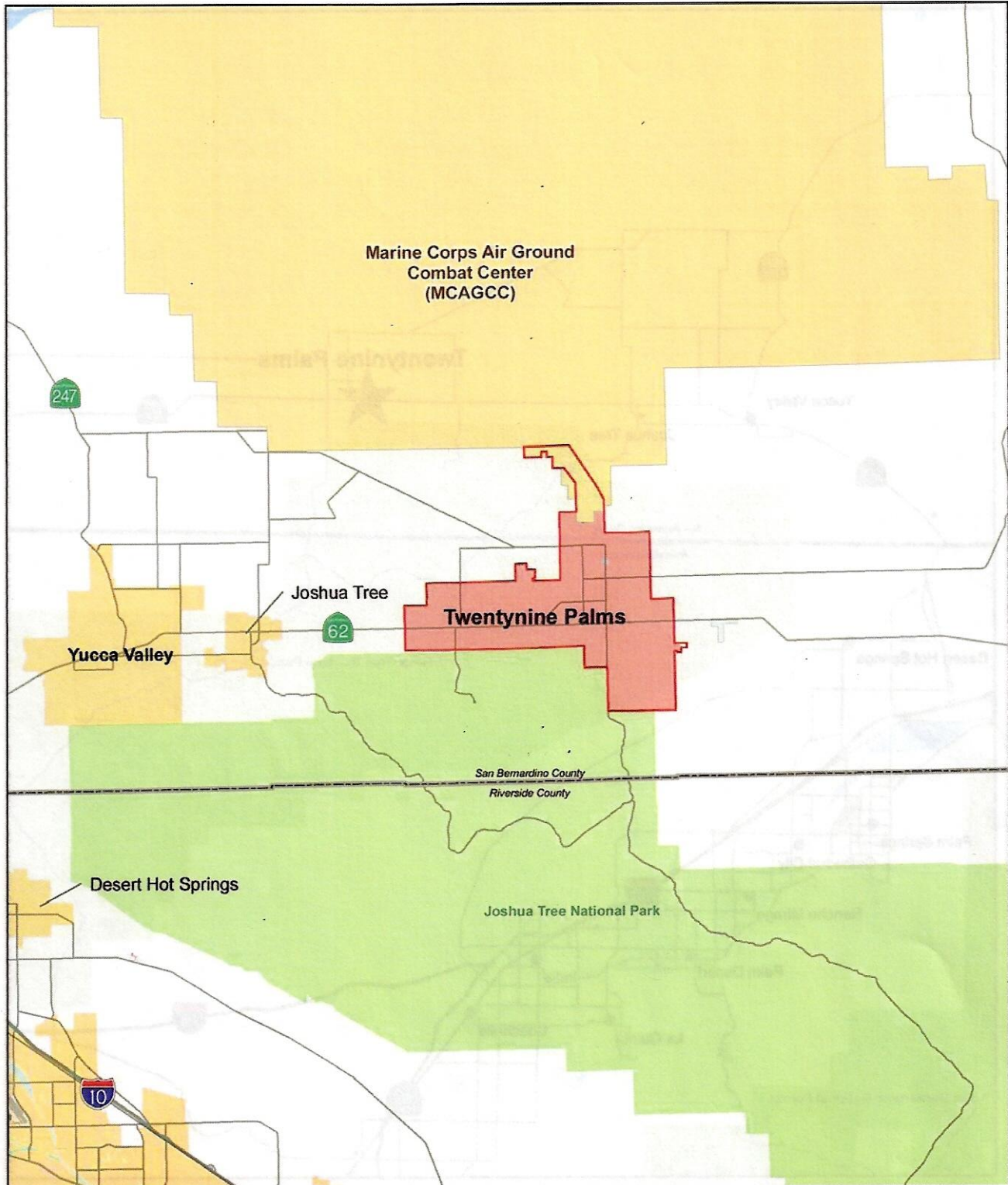


City of Twentynine Palms



Annual Budget
Fiscal Year 2011 - 2012

Vicinity Map of Twentynine Palms, California



Twentynine Palms City Council



**Mayor
Jim Harris**



**Mayor Pro Tem
John Cole**



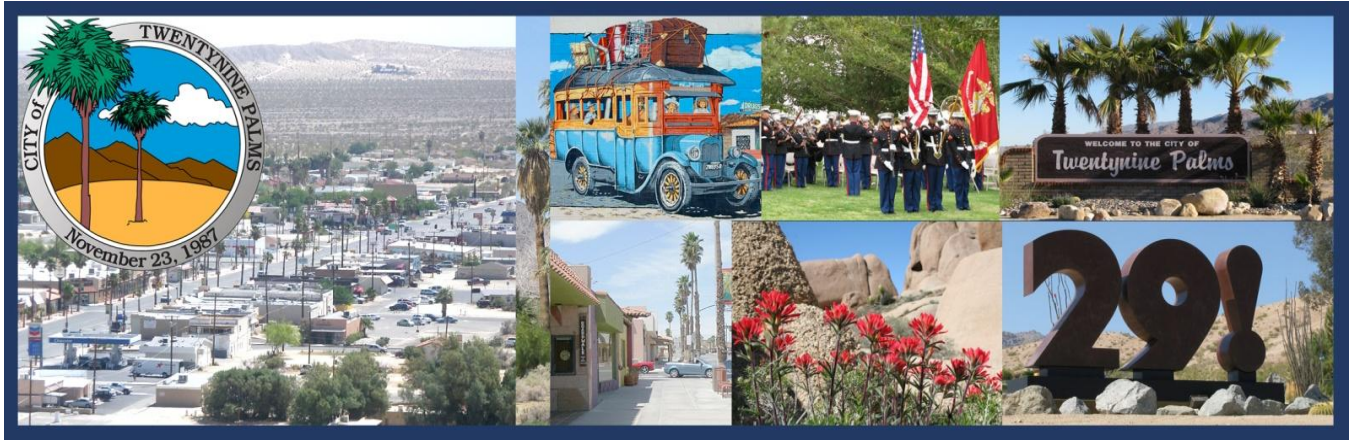
**Council Member
Jay Corbin**



**Council Member
Joel Klink**



**Council Member
Daniel Mintz**



FY2012 BUDGET EXECUTIVE SUMMARY

The FY2012 budget is prepared within the broad context of the Twentynine Palms Strategic Planning, Implementation and Evaluation Decision-Making Process. This decision-making process outlined in Section 1 of this budget document provides a framework for the City’s strategic planning, executing and evaluating City operations, organizational structure, budgets, programs, service levels and capital projects. High performance organizations and successful businesses achieved their success by constantly planning, implementing and evaluating their operations. The City of Twentynine Palms is a multi-million dollar corporation and incorporates modern corporate planning, execution and evaluation principles into its operations to provide high levels of municipal services to serve the people effectively and efficiently.

The City Council recognizes the importance of using modern principals of corporate governance and the important role that proper planning, execution and evaluation plays in setting the future course of our community. These principles must be applied in order to achieve the community vision established by the City Council on August 28, 2007, and meeting the challenge of balancing the unique small-town character of Twentynine Palms with economic development and preservation of desert environment.

Strategic Priorities.

The City will focus its efforts in FY2012 on five strategic priorities in order to achieve this balance.

1. Land-Use.
2. Economic Development.
3. Infrastructure Development.
4. Community Services.
5. Financial Stability.



