1)			6,500			6,664		
CalPELRA (1)			1,250			1,281		
1012501 559000 Miscellaneous Charges	15,583	14,250		23,475	64.7%		24,065	2.5%
Employee Appreciation Dinner			11,000			11,276		
Employee Awards			3,900			3,999		
Birthday Event (12)			3,075			3,153		
Employee Luncheons			5,500			5,638		
1012501 561000 Office Expense	167	525		525	0.0%		540	2.9%
1012501 591600 Indirect Costs	4,300	3,472		3,354	-3.4%		3,469	3.4%
TOTAL GENERAL FUND	147,304	232,836		254,597	9.3%		261,390	2.7%
Total Human Resources Program	147,304	232,836		254,597	9.3%		261,390	2.7%

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	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Deputy City Manager	0.05	0.05	0.05	0.05
Management Analyst	0.50	0.00	0.30	0.30
Senior Management Analyst	0.00	0.30	0.30	0.30
Total Full Time Equivalents	0.55	0.35	0.65	0.65

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Resident E-mail Database	6,230	7,100	7,200	7,300
"Contact Us" Communication	161	160	160	160
Press Releases/E-Blasts to Media	13	15	16	16
Media Interview Requets	12	15	15	15
City Communication				
Newsletters	4	4	4	4
Mailers	6	5	2	2
E-Blasts	369	360	360	360
Average Click Rate %*	7	7	8	9
Average Open Rate %*	50	52	54	56
Surveys	3	2	-	1
Resident Facebook Impressions	232,394	235,000	240,000	245,000
Resident Facebook Engagements	17,918	19,000	20,000	21,000
Resident Facebook Average Daily Reach	237	240	250	260
Resident Twitter Impressions	43,720	50,000	55,000	60,000
Resident Twitter Engagements	1,034	1,200	1,300	1,400
Nixel	3,330	3,500	3,600	3,700
City following on NextDoor	3,132	3,350	3,550	3,750

Community Services Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1012702 511000 Regular Employees (0.65 FTE)	63,643	45,644		74,734	63.7%		77,341	3.5%
1012702 521100 Retirement - Employer	8,800	7,661		12,565	64.0%		13,005	3.5%
1012702 522000 FICA	5,075	3,318		5,537	66.9%		5,716	3.2%
1012702 523000 Group Insurance	16,657	11,984		19,047	58.9%		19,714	3.5%
1012702 524000 OPEB Benefit	17,865	13,705		22,420	63.6%		23,202	3.5%
1012702 525100 Retirement 401A	1,565	1,141		1,868	63.7%		1,934	3.5%
1012702 526000 Vehicle/Cell Allowance	15	421		655	55.6%		655	0.0%
1012702 526100 Employee FICA Benefit	4,241	2,658		4,454	67.6%		4,594	3.1%
1012702 526200 HRA Medical Benefit	550	350		650	85.7%		650	0.0%
Total Salary and Benefits	118,409	86,882		141,930	63.4%		146,811	3.4%
1012702 531002 Community Engagement Communications & Creative Design Website Website Compliance Notification Services Engagement Tools	146,989	257,325	200,000 7,920 6,900 4,900 4,400	224,120	-12.9%	205,001 8,118 7,073 5,023 4,510	229,724	2.5%
1012702 551000 Advertising & Promotions Palm Springs Life Annual City Guide Palm Springs Life Annual Visitor Guide	8,765	8,800	4,000 4,800	8,800	0.0%	4,000 4,800	8,800	0.0%
1012702 553000 Postage & Delivery	9,011	15,000		15,000	0.0%		15,000	0.0%
1012702 554000 Printing	0	0		10,000	100.0%		10,250	2.5%
1012702 555000 Professional Development	637	2,500		3,000	20.0%		3,000	0.0%
1012702 561000 Office Expense	168	1,000		1,000	0.0%		1,000	0.0%
1012702 591600 Indirect Costs	5,255	4,774		6,229	30.5%		6,443	3.4%
TOTAL GENERAL FUND	289,235	376,281		410,079	9.0%		421,027	2.7%
Total Community Services Program	289,235	376,281		410,079	9.0%		421,027	2.7%

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, Desert Town Hall, parties, and socials. 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 events
- Research a variety of activities and educational opportunities
- Work with partners like Desert Recreation District and IWGR to bring more “entertainment and recreation” that the community can participate in
- Look to committee to initiate other cost-neutral events and amenities
- Conduct periodical resident surveys to help guide programs

Program Staffing Allocation

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Deputy City Manager	0.05	0.05	0.05	0.05
Senior Executive Assistant	0.00	0.05	0.05	0.05
Management Analyst	0.30	0.00	0.30	0.30
Senior Management Analyst	0.00	0.30	0.30	0.30
Total Full Time Equivalents	0.35	0.40	0.70	0.70

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Wildlights Ticket Distribution	400	500	500	500
Sponsorships Executed	10	11	10	10
Tennis Ticket Distribution	10,056	5,028	5,157	5,622
DTH Ticket Distribution	104	90	90	90
Arts Festival Ticket Distribution	500	0	500	500
Hockey Tickets Distribution		600	600	600
City Events				
Number of Resident Events	8	16	16	16
Total Attendance	800	1,900	1,900	1,900
Shred Events				
Number of Residents	400	420	420	430
Amount in tons	8.8	9.0	9.0	9.2

Resident Amenities Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1012703 511000 Regular Employees (0.70 FTE)	41,885	50,574		80,099	58.4%		82,887	3.5%
1012703 521100 Retirement - Employer	5,796	8,495		13,471	58.6%		13,941	3.5%
1012703 522000 FICA	3,298	3,695		5,948	61.0%		6,140	3.2%
1012703 523000 Group Insurance	10,476	12,434		19,590	57.6%		20,276	3.5%
1012703 524000 OPEB Benefit	11,727	15,170		24,030	58.4%		24,886	3.6%
1012703 525100 Retirement 401A	1,029	1,260		2,002	58.9%		2,072	3.5%
1012703 526000 Vehicle/Cell Allowance	15	421		655	55.6%		655	0.0%
1012703 526100 Employee FICA Benefit	2,736	2,960		4,786	61.7%		4,938	3.2%
1012703 526200 HRA Medical Benefit	350	400		700	75.0%		700	0.0%
Total Salary and Benefits	77,310	95,409		151,281	58.6%		156,495	3.4%
1012703 551100 Resident Amenities	2,390,072	2,401,000		2,405,000	0.2%		2,549,050	6.0%
IWGR Food & Beverage Resident Discount			40,000			50,000		
IWGR Merchandise Resident Discount			30,000			35,000		
IWGR Golf Discount			2,200,000			2,325,000		
Veterans/Memorial Day Ceremonies			25,000			25,750		
Indian Wells Film Festival			15,000			15,450		
Author Speaking Series			5,000			5,150		
End of Season Party			32,000			32,960		
Welcome Back Party			32,000			32,960		
Wildlights Tickets			6,000			6,180		
Other Events			20,000			20,600		
1012703 551200 Sponsorships	302,194	281,500		183,250	-34.9%		187,206	2.2%
Desert Forum / Desert Town Hall			30,750			31,519		
Joslyn Senior Center - Operating			15,000			15,375		
Joslyn Senior Center - Facility Improvements			25,000			25,000		
Modernism			5,000			5,125		
Palm Desert 4th of July			2,500			2,563		
BNP Paribas Deliverables			25,000			25,625		
IRONMAN			30,000			30,750		
Miscellaneous Sponsorships			50,000			51,250		
1012703 591600 Indirect Costs	3,344	3,038		6,708	120.8%		6,938	3.4%
TOTAL GENERAL FUND	2,772,920	2,780,947		2,746,239	-1.2%		2,899,689	5.6%
Total Resident Amenities Program	2,772,920	2,780,947		2,746,239	-1.2%		2,899,689	5.6%

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

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Deputy City Manager	0.10	0.05	0.05	0.05
Sr. Executive Assistant	0.10	0.05	0.05	0.05
Senior Management Analyst	0.00	0.10	0.10	0.10
Senior Management Analyst	0.10	0.10	0.10	0.10
Management Analyst	0.00	0.00	0.10	0.10
Total Full Time Equivalents	0.30	0.30	0.40	0.40

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Grant Requests				
Applications	*	28	30	32
Organizations Funded	*	22	20	23

* Under Resolution 2017-04, the Grants-in-Aid Program was inactive for Fiscal Years 2020-21 and 2021-22 due to COVID's impact on the City's General Fund Surplus

Community Assistance Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1012707 511000 Regular Employees (0.40 FTE)	37,616	37,205		47,843	28.6%		49,499	3.5%
1012707 521100 Retirement - Employer	5,176	5,312		7,023	32.2%		7,269	3.5%
1012707 522000 FICA	3,062	2,674		3,480	30.1%		3,586	3.0%
1012707 523000 Group Insurance	6,461	7,563		10,079	33.3%		10,432	3.5%
1012707 524000 OPEB Benefit	10,566	11,185		14,353	28.3%		14,850	3.5%
1012707 525100 Retirement 401A	1,004	940		1,196	27.2%		1,237	3.4%
1012707 526000 Vehicle/Cell Allowance	29	265		343	29.4%		343	0.0%
1012707 526100 Employee FICA Benefit	2,108	2,140		2,787	30.2%		2,868	2.9%
1012707 526200 HRA Medical Benefit	300	300		400	33.3%		400	0.0%
Total Salary and Benefits	66,323	67,584		87,504	29.5%		90,484	3.4%
1012707 592000 Community Assistance Programs	227,000	1,016,000		313,000	-69.2%		313,000	0.0%
Grants in Aid			160,000			160,000		
CVAG Homelessness			100,000			100,000		
City Council Contributions			40,000			40,000		
Gerald Ford School			10,000			10,000		
Alan Seman's Bus Pass Program			3,000			3,000		
1012707 591600 Indirect Costs	2,867	2,604		3,833	47.2%		3,965	3.4%
TOTAL GENERAL FUND	296,190	1,086,188		404,337	-62.8%		407,449	0.8%
Total Community Assistance Program	296,190	1,086,188		404,337	-62.8%		407,449	0.8%

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 - leisure marketing efforts will continue to focus on drive market travelers by highlighting activities of golf and tennis. Both are gaining in popularity as travelers continue to seek outdoor activities, and both are strengths for Indian Wells.

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

Additional opportunities for leisure marketing will be continuously assessed.

- Group - 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.

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

Program Staffing Allocation

	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Full Time Equivalents				
Deputy City Manager	0.05	0.05	0.05	0.05
Senior Management Analyst	0.00	0.30	0.30	0.30
Management Analyst	0.20	0.00	0.30	0.30
Total Full Time Equivalents	0.25	0.35	0.65	0.65

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Social Media				
Facebook Followers	21,210	21,210	24,000	26,000
Facebook Impressions	1,294,782	1,500,000	1,600,000	1,700,000
Instagram Followers	2,789	4,000	4,500	5,000
Instagram Impressions	311,231	500,000	700,000	800,000
Linkedin Followers	168	200	250	275
Linkedin Impressions	73,078	200,000	225,000	250,000
Leisure				
Wedding Leads	253	300	325	325
Golf Marketing Impressions	1,263,876	1,275,000	1,300,000	1,300,000
New Blogs	4	4	6	6
Group				
Direct Mail to Meeting Planners	100	100	100	100
Meeting Planner Newsletter	1	1	4	4
Meeting Planner Event	1	1	1	1
City Incentives	15	17	19	21
City Incentive Room Nights	7,500	7,500	8,000	8,500
City Incentive TOT (ROI)	\$ 200,000	\$ 200,000	\$ 250,000	\$ 300,000

Tourism Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1012709 511000 Regular Employees (0.65 FTE)	31,054	45,730		47,099	3.0%		48,739	3.5%
1012709 521100 Retirement - Employer	4,303	7,675		7,903	3.0%		8,180	3.5%
1012709 522000 FICA	2,414	3,320		3,423	3.1%		3,528	3.1%
1012709 523000 Group Insurance	7,389	11,990		12,356	3.1%		12,788	3.5%
1012709 524000 OPEB Benefit	8,658	13,720		14,130	3.0%		14,622	3.5%
1012709 525100 Retirement 401A	762	1,140		1,177	3.2%		1,218	3.5%
1012709 526000 Vehicle/Cell Allowance	15	421		421	0.0%		421	0.0%
1012709 526100 Employee FICA Benefit	2,003	2,660		2,740	3.0%		2,821	3.0%
1012709 526200 HRA Medical Benefit	250	350		350	0.0%		350	0.0%
Total Salary and Benefits	56,847	87,006		89,599	3.0%		92,667	3.4%
1012709 531000 Professional Services VGPS	179,543	193,750	197,000	197,000	1.7%	201,925	201,925	2.5%
1012709 551003 Advertising & Promotion	150,069	639,285		234,000	-63.4%		239,850	2.5%
Tennis Marketing			25,000			25,625		
Video Assesst			25,000			25,625		
Co-Ops			40,000			41,000		
Wedding Wire			3,000			3,075		
Digital Ads			35,000			35,875		
Social Media			37,000			37,925		
CVENT			24,000			24,600		
Customer Analysis			25,000			25,625		
Public Relations			20,000			20,500		
1012709 552001 Group Incentive	193,451	170,000		275,000	61.8%		281,875	2.5%
Familiarization Tours			50,500			51,763		
Group Incentives			50,000			51,250		
Restaurant Week			3,500			3,588		
Events			66,000			67,650		
IRONMAN			105,000			107,625		
1012709 553000 Postage & Delivery	0	10,000		10,000	0.0%		10,250	2.5%
1012709 554000 Printing	0	5,000		15,000	200.0%		5,000	-66.7%
Digital Collateral - Press Kits			15,000					
1012709 555000 Professional Development	2,578	15,000		15,000	0.0%		0	-100.0%
1012709 592500 Contributions PSDRCVB (.014 of gross hotel sales/25%)	296,627	291,428	285,714	285,714	-2.0%	297,142	297,142	4.0%
1012709 591600 Indirect Costs	2,867	2,170		6,229	187.1%		6,443	3.4%
TOTAL GENERAL FUND	881,982	1,413,639		1,127,542	-20.2%		1,135,152	0.7%
Total Tourism Program	881,982	1,413,639		1,127,542	-20.2%		1,135,152	0.7%

Technology Services Program

Technology Services Program

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

The program oversees all annual technical support and maintenance contracts for the City's equipment. The equipment and services that are purchased under this program include but are not limited to workstations; printers; servers; software; technical web assistance including Domain Name System (DNS) and Secure Sockets Layer (SSL) management; communications and messaging services; video and audio production and broadcasting equipment; Indian Wells Television (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 are efficient and organized.

Initiatives

- Replace City Hall firewall and network switches
- Increase City Hall bandwidth for IWTv, voice, and data connections
- Increase City Hall security through access control and new security panels

Program Staffing Allocations

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
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 Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Meeting Recordings Produced				
City Council Meetings	12	20	18	18
Housing Authority Meetings	3	4	4	5
Other Recorded Public Meetings	8	10	8	8
Web Page Visits				
Total Website Page Views	N/A	17,599	18,000	19,000
City Video Page Visits	N/A	2,615	2,800	2,900
Technology Equipment Managed				
Workstations & Notebooks	63	65	68	68
Servers	28	29	28	28
VoIP Phones	48	55	55	55
Phone Activity				
Incoming Calls	N/A	29,070	27,000	25,000
Outgoing Calls	N/A	8,200	7,500	7,200
Email Traffic				
Email Received	N/A	410,200	425,000	425,000
Spam Received	N/A	39,050	45,000	45,000
Malware & Phishing Received	N/A	12,400	13,000	13,000
Email Sent	N/A	52,520	54,000	54,000
Software Updates				
Workstations	4,871	4,600	4,400	4,200
Servers	12,629	12,000	12,500	12,500
Malware Threats				
Malware/Virus Items Mitigated	2,161	2,200	2,300	2,400
Malware/Virus Scans	15,700	16,000	16,500	17,000

Technology Services Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1012706 511000 Regular Employees (0.95 FTE)	189,928	192,164		200,171	4.2%		206,329	3.1%
101270 521100 Retirement - Employer	25,376	28,495		29,682	4.2%		30,721	3.5%
1012706 522000 FICA & Medicare	11,152	10,860		11,313	4.2%		11,403	0.8%
1012706 523000 Group Insurance	30,059	33,407		34,799	4.2%		36,017	3.5%
1012706 524000 OPEB Benefit	56,163	57,649		60,051	4.2%		61,899	3.1%
1012706 525100 Retirement 401A	4,682	4,804		5,004	4.2%		5,158	3.1%
1012706 526000 Vehicle/Cell Allowance	21	1,222		1,273	4.2%		1,273	0.0%
1012706 526100 Employee FICA Benefit	8,145	8,075		8,411	4.2%		8,411	0.0%
1012706 526200 HRA Medical Benefit	950	912		950	0.0%		950	0.0%
Total Salary and Benefits	326,476	337,588		351,654	4.2%		362,161	3.0%
1012706 531000 Professional Services	42,477	39,278		49,500	26.0%		50,750	2.5%
Web Streaming Maintenance and Support			20,000			20,503		
Backup Maintenance and Storage			12,000			12,303		
Firewall & Switch Maintenance			3,500			3,591		
Domain Name Registrations, SSL Certificates, DNS Security			4,000			4,103		
Workstation Management and Maintenance			10,000			10,250		
1012706 541000 Office Equipment Maintenance	34	3,075		3,000	-2.4%		3,075	2.5%
Office Equipment			3,000			3075		
1012706 552000 Communications	958	0		3,000			3,075	2.5%
Conference, Fax, and SMS Services			3,000					
1012706 552100 Communication Equipment	0	1,538		2,000	30.0%	2,050	2,050	2.5%
Communications Equipment			2,000					
1012706 555000 Professional Development	1,220	2,050		2,000	-2.4%	2,050	2,050	2.5%
Professional Training			2,000					
1012706 561000 Office Expense	659	3,075		3,000	-2.4%	3,075	3,075	2.5%
Printer and Copier Cartridges			3,000					
1012706 563000 Operating Materials	14,652	17,975		40,000	122.5%		41,000	2.5%
Software Licenses			34,000			34,850		
Antivirus Software Support			6,000			6,150		
1012706 591600 Indirect Costs	9,077	8,247		9,104	10.4%		9,416	3.4%
TOTAL GENERAL FUND	395,553	412,826		463,258	12.2%		476,652	2.9%
CAPITAL IMPROVEMENT FUND								
3162706 565000 Minor Equipment	139,932	82,000		85,000	3.7%		115,000	35.3%
Server Hardware Replacements			25,000			35,000		
Workstation Hardware Replacement			15,000			20,000		
Audio/Video Equipment			15,000			15,000		
Network Hardware			30,000			15,000		
Cybersecurity Solution						30,000		
TOTAL CAPITAL IMPROVEMENT FUND	139,932	82,000		85,000	3.7%		115,000	35.3%
Total Technology Services Program	535,485	494,826		548,258	10.8%		591,652	7.9%

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, conducting 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 County Fire and Health Departments, Coachella Valley Water District, utility providers, etc.

Initiatives

- Become more proactive investigating construction activity to ensure proper permits have been issued and to better inform contractors about the City's permitting and inspection requirements.
- Develop fully automated online permitting system to streamline application processing and facilitate digital plan check integration between Planning, Building and Public Works.
- Implement an online inspection request and tracking process.