The City Council establishes goals, objectives and action plans for each of these strategic priorities. Almost everything the City will do in FY2012 will be focused towards these priorities. The FY2012 budget is the primary mechanism to deploy financial and personnel resources to achieving the community vision and meeting the City Council’s strategic priorities in a thoughtful, prudent and balanced way.

The FY2012 Budget.

The FY2012 Twentynine Palms budget is a financial plan, operations guide, policy document and a communications device. It conforms to the highest national budget standards published by the Government Finance Officers Association (GFOA) of the United States and Canada. Its pages contain 236 goals for City departments, 258 footnotes with detailed explanations of the City's past, present and future financial transactions and activities for review by the public and the City Council.

Municipal Services.

This budget is prepared in the context of the most difficult economic, financial and political environment since the Great Depression. The housing industry collapsed in 2007 and the local economy is still suffering from the high unemployment effects of the recession. The Governor and the State Legislature are continually trying to raid City funds to close their own budget gap.

Despite these financial and political difficulties, this budget will provide the same level of municipal services while still holding down operating costs within projected revenues. Raids of City funds by the Governor and the State Legislature are a constant threat. The FY2012 budget year will be challenging and difficult, but manageable if the City Council and staff exercise caution, good judgment and prudence in their spending. The City has been able to weather the financial, economic and political storms of the past due to its conservative approach to fiscal affairs. This budget continues this tradition while continuing to provide high levels of municipal service and capital improvements to its parks, streets, sidewalks and other infrastructure.

General Fund Revenues and Expenditures.

The General Fund will have revenues of \$7,885,000 and expenditures of \$7,884,900. Expenditures include \$2,526,400 (32%) in personnel costs, \$5,305,500 (68%) in maintenance and operations costs and \$26,650 (less than 1%) in capital expenditures. The General Fund Unrestricted Fund Balance at the end of the fiscal year on June 30, 2012, is expected to increase by \$100 to \$11,084,069. (Please see Figure 1 and Figure 2.)

Total Revenues and Expenditures Across All Accounting Funds.

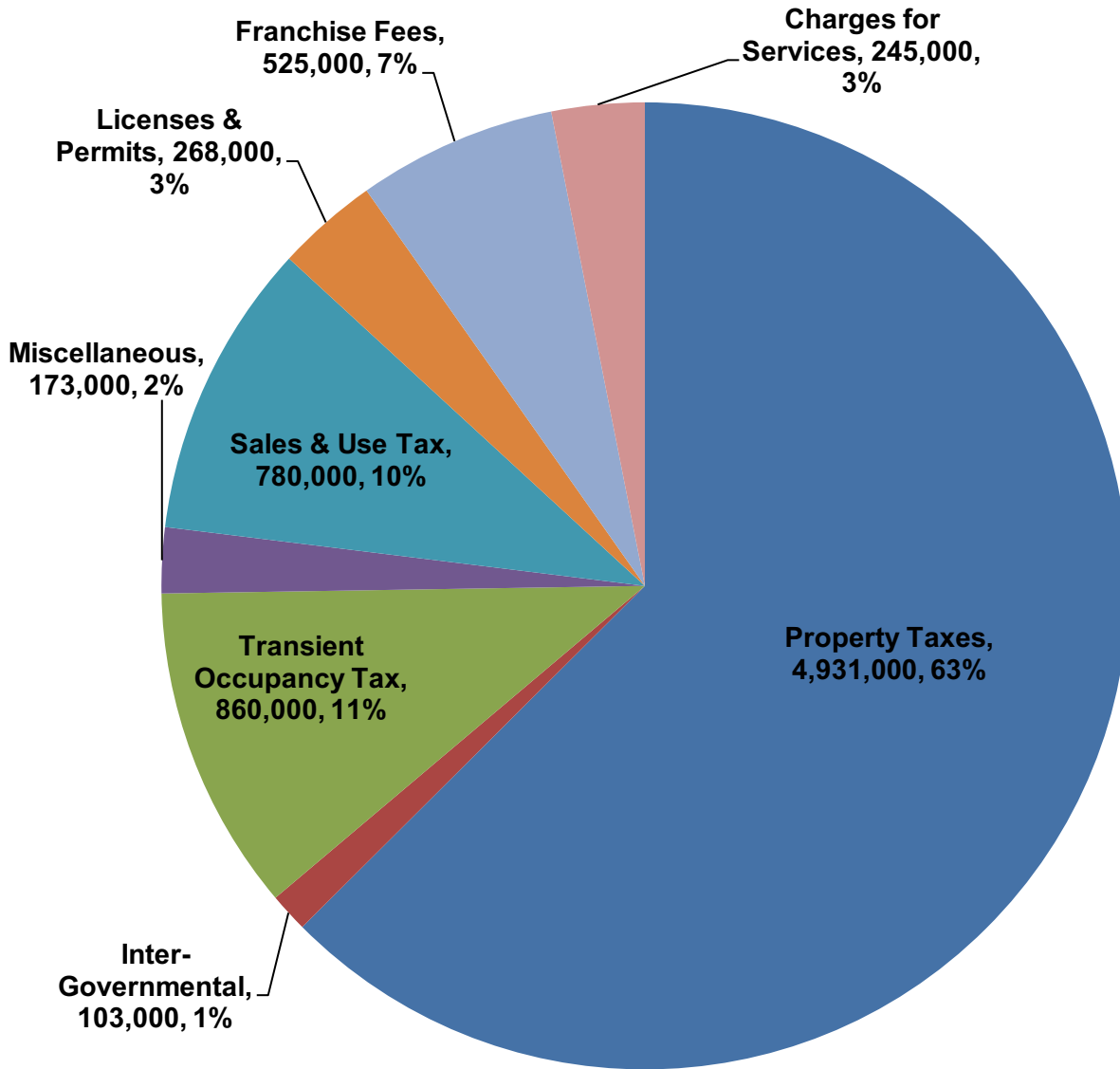
Total City revenues across all 20 accounting funds are projected to be \$21,239,510 during FY2012. This includes \$9,063,160 (43%) in taxes, \$268,000 (1%) in licenses and permits, \$4,931,560 (23%) in intergovernmental revenues, \$245,000 (1%) in charges for service, \$80,000 (less than 1%) in development impact fees, \$320,790 (2%) in miscellaneous revenues and \$6,331,400 (30%) from fund balances. (Please See Figure 3.)