Program Staffing Allocation

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Community Development Director	0.15	0.25	0.25	0.25
Building Inspector II/Code Enforcement	0.65	0.70	0.70	0.70
Building Technician II	0.65	0.75	0.75	0.75
Permit Technician II	0.00	0.00	0.00	0.00
Bldg & Code Enforcement Mgr	0.80	0.70	0.70	0.70
Permit Technician I	0.25	0.30	0.30	0.30
Senior Engineer	0.10	0.00	0.00	0.00
Administrative Assistant	0.00	0.30	0.30	0.30
Total Full Time Equivalents	2.60	3.00	3.00	3.00

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Permits Issued	1,236	1,154	1,154	1,154
Permit Valuation	\$ 105,256,179	\$ 137,424,084	\$ 137,424,084	\$ 137,424,084
Plan Checks	123	112	112	112
Inspections Performed	8,884	7,246	7,246	7,246
Average Daily Inspections	36	30	30	30
New Dwelling Units	103	77	77	77

Building & Safety Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1014201 511000 Regular Employees (3.00 FTE)	239,141	336,400		346,422	3.0%		358,139	3.4%
1014201 521100 Retirement - Employer	31,156	36,900		37,998	3.0%		39,328	3.5%
1014201 522000 FICA	19,030	24,950		25,699	3.0%		26,494	3.1%
1014201 523000 Group Insurance	45,467	73,650		75,852	3.0%		78,507	3.5%
1014201 524000 OPEB Benefit	80,280	100,920		103,927	3.0%		107,442	3.4%
1014201 525100 Retirement 401A	5,434	8,410		8,661	3.0%		8,953	3.4%
1014201 526000 Vehicle/Cell Allowance	44	2,531		2,531	0.0%		2,531	0.0%
1014201 526100 Employee FICA Benefit	15,107	20,050		20,676	3.1%		21,301	3.0%
1014201 526200 HRA Medical Benefit	2,600	3,000		3,000	0.0%		3,000	0.0%
Total Salary and Benefits	438,258	606,811		624,766	3.0%		645,695	3.3%
1014201 531000 Professional Services	211,494	253,371		250,887	-1.0%		250,507	-0.2%
On-going Plan Check Services			250,000			250,000		
On-call Building Inspector Services (As needed basis)			0			0		
CASP Consultation Services			0			0		
Computer Software-Annual Subscription			242			254		
Computer Software-Studio Prime Renewal			646			254		
1014201 553000 Postage & Delivery	0	513		513	0.0%		513	0.0%
1014201 555000 Professional Development	12,931	13,991		17,810	27.3%		18,255	2.5%
EduCode Week (2)			6,500			6,663		
ICC Training/Certification (2)			770			789		
CALBO Staff Training (3)			7,800			7,995		
CALBO Webinars			140			144		
CEU's			1,300			1,333		
Education Reimbursement			1,300			1,333		
1014201 557000 Membership & Dues	125	513		1,029	100.6%		1,579	53.4%
CALCASP Professional Membership			399			409		
ICC Governmental Dues			290			297		
California Association of Code			100			103		
California Building Officials			215			220		
Access Toolkit			0			525		
ICC Permit Tech Membership			25			25		
1014201 561000 Office Expense	211	1,575		2,480	57.5%		2,542	2.5%
1014201 562000 Reference Materials	707	2,525		1,000	-60.4%		3,605	260.5%
State Laws			200			205		
Int'l Code Council Inc.			700			717		
Swimming Pool Spa/Hot Tub			100			103		
Building Code Manuals (code update)			0			2,580		
1014201 566000 Uniforms & Clothing	693	1,333		1,100	-17.5%		1,128	2.5%
1014201 591600 Indirect Costs	24,366	22,570		28,750	27.4%		29,736	3.4%
TOTAL GENERAL FUND	688,784	903,202		928,335	2.8%		953,560	2.7%
Total Building & Safety Program	688,784	903,202		928,335	2.8%		953,560	2.7%

Planning Program

Planning Program

The Planning Program is responsible for processing land use applications and reviews projects for consistency with the City's General Plan, Zoning Ordinance and State legislation regarding land use, housing, and long-range planning. This department provides technical assistance and professional guidance to the City Council, Planning Commission, Design Review Committee, Housing Authority, and the public regarding policies and plans that guide the physical development of the community. Planning staff report directly to the City's Housing Authority on affordable housing matters and act as a liaison between the Authority and the onsite property management group at the city's 2 affordable housing properties; Indian Wells Villas and Mountain View Villas. The Planning Division also process and issues sign permits and Temporary Use Permits (TUP's) for Special Events within the City, like the BNP Paribas Tennis Tournament, the Ironman triathlon, Dr. George Car Show, Indian Wells Arts Festival, to name a few of the more high-profile events.

Planning staff provides direct administrative services to the city's appointed Design Review Committee and Planning Commission, including preparation of their respective staff reports, resolutions, agenda packets, meeting minutes and posting of legal notices. Planning also involves the review of projects for consistency with the California Environmental Quality Act (CEQA), which includes preparation of initial studies, categorical exemptions, negative declarations, and environmental impact reports.

Initiatives

- Develop fully automated online permitting system to streamline application processing and facilitate digital plan check integration between Planning, Building and Public Works.
- Complete a Comprehensive Update to the City's General Plan, and acquire certification of the City's Housing Element from the State Department of Housing and Community Development.
- Update the city's zoning code sections to incorporate new state mandated housing and land use legislation, and any related programs adopted through the city's comprehensive General Plan Update.
- Work with an affordable housing developer to facilitate a new housing project on Housing Authority property to help meet the city's Regional Housing Needs Allocation.

Program Staffing Allocation

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Community Development Director	0.15	0.30	0.30	0.30
Planner	0.75	1.00	1.00	1.00
Planning Technician I	0.00	1.00	1.00	1.00
Sr. Administrative Assistant	0.30	0.00	0.00	0.00
Administrative Assistant	0.00	0.30	0.30	0.30
Permit Technician II	0.05	0.00	0.00	0.00
Permit Technician I	0.25	0.30	0.30	0.30
Senior Engineer	0.10	0.00	0.00	0.00
Total Full Time Equivalents	1.60	2.90	2.90	2.90

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Planning				
General Plan Amendments	1	1	1	1
Entitlement Applications***	7	12	12	10
Temporary Use Permits**	24	30	35	30
Planning Counter Approvals	513	480	500	470
Special Studies/Permits****	8	7	10	8
Food Truck Permits	0	0	0	0
Landscape Permits	10	98	30	10
-Administrative	7	98	30	10
-CVWD Approved	3	3	2	2
Fireworks	16	12	15	15
Film Permits	3	5	6	6
Planning Commission Agendas				
Planning Commission - Regular Mtg	6	8	9	9
Public Hearings Items	10	15	16	15
General Business Items	0	5	3	2
Planning Commission Resolutions	10	16	17	15
Planning Commission - Special Mtg	1	3	2	1
Legal Notices	10	17	17	15
Design Review Committee				
Design Review Committee Meetings	7	7	7	7
General Business Items	12	12	12	12

**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

Planning Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1014301 511000 Regular Employees (2.90 FTE)	165,814	286,170		296,557	3.6%		306,776	3.4%
1014301 521100 Retirement - Employer	14,513	33,400		34,612	3.6%		35,823	3.5%
1014301 522000 FICA	12,141	20,960		21,724	3.6%		22,384	3.0%
1014301 523000 Group Insurance	31,507	54,120		56,088	3.6%		58,051	3.5%
1014301 524000 OPEB Benefit	46,307	85,850		88,967	3.6%		92,033	3.4%
1014301 525100 Retirement 401A	3,823	7,150		7,414	3.7%		7,669	3.4%
1014201 526000 Vehicle/Cell Allowance	44	1,122		1,122	0.0%		1,122	0.0%
1014301 526100 Employee FICA Benefit	10,114	16,810		17,424	3.7%		17,936	2.9%
1014301 526200 HRA Medical Benefit	2,350	2,900		2,900	0.0%		2,900	0.0%
Total Salary and Benefits	286,612	508,482		526,808	3.6%		544,694	3.4%
1014301 531000 Professional Services	64,578	199,100		100,887	-49.3%		100,932	0.0%
On-Call Planning & Environmental Services			90,000			90,000		
On-Call Environmental Services			10,000			10,000		
Computer Software-Annual Subscription			242			254		
Computer Software-Studio Prime Annual			646			678		
1014301 551000 Advertising & Promotions	2,300	2,615		3,300	26.2%		3,383	2.5%
Public hearing Notices			3,000			3,075		
NOE Recordings			300			308		
1014301 553000 Postage	0	253		300	18.6%		308	2.5%
1014301 555000 Professional Development	4,405	30,525		66,375	117.4%		66,239	-0.2%
APA National Convention (1)			5,125			5,253		
Planning Commission Academy (5)			8,000			8,200		
TTC Training (1)			2,430			2,491		
GIS Training (1)			2,200			2,255		
ArcGIS Enterprise			3,600			3,690		
Educational Reimbursement (3)			30,000			30,000		
AICP Certification (1)			1,000			1,025		
AICP Application/Essay			325			0		
IIC Exam (1)			695			0		
CCAC Annual Conference (1)			2,200			2,255		
Dept. Strategic Planning (6)			1,600			1,640		
Tyler Connect (3)			9,000			9,225		
Miscellaneous Meetings			200			205		
1014301 557000 Membership & Dues	749	820		690	-15.9%		707	2.5%
APA/CA APA Membership (3)			690			707		
CA Clerk Association (1)			0			0		
IIMC (1)			0			0		
1014301 561000 Office Expense	738	2,050		2,050	0.0%		2,101	2.5%
1014301 562000 Reference Materials	0	2,050		2,050	0.0%		2,101	2.5%
1014301 591600 Indirect Costs	15,766	13,889		27,791	100.1%		28,745	3.4%
Total Planning Program	375,148	759,784		730,252	-3.9%		749,209	2.6%

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 quality of life. 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, lot sealing requirements, short-term rental violations, and responds to general citizen's complaints through staff investigation, notice of violations, citations, and abatement actions as warranted.

Initiatives

- Become more proactive investigating code enforcement activities to preserve property values and ensure the Indian Wells quality of life.
- Allocate more staffing time and personnel to monitoring and enforcing code enforcement violations.
- Improve function and use of online short-term rental monitoring and tax collection software to track and enforce illegal rental activity more effectively.
- Update the City's Municipal Code to ensure all abatement costs incurred by the City in investigating and abating code violations or public nuisances are recoverable.

Program Staffing Allocation

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Community Development Director	0.15	0.25	0.25	0.25
Building Inspector II/Code Enforcement	0.35	0.30	0.30	0.30
Bldg & Code Enforcement Mgr	0.20	0.30	0.30	0.30
Planner	0.10	0.00	0.00	0.00
Permit Technician II	0.25	0.25	0.25	0.25
Administrative Assistant	0.00	0.30	0.30	0.30
Permit Technician I	0.25	0.05	0.05	0.05
Total Full Time Equivalents	1.30	1.45	1.45	1.45

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Violations				
Palm Trees	141	117	117	117
Short-term Rental	18	55	55	55
All Other Violations	54	63	63	63
Total Violations	213	229	229	229
Citations Issued	87	74	74	74
Short-term Rental Permits	91	72	72	72

Code Enforcement Program Budget

	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1014401 511000 Regular Employees (1.45 FTE)	121,357	155,800		161,708	3.8%		167,192	3.4%
1014401 521100 Retirement - Employer	13,726	17,100		17,813	4.2%		18,437	3.5%
1014401 522000 FICA	9,544	11,150		11,569	3.8%		11,886	2.7%
1014401 523000 Group Insurance	24,646	34,920		36,234	3.8%		37,502	3.5%
1014401 524000 OPEB Benefit	39,762	46,760		48,513	3.7%		50,158	3.4%
1014401 525100 401A Contribution	2,987	3,890		4,043	3.9%		4,180	3.4%
1014401 526000 Vehicle/Cell Allowance	44	1,619		1,619	0.0%		1,619	0.0%
1014401 526100 Employee FICA Benefit	7,394	8,890		9,224	3.8%		9,462	2.6%
1014401 52620 HRA Medical Benefit	1,400	1,450		1,450	0.0%		1,450	0.0%
Total Salary and Benefits	220,858	281,579		292,173	3.8%		301,886	3.3%
1014401 531000 Professional Services Legal Services	128,720	151,875	150,000	150,000	-1.2%	150,000	150,000	0.0%
1014401 533000 Other Contracted Services Abatements - General & Clean ups Code Enforcement Contracted Services STR After hours hotline Software & Online Services	18,457	141,250	10,000 100,000 1,600 30,976	142,576	0.9%	10,000 100,000 1,600 37,049	148,649	4.3%
1014401 555000 Professional Development Arborist Class/Certification CCEO PC 832 - Riverside County Sheriff	298	1,025	1,100 200 1,300	2,600	153.7%	1,128 205 0	1,333	-48.8%
1014401 557000 Membership & Dues CACEO Membership	0	0	200	200		205	205	2.5%
1014401 561000 Office Expense Citation Books Reference Materials	2,416	513	600 115	715	39.4%	615 118	733	2.5%
1014401 566000 Uniforms & Clothing	0	384		1,100	186.5%		1,128	2.5%
1014401 591600 Indirect Costs	11,944	11,285		13,896	23.1%		14,372	3.4%
TOTAL GENERAL FUND	382,694	587,911		603,260	2.6%		618,305	2.5%
Total Code Enforcement Program	382,694	587,911		603,260	2.6%		618,305	2.5%

Financial Services Program

Financial Services Program

The role of the Financial Services Program is to protect the City's financial resources through fiscally responsible forecasting, allocation of resources, monitoring of revenues and expenditures, and compliance with applicable rules and laws to ensure the goals and objectives of the City are met.

The program is charged with maintaining the City's financial integrity and provides comprehensive financial management, administration, and support services to City departments to accomplish their goals. In addition, the Financial Services Program administers the day-to-day management of the City's resources and prepares the City Budget and 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, capital assets accounting, monthly financial information distribution, City-wide audits, and coordination of stand-alone audits.

Initiatives

- Provide Fiscal Leadership support to the City Manager and Council
- Improve the City's Fiscal Condition
- Manages the City's cash flow and invests the City's operating funds in accordance with the Investment Policy
- 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	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Finance Director	0.20	0.30	0.30	0.30
Assistant Finance Director	0.63	0.80	0.80	0.80
Accountant	0.00	0.65	0.65	0.65
Accounting Technician III	0.78	0.00	0.00	0.00
Accounting Technician II	0.58	0.90	0.90	0.90
Accounting Technician II	0.75	0.00	0.00	0.00
Accounting Technician I	0.00	0.90	0.90	0.90
Accounting Technician I	0.00	0.90	0.90	0.90
Total Full Time Equivalents	2.94	4.45	4.45	4.45

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Administration				
Payroll Transactions	851	850	850	850
Acct. Payable Checks issued	1,837	2,000	2,000	2,000
Invoices Paid	3,297	4,000	4,000	4,000
Investment Transactions	17	30	30	30
Journal Entries	219	200	200	200
Budget Adjustments	63	50	50	50
Supplemental Appropriations	32	25	25	25
Resident Benefit Cards (RBC)				
Resident Benefit Card issued				
Golf RBC issued	2,381	2,300	2,300	2,300
Social RBC issued	2,176	2,400	2,400	2,400
RBC Reprints	64	30	30	30
Cashier Transaction	5,985	6,000	6,000	6,000
Reporting				
Special Reports	59	60	60	60
Annual Audit & Reviews	11	10	10	10
Annual Compliance Reports	23	25	25	25
Business License				
Renewals	1,581	1,730	1,500	1,500
Issued	1,479	1,265	1,200	1,200

Financial Services Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1015101 511000 Regular Employees (4.45 FTE)	373,898	455,900		469,526	3.0%		485,242	3.3%
1015101 521100 Retirement - Employer	50,772	63,715		65,618	3.0%		67,915	3.5%
1015101 522000 FICA & Medicare	28,499	31,700		32,694	3.1%		33,458	2.3%
1015101 523000 Group Insurance	91,315	147,325		151,562	2.9%		156,867	3.5%
1015101 524000 OPEB Benefit	101,729	136,790		140,858	3.0%		145,573	3.3%
1015101 525100 Retirement 401A	9,243	11,350		11,738	3.4%		12,131	3.3%
1015101 526000 Vehicle/Cell Allowance	58	2,034		2,034	0.0%		2,034	0.0%
1015101 526100 Employee FICA Benefit	21,836	25,130		25,886	3.0%		26,422	2.1%
1015101 526200 HRA Medical Benefit	3,690	4,450		4,450	0.0%		4,450	0.0%
Total Salary and Benefits	681,040	878,394		904,366	3.0%		934,092	3.3%
1015101 531000 Professional Services	151,115	149,643		149,098	-0.4%		166,250	11.5%
Audit, City			82,090			84,142		
Actuarial Consulting*			3,000			16,500		
Budget/Financial Statement Production			6,155			6,309		
TABS Disclosure/Arbitrage Rebate			10,000			10,250		
Property & Sales Tax Audit			25,000			25,625		
County Auditor-LAFCO			6,000			6,150		
Investment Management Software Fees			6,603			6,768		
Fraud Hotline			250			256		
Retirement Plan Services			10,000			10,250		
1015101 533000 Other Contracted Services	71,762	83,853		89,640	6.9%		91,881	2.5%
Bank Trustee & Custodial Fees			27,000			27,675		
Credit Card Fees			40,000			41,000		
Bank Fees			2,640			2,706		
Miscellaneous Contracted Services			20,000			20,500		
1015101 553000 Postage	81	513		500	-2.5%		513	2.5%
1015101 555000 Professional Development	15,646	5,359		14,165	164.3%		14,519	2.5%
CSMFO Annual Conferences (2)			2,140			2,194		
Tyler Connect (2)			6,440			6,601		
CalPERS Annual Conference-So Cal (2)			2,960			3,034		
League of California Cities-Finance Director			1,500			1,538		
Department Strategic Planning			500			513		
CMTA Annual Conference			625			641		
1015101 557000 Membership & Dues	1,355	1,281		1,090	-14.9%		1,117	2.5%
GFOA			460			472		
CMTA			95			97		
CSMFO			450			461		
MMASC			85			87		
1015101 561000 Office Expense	6,644	9,415		9,650	2.5%		9,891	2.5%
Business License Vehicle Stickers			1,500			1,538		
Supplies			5,650			5,791		
Financial Primer			2,500			2,563		
1015101 591600 Indirect Costs	30,481	25,522		42,645	67.1%		44,108	3.4%
TOTAL GENERAL FUND	958,124	1,153,980		1,211,154	5.0%		1,262,372	4.2%
EMERGENCY SERVICES UPGRADE FUND								
2285101 531000 Professional Services	4,054	4,100		4,250	3.7%		4,400	3.5%
Fire Tax Levy								
TOTAL EMERGENCY SERVICES UPGRADE FUN	4,054	4,100		4,250	3.7%		4,400	3.5%
Total Financial Services Program	962,178	1,158,080		1,215,404	4.9%		1,266,772	4.2%

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 program. Central Services expenditures include office 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 on staffing levels.

Initiatives

- Develop strategies to lower long-term utility costs
- Develop strategies to lower equipment leases
- Ensure existing copiers are adequate for staff demands

Program Staffing Allocations

There are no staffing allocations for this program.

Workload Activity Measures

There are no Workload Activity Measures designated for this program.

Central Services Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1012704 523000 Group Insurance	557,761	4,150		4,150	0.0%		4,254	2.5%
1012704 531000 Professional Services	60,857	54,371		71,822	32.1%		75,413	5.0%
ERP Software Annual Maintenance & Support			64,414			67,635		
Socrata Open Finance Maintenance			5,408			5,678		
HRA Administration (Active Employees)			2,000			2,100		
1012704 533000 Other Contracted Services	13,464	24,102		23,514	-2.4%		24,102	2.5%
ACTIVATE - Enhanced Support			3,514			3,602		
Laseriche - Electronic Content Management			20,000			20,500		
1012704 542000 Utilities	41,333	30,801		48,265	56.7%		49,472	2.5%
SC Edison			42,345			43,404		
CVWD			800			820		
SC Gas			5,120			5,248		
1012704 543000 Equipment Rental	35,192	57,116		25,977	-54.5%		26,626	2.5%
Photocopier Lease & Maintenance			18,277			18,734		
Postage Meter Lease			4,860			4,982		
Folding Machine			2,840			2,911		
1012706 552000 Communications	42,057	47,050		42,801	-9.0%		43,872	2.5%
Telephone Services			11,114			11,392		
Cable, Internet & Fiber			29,678			30,420		
After-Hours Answering Services			1,395			1,430		
Mobile Services			615			630		
1012704 553000 Postage & Delivery	8,000	13,325		13,000	-2.4%		13,325	2.5%
Postal Permit			10,000			10,250		
Parcel Services (Fed Ex, UPS, etc)			3,000			3,075		
1012704 554000 Printing	8,217	8,629		8,520	-1.3%		8,733	2.5%
Stationery			3,300			3,383		
Business Cards/Forms			5,220			5,351		
1012704 557000 Membership & Dues	24,241	25,646		26,879	4.8%		27,551	2.5%
CVAG			21,238			21,769		
League of California Cities			3,655			3,746		
Alliance for Innovation			0			0		
CA Contract Cities Association			1,300			1,333		
SCAG			686			703		
1012704 561000 Office Expense	17,939	22,755		22,400	-1.6%		22,960	2.5%
RealQuest-Citywide			10,400			10,660		
Supplies			12,000			12,300		
1012704 563000 Operating Materials	27,595	40,171		38,500	-4.2%		40,700	5.7%
ID Card Supplies			10,000			10,250		
Kitchen/Meeting Supplies			12,000			12,300		
Software Licenses			16,500			18,150		
1012704 591600 Indirect Costs	(286,656)	(328,116)		(325,829)	-0.7%		(337,007)	3.4%
TOTAL GENERAL FUND	550,000	0		0			0	0.0%
Total Central Services Program	550,000	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 supports eight landscape districts that provide a public benefit to the City.

The City Council established long-term capital replacement funds in the fiscal year 2011/12 as a part of a good governance strategy. Capital replacement Funds provide the funding necessary to construct capital improvement projects identified in the capital budgeting process.