Citywide expenditures across all accounting funds are projected to be \$20,648,660. This includes \$3,403,100 (17%) for personnel services, \$8,103,100 (39%) for maintenance and operations expenses, \$7,901,460 (38%) for capital equipment and capital improvements and \$1,241,000 (6%) for debt service expenses. (Please see Figure 4.)

Organizational Structure.

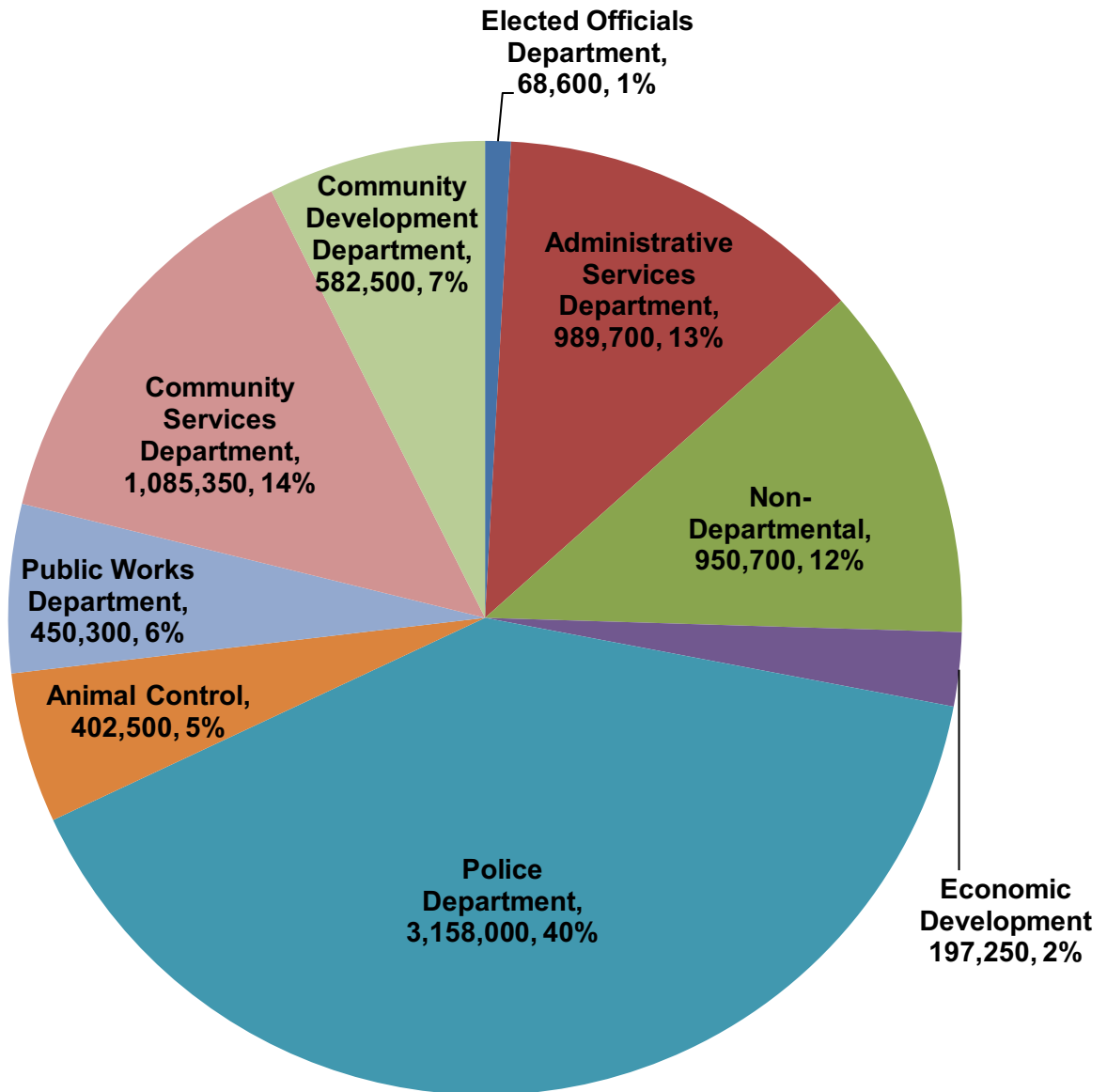
No new positions are added to the City staff during FY2012. Building inspection and engineering activities will continue to be provided to the City through a contract with Charles Abbott Associates Inc. Solid waste services collection services will continued to be provided through Burtec Waste and Recycling Services, LLC and the City Attorney through Rutan and Tucker. Law enforcement will be provided by the San Bernardino

**Figure 1
City of Twentynine Palms
Total General Fund Revenue Sources
FY2012**



This figure shows (1) the projected FY2012 General Fund revenues and (2) the percentage of total General Fund revenues that each revenue source contributes. Total projected revenues are \$7,885,000.

**Figure 2
City of Twentynine Palms
Total General Fund Expenditures
FY2012**

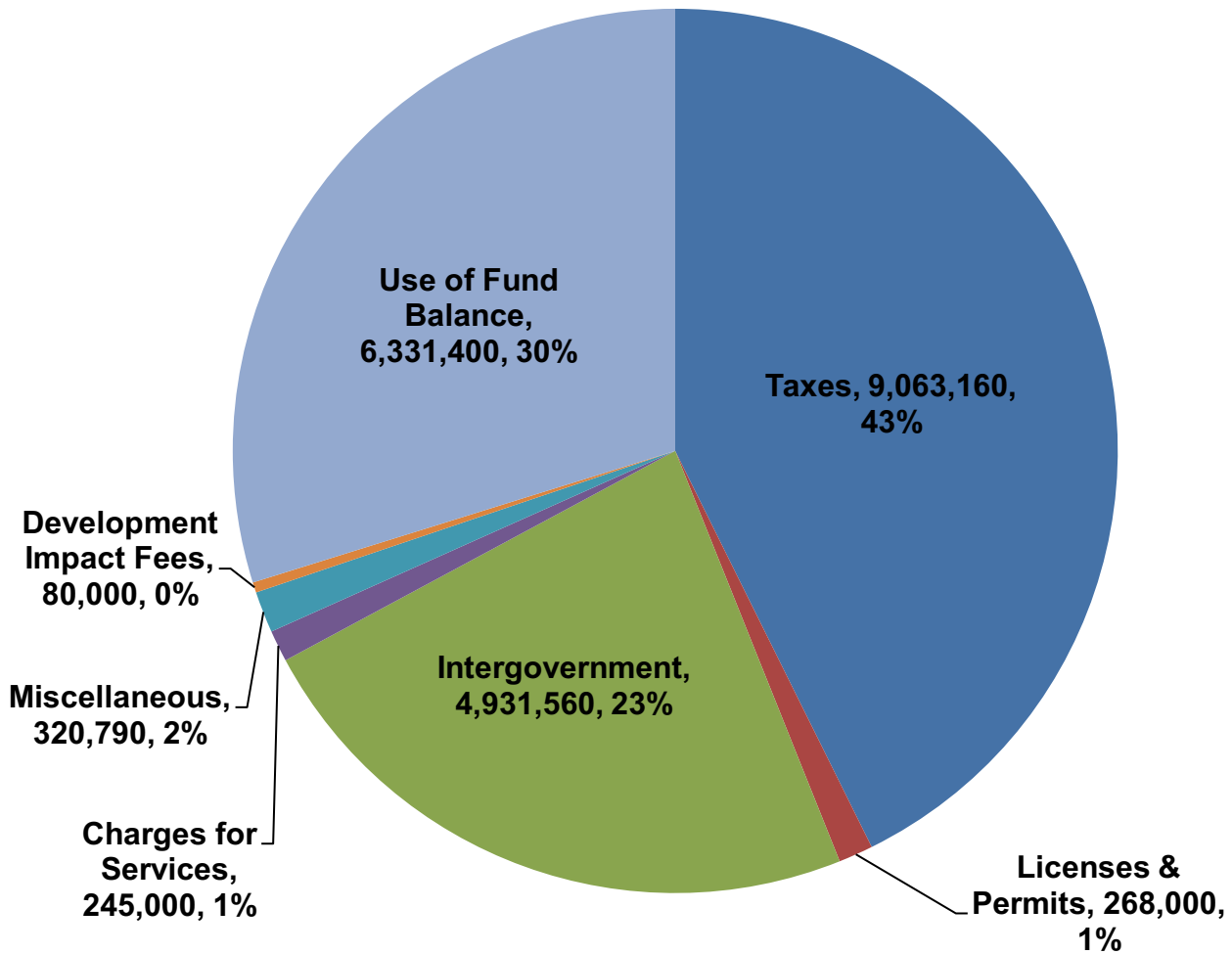


This figure shows (1) the projected FY2012 General Fund expenditures and (2) the percentage of total General Fund expenses that each expenditure category contributes to total spending. Total projected expenditures during FY2012 are \$7,884,900.

BUDGET REVENUE SUMMARY BY FUND REVENUE CATEGORY

Accounting Fund	Taxes	Licenses and Permits	Inter-governmental	Charges for Services	Miscellaneous	Development Impact Fees	Use of Fund Balance	Total
General Fund	7,096,000	268,000	103,000	245,000	173,000	0	0	7,885,000
General Capital Projects Fund	0	0	962,900	0	0	0	0	962,900
Community Development Block Grant Fund	0	0	113,060	0	0	0	0	113,060
Curb, Gutter and Sidewalk Impact Fee Capital Projects Fund	0	0	1,325,000	0	0	40,000	0	1,365,000
Fire Development Impact Fee Fund	0	0	0	0	0	40,000	0	40,000
Traffic Safety Special Revenue Fund	0	0	0	0	92,000	0	0	92,000
Gasoline Tax Special Revenue Fund	0	0	958,400	0	500	0	0	958,900
Proposition 42 Traffic Congestion Relief Special Revenue Fund	0	0	0	0	0	0	337,400	337,400