Financial reserves are an effective tool to support municipal asset management planning, as they allow 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 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 particular 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.

Internal Contributions & Reserves Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1015201 592500 Contributions	1,596,963	1,652,398		1,805,024	9.2%		1,809,225	0.2%
Capital Reserve			1,300,000			1,300,000		
Naming Rights			250,000			250,000		
Landscape and Lighting Districts			105,024			109,225		
Disaster Recovery Reserve			150,000			150,000		
1016602 599900 Operating Transfers Out	4,893,446	9,923,335		2,517,440	-74.6%		2,550,000	1.3%
TOTAL GENERAL FUND	6,490,409	11,575,733		4,322,464	-62.7%		4,359,225	0.9%
CAPITAL IMPROVEMENT FUND								
3169992 592000 Community Assistance Eisenhower Contribution	2,500,000	0		0	0.0%		0	0.0%
TOTAL CAPITAL IMPROVEMENT FUND	2,500,000	0		0	0.0%		0	0.0%
Total Internal Contributions & Reserves Program	8,990,409	11,575,733		4,322,464	-62.7%		4,359,225	0.9%

Retirement Benefit Program

Retirement Benefit Program

The Retirement Benefits Program includes employee pensions and retiree medical care and is 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. All qualified permanent and probationary employees are eligible to participate in the City of Indian Well's Employee Pension Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees Retirement System (CalPERS).

Employees hired before January 1, 2013, and those with CalPERS credited service prior to that date who are employed by the City less than six months after separation from that CalPERS contracting employer are "Classic" members with a classic formula benefit.

Employees hired on or after January 1, 2013, or who separated from a CalPERS contracting employer more than six months prior to their date of hire with the City are "New" or "PEPRA" members with a PEPRA formula benefit.

The CalPERS Plan consists of separate miscellaneous pools for Classic and PEPRA members and separate safety pools for both Classic and PEPRA members (referred to as "risk pools"), which are comprised of individual Employer miscellaneous and safety rate plans, respectively. The City does not participate in the CalPERS safety plans. Instead, the risk pools are included within the Public Employees' Retirement Fund C (PERF C).

Benefit provisions under the plan are established by State statute under the Public Employees' Retirement Law (PERL), where optional provisions may be adopted by amendment of the City's CalPERS contract if not added at contract inception. CalPERS issues publicly available reports that include a complete description of the pension plans regarding benefit provision, assumption, and membership information.

Initiatives

- Reduce taxpayer spending by investing in a Section 115 Trust to increase investment returns and reduce volatility and cost
- Maintain a fully funded employee pension plan
- Maintain a fully funded retiree medical plan
- 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

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Classic CalPERS Members	20	19	19	19
PEPRA CalPERS Members	10	14	14	14
OPEB Retirees	34	36	36	36

Retirement Benefit Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
RETIREMENT BENEFIT FUND								
6016801 524000 OPEB Medical Benefit ARC	0	725,000		750,375	3.5%		776,638	3.5%
6016801 524100 CalPERS Retirement	744,102	745,000		771,075	3.5%		798,063	3.5%
6016801 531001 OPEB Retirees Expense	393,382	425,000		439,875	3.5%		455,271	3.5%
TOTAL RETIREMENT BENEFIT FUND	1,137,483	1,895,000		1,961,325	3.5%		2,029,971	3.5%
Total Retirement Benefit Program	1,137,483	1,895,000		1,961,325	3.5%		2,029,971	3.5%

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. In addition, the Risk Management Program develops plans to prevent and mitigate the undesired effects of risk. Finally, the Risk Management Program aims 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 reducing financial losses to the City.

The City of Indian Wells is a member of the California Joint Powers Insurance Authority (Authority). The Authority comprises 124 California public entities and is organized under a joint powers agreement under California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, purchase excess insurance or reinsurance, and arrange for group-purchased insurance for property and other lines of coverage. The City's general liability, workers' compensation, property, indemnity bonds, and vehicle insurance are provided through the Authority.

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 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 provide an integrated approach to managing a member's risk exposures, 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 annual employee risk management training to increase risk management awareness and manage risk exposure
- Develop and implement an annual citywide employee training program based on the City's LossCAP centralized safety manual

Program Staffing Allocations

	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Full Time Equivalents				
Finance Director	0.15	0.20	0.20	0.20
Accountant	0.00	0.05	0.05	0.05
Administrative Assistant	0.00	0.05	0.05	0.05
Accounting Technician II	0.15	0.00	0.00	0.00
Total Full Time Equivalents	0.30	0.30	0.30	0.30

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
LossCAP Action Items	0	0	0	0
Training Sessions/LossCap Reviews	4	8	8	8
Claims				
Damage Claims	5	5	5	5
Property Claims	0	5	5	5
Litigation	0	0	0	0
Worker's Comp Claims	0	2	2	2

Risk Management Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1012601 511000 Regular Employees (0.30 FTE)	53,285	59,460		61,303	3.1%		63,038	2.8%
1012601 521100 Retirement - Employer	7,076	9,390		9,688	3.2%		10,027	3.5%
1012601 522000 FICA & Medicare	3,040	3,160		3,261	3.2%		3,288	0.8%
1012601 523000 Group Insurance	9,434	10,270		10,588	3.1%		10,977	3.7%
1012601 524000 OPEB Benefit	15,236	17,830		18,391	3.1%		18,911	2.8%
1012601 525100 Retirement 401A	1,309	1,480		1,533	3.6%		1,576	2.8%
1012601 526000 Vehicle/Cell Allowance	43	748		748	0.0%		748	0.0%
1012601 526100 Employee FICA Benefit	2,170	2,300		2,372	3.1%		2,374	0.1%
1012601 526200 HRA Medical Benefit	300	300		300	0.0%		300	0.0%
Total Salary and Benefits	91,892	104,938		108,184	3.1%		111,239	2.8%
1012601 555000 Professional Development CJPIA Risk Management Conference (1)	267	1,538		1,600	4.0%		1,640	2.5%
1012601 558000 Insurance Expense General Liability and Worker's Comp Property, Earth, Flood Insurance Crime and Fidelity	422,172	513,450	297,041 239,034 1,000	537,075	4.6%	311,893 250,986 1,050	563,929	5.0%
1012601 591600 Indirect Costs	2,867	2,604		2,875	10.4%		2,974	3.4%
TOTAL GENERAL FUND	517,197	622,530		649,734	4.4%		679,781	4.6%
Total Risk Management Program	517,197	622,530		649,734	4.4%		679,781	4.6%

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 Deputy City Manager is responsible for overseeing the program through the City Manager’s Office.

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, including burglary suppression and investigation services
- Forensics and analysis of crime statistics

Initiatives

- Continue to utilize budgeted overtime to provide targeted traffic enforcement, addressing speeding, reducing accidents, and more
- Create a closer relationship with the community
- Develop cost saving measures without reducing service
- Improve the traffic flow during special events
- Work closely with Code Enforcement Staff to regulate Vacation Rentals, RV parking, noise and the enforcement of other Municipal Code laws

Program Staffing Allocations

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
City Manager	0.10	0.10	0.10	0.10
Deputy City Manager	0.10	0.05	0.05	0.05
Finance Director	0.05	0.00	0.00	0.00
Management Analyst	0.25	0.00	0.00	0.00
Senior Management Analyst	0.00	0.20	0.20	0.20
Total Full Time Equivalents	0.50	0.35	0.35	0.35

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Total Calls for Service				
Dispatched (Calls into Dispatch)	3,859	3,500	3,800	3,900
Self-Initiated (Veh Stops, area checks, etc)	9,628	9,000	9,700	9,900
Traffic Citations				
Total Citations	1,022	1,200	1,250	1,300
Hazardous Citations (Moving violations)	882	1,050	1,100	1,150
Traffic Collisions				
Total Collisions	156	140	148	150
Injury	41	34	40	42
Non-Injury	114	105	108	107
Hit & Run	29	20	18	20
Fatalities	1	1	1	20
Total DUI Arrests	28	30	28	30
Burglaries	35	28	30	32
Thefts	108	95	85	88
Arrests				
Misdemeanor	86	85	85	83
Felony	12	15	15	17

Police Services Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1017101 511000 Regular Employees (0.35 FTE)	81,874	60,240		62,104	3.1%		64,150	3.3%
1017101 521100 Retirement - Employer	9,870	10,120		10,435	3.1%		10,780	3.3%
1017101 522000 FICA	5,024	3,470		3,577	3.1%		3,653	2.1%
1017101 523000 Group Insurance	11,071	8,190		8,452	3.2%		8,748	3.5%
1017101 524000 OPEB Benefit	22,682	18,070		18,631	3.1%		19,245	3.3%
1017101 525100 Retirement 401A	3,945	3,680		3,803	3.3%		3,854	1.3%
1017101 526000 Vehicle/Cell Allowance	113	921		921	0.0%		921	0.0%
1017101 526100 Employee FICA Benefit	3,622	2,590		2,676	3.3%		2,723	1.8%
1017101 526200 HRA Medical Benefit	500	350		350	0.0%		350	0.0%
Total Salary and Benefits	138,702	107,631		110,949	3.1%		114,424	3.1%
1017101 533000 Other Contracted Services	4,027,518	5,546,573		5,931,599	6.9%		6,222,287	4.9%
Animal Control			7,811			8,006		
Animal Vaccine Clinic			3,075			3,152		
Crossing Guard (Gerald Ford School)			8,430			8,641		
Parking Citation Administration			1,576			1,615		
Sheriff's Contract			5,696,657			5,981,490		
Sheriff's Facilities			100,000			102,500		
Criminal Info. RMS			52,550			53,845		
Sheriff's 3rd Party Services			61,500			63,038		
1017101 542000 Utilities	4,755	5,125		6,150	20.0%		6,304	2.5%
1017101 552000 Communications	7,596	9,840		9,840	0.0%		10,086	2.5%
Police & EOC			0					
Satellite Phone			6,960			7,134		
PSEC Radio			2,880			2,952		
1017101 554000 Printing	0	1,538		1,700	0.0%		1,743	100.0%
1017101 556000 Training and Equipment	1,393	6,000		10,000	66.7%		10,250	2.5%
1017101 559000 Miscellaneous Charges	3,157	5,381		4,100	-23.8%		4,203	2.5%
1017101 563000 Operating Materials	422	4,100		4,340	5.9%		4,449	2.5%
1017101 591600 Indirect Costs	6,211	4,340		3,354	-22.7%		3,469	3.4%
1017101 599500 Reimb. Credit	(190,000)	(195,000)		(217,750)	11.7%		(224,050)	2.9%
TOTAL GENERAL FUND	3,999,754	5,495,528		5,864,282	6.7%		6,153,163	4.9%
PUBLIC SAFETY FUND								
2037101 599000 Operating Expense Debits	35,000	34,000		35,750	5.1%		37,500	4.9%
TOTAL PUBLIC SAFETY FUND	35,000	34,000		35,750	5.1%		37,500	4.9%
COPS AB 3229 FUND								
2117101 599000 Operating Expense	155,000	172,000		182,000	5.8%		186,550	2.5%
TOTAL COPS AB3229 FUND	155,000	172,000		182,000	5.8%		186,550	2.5%
Total Police Services Program	4,189,754	5,701,528		6,082,032	6.7%		6,377,213	4.9%

Fire Services Program

Fire Services Program

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

Indian Wells contracts with the Riverside County Fire Department, a subcontract 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 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	FY2021/22	FY2022/23	FY2023/24	FY2024/25
City Manager	0.05	0.10	0.10	0.10
Deputy City Manager	0.15	0.15	0.15	0.15
Senior Management Analyst	0.00	0.20	0.20	0.20
Management Analyst	0.15	0.00	0.00	0.00
Finance Director	0.15	0.10	0.10	0.10
Assistant Finance Director	0.10	0.00	0.00	0.00
Accountant	0.00	0.10	0.10	0.10
Accounting Technician III	0.05	0.00	0.00	0.00
Accounting Technician II	0.10	0.10	0.10	0.10
Accounting Technician II	0.25	0.00	0.00	0.00
Total Full Time Equivalents	1.00	0.75	0.75	0.75

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Calls for Service				
Medical Aid	918	804	704	704
Traffic Collision	89	86	84	84
False Alarm	151	158	166	166
Public Service	69	65	62	62
Fire	7	5	3	3
Other*	32	35	39	39
Total Calls for Service	1,266	1,153	1,058	1,058

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

Fire Services Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
EMERGENCY SERVICES UPGRADE FUND								
2287301 511000 Regular Employees (0.75 FTE)	151,664	124,400		127,012	2.1%		131,197	3.3%
2287301 521100 Retirement - Employer	19,700	18,420		18,799	2.1%		19,438	3.4%
2287301 522000 FICA	10,054	7,200		7,391	2.7%		7,534	1.9%
2287301 523000 Group Insurance	28,693	21,800		22,251	2.1%		23,030	3.5%
2287301 524000 OPEB Benefit	41,252	37,300		38,104	2.2%		39,359	3.3%
2287301 525100 Retirement 401A	4,696	5,220		5,400	3.4%		5,504	1.9%
2287301 526000 Vehicle/Cell Allowance	122	1,669		1,669	0.0%		1,669	0.0%
2287301 526100 Employee FICA Benefit	7,069	5,450		5,564	2.1%		5,647	1.5%
2287301 526200 HRA Medical Benefit	1,250	750		750	0.0%		750	0.0%
Total Salary and Benefits	264,501	222,209		226,940	2.1%		234,128	3.2%
2287301 531000 Professional Services Contract Fire Services w/ CalFIRE Ambulance Billing Services Cove Cities Partnership - Emergency Response Manager	3,391,781	3,808,951	3,887,302 35,000 100,000	4,022,302	5.6%	4,081,667 36,750 105,000	4,223,417	5.0%
2287301 533000 Ladder Truck Service	501,306	575,000		600,000	4.3%		630,000	5.0%
2287301 542000 Utilities	27,742	26,700		28,500	6.7%		30,000	5.3%
2287301 544000 Buildings & Grounds Maint.	31,984	35,250		36,500	3.5%		37,500	2.7%
2287301 558000 Insurance Expense General Liability and Worker's Comp Property, Earth, Flood Insurance	23,304	17,110	7,736 10,053	17,789	4.0%	8,122 10,556	18,678	5.0%
2287301 567100 Fuel & Oil Mobile EOC	0	250	250	250	0.0%	250	250	0.0%
2287301 681100 Equipment Purchases	18,064	25,000		25,000	0.0%		25,000	0.0%
2287301 591600 Indirect Costs	8,122	8,681		7,187	-17.2%		7,434	3.4%
2287301 599900 Operating Transfers Out	0	145,031		144,758	-0.2%		144,983	0.2%
TOTAL EMERGENCY SERVICES UPGRADE	4,266,804	4,864,182		5,109,226	5.0%		5,351,390	4.7%
Total Fire Services Program	4,266,804	4,864,182		5,109,226	5.0%		5,351,390	4.7%

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. Manages and updates the Geographic Information System (GIS). 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 with City Standards. The Program also provides project management and administration for Public Works projects.

The Engineering Program also represents the City in regional compliance programs such as National Pollution Discharge Elimination System (NPDES), Solid Waste and state mandated recycling (CalRecycle); Air Quality Management District (AQMD). In addition, the program represents the City under the 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 program liaisons with Southern California Gas Company (SoCalGas), Southern California Edison (SCE), Imperial Irrigation District (IID) and various communication companies.

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

Initiatives

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

Program Staffing Allocation

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Public Works Director	0.31	0.35	0.35	0.35
Public Works Manager	0.00	0.40	0.40	0.40
Senior Engineer	0.47	0.00	0.00	0.00
Assistant Engineer II	0.00	0.00	0.00	0.00
Permit Technician I	0.25	0.00	0.00	0.00
Administrative Assistant	0.36	0.45	0.45	0.45
Management Analyst II	0.74	0.00	0.00	0.00
Management Analyst	0.00	0.45	0.45	0.45
Permit Technician II	0.05	0.00	0.00	0.00
Maintenance Worker III	0.55	0.00	0.00	0.00
Total Full Time Equivalents	2.73	1.65	1.65	1.65

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Development Plan Check	133	80	107	107
Subdivision (mergers, adjustments)	4	8	6	6
CIP Design	3	6	5	5
CIP Construction	1	9	5	5
Permits				
Encroachment	68	70	69	69
Grading	59	55	57	57
Oversized Load	11	5	8	8
NPDES				
Inspections	42	50	46	46
Professional	6	5	6	6
Construction	13	15	14	14
Contracts				
Maintenance	9	16	13	13
Professional	15	14	15	15
Construction	7	4	6	6
Other				
General Counter Requests	62	53	58	58
Right-of-Way Requests	97	104	101	101

Engineering Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1018201 511000 Regular Employees (1.65 FTE)	247,057	190,900		196,021	2.7%		202,719	3.4%
1018201 521100 Retirement - Employer	33,718	25,000		25,839	3.4%		26,744	3.5%
1018201 522000 FICA	18,911	12,800		13,186	3.0%		13,534	2.6%
1018201 523000 Group Insurance	69,500	50,200		51,541	2.7%		53,345	3.5%
1018201 524000 OPEB Benefit	85,041	57,270		58,806	2.7%		60,816	3.4%
1018201 525100 Retirement 401A	6,184	4,750		4,901	3.2%		5,068	3.4%
1018201 526000 Vehicle/Cell Allowance	90	1,972		1,972	0.0%		1,972	0.0%
1018201 526100 Employee FICA Benefit	14,012	10,000		10,344	3.4%		10,595	2.4%
1018201 526200 HRA Medical Benefit	2,730	1,650		1,650	0.0%		1,650	0.0%
Total Salary and Benefits	477,243	354,542		364,260	2.7%		376,443	3.3%
1018201 531000 Professional Services	41,527	41,000		86,000	109.8%		88,150	2.5%
Other Contracted Services			15,887			16,284		
Permit Reference Software			21,012			21,537		
Plan Room /Public Noticing/Newspaper Ads			9,101			9,329		
Grant Consultant			40,000			41,000		
1018201 532000 Engineering Services	178,414	262,045		274,210	4.6%		279,815	2.0%
Traffic Engineering			60,000			61,500		
Engineering Plan Check (SCES, LLA, Plan Check, Parcel/Tract Map)			150,000			153,750		
On Call Engineering			50,000			50,000		
Riverside County Flood Control			6,710			6,878		
State Water Resources Control (NPDES)			7,500			7,688		
Geotechnical			25,790			26,435		
1018201 553000 Postage	40	205		200	-2.4%		205	2.5%
1018201 555000 Professional Development	7,403	15,375		15,514	0.9%		16,425	5.9%
League of CA Cities (2)			5,253			5,384		
Strategic Planning			900			923		
MMASC (2)			2,500			2,563		
Subdivision Map Act (1)			0			525		
Misc. Grant Funding (1)			1,576			1,615		
Public Engagement (1)			3,500			3,587		
Stormwater Conference (1)			735			753		
Leadership Coachella Valley			1,050			1,076		
1018201 557000 Membership & Dues	827	1,758		1,715	-2.4%		1,758	2.5%
APWA Membership/Luncheons			1,600			1,600		
Civil Eng. License (1)			115			115		
1018201 561000 Office Expense	729	3,690		3,690	0.0%		3,782	2.5%
1018201 591600 Indirect Costs	27,615	23,699		15,812	-33.3%		16,355	3.4%
1018201 599500 Reimb. Credit	(19,498)	(19,030)		(19,550)	2.7%		(20,050)	2.6%
TOTAL GENERAL FUND	714,298	683,284		741,851	8.6%		762,883	2.8%
TRAFFIC SAFETY FUND								
2028201 599000 Operating Expenses	17,500	17,000		17,500	2.9%		18,000	2.9%
TOTAL TRAFFIC SAFETY FUND	17,500	17,000		17,500	2.9%		18,000	2.9%
SCAQMD FUND								
2108201 533000 Other Contracted Services	2,570	7,000		7,250	3.6%		7,500	3.4%
CVAG/AB 2766/PM 10 Program								
TOTAL SCAQMD FUND	2,570	6,800		6,900	1.5%		7,100	2.9%
GAS TAX FUND-ENGIN/ADMIN								
2188201 599000 Operating Expense	2,024	2,030		2,050	1.0%		2,050	0.0%
TOTAL GAS TAX FUND-ENGIN/ADMIN	2,024	2,030		2,050	1.0%		2,050	0.0%
Total Engineering Program	736,392	709,114		768,301	8.3%		790,033	2.8%

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 and contract services to oversee and perform these duties. The principal areas of responsibility include landscape and irrigation management, building maintenance, pothole repair, curb, gutter and sidewalk repair, litter and graffiti removal, sign repair and replacement, vehicle maintenance, street sweeping, storm drain cleanout and repair, fountain maintenance and safety lighting, landscaping and decorative lighting.