Combined Measure I Capital Projects Fund	0	0	800,000	0	16,000	0	1,653,800	2,469,800
Bikeways and Sidewalks Article 3 Special Revenue Fund	0	0	0	0	0	0	95,700	95,700
AB 2766 Motor Vehicle Surcharge Special Revenue Fund	0	0	98,700	0	250	0	0	98,950
Transportation Development Act Special Revenue Fund	0	0	260,000	0	1,500	0	0	261,500
Risk Management Internal Service Fund	0	0	0	0	0	0	100,500	100,500
Landscape and Lighting Districts Special Revenue Fund	30,160	0	0	0	240	0	3,400	33,800
Public Access TV Special Revenue Fund	0	0	0	0	10,500	0	0	10,500
Equipment Purchase Internal Service Fund	0	0	0	0	0	0	35,900	35,900
Landfill/Land Use Special Revenue Fund	0	0	55,000	0	800	0	45,700	101,500
RDA Capital Projects Fund	0	0	254,500	0	4,000	0	2,003,000	2,261,500
RDA Low & Moderate Housing Special Revenue Fund	387,000	0	1,000	0	12,000	0	1,763,000	2,163,000
RDA Debt Service Fund	1,550,000	0	0	0	10,000	0	293,000	1,853,000
Grand Total	9,063,160	268,000	4,931,560	245,000	320,790	80,000	6,331,400	21,239,910

Figure 3
City of Twentynine Palms
Total City Revenue for All Accounting Funds
FY 2012



This figure shows the combined projected revenue sources for all 20 City accounting funds for FY2012 and the percentage of total revenues that each revenue source contributes. Total projected revenues from all 20 accounting funds are \$21,239,910.