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

Initiatives

- Actively monitor the health and viability of City landscaping
- Ensure compliance with applicable regulation changes (i.e. Occupational Health and Safety Administration (OSHA) and Hazardous Materials (HazMat), etc.)
- Implement Concrete Repair Program to preserve sidewalks
- Maintain the safety and accessibility of public roadways
- Ensure irrigation water system efficiency and compliance with Coachella Valley Water District regulations without sacrificing landscape quality

Program Staff Allocation

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Public Works Director	0.33	0.35	0.35	0.35
Public Works Manager	0.00	0.35	0.35	0.35
Permit Technician I	0.00	0.30	0.30	0.30
Senior Engineer	0.20	0.00	0.00	0.00
Assistant Engineer II	0.00	0.00	0.00	0.00
Administrative Assistant	0.52	0.40	0.40	0.40
Management Analyst II	0.10	0.00	0.00	0.00
Management Analyst	0.00	0.45	0.45	0.45
Public Works Field Supervisor	0.51	0.50	0.50	0.50
Public Works Inspector	0.00	1.00	1.00	1.00
Maintenance Supervisor	0.00	0.00	0.00	0.00
Maintenance Worker III	0.15	0.00	0.00	0.00
Maintenance Worker II	0.45	0.50	0.50	0.50
Maintenance Worker I	0.45	0.50	0.50	0.50
Maintenance Worker I	0.45	0.50	0.50	0.50
Maintenance Worker I	0.00	0.50	0.50	0.50
Total Full Time Equivalents	3.16	5.35	5.35	5.35

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Graffiti (ea)	9	60	68	68
Pot Hole Repair (ea)	5	25	38	38
Sidewalk Repair (sf)	-	1,200	1,013	1,013
Curb & Gutter (lf)	1,800	200	325	325
Backhoe Labor (hrs)	100	100	100	100
Accident/Motorist Response (ea)	2	12	14	14
Road/Right-of-Way Debris (cy)	26	2	21	21
Storm Drain Cleaning (cy)	18	11	18	18
Hazmat Cleanup (gal)	-	5	8	8
After-Hours Calls (ea)	3	30	27	27
Animal Control/Pickup (ea)	3	8	7	7
Plumbing Repair (ea)	1	6	6	6
Fire Station Repairs (ea)	3	15	15	28
Masonry Work (sf)	800	6,440	3,280	3,283
Signal Head Indication/Repair (ea)	2	10	10	10
PED Buttons Troubleshoot (ea)	10	5	8	8
Red Flash Repairs (ea)	-	3	3	8

cy = cubic yards, ea = each, gal = gallons, sf = square foot, lf = linear foot, hrs = hours

Maintenance Services Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
1018301 511000 Regular Employees (5.35 FTE)	313,555	483,850		501,925	3.7%		518,893	3.4%
1018301 521100 Retirement - Employer	37,206	62,030		64,355	3.7%		66,608	3.5%
1018301 522000 FICA	24,720	35,270		36,588	3.7%		37,721	3.1%
1018301 523000 Group Insurance	79,651	135,740		140,810	3.7%		145,738	3.5%
1018301 524000 OPEB Benefit	86,203	145,150		150,577	3.7%		155,668	3.4%
1018301 525100 Retirement 401A	8,035	12,090		12,548	3.8%		12,972	3.4%
1018301 526000 Vehicle/Cell Allowance	262	3,943		3,943	0.0%		3,943	0.0%
1018301 526100 Employee FICA Benefit	18,345	28,250		29,310	3.8%		30,197	3.0%
1018301 526200 HRA Medical Benefit	3,160	5,350		5,350	0.0%		5,350	0.0%
Total Salary and Benefits	571,137	911,673		945,406	3.7%		977,090	3.4%
1018301 533000 Other Contracted Services DAKTrak (ADA Software) Facility Dude	13,388	9,553	2,050 5,000	7,050	-26.2%	2,101 5,000	7,101	0.7%
1018301 542000 Utilities	19,674	27,163		27,163	0.0%		27,842	2.5%
1018301 542002 Utilities	22,116	19,475		24,000	23.2%		24,600	2.5%
1018301 543000 Equipment Rental	12,578	15,375		16,500	7.3%		16,912	2.5%
1018301 544000 Building & Grounds Maint. Janitorial Services IW Plaza Assessments (45300 Club Drive) City Towel/Mats/Air Freshener/Soap Dispenser Roof Maintenance Security/Fire Alarm Monitoring Services Indoor Plant Maintenance Services Civic Center Pest Control Services Misc - Workspace, Plumbing & Repairs	68,751	108,796	52,531 6,776 3,677 15,759 7,280 2,837 1,470 34,670	125,000	14.9%	53,844 6,945 3,768 16,152 7,462 2,907 1,507 35,536	128,121	2.5%
1018301 545000 Infrastructure City Street Sweeping Street Striping Concrete Repair Storm Drain Cleaning Signage Traffic Signal Programing (AEGIS/St. Francis)	77,726	92,750	44,100 10,500 12,500 18,400 9,400 5,000	99,900	7.7%	45,203 10,762 12,812 18,860 9,635 5,000	102,271	2.4%
1018301 545002 Infrastructure Shared Streets & Signal Maintenance (Palm Desert) Traffic Signs Share Signal Maintenance (La Quinta) Traffic Signal Programming	21,369	28,905	7,250 15,000 3,500 14,250	40,000	38.4%	7,750 15,375 3,750 14,606	41,481	3.7%
1018301 546000 Vehicle Maintenance	12,924	20,500		21,000	2.4%		21,525	2.5%
1018301 547000 Other Equipment Maintenance	5,751	10,250		15,000	46.3%		15,375	2.5%
1018301 552000 Communications	0	2,000		2,000	0.0%		2,050	2.5%
1018301 555000 Professional Development	534	6,100		6,100	0.0%		6,252	2.5%
1018301 557000 Membership & Dues APWA	584	538	690	690	28.3%	707	707	2.5%
1018301 559000 Miscellaneous Charges City Hall Holiday Decorations	960	5,125		5,125	0.0%		5,253	2.5%

Maintenance Services Program Budget continued

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
1018301 561000 Office Expense	1,954	0		2,500			2,562	2.5%
1018301 562000 Reference Materials	564	410		1,000	143.9%		1,025	2.5%
1018301 563000 Operating Materials Tennis HOA Parking Permits	0	0	500	500		513	512	2.3%
1018301 564000 Maintenance Materials	32,821	45,186		46,300	2.5%		47,454	2.5%
Janitorial Supplies			5,673			5,814		
Hardware Supplies			11,556			11,844		
Building & Maintenance Supplies			7,196			7,375		
Paint Supplies			2,101			2,153		
Electrical Supplies			4,728			4,846		
Misc Tools			5,240			5,371		
Other Operating Supplies			9,806			10,051		
1018301 565000 Minor Equipment	32,953	25,625		25,625	0.0%		26,265	2.5%
1018301 566000 Uniforms & Clothing	4,135	3,075		4,500	46.3%		4,612	2.5%
1018301 567100 Fuel & Oil	21,025	21,525		22,000	2.2%		22,550	2.5%
1018301 591600 Indirect Costs	30,194	27,432		51,270	86.9%		53,029	3.4%
1018301 599500 Reimb. Credit	(119,697)	(134,000)		(139,575)	4.2%		(144,660)	3.6%
TOTAL GENERAL FUND	831,440	1,247,456		1,349,054	8.1%		1,389,927	3.0%
GAS TAX FUND - 2103								
2148301 599000 Operating Expenses	38,026	43,500		45,005	3.5%		47,005	4.4%
TOTAL GAS TAX FUND - 2103	38,026	43,500		45,005	3.5%		47,005	4.4%
GAS TAX FUND - 2105								
2158301 599000 Operating Expenses	27,622	30,015		31,015	3.3%		32,000	3.2%
TOTAL GAS TAX FUND - 2105	27,622	30,015		31,015	3.3%		32,000	3.2%
GAS TAX FUND - 2106								
2168301 599000 Operating Expenses	21,473	23,560		24,050	2.1%		24,650	2.5%
TOTAL GAS TAX FUND - 2106	21,473	23,560		24,050	2.1%		24,650	2.5%
GAS TAX FUND - 2107								
2178301 599000 Operating Expenses	32,575	38,005		39,505	3.9%		41,005	3.8%
TOTAL GAS TAX FUND - 2107	32,575	38,005		39,505	3.9%		41,005	3.8%
GAS TAX FUND - RMRA								
2198301 599000 Operating Expenses	0	108,000		113,550	5.1%		116,400	2.5%
2198301 599900 Operating Transfer Out	335,468	0		0	0.0%		0	0.0%
TOTAL GAS TAX FUND - RMRA	335,468	108,000		113,550	5.1%		116,400	2.5%
Total Maintenance Services Program	1,286,605	1,490,536		1,602,179	7.5%		1,650,987	3.0%

Recycling & Solid Waste Program

Recycling and Solid Waste Program

The Recycling and Solid Waste Program is responsible for collecting 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.

During 2022, the City revised its Rubbish Agreement with Burrtec Waste & Recycling Services to implement Senate Bill 1383. The California Legislature passed Senate Bill 1383 (SB 1383, Chapter 395, Statutes of 2016), which set in motion the most significant change in 30 years on how Californians handle solid waste, specifically organic waste. The regulations promulgated by the California Department of Resources Recycling and Recovery (“CalRecycle”) to implement SB 1383 (the “SB 1383 Regulations”) require the City to provide organic waste collection services to reduce the amount of organic waste, which includes food scraps and landscaping debris, disposed of in landfills.

The SB 1383 Regulations took effect on January 1, 2022. The SB 1383 Program implementation for residential customers will take effect by April 30, 2023. SB 1383 establishes statewide targets to reduce the amount of organic waste disposed of in landfills (50% reduction by 2020 and 75% by 2025). In addition, it aims to rescue at least 20% of currently disposed of edible food by 2025 and redirect that food to people in need.

Initiatives

- Comply with State Mandated waste diversion requirement of 75%
- Comply with newly implemented SB 1383 regulations

Program Staff Allocation

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Public Works Director	0.10	0.10	0.10	0.10
Public Works Manager	0.00	0.10	0.10	0.10
Management Analyst	0.00	0.10	0.10	0.10
Senior Engineer	0.05	0.00	0.00	0.00
Administrative Assistant	0.06	0.10	0.10	0.10
Finance Director	0.10	0.10	0.10	0.10
Assistant Finance Director	0.06	0.10	0.10	0.10
Accountant	0.00	0.10	0.10	0.10
Accounting Technician III	0.06	0.00	0.00	0.00
Accounting Technician II	0.06	0.00	0.00	0.00
Accounting Technician I	0.00	0.10	0.10	0.10
Accounting Technician I	0.00	0.10	0.10	0.10
Total Full Time Equivalents	0.49	0.90	0.90	0.90

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Solid Waste Diversion (Percent*)	52	58	62	64

Recycling & Solid Waste Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
AB 939 RECYCLING FUND								
Recycling Program								
2472708 511000 Regular Employees (0.20 FTE)	50,233	24,267		24,889	2.6%		25,738	3.4%
242708 521100 Retirement - Employer	6,916	3,294		3,378	2.6%		3,496	3.5%
2472708 522000 FICA	3,271	1,605		1,646	2.6%		1,687	2.5%
2472708 523000 Group Insurance	9,808	6,071		6,227	2.6%		6,227	0.0%
2472708 524000 OPEB Benefit	14,577	7,280		7,467	2.6%		7,722	3.4%
2472708 525100 Retirement 401A	1,223	606		622	2.6%		643	3.4%
2472708 526000 Vehicle/Cell Allowance	29	258		265	2.6%		265	0.0%
2472708 526100 Employee FICA Benefit	2,489	1,253		1,285	2.6%		1,314	2.3%
2472708 526200 HRA Medical Benefit	350	195		200	2.6%		200	0.0%
Total Salary and Benefits	88,896	44,830		45,979	2.6%		47,292	2.9%
2472708 531000 Professional Services WM Recycling Coordinator	35,000	37,925	40,000	40,000	5.5%		41,000	2.5%
2472708 533000 Other Contracted Services Record Destruction - Shredding Services	680	3,383	5,000	5,000		5,125	5,125	
2472708 544000 Buildings & Grounds	111,244	150,000	150,000	150,000	0.0%	150,000	150,000	0.0%
2472708 558000 Insurance Expense General Liability and Worker's Comp	1,427	4,590	4,641	4,641	1.1%	4,873	4,873	5.0%
2472708 561000 Office Expense	2,039	1,500		1,500	0.0%		1,500	0.0%
2472708 591600 Indirect Costs	2,484	1,215		1,917			1,982	3.4%
TOTAL SOLID WASTE FUND	241,772	243,443		249,037	2.3%		251,773	1.1%
SOLID WASTE FUND								
Solid Waste Program								
2482708 511000 Regular Employees (0.20FTE)	28,015	24,267		24,889	2.6%		25,738	3.4%
2482708 521100 Retirement - Employer	3,833	3,294		3,378	2.6%		3,496	3.5%
2482708 522000 FICA	1,578	1,605		1,694	5.6%		1,687	-0.4%
2482708 523000 Group Insurance	4,232	6,071		6,227	2.6%		6,227	0.0%
2482708 524000 OPEB Benefit	8,161	7,280		7,467	2.6%		7,722	3.4%
2482708 525100 Retirement 401A	685	606		622	2.6%		643	3.4%
2482708 526000 Vehicle/Cell Allowance	29	258		265	2.6%		265	0.0%
2482708 526100 Employee FICA Benefit	1,103	1,253		1,333	6.4%		1,314	-1.4%
2482708 526200 HRA Medical Benefit	140	195		200	2.6%		200	0.0%
Total Salary and Benefits	47,776	44,830		46,075	2.8%		47,292	2.6%
2482708 531000 Professional Services	1,083,675	1,125,000		1,160,000	3.1%		1,200,600	3.5%
2482708 558000 Insurance Expense General Liability and Worker's Comp	3,585	4,500	4,641	4,641	3.1%	4,873	4,873	5.0%
2482708 563000 Operating Materials	0	20,144		15,000	-25.5%		15,000	0.0%
2482708 591600 Indirect Costs	382	3,038		1,917	-36.9%		1,982	3.4%
TOTAL SOLID WASTE FUND	1,135,418	1,197,512		1,227,633	2.5%		1,269,748	3.4%
Total Recycling & Solid Waste Program	1,377,190	1,440,954		1,476,670	2.5%		1,521,521	3.0%

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. In addition, the landscape was meant to play a leading role in creating a sense of arrival in Indian Wells.

The Landscape and Lighting Maintenance District Program provides maintenance services for these areas' landscaping and lighting needs. There are three categories of LLMDs: 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 by consolidating several unique landscape and lighting maintenance districts within the City.

The Engineer's Levy Report describes the District, changes to the District, and 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 related 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 the landscape and lighting facilities maintenance for the General Fund and Contract LLMD areas. District maintenance is contracted out to private-sector landscape contractors. The Public Works Department manages the Landscape and Lighting Maintenance District 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 a 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	FY2021/22	FY2022/23	FY2023/24	FY2024/25
Public Works Director	0.10	0.10	0.10	0.10
Public Works Manager	0.00	0.10	0.10	0.10
Senior Engineer	0.05	0.00	0.00	0.00
Administrative Assistant	0.05	0.05	0.05	0.05
Public Works Field Supervisor	0.43	0.50	0.50	0.50
Maintenance Worker III	0.15	0.00	0.00	0.00
Maintenance Worker II	0.50	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
Maintenance Worker I	0.00	0.50	0.50	0.50
Total Full Time Equivalents	2.28	2.75	2.75	2.75

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Maintained Landscape Area (Acres)	77.0	77.0	78.0	78.0
Landscape Maintenance Cost	\$ 812,440	\$ 850,000	\$ 850,000	\$ 850,000
Flowers Planted (Flats)	2,261	3,300	3,540	3,540
Bollard Lighting (Repair)	6	250	250	250
Palm Tree Lighting	1	161	161	161
Tombstone Lighting (Repair)	-	183	183	183
Irrigation Repairs (each)	2	500	308	308
Palm Trees R&R	1	20	30	30

City Parkways Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GENERAL FUND								
City Parkways								
1018420 511000 Regular Employees (2.75 FTE)	210,266	223,690		230,615	3.1%		238,433	3.4%
1018420 521100 Retirement - Employer	20,266	25,200		26,081	3.5%		26,994	3.5%
1018420 522000 FICA	15,405	16,600		17,125	3.2%		17,676	3.2%
1018420 523000 Group Insurance	49,411	62,700		64,639	3.1%		66,901	3.5%
1018420 524000 OPEB Benefit	52,966	67,100		69,184	3.1%		71,530	3.4%
1018420 525100 Retirement 401A	4,849	5,590		5,765	3.1%		5,961	3.4%
1018420 526000 Vehicle/Cell Allowance	214	2,462		2,462	0.0%		2,462	0.0%
1018420 526100 Employee FICA Benefit	12,834	13,360		13,781	3.2%		14,219	3.2%
1018420 526200 HRA Medical Benefit	2,280	2,750		2,750	0.0%		2,750	0.0%
Total Salary and Benefits	368,490	419,452		432,402	3.1%		446,926	3.4%
1018420 542000 Utilities	171,603	170,000		180,000	5.9%		184,500	2.5%
1018420 544000 Bldg & Grounds Maintenance	653,174	647,051		737,553	14.0%		757,904	2.8%
Citywide Landscaping			241,969			248,018		
Extra Landscape Services			73,678			75,520		
Tree Removal Services			12,360			12,669		
City of Palm Desert Median Maintenance			27,500			28,750		
Channel Maintenance (Shared IWGR)			55,900			58,650		
Horticultural Services			12,607			12,922		
Arborist Services			6,303			6,460		
City of La Quinta Median Maintenance			5,000			5,125		
Water Feature Maintenance			88,252			90,458		
IW Plaza Association			11,499			11,786		
Pest Control			252			258		
Traffic Control			5,253			5,384		
City portion of LLMD A8			114,989			117,864		
Misc./Other			31,991			32,790		
Channel Emergency Maintenance			50,000			51,250		
1018420 564001 Maint. and Capital Replacement	134,540	142,873		166,943	16.8%		171,113	2.5%
Annual Planting			46,227			47,382		
Electrical Upgrades			33,095			33,922		
Irrigation Upgrades			44,652			45,768		
Fertilizer			9,519			9,756		
Minor Supplies			17,177			17,606		
Misc./Other			16,273			16,679		
1018420 591600 Indirect Costs	21,786	19,792		26,354	33.2%		27,258	3.4%
1018420 599500 Reimb. Credit	(302,845)	(285,000)		(295,000)	3.5%		(305,000)	3.4%
TOTAL GENERAL FUND	1,046,748	1,114,168		1,248,252	12.0%		1,282,702	2.8%
MEASURE "A" FUND								
2048420 599000 Operating Expenses	302,845	285,000		295,000	3.5%		305,000	3.4%
TOTAL MEASURE "A" FUND	302,845	285,000		295,000	3.5%		305,000	3.4%
Total City Parkways Program	1,349,593	1,399,168		1,543,252	10.3%		1,587,702	2.9%

Eldorado Drive LLMD (Zone A1)

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

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Eldorado Drive LLMD A1								
2718401 531000 Professional Services	2,266	4,495		4,694	4.4%		4,858	3.5%
2718401 542000 Utilities	6,751	7,200		7,600	5.6%		7,866	3.5%
2718401 544000 Building & Grounds Maint.	25,307	28,800		30,000	4.2%		31,050	3.5%
2718401 564000 Maintenance Materials	1,181	17,280		18,000	4.2%		18,630	3.5%
Total Eldorado Drive LLMD	35,505	57,775		60,294	4.4%		62,404	3.5%

Montecito/Stardust LLMD (Zone A2)

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

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Montecito/Stardust LLMD A2								
2728402 531000 Professional Services	354	2,659		2,769	4.1%		2,866	3.5%
2728402 542000 Utilities	4,593	6,300		6,600	4.8%		6,831	3.5%
2728402 544000 Building & Grounds Maint.	9,831	14,000		14,600	4.3%		15,111	3.5%
2728402 564000 Maintenance Materials	6,803	2,640		2,750	4.2%		2,846	3.5%
Total Montecito/Stardust LLMD	21,581	25,599		26,719	4.4%		27,654	3.5%

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 Casa Dorado Homeowner's Association manages the District through a landscape contract responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Casa Dorado LLMD A3								
2738403 531000 Professional Services	738	3,050		3,154	3.4%		3,264	3.5%
2738403 533000 Other Contracted Services	25,800	24,085		24,750	2.8%		25,616	3.5%
Total Casa Dorado LLMD	26,538	27,135		27,904	2.8%		28,881	3.5%

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 Cove Homeowner's Association manages the District through a landscape contract responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
The Cove LLMD A5B								
2748407 531000 Professional Services	387	2,725		2,824	3.6%		2,923	3.5%
2748407 533000 Other Contracted Services	21,325	19,854		20,500	3.3%		21,218	3.5%
Total The Cove LLMD	21,712	22,579		23,324	3.3%		24,140	3.5%

IWGR Entrance LLMD (Zone A8)

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

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
SH 111/IWGR (Entrance) LLMD A8								
2758408 531000 Professional Services	79	2,525		2,604	3.1%		2,695	3.5%
2758408 542000 Utilities	42,623	72,500		77,000	6.2%		79,695	3.5%
2758408 544000 Building & Grounds Maint.	128,925	192,225		200,000	4.0%		207,000	3.5%
2758408 564000 Maintenance Materials	68,433	38,500		39,000	1.3%		40,365	3.5%
Total SH 111/IWGR (Entrance) LLMD	240,060	305,750		318,604	4.2%		329,755	3.5%

Hwy 111/Club Drive (Zone A11A)

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

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Club/IW Lane LLMD A11A								
2768411 531000 Professional Services	67	2,494		2,494	0.0%		2,581	3.5%
2768411 542000 Utilities	889	3,880		4,000	3.1%		4,140	3.5%
2768411 544000 Building & Grounds Maint.	17,839	24,250		25,000	3.1%		25,875	3.5%
2768411 564000 Maintenance Materials	3,181	7,275		7,500	3.1%		7,763	3.5%
Total Club/IW Lane LLMD	21,976	37,899		38,994	2.9%		40,359	3.5%

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 City manages the District through a landscape contract responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Club, South of 111 LLMD A11C								
2848413 531000 Professional Services	48	2,400		2,494	3.9%		2,581	3.5%
2848413 542000 Utilities	85	1,125		1,200	6.7%		1,242	3.5%
2848413 544000 Building & Grounds Maint.	4,054	8,600		9,000	4.7%		9,315	3.5%
2848413 564000 Maintenance Materials	916	1,800		2,000	11.1%		2,070	3.5%
Total Club, South of 111 LLMD	5,103	13,925		14,694	5.5%		15,208	3.5%

Colony LLMD (Zone C)

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

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Colony LLMD C								
2778415 531000 Professional Services	387	2,650		2,769	4.5%		2,866	3.5%
2778415 542000 Utilities	1,356	7,200		7,500	4.2%		7,763	3.5%
2778415 544000 Building & Grounds Maintenance	47,637	64,350		67,000	4.1%		69,345	3.5%
2778415 564000 Maintenance Materials	13,647	14,800		15,000	1.4%		15,525	3.5%
Total Colony LLMD	63,028	89,000		92,269	3.7%		95,498	3.5%

Colony Cove Estates LLMD (Zone D)

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

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Colony Cove Estates LLMD D								
2788417 531000 Professional Services	76	2,425		2,494	2.8%		2,581	3.5%
2788417 542000 Utilities	2,952	4,800		5,000	4.2%		5,175	3.5%
2788417 544000 Building & Grounds Maintenance	8,919	11,540		12,000	4.0%		12,420	3.5%
2788417 564000 Maintenance Materials	3,181	4,750		5,000	5.3%		5,175	3.5%
Total Colony Cove Estates LLMD	15,128	23,515		24,494	4.2%		25,351	3.5%

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 Desert Horizons Homeowner’s Association manages the District through a landscape contract responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Desert Horizons LLMD E								
2798418 531000 Professional Services	3,218	5,452		5,684	4.3%		5,883	3.5%
2798418 533000 Other Contracted Services	487,308	502,005		517,000	3.0%		535,095	3.5%
Total Desert Horizons LLMD	490,526	507,457		522,684	3.0%		540,978	3.5%

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 City manages the District through a landscape contract responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Mountain Gate LLMD A19								
2808419 531000 Professional Services	307	2,640		2,714	2.8%		2,809	3.5%
2808419 542000 Utilities	662	6,300		6,600	4.8%		6,831	3.5%
2808419 544000 Building & Ground Maintenance	30,407	36,000		37,500	4.2%		38,813	3.5%
2808419 564000 Maintenance Materials	5,253	6,825		7,000	2.6%		7,245	3.5%
Total Mountain Gate LLMD	36,629	51,765		53,814	4.0%		55,697	3.5%

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 City manages the District through a landscape contract responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Mountain Gate Estates LLMD A20								
2818421 531000 Professional Services	105	2,365		2,494	5.5%		2,581	3.5%
2818421 542000 Utilities	220	2,420		2,500	3.3%		2,588	3.5%
2818421 544000 Building & Ground Maintenance	9,933	13,950		14,500	3.9%		15,008	3.5%
2818421 564000 Maintenance Materials	3,794	6,700		7,000	4.5%		7,245	3.5%
Total Mountain Gate Estates LLMD	14,052	25,435		26,494	4.2%		27,421	3.5%

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 City manages the District through a landscape contract responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Villagio LLMD A21								
2828422 531000 Professional Services	604	3,370		3,484	3.4%		3,606	3.5%
2828422 542000 Utilities	1,766	14,550		15,000	3.1%		15,525	3.5%
2828422 544000 Building & Ground Maintenance	81,084	101,850		105,000	3.1%		108,675	3.5%
2828422 564000 Maintenance Materials	26,496	6,790		7,000	3.1%		7,245	3.5%
Total Villagio LLMD	109,950	126,560		130,484	3.1%		135,051	3.5%

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 City manages the District through a landscape contract responsible for maintenance costs associated with turf, shrubbery, trees, lighting, irrigation systems, and utilities.

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Vaidya LLMD A22								
	109,950	144,000						
2838423 531000 Professional Services	93	2,400		2,494	3.9%		2,581	3.5%
2838423 542000 Utilities	68	1,150		1,200	4.3%		1,242	3.5%
2838423 544000 Building & Ground Maintenance	3,041	4,815		5,000	3.8%		5,175	3.5%
2838423 564000 Maintenance Materials	261	4,815		5,000	3.8%		5,175	3.5%
Total Vaidya LLMD	3,463	13,180		13,694	3.9%		14,173	3.5%

Montelena LLMD (Zone A23)

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

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Montelena LLMD A23								
2858424 531000 Professional Services	416	2,825		2,934	3.9%		3,037	3.5%
2858424 542000 Utilities	1,371	17,850		18,500	3.6%		19,148	3.5%
2858424 544000 Building & Ground Maintenance	53,718	62,000		65,000	4.8%		67,275	3.5%
2858424 564000 Maintenance Materials	7,116	5,000		5,000	0.0%		5,175	3.5%
Total Montelena LLMD A23	62,620	87,675		91,434	4.3%		94,634	3.5%

Sundance LLMD (Zone A25)

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

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Sundance LLMD A25								
2868425 531000 Professional Services	243	2,570		2,659	3.5%		2,752	3.5%
2868425 533000 Other Contracted Services	45,673	42,580		44,000	3.3%		45,540	3.5%
2868425 564000 Maintenance Materials	0	5,000		5,000	0.0%		5,175	3.5%
Total Sundance LLMD	45,916	50,150		51,659	3.0%		53,467	3.5%

Province LLMD (Zone A26)

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

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Province LLMD A26								
2878426 531000 Professional Services	707	3,050		3,209	5.2%		3,321	3.5%
2878426 544000 Building & Ground Maintenance	184,000	185,000		190,000	2.7%		196,650	3.5%
2878426 564000 Maintenance Materials	0	7,500		8,000	6.7%		8,280	3.5%
Total Province LLMD	184,707	195,550		201,209	2.9%		208,251	3.5%

Province Drainage Benefit Assessment District

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

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Province DBAD								
2888427 531000 Professional Services	1,916	2,870		3,050	6.3%		3,157	3.5%
2888427 544000 Building & Ground Maintenance	34,219	28,850		30,000	4.0%		31,050	3.5%
2888427 564000 Maintenance Materials	0	0		30,000	0.0%		31,050	3.5%
Total Province DBAD	36,135	31,720		63,050	98.8%		65,257	3.5%

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. In addition, the District maintains street lighting facilities along Fred Waring Drive.

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
Street Lighting District 2000-01								
2518501 531000 Professional Services	197	530		530	0.0%		530	0.0%
2518501 542000 Utilities	0	950		950	0.0%		950	0.0%
Total Street Lighting District 2000-01	197	1,480		1,480	0.0%		1,480	0.0%
Total Landscape Lighting & Maintenance Districts	2,784,420	3,093,317		3,326,550	7.5%		3,433,363	3.2%

**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 includes one representative of the Indian Wells Country Club and six elected resident members, who 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. Therefore, it was logical that the authority to spend the money 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 and 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, appointment of officers, letting of contracts, handling of disputes about contracts let by the FAMD, and resolution of conflicts 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 under 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 ongoing slurry seal projects
- Improve roadway maintenance and drainage
- Monitor the 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.

Fire Access Maintenance District No. 1 Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
FIRE ACCESS MAINTENANCE DISTRICT NO. 1 FUND								
2098601 531000 Professional Services	109,212	162,500		168,750	3.8%		174,656	3.5%
Management Services			98,000			101,430		
Engineering Services			30,000			31,050		
Legal Services			35,000			36,225		
FAMD Levy Services			5,750			5,951		
2098601 533000 Other Contracted Services	904,207	952,153		996,750	4.7%		1,031,636	3.5%
Security Services Contract			958,000			991,530		
Database and Bar Code Readers (ABD)			9,700			10,040		
Drinking Water			1,550			1,604		
Computers, Transponders & Software (AMS)			27,500			28,463		
2098601 542000 Utilities	23,791	30,746		32,950	7.2%		34,598	5.0%
Electricity			14,800			15,540		
Water			18,150			19,058		
2098601 544000 Building & Grounds Maint.	97,714	111,720		137,650	23.2%		142,468	3.5%
Landscape Maint			60,000			62,100		
Janitorial Services			7,000			7,245		
Sirt Tags			10,000			10,350		
Irrigation Repairs			12,500			12,938		
Fountain Maint			12,000			12,420		
Gatehouse and Gate Repairs			15,000			15,525		
Light Maintenance			5,000			5,175		
Christmas Decorations			10,400			10,764		
Signage			3,000			3,105		
Pest Control			2,750			2,846		
2098601 545000 Infrastructure	120,920	126,000		130,000	3.2%		134,550	3.5%
Street Sweeping and Drain Cleaning			130,000			134,550		
2098601 552000 Communications	16,655	17,911		18,750	4.7%		19,406	3.5%
Landline Phone Service			11,000			11,385		
Gatehouse Internet			6,250			6,469		
Website Management			1,500			1,553		
2098601 561000 Office Expense	9,882	9,500		9,500	0.0%		9,500	0.0%
2098601 563000 Operating Materials	1,610	1,500		1,500	0.0%		1,500	0.0%
2098601 565000 Minor Equipment	0	2,500		2,500	0.0%		2,500	0.0%
2098601 591600 Indirect Costs	15,000	15,000		15,000	0.0%		15,000	0.0%
TOTAL FAMD NO. 1 FUND	1,298,990	1,429,530		1,513,350	5.9%		1,565,814	3.5%
Total Fire Access Maintenance District No. 1	1,298,990	1,429,530		1,513,350	5.9%		1,565,814	3.5%

Indian Wells Golf Resort Program

Indian Wells Golf Resort Program

Among its many amenities, the park-like Indian Wells Golf Resort includes two 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, a restaurant and bar, an outdoor food truck with patio dining, a Pavilion event center, event lawns, a golf shop, the "Shots in the Night and Top Tracer entertainment program," an evening/group entertainment venue, and expert tournament planning services.

Utilizing the "Toptracer" technology, Shots in the Night transformed into a full-time, seasonal outlet operating with impunity from the variances presented by the weather, such as wind and direct sunlight. A Toptracer Range is the ultimate practice tool, taking the guesswork out of range sessions by offering an engaging, data-driven experience that appeals to everyone.

Toptracer Range features several modes and games, much like Topgolf. For the serious golfer looking to focus on practice, there is the driving range and "What's In Your Bag," which tracks total distance, carry, ball speed, launch, and hang time.

Douglas Fredrikson Architects designed the Golf Resort's 53,000-square-foot clubhouse. This contemporary masterpiece highlights magnificent fairways and mountain views and features sophisticated styling and comfort. The Pavilion was built in December 2015, and the VUE restaurant kitchen, Bar experience, and dining room was fully remodeled in September 2019. This keeps facility amenities new and fresh looking, attracting recent events.

The 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 the wine spectator award. The Indian Wells Golf Resort currently hosts approximately 75,000 rounds annually and 240,000 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 of the Indian Wells Golf Resort. Expenditures reflect the 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, separate from the operating expenses incurred under the management contract. These costs include direct staff charges and administrative fees.

Initiatives

- Improve the Financial Condition of the Indian Wells Golf Resort
- Implement the Golf Resort Strategic Asset Plan
- Proactively solicit and market group outings and tournaments
- Increase the average daily rate for group outings and tournaments
- Capture rounds/revenues from other resorts/hotels in the Coachella Valley

Program Staffing Allocations

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
City Manager	0.20	0.15	0.15	0.15
Deputy City Manager	0.10	0.05	0.05	0.05
City Clerk	0.05	0.00	0.00	0.00
Finance Director	0.10	0.10	0.10	0.10
Assistant Finance Director	0.01	0.00	0.00	0.00
Accountant	0.00	0.05	0.05	0.05
Accounting Technician III	0.01	0.00	0.00	0.00
Accounting Technician II	0.01	0.00	0.00	0.00
Public Works Director	0.01	0.05	0.05	0.05
Management Analyst II	0.01	0.00	0.00	0.00
Public Works Field Supervisor	0.01	0.00	0.00	0.00
Total Full Time Equivalents	0.51	0.40	0.40	0.40

Workload Activity Measures

	FY2021/22 Actual	FY2022/23 Estimate	FY2023/24 Estimate	FY2024/25 Estimate
Golf Rounds - total	76,500	78,795	81,159	83,594
Resident Rounds	18,271	18,819	19,384	19,965
Resident Guest Rounds	4,671	4,811	4,955	5,104
Other Rounds	53,558	55,165	56,820	58,524
Resident Covers	7,012	7,222	7,439	7,662
Total Covers	246,309	253,698	261,309	269,148

Indian Wells Golf Resort Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
GOLF RESORT FUND								
Golf Resort Contract								
5606701 505000 Operations	15,493,761	15,998,614		0	-100.0%		0	
Cost of Sales			0			-		
Payroll			0			-		
Operating Expense			0			-		
Total Golf Resort Contract	15,493,761	15,998,614		0	-100.0%		0	
Golf Resort Administration								
5606702 511000 Regular Employees (0.40 FTE)	109,798	106,829		96,952	-9.2%		100,095	3.2%
5606702 521100 Retirement - Employer	14,861	15,569		15,150	-2.7%		15,680	3.5%
5606702 522000 FICA	5,882	5,993		4,947	-17.5%		5,008	1.2%
5606702 523000 Group Insurance	12,028	15,777		12,347	-21.7%		12,779	3.5%
5606702 524000 OPEB Benefit	31,267	32,049		29,086	-9.2%		30,028	3.2%
5606702 525100 Retirement 401A	6,517	7,171		5,803	-19.1%		5,882	1.4%
5606702 526000 Vehicle/Cell Allowance	343	2,466		1,849	-25.0%		1,849	0.0%
5606702 526100 Employee FICA Benefit	4,761	4,444		3,347	-24.7%		3,356	0.3%
5606702 526200 HRA Medical Benefit	510	510		400	-21.6%		400	0.0%
Total Salary and Benefits	185,966	190,808		169,881	-11.0%		175,077	3.1%
5606702 531000 Professional Services Audit, Golf Resort	35,254	64,395		65,876	2.3%		67,852	3.0%
5606702 544000 Bldg. & Grounds Maintenance	0	303,850		300,000	-1.3%		300,000	0.0%
5606702 545000 Infrastructure	0	158,620		150,000	-5.4%		155,000	3.3%
5606702 558000 Insurance Expense General Liability and Worker's Comp Property, Earth, Flood Insurance	238,193	236,440	4,126 233,073	237,199	0.3%	4,332 244,727	249,059	5.0%
5606702 591600 Indirect Costs	7,549	4,427		3,833	-13.4%		3,965	3.4%
Total Golf Resort Administration	466,963	958,540		926,789	-3.3%		950,953	2.6%
Total GOLF RESORT FUND	15,960,723	16,957,154		926,789	-94.5%		950,953	2.6%

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 expected capital projects over the next five years. Capital projects usually involve higher costs and take a year or more to complete.



The 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 they would be drawing on.

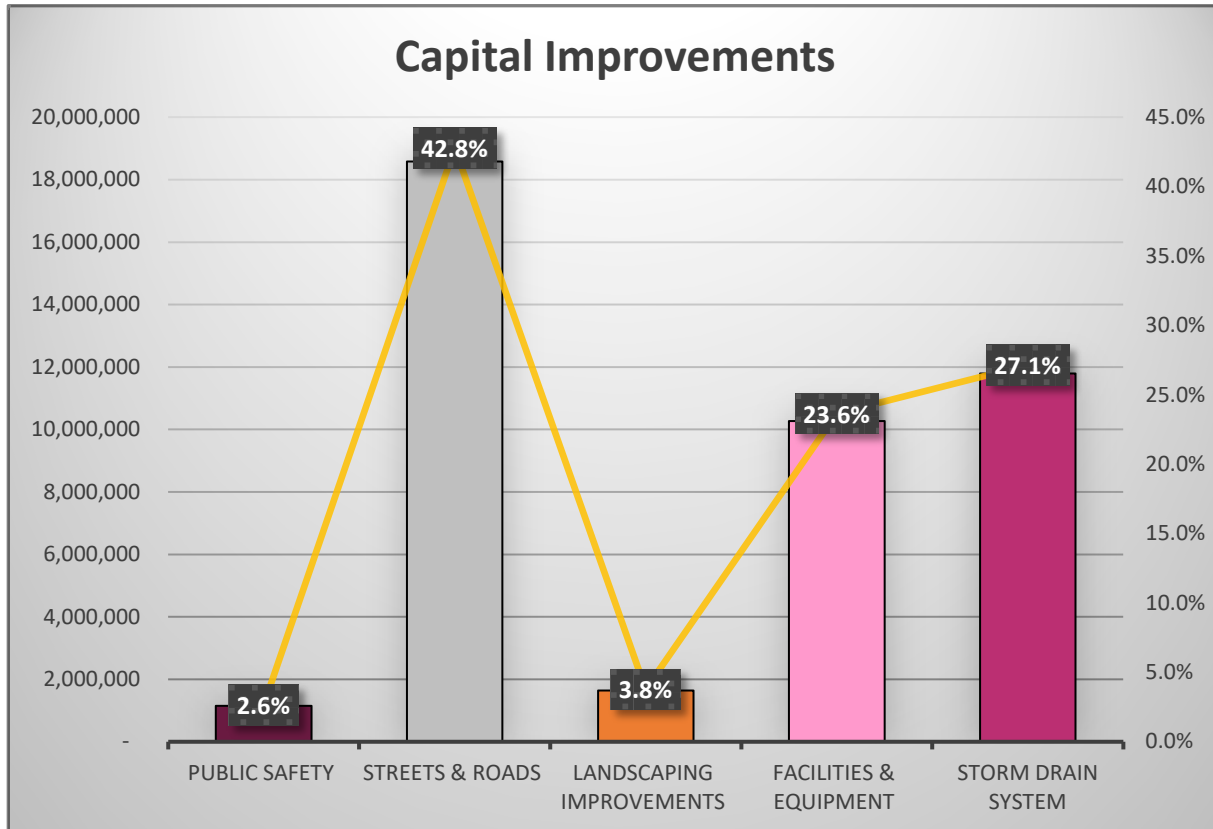
The Capital Improvement Program is not a budget but a financial plan for capital improvements for the next five years. The program is not a commitment to spend; no authorization to spend funds exists until the City Council adopts the budget that includes the first two years of the five-year program.

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 include equipment purchases such as vehicles, capital-related studies, and master plans.

The program is updated yearly to provide a continuous five-year projection of the City's future capital needs. In each program year, projects are identified with a project description, justification, priority, and funding source. Next, 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, including 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 forty projects budgeted for \$43.4 million. Approximately \$21.0 million in General Fund expenditures and \$22.4 million comes from grants, developer contributions, the Housing Authority, and other sources. The City uses grant funding to develop capital projects to the extent possible. The location and description of each capital project are discussed within the capital budget.



This CIP Budget allocates existing funds and anticipated revenues to new and continuing projects in the City's multi-year CIP. The budget is based on analyzing available funding sources and reviewing 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 include new construction, infrastructure improvements, building maintenance, and major equipment purchases. The program is 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 is 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 to plan, control, and allocate resources among competing demands. Moreover, efforts to improve government efficiency have spurred interest in tools that help public officials make better capital investment decisions. As a result, capital budgeting is a vital part of financial planning and decision-making, especially regarding developing, constructing, and acquiring new capital facilities and maintaining existing ones. In addition, the City's long-term cash flow projections are a vital component in the capital budgeting program's development, scope, and timing.