BUDGET EXPENDITURE SUMMARY BY FUND EXPENDITURE CATEGORY

Accounting Fund	Salaries and Wages	Maintenance and Operations	Capital Expenditures	Debt Service	Total
Elected Officials Department	53,600	15,000	0	0	68,600
Administrative Services Department	273,500	223,500	0	0	497,000
Finance	216,100	16,800	0	0	232,900
City Clerk	242,700	17,100	0	0	259,800
Non-Departmental	0	950,700	0	0	950,700
Economic Development	0	197,250	0	0	197,250
Community Development Department	222,100	121,300	0	0	343,400
Building & Safety	0	110,000	0	0	110,000
Code Enforcement	124,500	4,600	0	0	129,100
Police Department (Sheriff Contract)	0	3,158,000	0	0	3,158,000
Animal Control Department	317,300	85,200	0	0	402,500
Public Works Department	14,000	14,500	0	0	28,500
Parks Division	284,600	137,200	0	0	421,800
Community Services Department	261,300	62,000	0	0	323,300
Recreation	476,500	144,500	0	0	621,000
Luckie Park Swimming Pool	40,200	34,550	0	0	74,750
Senior Center	0	34,000	0	0	34,000
Youth Club	0	9,400	0	0	9,400
Community Center	0	22,900	0	0	22,900
Total General Fund	2,526,400	5,358,500	0	0	7,884,900
General Capital Projects Fund					
Wastewater Treatment Plant Study	0	0	100,000	0	100,000
Gateway Signs	0	0	50,000	0	50,000
Animal Control Truck	0	0	45,000	0	45,000
Ball field Groomer	0	0	8,000	0	8,000
Encelia Drive Connection	0	0	200,000	0	200,000
Collins Bike Path	0	0	15,000	0	15,000
Knott's Sky Park Electrical Plan & Construction	0	0	80,000	0	80,000
Downtown Crosswalk – Tamarisk	0	0	20,000	0	20,000
Slurry Seal Community Center Parking Lot	0	0	15,000	0	15,000
Sunnyvale/Sun Valley Curbs, Gutters & Sidewalk	0	0	245,000	0	245,000
Hardware and Software System Upgrades	0	0	90,000	0	90,000
Luckie Park Pool Upgrade	0	0	32,000	0	32,000
Mural Replacement or Other Public Art	0	0	20,000	0	20,000
Fireworks Display	0	0	25,000	0	25,000
Total General Capital Projects Fund	0	0	945,000	0	945,000
Community Development Block Grant Fund	0	0	113,060	0	113,060
Curb, Gutter and Sidewalk Impact Fee Fund					
National Park Drive Sidewalk Project	0	0	450,000	0	450,000
Downtown Sidewalk Construction	0	0	500,000	0	500,000
City Match – Sunnyvale/Sun Valley Sidewalks	0	0	106,000	0	106,000
Total C, G and Sidewalk Impact Fee Fund	0	0	1,056,000	0	1,056,000
Fire Develop Impact Fees Capital Projects Fund	0	0	0	0	0
Traffic Safety Special Revenue Fund	0	92,000	0	0	92,000
Gasoline Tax Special Revenue Fund	681,700	181,600	0	0	863,300

Accounting Fund	Salaries and Wages	Maintenance and Operations	Capital Expenditures	Debt Service	Total
Proposition 42 Traffic Congestion Relief Fund	0	0	337,400	0	337,400
Measure I Combined Capital Projects Fund	0	751,800	1,718,000	0	2,469,800
Bikeways and Sidewalks Article 3 Fund	0	95,700	0	0	95,700
AB 2766 Motor Vehicle Surcharge Fund	0	15,300	0	0	15,300
Transportation Development Act (TDA) Fund	0	220,000	0	0	220,000
Risk Management Internal Service Fund	0	100,500	0	0	100,500
Landscape and Lighting Districts Fund	0	33,800	0	0	33,800
Public Access TV Special Revenue Fund	0	7,000	0	0	7,000
Equipment Purchase Internal Service Fund	0	35,900	0	0	35,900
Landfill/Land Use Special Revenue Fund	0	101,500	0	0	101,500
Redevelopment Agency (RDA) Capital Projects Fund	163,000	266,500	1,832,000	0	2,261,500
Redevelopment Agency (RDA) Low- and Moderate-Income Housing Fund	32,000	31,000	1,900,000	200,000	2,163,000
Redevelopment Agency Debt Service Fund	0	812,000	0	1,041,000	1,853,000
Grand Total All Accounting Funds	3,403,100	8,103,100	7,901,460	1,241,000	20,648,660