The underlying goal is to know how much to budget and when those funds will be needed. Without a long-term capital budgeting process, the quality of the City's infrastructure will diminish to unacceptable levels. In addition, 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 various tasks. In contrast, 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 project needs and priorities to be evaluated within the funding source's requirements.

Various funding sources are included for all capital programs. The funding source displays capital revenues for each year of the five-year CIP. In addition, the funding source shows the capital expenditures by line item for each year of the five years. 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 the fiscal year 2011/12 as a part of a good governance strategy. Capital replacement Funds provide the funding necessary to construct capital improvement projects identified in the capital budgeting process. The capital replacement funds have a 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 deferring 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 contribute to the annual reserve amount or fund annual capital expenditures, thereby reducing the yearly 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.	Status	Project Description	Project Ranking	CIP Budget Rolls PY approved budget	FY2024	FY2025	FY2026	FY2027	FY2028	Total Project	City Paid Capital Cost	Outside Agency, Developer Fees, or Other Grant Reimbursement	Reimbursing Agency
	228			Fire/PIV for City Hall			50,000					50,000	-	50,000	Fire Fund
	228			New EOC Building			100,000					100,000	-	100,000	Fire Fund
	228	9904		Public Safety Access		700,000	300,000					1,000,000	-	1,000,000	Fire Fund
				Total Public Safety		700,000	450,000	-	-	-	-	1,150,000	-	1,150,000	
Streets & Roads															
	316/219	9301	Bid	Annual Asphalt Program	1		500,000	500,000	500,000	500,000	500,000	2,500,000	1,740,000	760,000	RMRA
	316	9331	Bid	Hwy 111 Pavement Rehabilitation	1		1,500,000					1,500,000	1,300,000	200,000	AB939/Developer Fees
	316	9336	Bid	Warner Trail Road Improvements	1	549,980	950,020	797,500				2,297,500	2,297,500		
	316	9325		Roadway Striping	1	81,250	-					81,250	81,250		
	316			On Call Concrete	1	70,021	-	50,000	50,000	50,000	50,000	270,021	270,021		
	316		PreDesign	Complete Streets (Phased)	1		420,000	700,000	1,200,000	1,200,000	1,200,000	4,720,000	4,470,000	250,000	SS4A
	316			Pedestrian Safety Improvements	1		500,000					500,000	500,000		
	316	9930		On Call Project Management	1		285,000	285,000	285,000			855,000	855,000		
	316	9332	Construction	Club Drive Improvements	1	321,598	700,000					1,021,598	1,001,598	20,000	Club Dr LLMD
	316	9942	Construction	Miles Avenue Bridge Repair	1	500,000	503,571					1,003,571	449,532	554,039	FEMA
	316	9311	Design	NorthEastern Traffic Flow Improvements	1	170,000	140,000	950,000				1,260,000	1,260,000		
	316	9302	Shovel Ready	Casa Dorado Safety Entrance Improvements	1			805,000				805,000	805,000		
	316			Fred Waring Rehabilitation, Drywell	2			120,000	1,175,000			1,295,000	1,295,000		
	316			Annual Street Name Sign retrofit	2		10,000	10,000	10,000			30,000	30,000		
	316			Audible Pedestrian Buttons/Signal Rewiring	3				120,000			120,000	120,000		
	316			Paver Replacement Citywide	3				320,000			320,000	320,000		
				Total Streets & Roads		1,692,849	5,508,591	4,217,500	3,660,000	1,750,000	1,750,000	18,578,940	16,794,901	1,784,039	
Landscaping															
	316			Palm Tree Replacement/Highway 111	1			100,000	100,000	100,000	100,000	400,000	400,000		
	316		PreDesign	Highway 111 Drought tolerant landscaping/Palm Tree Skinning	1		330,000	340,000				670,000	20,000	650,000	DWR
	316			Fred Waring Landscape Improvements	3			570,000				570,000	570,000		
				Total Landscaping		-	330,000	1,010,000	100,000	100,000	100,000	1,640,000	990,000	650,000	
Facilities & Equipment															
	316		PreDesign	Indian Wells Lane/Resort Campus Paving Improvements	1	90,000	590,250	-				680,250	590,250	90,000	Insurance Payout
	316			Maintenance Yard Redesign	1		85,000	65,000				150,000	150,000		
	316		Quoting	City Vehicle Replacement	1		75,000	75,000	75,000	75,000	75,000	375,000	375,000		
	316			Maintenance Garage Roll Up Door	1		50,000					50,000	50,000		
	316		Quoting	(2) Changeable Message Signs	1		45,000					45,000	45,000		
	316	9905	Construction	Energy Efficiency/Sustainable Community	1	6,918,453						6,918,453	-	6,918,453	Bond
				Passive Park Construction - City Share	1	463,136						463,136	463,136		
	316			Civic Center Paving/Maintenance Yard Improvements	2		122,750	495,000				617,750	617,750		
	316		Design	SCE Charge Ready	2		300,000					300,000	300,000		
	316			City Hall Restrooms	3			100,000	300,000			400,000	400,000		
	316			Replace City Hall Ductwork	3		250,000	-				250,000	-	250,000	Bond
	316			Update City Hall Aerial Photos	3			20,000				20,000	20,000		
				Total Facilities & Equipment		7,471,589	1,518,000	755,000	375,000	75,000	75,000	10,269,589	3,011,136	7,258,453	
Storm Drain System															
	316	9605	Design	East Drop Structure	1	1,452,017						1,452,017	-	1,452,017	FEMA
	316	9605	Shovel Ready	West Drop Structure	1	1,484,368						1,484,368	-	1,484,368	FEMA
	316		PreDesign	Low Flow Channel	1		95,000	525,000				620,000	20,000	600,000	DWR
	256	4601	Design	Modify WWR Channel Bank (HA Property)	1	2,500,000		5,500,000				8,000,000	-	8,000,000	Housing Authority/Community Funding/CVWD/ Developer contributions
	316			Trash Capture Devices	2	34,500		-				34,500	34,500		
	316			Update Drainage Master Plan	3				200,000			200,000	200,000		
				Total Storm Drain System		5,470,885	95,000	6,025,000	200,000	-	-	11,790,885	254,500	11,536,385	
Indian Wells Golf Resort															
	560			Clubhouse/Facility								-	-	-	Golf Fund
	560			Common Area Structure								-	-	-	Golf Fund
	560			Golf Course and Range Equipment								-	-	-	Golf Fund
	560			Pavilion								-	-	-	Golf Fund
	560			Restaurant/Food & Beverage								-	-	-	Golf Fund
	560			Cart Fleet								-	-	-	Golf Fund
	560			Golf Cart Bridge Maintenance								-	-	-	Golf Fund
				Total Indian Wells Golf Resort		-	-	-	-	-	-	-	-	-	
				Total		15,335,323	7,901,591	12,007,500	4,335,000	1,925,000	1,925,000	43,429,414	21,050,537	22,378,877	

Capital Improvement Program

Public Safety

CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Fire-PIV for City Hall

Project # 2023-FIRE-316-001

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Public Safety	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 50,000.00

The water valve used for fire response at City Hall is in need of repair. In addition, the general area in and around the valve system has been the subject of deferred maintenance, and has reached the end of its life cycle.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Fire Fund	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00



Capital Improvement Program

Streets & Roads

CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Annual Asphalt, Phase 2

Project # 2023-INFRA-316-001

Location Department Public Works **Priority**
Plan Reference Contact Public Works Mgr **Jurisdiction**
Category Streets and Roads **Type** **Start Date**
City Council Goal **Useful Life** **End Date**

Status

- New Project
- Continuing Project
- Preliminary Budget
- Final Budget
- Construction
- Preliminary Design
- Final Design
- Env. ROW

Description & Justification

Total Project Cost: \$ 500,000.00

Local Road Paving Phase 2 will continue the City's pavement management program goals. Phase 2 design will include with streets of Morongo Place, Choctaw Circle, Crow Circle, Cielito, Blackfoot, Osage Trail (west and east of Eldorado), Zuni, Osage Court, Via Corona (north of Osage), Pawnee Circle and Mohican Circle.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -	\$ 65,000.00
Construction	\$ 390,000.00	\$ -	\$ -	\$ -	\$ -	\$ 390,000.00
Administration/Inspection	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
Contingency	\$ 39,000.00	\$ -	\$ -	\$ -	\$ -	\$ 39,000.00
TOTAL	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Annual Asphalt	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Annual Asphalt, Phase 3

Project # 2023-INFRA-316-001

Location Department Public Works **Priority**
Plan Reference Contact Public Works Mgr **Jurisdiction**
Category Streets and Roads **Type** **Start Date**
City Council Goal **Useful Life** **End Date**

Status

- New Project
- Continuing Project
- Preliminary Budget
- Final Budget
- Construction
- Preliminary Design
- Final Design
- Env. ROW

Description & Justification

Total Project Cost: \$ 500,000.00

Local Road Paving Phase 3 will continue the City's pavement management program goals. Phase 3 design will include with streets of Pala Palms, Shoshone, Tecopa, Kawae, Navajo, Cochise, Cholmae, Caino del Rey S, Via Mariposa, Apache, Mohawk Circle, Abrigo Way, Paseo Coronado, and Via Corona.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ 65,000.00	\$ -	\$ -	\$ -	\$ 65,000.00
Construction	\$ -	\$ 390,000.00	\$ -	\$ -	\$ -	\$ 390,000.00
Administration/Inspection	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00
Contingency	\$ -	\$ 39,000.00	\$ -	\$ -	\$ -	\$ 39,000.00
TOTAL	\$0.00	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 500,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Annual Asphalt	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 500,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 500,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Highway 111 Rehabilitation, Phase 2

Project # 2023-INFRA-316-002

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Streets and Roads	Type		Start Date	Jul-23
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

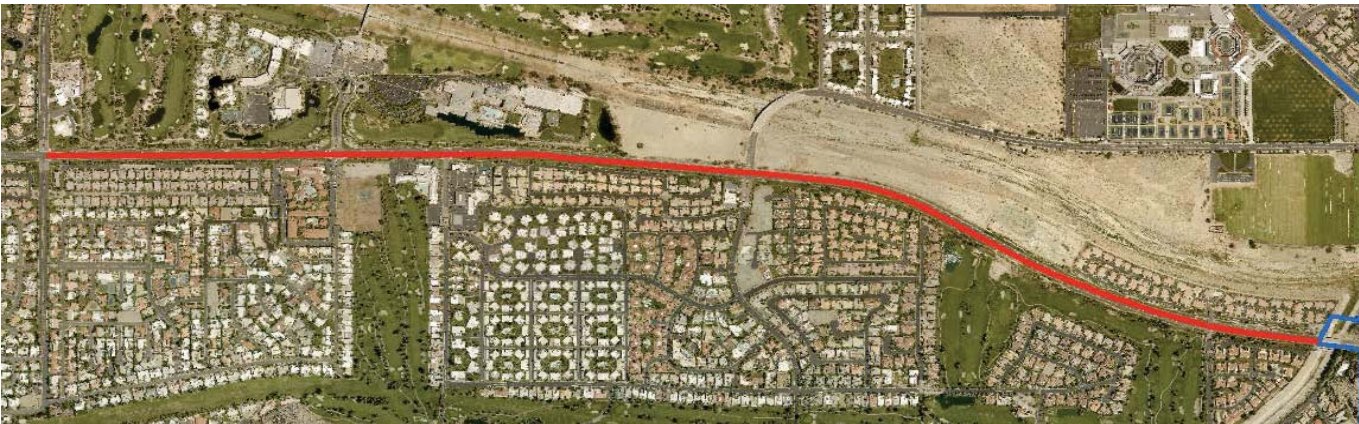
Description & Justification

Total Project Cost: \$ 1,500,000.00

This work is the last phase of the Highway 111 Rehabilitation Project. Construction will occur along Highway 111, from Eldorado Drive and Miles Avenue. Construction was broken into phases to accommodate for increasing construction costs.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,200,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000.00
Administration/Inspection	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
Contingency	\$ 225,000.00	\$ -	\$ -	\$ -	\$ -	\$ 225,000.00
TOTAL	\$ 1,500,000.00					\$ 1,500,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvements	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,500,000.00					\$ 1,500,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Warner Trail Road Improvements

Project # 2023-INFRA-316-004

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Streets and Roads	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification

Total Project Cost: \$ 2,297,500.00

Warner Trail is classified as a collector in the City's General Plan. It also carries traffic for the City's singular public school. The public has contributed to ideas for safety improvements in the area. In addition, failing storm drain trench and many utility crossings have shortened the life span of the asphalt. The project will add a NB right turn lane to Fred Waring, complete repairs to the storm drain, and pave the roadway from Miles Avenue to Fred Waring.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,380,000.00	\$ 725,000.00	\$ -	\$ -	\$ -	\$ 2,105,000.00
Administration/Inspection	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Contingency	\$ 100,000.00	\$ 72,500.00	\$ -	\$ -	\$ -	\$ 172,500.00
TOTAL	\$ 1,500,000.00	\$ 797,500.00				\$ 2,297,500.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Rollover	\$ 549,980.00	\$ -	\$ -	\$ -	\$ -	\$ 549,980.00
Capital Improvements	\$ 950,020.00	\$ 797,500.00	\$ -	\$ -	\$ -	\$ 1,747,520.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,500,000.00	\$ 797,500.00				\$ 2,297,500.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Roadway Striping

Project # 2023-INFRA-316-005

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Streets & Roads	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification	Total Project Cost: \$ 81,250.00
----------------------------------------	----------------------------------

This annual project provides for refreshing or modification of striping around the City. This includes striping that may be damaged by weather or vehicular accident.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 81,250.00	\$ -	\$ -	\$ -	\$ -	\$ 81,250.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 81,250.00	\$ -	\$ -	\$ -	\$ -	\$ 81,250.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 81,250.00	\$ -	\$ -	\$ -	\$ -	\$ 81,250.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 81,250.00	\$ -	\$ -	\$ -	\$ -	\$ 81,250.00

CITYWIDE

CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name On Call Concrete

Project # 2023-INFRA-316-006

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Streets & Roads	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 270,021.00

This annual project provides for additions or repair to concrete facilities throughout the City, including sidewalk, ADA ramps, curb and gutters.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 70,021.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 70,021.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 270,021.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 70,021.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 270,021.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 70,021.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 270,021.00

CITYWIDE

CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Complete Streets

Project # 2023-INFRA-316-008

Location **Department** Public Works **Priority**
Plan Reference **Contact** Public Works Mgr **Jurisdiction**
Category Streets and Roads **Type**
City Council Goal **Useful Life** **End Date**

Status

New Project Continuing Project Preliminary Budget Final Budget
 Construction Preliminary Design Final Design Env. ROW

Description & Justification Total Project Cost: \$ 4,720,000.00
 Complete Streets programs assist Cities in creating safer, usable transportation corridors for methods outside of vehicular travel. The City received federal funding to study and create a Safety Action Plan (SAP) for designing safer pedestrian, bike, and other alternative methods of travel. In addition, the SAP will allow the City to actively seek grant funding to cover the cost of the improvements. These methods of funding require Community Outreach and participation. Expected safety recommendations include sidewalks, bike lanes, crosswalks and protected turn lanes.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ 420,000.00			\$ -	\$ -	\$ 420,000.00
Construction	\$ -	\$ 720,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 4,300,000.00
Administration/Inspection	\$ -	\$ -		\$ -	\$ -	\$ -
Contingency	\$ -	\$ -		\$ -	\$ -	\$ -
TOTAL	\$ 420,000.00	\$ 720,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 4,720,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 170,000.00	\$ 720,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 4,470,000.00
SS4A	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 420,000.00	\$ 720,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 4,720,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2023 thru FY 2028

Project Name Pedestrian Safety Improvements

Project # 2023-INFRA-316-016

Location Eldorado Dr/Fairway **Department** Public Works **Priority**
Plan Reference **Contact** Public Works Mgr **Jurisdiction**
Category Streets & Roads **Type** **Start Date**
City Council Goal **Useful Life** **End Date**

Status

- New Project Continuing Project Preliminary Budget Final Budget
- Construction Preliminary Design Final Design Env. ROW

Description & Justification Total Project Cost: \$ 500,000.00
 Interim pedestrian safety improvements at requested areas on Eldorado Drive and Fairway Drive. These improvements are designed to be temporary while permanent improvements are under review.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Construction	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00
Administration/Inspection	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
Contingency	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
TOTAL	\$ 500,000.00					\$ 500,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 500,000.00					\$ 500,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name On Call Project Management

Project # 2023-INFRA-316-009

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Streets & Roads	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|---------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 855,000.00

The City produces a robust Capital Improvement Program. The program is especially substantial for the next three years, including the City-led Channel Lining project. Staff augmentation assists the City with delivering the projects in a timely matter.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 285,000.00	\$ 285,000.00	\$ 285,000.00	\$ -	\$ -	\$ 855,000.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 285,000.00	\$ 285,000.00	\$ 285,000.00	\$ -	\$ -	\$ 855,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 285,000.00	\$ 285,000.00	\$ 285,000.00	\$ -	\$ -	\$ 855,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 285,000.00	\$ 285,000.00	\$ 285,000.00	\$ -	\$ -	\$ 855,000.00

CITYWIDE

CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Club Drive Improvements

Project # 2023-INFRA-316-010

Location Department Public Works **Priority**
Plan Reference Contact Public Works Mgr **Jurisdiction**
Category Streets and Roads **Type** **Start Date**
City Council Goal Useful Life **End Date**

Status

- New Project Continuing Project Preliminary Budget Final Budget
- Construction Preliminary Design Final Design Env. ROW

Description & Justification Total Project Cost: \$ 1,021,598.00

Club Drive operates as a collector serving the retail/office buildings to the east, and the Indian Wells Hotel to the west. In addition, it serves the auxiliary gate to the Indian Wells Country Club. This project will install a sidewalk on the east side of the street, painted bike lanes on both the east and west side, and center turn lane that serves both sides. Landscaping will be refreshed, lighting will be added, and the street will be resurfaced in between the pavers at the north and south ends of the street.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,021,598.00	\$ -	\$ -	\$ -	\$ -	\$ 1,021,598.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,021,598.00	\$ -	\$ -	\$ -	\$ -	\$ 1,021,598.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 1,021,598.00	\$ -	\$ -	\$ -	\$ -	\$ 1,021,598.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,021,598.00	\$ -	\$ -	\$ -	\$ -	\$ 1,021,598.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Miles Avenue Bridge Repair

Project # 2023-INFRA-316-011

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Streets and Roads	Type		Start Date	Jul-23
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification

Total Project Cost: \$ 1,003,571.00

The Miles Avenue Bridge crosses the Whitewater River, and is one of the City's Major thoroughfares that transport traffic from the north side of the river to the southside. Multiple, heavy, high flow storms have damaged sections under the surface of the channel. Design is complete, and has been approved by CVWD.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design		\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,003,571.00	\$ -	\$ -	\$ -	\$ -	\$ 1,003,571.00
Administration/Inspection		\$ -	\$ -	\$ -	\$ -	\$ -
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$1,003,571					\$ 1,003,571.00

Funding Sources	FY 2023	FY 2024	FY 2026	FY 2027	FY 2028	Total
FEMA Grant	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
Capital Improvement	\$ 503,571.00	\$ -	\$ -	\$ -	\$ -	\$ 503,571.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,003,571.00					\$ 1,003,571.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name NorthEastern Traffic Flow Improvements

Project # 2023-INFRA-316-003

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Streets and Roads	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input checked="" type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification

Total Project Cost: \$ 1,260,000.00

The NorthEastern quadrant of the City experiences traffic delays during large events. This project will include dedicated right turn pockets, widening of the right turn lane onto Miles Avenue, median reconstruction, updating the landscaping and the final paving of Miles Avenue between Washington and Highway 111.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00
Construction	\$ -	\$ 900,000.00	\$ -	\$ -	\$ -	\$ 900,000.00
Administration/Inspection	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Contingency	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
TOTAL	\$ 310,000.00	\$ 950,000.00				\$ 1,260,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 310,000.00	\$ 950,000.00	\$ -	\$ -	\$ -	\$ 1,260,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 310,000.00	\$ 950,000.00				\$ 1,260,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Casa Dorado Safety Improvements

Project # 2023-INFRA-316-014

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Streets and Roads	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification

Total Project Cost: \$ 805,000.00

The entrance to the Casa Dorado community from Highway 111 has a jog in the pedestrian access that is not ADA compliant. The project is shovel ready, and the City is seeking grant money for its construction. The realignment of the sidewalk will extend west from the entrance to Rancho Palmeras. Bollard lighting and electrical infrastructure will be refreshed, and a storm drain inlet will require relocation.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ 700,000.00	\$ -	\$ -	\$ -	\$ 700,000.00
Administration/Inspection	\$ -	\$ 105,000.00	\$ -	\$ -	\$ -	\$ 105,000.00
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$0	\$ 805,000.00	\$ -	\$ -	\$ -	\$ 805,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
	\$ -	\$ 805,000.00	\$ -	\$ -	\$ -	\$ 805,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 805,000.00	\$ -	\$ -	\$ -	\$ 805,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Fred Waring Rehabilitation

Project # 2023-INFRA-316-014

Location Department Public Works **Priority**
Plan Reference Contact Public Works Mgr **Jurisdiction**
Category Streets and Roads **Type** **Start Date**
City Council Goal Useful Life **End Date**

Status

- New Project Continuing Project Preliminary Budget Final Budget
- Construction Preliminary Design Final Design Env. ROW

Description & Justification

Total Project Cost: \$ 1,295,000.00

The average PCI of Fred Waring within the City Limits is 65%. Fred Waring is a high volume Major Arterial, carrying approximately 35,000 trips a day. This project will restore the surface of the pavement, and includes a redirection of a failing drywell on the northside of Fred Waring, adjacent to the Whitewater channel.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ 120,000.00		\$ -	\$ -	\$ 120,000.00
Construction	\$ -	\$ -	\$ 1,175,000.00	\$ -	\$ -	\$ 1,175,000.00
Administration/Inspection	\$ -	\$ -		\$ -	\$ -	\$ -
Contingency	\$ -	\$ -		\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 120,000.00	\$ 1,175,000.00			\$ 1,295,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ -	\$ 120,000.00	\$ 1,175,000.00	\$ -	\$ -	\$ 1,295,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 120,000.00	\$ 1,175,000.00			\$ 1,295,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Annual Street Name Sign Retrofit

Project # 2023-INFRA-316-015

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Streets and Roads	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification

Total Project Cost: \$ 30,000.00

This ongoing project replaces old street name signs with new, high intensity grade reflective signs. The new, high intensity grade reflective signs are cheaper and easier to maintain. This project covers name signs citywide.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 30,000.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$10,000	\$ 10,000.00	\$ 10,000.00			\$ 30,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 30,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00			\$ 30,000.00

CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Audible Pedestrian Buttons

Project # 2023-INFRA-316-016

Location Department Public Works **Priority**
Plan Reference Contact Public Works Mgr **Jurisdiction**
Category Streets and Roads **Type** **Start Date**
City Council Goal **Useful Life** **End Date**

Status

- New Project
- Continuing Project
- Preliminary Budget
- Final Budget
- Construction
- Preliminary Design
- Final Design
- Env. ROW

Description & Justification

Total Project Cost: \$ 100,000.00

Adding audible pedestrian buttons at five intersections along Highway 111. Club Drive, Indian Wells Lane, Miles Avenue, Rancho Palermas, and Province will receive audible pedestrian buttons, and signal rewiring will be required at Indian Wells Lane and Miles Avenue.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
Construction	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ 80,000.00
Administration/Inspection	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
Contingency	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00
TOTAL	\$0	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2028

Project Name Paver Replacement Citywide

Project # 2023-INFRA-316-017

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Streets & Roads	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|-------------------------------------------------|---------------------------------------------|--------------------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input type="checkbox"/> Continuing Project | <input checked="" type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 320,000.00

Part of the City's iconic lush landscaping look is the brick pavers that are laid at major intesections. Paver replacement has not occurred since they were laid, and the pavers have endured weather, vehicles, construction, and settling over the years. This project includes the subgrade testing, paver layout design and construction to provide for multiple years of beauty to come.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00
Construction	\$ -	\$ -	\$ 265,000.00	\$ -	\$ -	\$ 265,000.00
Administration/Inspection	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
Contingency	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00
TOTAL	\$ -	\$ -	\$ 320,000.00	\$ -	\$ -	\$ 320,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ -	\$ -	\$ 320,000.00	\$ -	\$ -	\$ 320,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 320,000.00	\$ -	\$ -	\$ 320,000.00

CITYWIDE

Capital Improvement Program

Landscaping

CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Palm Tree Replacement

Project # 2023-Land-316-002

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Landscaping	Type		Start Date	Jul-24
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 400,000.00

Many of the City's iconic palm trees are reaching their end of life. This project will replace a certain number of palms per fiscal years, starting with those that have aged the most.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design		\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 400,000.00
Administration/Inspection		\$ -	\$ -	\$ -	\$ -	\$ -
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$0	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 400,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 400,000.00
		\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 400,000.00

CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Highway 111 Drought Tolerant Landscaping/Palm Tree Skinning

Project # 2023-LAND-316-003

Location Highway 111 **Department** Public Works **Priority**

Plan Reference **Contact** Public Works Mgr **Jurisdiction**

Category Landscaping **Type** **Start Date**

City Council Goal **Useful Life** **End Date**

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input type="checkbox"/> Continuing Project | <input checked="" type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input checked="" type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 670,000.00

As drought mitigation measures begin to take effect, the City will refresh it's landscaping on Highway 111. At the same time, skinning of the palm trees to create the 'pineappled' look will add to the manicured look of the City main Thouroughfare. The City received a \$650,000 grant from the Dept of Water Resources.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ 66,000.00		\$ -	\$ -	\$ -	\$ 66,000.00
Construction	\$ 206,000.00	\$ 340,000.00	\$ -	\$ -	\$ -	\$ 546,000.00
Administration/Inspection	\$ 16,500.00		\$ -	\$ -	\$ -	\$ 16,500.00
Contingency	\$ 49,500.00		\$ -	\$ -	\$ -	\$ 49,500.00
TOTAL	\$ 330,000.00	\$ 340,000.00				\$ 670,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
DWR	\$ 310,000.00	\$ 340,000.00	\$ -	\$ -	\$ -	\$ 650,000.00
Capital Improvement	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 330,000.00	\$ 340,000.00				\$ 670,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Fred Waring Landscape Improvements

Project # 2023-Land-316-004

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Landscaping	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification

Total Project Cost: \$ 570,000.00

Fred Waring is one of the City's 3 East/West traveling Major Arterials. The landscaping on the south side of Fred Waring, between Phyllis Jackson and Washington Street is maintained by the City. The landscaping is in various stages of aging, and has been removed completely in some areas. This project will revitalize the landscaping and include drought tolerant plantings.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
Construction	\$ -	\$ 410,000.00	\$ -	\$ -	\$ -	\$ 410,000.00
Administration/Inspection	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
Contingency	\$ -	\$ 55,000.00	\$ -	\$ -	\$ -	\$ 55,000.00
TOTAL	\$0	\$ 570,000.00	\$ -	\$ -	\$ -	\$ 570,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ -	\$ 570,000.00	\$ -	\$ -	\$ -	\$ 570,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 570,000.00	\$ -	\$ -	\$ -	\$ 570,000.00



Capital Improvement Program

Facilities & Equipment

CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Indian Wells Lane/Resort Campus Paving Improvements

Project # 2023-EQUIP-316-001

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Facilities & Equipment	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input checked="" type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification

Total Project Cost: \$ 680,250.00

The Indian Wells Golf Resort Complex was recently improved by solar installation. Slurry seal and striping of the parking lots will restore their appearance. The entry road to the resort area will be slurry sealed at the same time. The monument sign at the entrance can also be replaced during this project.

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Planning/Design	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Construction	\$ 535,000.00	\$ -	\$ -	\$ -	\$ -	\$ 535,000.00
Administration/Inspection	\$ 2,750.00	\$ -	\$ -	\$ -	\$ -	\$ 2,750.00
Contingency	\$ 42,500.00	\$ -	\$ -	\$ -	\$ -	\$ 42,500.00
TOTAL	\$ 680,250.00	\$ -	\$ -	\$ -	\$ -	\$ 680,250.00

Funding Sources	FY 2023	FY 2024	FY 2026	FY 2027	FY 2028	Total
Insurance	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00
Capital Improvement	\$ 590,250.00	\$ -	\$ -	\$ -	\$ -	\$ 590,250.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 680,250.00	\$ -	\$ -	\$ -	\$ -	\$ 680,250.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Maintenance Yard Redesign

Project # 2023-EQUIP-316-002

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Facilities & Equipment	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|-------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input type="checkbox"/> Continuing Project | <input checked="" type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input type="checkbox"/> Construction | <input checked="" type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 150,000.00

The maintenance building layout lacks functionality in many of its areas. Remodelling the inside will allow for more workspace, storage space, and flexibility for Civic Center campus needs. In addition, storage for hazardous materials can be upgraded to current standards.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ 85,000.00	\$ 65,000.00	\$ -	\$ -	\$ -	\$ 150,000.00
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 85,000.00	\$ 65,000.00	\$ -	\$ -	\$ -	\$ 150,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 85,000.00	\$ 65,000.00	\$ -	\$ -	\$ -	\$ 150,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 85,000.00	\$ 65,000.00	\$ -	\$ -	\$ -	\$ 150,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name City Vehicle Replacement

Project # 2023-EQUIP-316-003

Location	Department	Public Works	Priority
Plan Reference	Contact	Public Works Mgr	Jurisdiction
Category	Type		Start Date
City Council Goal	Useful Life		End Date

Status

- | | | | |
|---------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification

Total Project Cost: \$ 375,000.00

The City's fleet of vehicles are meticulously maintained until they reach the end of life. The City of Indian Wells also focuses on responsible resource sustainability. Selective replacement of the City's gasoline fleet vehicles with electric vehicles supports these efforts. The City actively seeks federal and state grant or reimbursement monies to subsidize the cost.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 375,000.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 375,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Maintenance Garage Roll Up Door

Project # 2023-EQUIP-316-005

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Facilities & Equipment	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 50,000.00

The maintenance garage uses a roll up door to both access and secure the facility. The current door is over 20 years old, and requires more repair than it's current value. This project will replace the door with a more modern and functional door, lessening repair costs.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Construction	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Administration/Inspection	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Contingency	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
TOTAL	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Changeable Message Signs

Project # 2023-EQUIP-316-007

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Facilities & Equipment	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification	Total Project Cost: \$ 45,000.00
----------------------------------------	----------------------------------

Solar Powered Changeable Message Signs to help alert the travelling public to delays, accidents or construction.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00

CITYWIDE

CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Energy Efficiency/Sustainable Community

Project # 2023-EQUIP-316-012

Location	Department Public Works	Priority
Plan Reference	Contact Public Works Mgr	Jurisdiction
Category Facilities & Equipment	Type	Start Date
City Council Goal	Useful Life	End Date

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 6,918,453.00

The City Energy Efficiency project is approximately 75% complete. As equipment deliveries allow, the project will continue to move forward to completion. Project sites are located at the City Hall Maintenance Yard, the Golf Course Parking Areas, and the Golf Course Maintenance Yard.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 6,918,453.00	\$ -	\$ -	\$ -	\$ -	\$ 6,918,453.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,918,453.00	\$ -	\$ -	\$ -	\$ -	\$ 6,918,453.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Bond	\$ 6,918,453.00	\$ -	\$ -	\$ -	\$ -	\$ 6,918,453.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,918,453.00	\$ -	\$ -	\$ -	\$ -	\$ 6,918,453.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Civic Center Paving/Maintenance Yard Improvements

Project # 2023-EQUIP-316-004

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Facilities & Equipment	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input checked="" type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification

Total Project Cost: \$ 617,750.00

The Civic Center parking lots are due for rehabilitation. In addition, the maintenance yard functionality has been changed by solar installation. Reorganization of the yard would improve storage bays, increase proper drainage, and prevent contamination of retained materials.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00
Construction	\$ -	\$ 450,000.00	\$ -	\$ -	\$ -	\$ 450,000.00
Administration/Inspection	\$ 2,750.00	\$ -	\$ -	\$ -	\$ -	\$ 2,750.00
Contingency	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ 45,000.00
TOTAL	\$122,750	\$ 495,000.00				\$ 617,750.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 122,750.00	\$ 495,000.00	\$ -	\$ -	\$ -	\$ 617,750.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 122,750.00	\$ 495,000.00				\$ 617,750.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name SCE Charge Ready Program

Project # 2023-EQUIP-316-013

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Facilities & Equipment	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 300,000.00

The State of California has provided funding to utilities to help offset the cost of Electric Vehicle Charging Station Installations. SCE's Charge Ready program provides infrastructure for electric vehicle charging at no cost to the City. SCE will design and construct all underground services necessary to install charging stations at City Hall. The City will provide the funding for the electric vehicle chargers.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name City Hall Restrooms

Project # 2023-EQUIP-316-006

Location
Plan Reference
Category Facilities & Equipment
City Council Goal

Department Public Works
Contact Public Works Mgr
Type
Useful Life

Priority
Jurisdiction
Start Date
End Date

Status

- New Project Continuing Project Preliminary Budget Final Budget
- Construction Preliminary Design Final Design Env. ROW

Description & Justification Total Project Cost: \$ 400,000.00

The restrooms within the City Hall building are dated, and in need of some repair. This project would remodel and refresh all restrooms inside of City Hall.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
Construction	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 100,000.00	\$ 300,000.00	\$ -	\$ -	\$ 400,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ -	\$ 100,000.00	\$ 300,000.00	\$ -	\$ -	\$ 400,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 100,000.00	\$ 300,000.00	\$ -	\$ -	\$ 400,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Replace City Hall Ductwork

Project # 2023-EQUIP-316-008

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Facilities & Equipment	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input type="checkbox"/> Continuing Project | <input checked="" type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input checked="" type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 250,000.00

As part of the Energy Efficiency project, HVAC units and wall thermostats were replaced at City Hall. With the new units came the realization that the HVAC zoning and ducting orientation needed to be repaired and reworked from the many updates to the layout at City Hall. In addition, the ducting in some areas has deteriorated, leading to a loss of cooling/heating within the ceiling.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Construction	\$ 210,000.00	\$ -	\$ -	\$ -	\$ -	\$ 210,000.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Bond	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Update City Hall Aerials

Project # 2023-EQUIP-316-011

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Facilities & Equipment	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|-------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> New Project | <input type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 20,000.00

Beautiful aerial photographs adorn the walls within City Hall. Some are meant to demonstrate historical images, while others are intended to provide current reference. Updating the photographs with current aerial images will showcase the City as it reaches build out, and provide excellent reference points during meetings or research.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00



Capital Improvement Program

Storm Drain System

CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Whitewater Channel East Drop Structure

Project # 2023-Drain-316-001

Location		Department	Public Works	Priority
Plan Reference		Contact	Public Works Mgr	Jurisdiction
Category	Storm Drain	Type		Start Date
City Council Goal		Useful Life		End Date

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

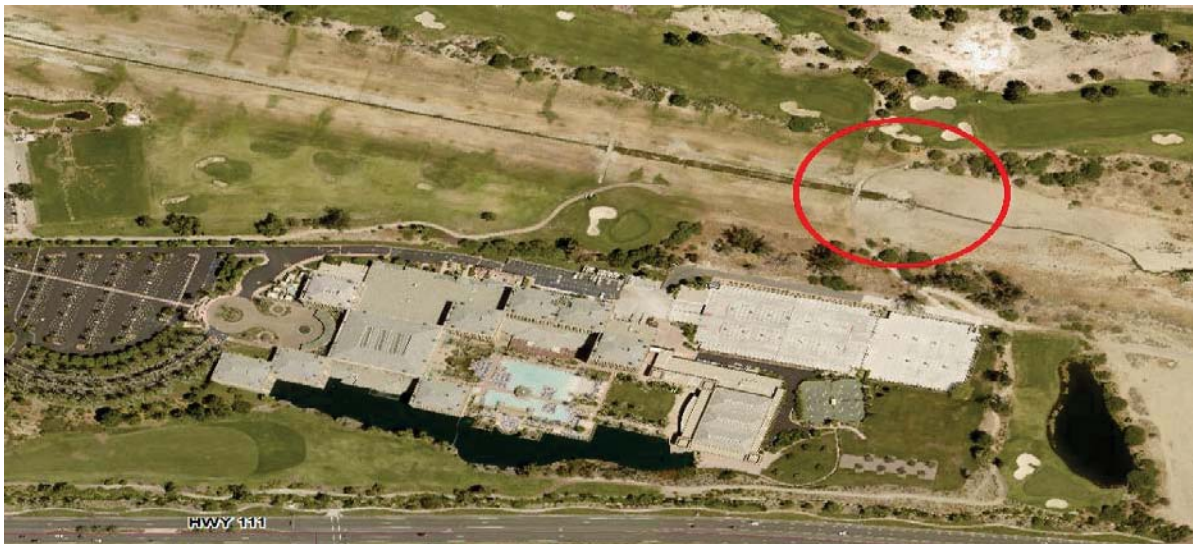
Description & Justification

Total Project Cost: \$ 1,452,017.00

Within the boundaries of the City's Golf Course, the Whitewater Channel has sustained damage to both of it's drop structures from previous storm events. The East Drop Structure design is pending with CVWD, and application has been made to FEMA for funds to construct.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,452,017.00	\$ -	\$ -	\$ -	\$ -	\$ 1,452,017.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$1,452,017	\$ -	\$ -	\$ -	\$ -	\$ 1,452,017.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
FEMA	\$ 1,452,017.00	\$ -	\$ -	\$ -	\$ -	\$ 1,452,017.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,452,017.00	\$ -	\$ -	\$ -	\$ -	\$ 1,452,017.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Whitewater Channel West Drop Structure

Project # 2023-Drain-316-002

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Storm Drain	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification

Total Project Cost: \$ 1,484,368.00

Within the boundaries of the City's Golf Course, the Whitewater Channel has sustained damage to both of it's drop structures from previous storm events. The West Drop Structure design is complete, and the City is waiting on funding from FEMA to construct.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,484,368.00	\$ -	\$ -	\$ -	\$ -	\$ 1,484,368.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$1,484,368	\$ -	\$ -	\$ -	\$ -	\$ 1,484,368.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
FEMA	\$ 1,484,368.00	\$ -	\$ -	\$ -	\$ -	\$ 1,484,368.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,484,368.00	\$ -	\$ -	\$ -	\$ -	\$ 1,484,368.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Low Flow Channel

Project # 2023-Drain-316-005

Location Department Public Works **Priority**
Plan Reference Contact Public Works Mgr **Jurisdiction**
Category Storm Drain **Type** **Start Date**
City Council Goal **Useful Life** **End Date**

Status

- New Project Continuing Project Preliminary Budget Final Budget
- Construction Preliminary Design Final Design Env. ROW

Description & Justification

Total Project Cost: \$ 600,000.00

The Whitewater Channel conveys storm flows through the Indian Wells Golf Resort. When not conveying water from a large storm event, smaller flows stay within the low flow channel, a concrete ribbon down the center of the channel. This project will enlarge the width of the channel. The wider channel will allow for increased capacity, and allow for easier clean up with equipment.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
Construction	\$ -	\$ 525,000.00	\$ -	\$ -	\$ -	\$ 525,000.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$75,000	\$ 525,000.00	\$ -	\$ -	\$ -	\$ 600,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
DWR	\$ 75,000.00	\$ 525,000.00	\$ -	\$ -	\$ -	\$ 600,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 75,000.00	\$ 525,000.00	\$ -	\$ -	\$ -	\$ 600,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Whitewater Channel Slope Stabilization

Project # 2023-DRAIN-316-006

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Storm Drain	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 8,000,000.00

The project will line the Whitewater Channel downstream from the City's golf course. Concrete channel lining will be installed on the north and south sides of the channel slopes. Scour will be mitigated by deepened footings along the base of the wall. The channel lining will protect the slopes from erosion, lessening the impacts of sediment transport downstream from the project site.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ 180,000.00	\$ -	\$ -	\$ -	\$ -	\$ 180,000.00
Construction	\$ 1,810,000.00	\$ 5,840,000.00	\$ -	\$ -	\$ -	\$ 7,650,000.00
Administration/Inspection	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
Contingency	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 150,000.00
TOTAL	\$ 2,000,000.00	\$ 6,000,000.00	\$ -	\$ -	\$ -	\$ 8,000,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Housing Authority	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00
Community Funding	\$ -	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ 2,000,000.00
CVWD	\$ -	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ 1,000,000.00
Capital Improvement	\$ -	\$ 3,000,000.00	\$ -	\$ -	\$ -	\$ 3,000,000.00
TOTAL	\$ 2,000,000.00	\$ 6,000,000.00	\$ -	\$ -	\$ -	\$ 8,000,000.00



CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Trash Capture Device Installation

Project # 2023-Drain-316-003

Location		Department	Public Works	Priority	
Plan Reference		Contact	Public Works Mgr	Jurisdiction	
Category	Storm Drain	Type		Start Date	
City Council Goal		Useful Life		End Date	

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 34,500.00

As part of the reissuance of the Colorado Water Boards General NPDES permit, unfunded mandates have been created that require the City to retrofit certain catch basins with trash capture devices. The City has installed four different types and watched their performance for the past 3 years. The balance of the project will install the rest of the required trash capture devices.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 34,500.00	\$ -	\$ -	\$ -	\$ -	\$ 34,500.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$34,500	\$ -	\$ -	\$ -	\$ -	\$ 34,500.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ 34,500.00	\$ -	\$ -	\$ -	\$ -	\$ 34,500.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 34,500.00	\$ -	\$ -	\$ -	\$ -	\$ 34,500.00

CAPITAL IMPROVEMENT PROJECTS



City of Indian Wells

FY 2024 thru FY 2029

Project Name Update Master Drainage Plan

Project # 2023-Drain-316-004

Location		Department	Public Works	Priority
Plan Reference		Contact	Public Works Mgr	Jurisdiction
Category	Storm Drain	Type		Start Date
City Council Goal		Useful Life		End Date

Status

- | | | | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|
| <input type="checkbox"/> New Project | <input checked="" type="checkbox"/> Continuing Project | <input type="checkbox"/> Preliminary Budget | <input type="checkbox"/> Final Budget |
| <input checked="" type="checkbox"/> Construction | <input type="checkbox"/> Preliminary Design | <input type="checkbox"/> Final Design | <input type="checkbox"/> Env. ROW |

Description & Justification Total Project Cost: \$ 200,000.00

The City's prior Storm Drain Master Plans were written in 1979 and updated in 1998. The proposed Citywide Storm Drain Master Plan Update is intended to be utilized as a guideline document for the identification of storm drain facilities needed to serve current and future land development projects under the City's buildout condition.

Expenditures	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00
Administration/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$0	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Capital Improvement	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00

CITYWIDE

Indian Wells Financing Authority

Indian Wells Financing Authority

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. Accordingly, the City issues debt instruments, administers City debt proceeds, and makes debt service payments, acting with prudence, diligence, and attention to prevailing economic conditions.

Debt is an equitable means of financing projects and represents an essential 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.

2022 Lease Revenue Refunding Bonds

In February 2022, the Indian Wells Financing Authority issued lease revenue bonds in the amount of \$13.9 million to provide funds to finance public improvements and energy efficiency improvements in the City. The bonds dated February 10, 2022, and issued at a premium of \$1.3 million are payable semiannually on April 1 and October 1 of each year, commencing October 1, 2022, and mature in 2042. The bonds are payable from base rental payments to be made by the City for the right to the use of certain real property and improvements of the City pursuant to a Lease Agreement dated February 1, 2022. The balance on June 30, 2022, including the unamortized bond premium of \$1.3 million, amounted to \$15.2 million. The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2022, including interest, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 380,000	\$ 586,874	\$ 966,874
2024	470,000	495,050	965,050
2025	495,000	471,550	966,550
2026	515,000	446,800	961,800
2027	545,000	421,050	966,050
2028-2032	3,155,000	1,669,000	4,824,000
2033-2037	3,890,000	927,150	4,817,150
2038-2042	4,480,000	341,625	4,821,625
	<u>13,930,000</u>	<u>5,359,099</u>	<u>19,289,099</u>
bond premium	<u>1,316,053</u>	-	<u>1,316,053</u>
	<u>\$ 15,246,053</u>	<u>\$ 5,359,099</u>	<u>\$ 20,605,152</u>

The outstanding bonds contain a provision that if any event of default should occur, the Trustee, as assignee of the Authority under the Lease Agreement, may terminate the Lease Agreement and recover certain damages from the City or may retain the Lease Agreement and hold the City liable for all base rental payments thereunder on an annual basis.

Initiatives

- Provide funding for the following capital improvement projects:
 - Renewable Energy Generation program,
 - Streets and roads,
 - Storm drain improvements
 - Facilities and equipment
- Use of developer fees to fund annual debt service

Program Staffing Allocations

There are no staffing allocations for this program.

Workload Activity Measures

There are no Workload Activity Measures designated for this program.

Indian Wells Financing Authority Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
DEBT SERVICE FUND - 2022 LEASE REVENUE BONDS								
4606301 582000 Debt Interest	-	586,874		495,050	-15.6%		471,550	-4.7%
4606301 583000 Cost of Issuance	229,868							
4606301 583000 Debt Fees	5,250	5,250		5,500	0.0%		5,500	0.0%
4606301 599900 Operating Transfers Out	2,949,218	7,375,000		7,375,782	59.4%		-	4.5%
TOTAL INDIAN WELLS FINANCING AUTHORITY FUND	3,184,336	7,967,124		7,876,332	-0.0114		477,050	-93.9%
Total Indian Wells Financing Authority	3,184,336	7,967,124		7,876,332	-1.1%		477,050	-93.9%

Housing Authority

Indian Wells Housing Authority Program

Indian Wells Housing Authority was created to promote and encourage affordable housing units' retention, rehabilitation, and development. Since its inception in 2012, the Housing Authority has purposely reserved funds to construct affordable housing communities to maintain RHNA compliance and reserve funds in the Mountain View and Indian Wells Villas Funds to maintain quality of life issues for the affordable housing residents.

Affordable housing units are those units occupied by households not exceeding the affordable income limits established by the Department of Housing and Urban Development (HUD). Income limits are revised every year by the United States Department of Housing and Urban Development (HUD).

The Housing Authority 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, insurance premiums, and contributions to homelessness services.

Indian Wells Villas – The Indian Wells Villas Fund account for the rents, operations, and capital investment 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. This project is located along the North side of Highway 111 at the intersection of Village Center Drive.

Mountain View Villas –The Mountain View Villas Fund accounts for the rents, operations, and capital investments 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. This project is located along the North side of Highway 111 at the intersection of Mountain Cove Drive.

Initiatives

- Maintain quality of life issues for the affordable housing residents
- Maintain compliance under SB 341 and California Housing law
- Maintain compliance with Regional Housing Needs Assessment (RHNA)
- Update Indian Wells Housing Element
- Development of an Accessory Dwelling Unit (ADUs) program

Program Staffing Allocations

Full Time Equivalents	FY2021/22	FY2022/23	FY2023/24	FY2024/25
City Manager	0.25	0.15	0.15	0.15
Deputy City Manager	0.15	0.15	0.15	0.15
City Clerk	0.10	0.05	0.05	0.05
Office Assistant	0.00	0.00	0.00	0.00
Community Development Director	0.55	0.20	0.20	0.20
Housing Manager	0.00	1.00	1.00	1.00
Planner	0.15	0.00	0.00	0.00
Sr. Administrative Assistant	0.70	0.00	0.00	0.00
Administrative Assistant	0.00	0.10	0.10	0.10
Finance Director	0.25	0.20	0.20	0.20
Assistant Finance Director	0.20	0.10	0.10	0.10
Accountant	0.00	0.05	0.05	0.05
Accounting Technician III	0.10	0.00	0.00	0.00
Accounting Technician II	0.10	0.00	0.00	0.00
Information Technology Manager	0.05	0.05	0.05	0.05
Public Works Director	0.15	0.05	0.05	0.05
Public Works Manager	0.00	0.05	0.05	0.05
Senior Engineer	0.03	0.00	0.00	0.00
Administrative Assistant	0.01	0.00	0.00	0.00
Management Analyst II	0.15	0.00	0.00	0.00
Public Works Field Supervisor	0.05	0.00	0.00	0.00
Maintenance Worker III	0.15	0.00	0.00	0.00
Maintenance Worker II	0.05	0.00	0.00	0.00
Maintenance Worker I	0.05	0.00	0.00	0.00
Maintenance Worker I	0.05	0.00	0.00	0.00
Total Full Time Equivalents	3.29	2.15	2.15	2.15

Workload Activity Measures

There are no Workload Activity Measures designated for this program.

Indian Wells Housing Authority Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
2564601 511000 Regular Employees (2.65 FTE)	512,503	413,104		428,087	3.6%		438,789	2.5%
2564601 521100 Retirement - Employer	52,823	51,288		53,148	3.6%		54,477	2.5%
2564601 522000 FICA	31,849	25,528		26,454	3.6%		27,115	2.5%
2564601 523000 Group Insurance	82,910	83,683		86,718	3.6%		88,886	2.5%
2564601 524000 OPEB Benefit	137,955	123,931		128,426	3.6%		131,637	2.5%
2564601 525100 Retirement 401A	16,661	13,149		13,626	3.6%		13,967	2.5%
2564601 526000 Vehicle Allowance	799	3,833		3,972	3.6%		4,071	2.5%
2564601 526100 Employee FICA Benefit	25,963	19,791		20,509	3.6%		21,022	2.5%
2564601 526200 HRA Medical Benefit	4,440	2,557		2,650	3.6%		2,716	2.5%
Total Salary and Benefits	865,903	736,864		763,590	3.6%		782,680	2.5%
2564601 531000 Professional Services	180,408	201,200		257,000	27.7%		265,995	3.5%
Appraisals			22,000			22,770		
Audit			15,000			15,525		
Legal			200,000			207,000		
Legislative			20,000			20,700		
2564601 544000 Building & Grounds Maintenance	14,030	75,000		82,500	10.0%		85,388	3.5%
Landscape Maintenance			70,943			73,426		
Solar Maintenance			4,759			4,925		
LED Fixtures			1,700			1,759		
ADA Maintenance			5,099			5,277		
2564601 552000 Communications	-	2,500		2,500	0.0%		2,500	0.0%
2564601 558000 Insurance Expense	303,581	248,200		255,375	2.9%		268,144	5.0%
General Liability and Worker's Comp			22,176			23,284		
Property, Earth, Flood Insurance			233,200			244,860		
2564601 561000 Office Expense	-	2,000		2,000	0.0%		2,000	0.0%
2564601 591600 Indirect Costs	21,404	23,676		25,395	7.3%		26,267	3.4%
2564601 592000 Community Assistance	250,000	250,000		250,000	0.0%		250,000	0.0%
2564601 599900 Operating Transfers Out	-	87,019		86,855	-0.2%		86,990	0.2%
TOTAL OPERATING	1,635,325	1,626,459		1,725,216	6.1%		1,769,963	2.6%
HOUSING AUTHORITY CAPITAL								
2564601 545000 Infrastructure (Capital)	537,682	12,140,000		2,500,000	-79.4%		5,500,000	120.0%
Modify WWR Channel Bank			2,500,000			5,500,000		
TOTAL CAPITAL	537,682	12,140,000		2,500,000	0.0%		5,500,000	120.0%
TOTAL OPERATING & CAPITAL	2,173,007	13,766,459		4,225,216	-69.3%		7,269,963	72.1%
2534601 509000 IW Villas Operating Cost	607,244	764,000		790,000	3.4%		817,650	3.5%
2534601 509100 IW Villas Maintenance	145,908	240,000		300,000	25.0%		300,000	0.0%
2534601 599900 Operating Transfers Out	-	1,650,000		-			-	
TOTAL INDIAN WELLS VILLAS FUND	753,152	2,654,000		1,090,000	-58.9%		1,117,650	2.5%
2544601 509000 MV Villas Operating Cost	823,112	1,175,000		1,210,000	3.0%		1,252,350	3.5%
2544601 509100 M V Villas Maintenance	134,207	275,000		550,000	100.0%		400,000	-27.3%
2544601 599900 Operating Transfers Out	-	2,800,000		-	-100.0%		-	
TOTAL MOUNTAIN VIEW VILLAS FUND	957,319	4,250,000		1,760,000	-58.6%		1,652,350	-6.1%
TOTAL HOUSING AUTHORITY FUNDS	3,883,478	20,670,459		7,075,216	-65.8%		10,039,963	41.9%

**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"). Successor agencies to the former redevelopment agencies were designated to wind down the affairs of the former redevelopment agencies.

The Bill provided that upon dissolution of a redevelopment agency, either the city or another local government unit will agree to serve as the "successor agency" to hold the assets until they are distributed to other state and local government units. 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 awarded to the former Agency under the Community Redevelopment Law (Health & Safety Code, § 33000 et seq.); with certain exceptions.

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.

The activities of the City, as a successor agency, are overseen by an Oversight Board ("Oversight Board") until all the debts of the Agency are paid off, all Agency assets liquidated, and all property taxes previously paid to the Agency are redirected to local taxing agencies.

The Successor Agency is required to prepare the "Recognized Obligation Payment Schedule" ("ROPS") listing outstanding obligations of the Agency for the next year. Once the ROPS has been completed, the Successor Agency submits the ROPS to the Oversight Board for approval. Upon Oversight Board approval, the ROPS is submitted to the State Department of Finance for inspection and final review. The State Department of Finance requires submission of the new annual ROPS no later than February 1, prior to the reporting year.

Successor Agency Debt

As of June 30, 2022, the Agency debt was \$84.0 million, as described below. The debt service listed below matures in different years and is scheduled to be repaid entirely by 2035. Annual principal retirements range between \$10.0 million and \$10.8 million.

Account Number	Description	Balance at 6/30/2021	Additions	Deletions	Balance at 6/30/2022
Balance Sheet					
Bonds Payable:					
453.00.00.02357.000	2014 A-T Tax Allocation Bonds	8,385,000	-	(4,110,000)	4,275,000
453.00.00.02358.000	2015 A Tax Allocation Bonds	14,375,000	-	(1,615,000)	12,760,000
453.00.00.02360.000	2016 A Tax Allocation Bonds	36,660,000	-	(110,000)	36,550,000
453.00.00.023XX.000	2020 A Tax Allocation Bonds	7,220,000	-	(450,000)	6,770,000
Subtotal		66,640,000	-	(6,285,000)	60,355,000
Add (less) deferred amounts:					
453.00.00.02359.000	2015 A Premium	1,512,539		(245,276)	1,267,263
453.00.00.02361.000	2016 A Premium	5,548,954	-	(421,440)	5,127,514
Subtotal		7,061,493	-	(666,716)	6,394,777
Total bonds payable		73,701,493	-	(6,951,716)	66,749,777
Other liabilities:					
453.00.00.02225.000	Accrued Interest	1,015,960	874,626	(1,015,960)	874,626
453.00.00.02145.000	Consolidated Loan Payable	16,400,000			16,400,000
453.00.00.02145.001	RDA Operating Loan Payable	1,339,192		(1,339,192)	-
453.00.00.02145.008	Interfund Loan Payable-SERAF	1,473,000		(1,473,000)	-
Subtotal		20,228,152	874,626	(3,828,152)	17,274,626
Total long-term liabilities		93,929,645	874,626	(10,779,868)	84,024,403

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 \$1.3 million 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 \$16.4 million was determined to be for legitimate redevelopment purposes and, therefore, approved as an enforceable obligation.

Beginning in July 2021, the City's General Fund started collecting \$17.7 million in interfund loans between the City and the former Redevelopment Agency. The City has received \$3.6 million in total loan payments and approval from the Riverside County Oversight Board for another \$2.6 million.

Successor Agency Loan Repayments (as of June 30, 2022)					
Fiscal Year	Original Loan Amount - General Fund Receivable	Whole Payments made to City	City 20% Contributions to the Housing Authority	Net Payments Held by the City	Status
	17,739,192				
2022	16,400,000	1,339,192	267,838	1,071,354	Paid
2023	14,187,226	2,212,774	442,555	1,770,219	Paid
2024	11,600,000	2,587,226	517,445	2,069,781	Approved
2025	8,850,000	2,750,000	550,000	2,200,000	Estimated
2026	6,000,000	2,850,000	570,000	2,280,000	Estimated
2027	3,000,000	3,000,000	600,000	2,400,000	Estimated
2028	-	3,000,000	600,000	2,400,000	Estimated
Total		17,739,192	3,547,838	14,191,354	

Administrative Costs

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

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.

Successor Agency Program Budget

Account Number	FY2021/22 Year End Actual	FY2022/23 Year End Estimate	FY2023/24 Budget Detail	FY2023/24 Projected Appropriation	% change	FY2024/25 Budget Detail	FY2024/25 Projected Appropriation	% change
DEBT SERVICE FUND								
4536301 582000 Debt Interest	2,099,087	2,518,701		2,298,375	-8.7%		2,136,341	-7.0%
2015 A Tax Allocation Bonds			503,250			400,625		
2016 A Tax Allocation Bonds			1,664,350			1,615,100		
2020 A Tax Allocation Bonds			130,775			120,616		
Total Debt Service Fund	2,099,087	2,518,701		2,298,375	-8.7%		2,136,341	-7.0%
REDEVELOPMENT OBLIGATION RETIREMENT FUND								
4566301 581100 Successor Agency Admin Fees	338,901	300,000		240,000	-20.0%		244,552	1.9%
4566602 599900 Operating Transfers Out	14,244,013	8,315,146		10,668,062	28.3%		11,252,546	5.5%
TOTAL REDEVELOPMENT OBLIGATION RETIREMENT FUND	14,582,914	8,615,146		10,908,062	26.6%		11,497,098	5.4%
Total Successor Agency Program	16,682,001	11,133,847		13,206,437	18.6%		13,633,439	3.2%

Appendix

Glossary and Acronyms

Accountability: The extent to which one is responsible to a higher authority, legal or organizational, for one's actions in society or within one's 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 when the liability is incurred, regardless of when it is paid.

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

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

Ad valorem taxes: Revenue from taxes paid on real property and personal property 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 the 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 designated for expenditure by specific organization units and specific purposes, activities, or objects.

Amended budget: The official budget adopted and amended by a legislative body through the 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 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 a business, institution, or individual owns.

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 are within 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 future date, 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 followed in the budget preparation, adoption, and administration.

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 implementing the capital improvement program.

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

Capital improvement program: A plan for capital improvements to be implemented each year over a fixed period 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 specifies the total resources estimated to be available to finance the projected costs.

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 municipality.

City council priorities: Formal annual priorities established by the city council in consultation with the city manager guiding the allocation of resources.

Citywide focus areas: Broad areas of service that align each program to a specific and tangible outcome for the community.

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

Certificates of Participation (C.O.P): 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 low and moderate-income persons. 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 during the fiscal year, such as disaster emergencies, federal and state mandates, revenue shortfall, or other unanticipated costs.

Continuing appropriation: Funds committed for the previous year's expenditure were not spent in the year of the budget but 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 can consistently exceed the customer's needs.

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

Department: A primary organizational unit of the city, assigned overall management responsibility for an operation or a group of related functions within an 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 the value of physical assets due to use and the passage of time due mainly to wear and tear.

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 of development 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 future expenditures. 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 in the private sector.

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

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

Expenses: Decreases in total net 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 payments 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 regarding, 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, a government determines its financial position and the results of its operations.

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

Franchise fee: A franchise fee is charged for 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 collection 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 to carry out specific activities or attain objectives by special regulations, restrictions, or limitations.

Fund balance: A term used to express 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 city's primary operating fund; all revenues not allocated by law or contractual agreement to a specific fund are accounted for in the general fund. Except for subvention or grant revenues restricted for particular uses, general fund resources can be utilized for any legitimate governmental purpose.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include broad guidelines for general application, detailed techniques, and policies. In addition, GAAP provides a standard by which to measure financial presentations.

Goal: A goal is an idea of the future or desired result that a person or group envisions, plan, and commit to achieving. People endeavor to reach goals within a finite time by setting deadlines.

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: general funds, 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 allocations 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 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 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 concerning 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 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 instead of taxes to finance general fund expenditures.

Ordinance: A formal legislative enactment by the City Council. It is the full force and effect of The 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 principle.

Preliminary budget: A budget in its initial preparation stage before review and formulation by the formal budget-making authority. In the primary step, 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 group of activities organized to accomplish primary 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 associated with the nature of work and services performed.

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

Proposed budget: The budget is formulated and presented 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 the property sold or otherwise changed in the title. The rate is proscribed by the state revenue & taxation code.

Reserve: That portion of a fund's balance is designated and 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 distributed by the state based on the point of sale.

Secured property: As the property tax is guaranteed by placing a lien on the real property, the 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 against specific properties to defray part or all the costs of a specific improvement or service deemed to benefit those parties primarily.

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 guides a department's operations over the next two to five years.

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

- An operational objective focuses on service delivery.
- A strategic managerial 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 another level of government) are allocated to the city on a formula basis. The significant grants 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 commonly 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 estimated value results in an increase in property tax revenue known as a "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 California Health and Safety Code governs the use of tax increment revenue by Redevelopment Agencies.

Trust & agency funds: Also known as fiduciary fund types, these funds 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 the government for financing services performed for the common benefit. This term does not include specific charges against 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 the fund balance that is not reserved for specific purposes or obligated in any manner. Undesignated fund balance is a crucial indicator of financial health.

Unsecured property: As the property tax is guaranteed by placing a lien on the real property, the unsecured property is that real property in which the value of the lien is insufficient to assure payment of the property tax.

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

User fees: The payment for direct receipt of 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