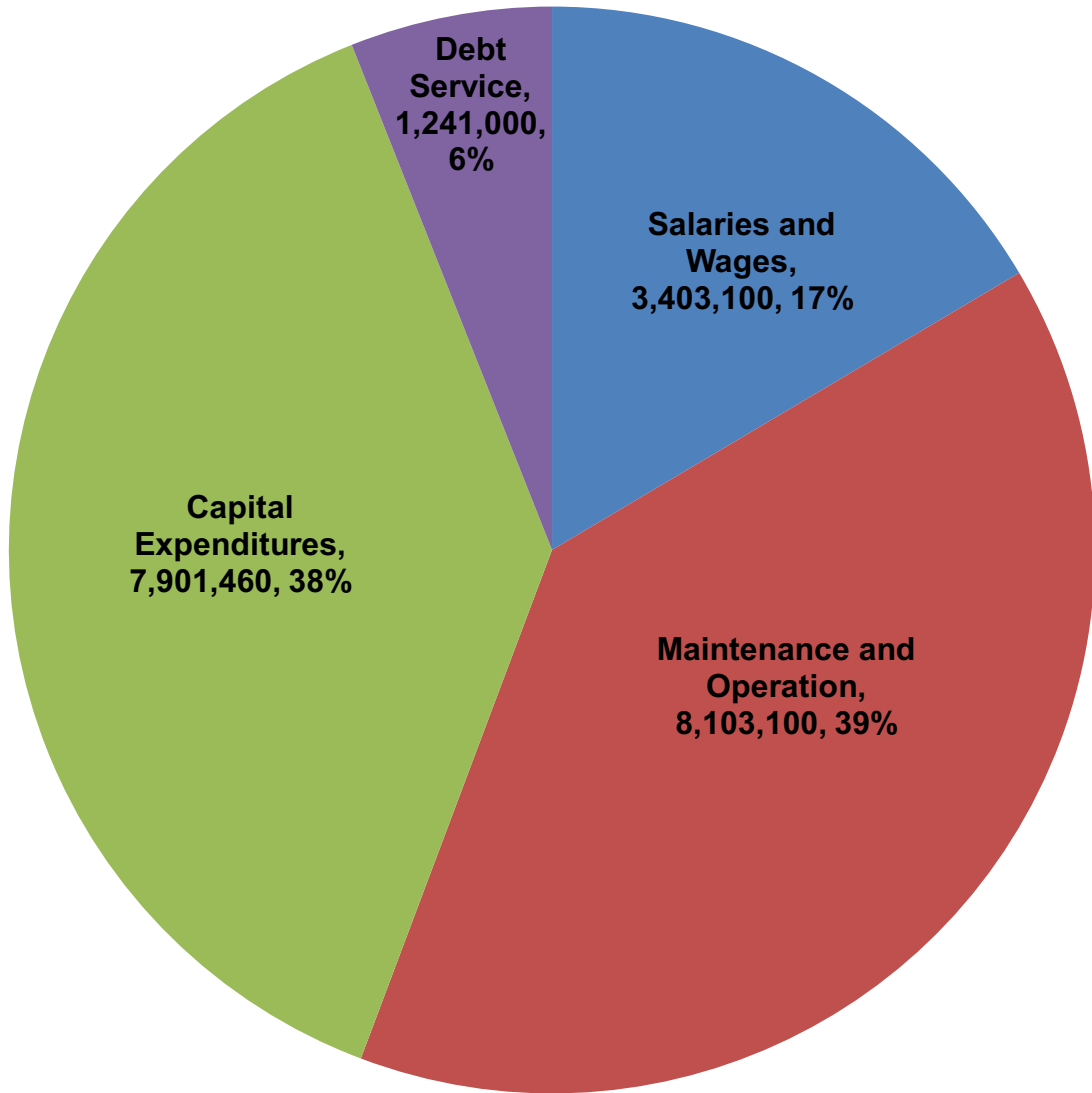
County Sheriff's Department. This contract will increase \$141,824 (5.43%) from \$2,610,000 in FY2011 to \$2,751,824 in FY2012. Funding (\$48,000) for the City's Washington D.C. lobbyist has been eliminated for the coming fiscal year.

The City plans no employee layoffs or furloughs during FY2012. Twentynine Palms is one of the few government entities in California that have not been forced to take these severe personnel actions due to the prudent and conservative manner in which the City has managed its money. However, all employees are going to have to do more with fewer resources.

Personnel Costs.

The FY2012 budget contains a 1.5% employee cost-of-living increase. Workers' Compensation rates are projected to have no increase during FY2012. The California Public Employees' Retirement System (CALPERS) has increased its employer contribution costs for miscellaneous employees from 15.575% in FY2011 to 18.361% in FY2012. Employee retirement contributions (8%) and Medicare (1.45%) contribution rates will remain the same as last year with the City contributing the employees' share of retirement contributions. The City is not part of the Social Security system. Health insurance premiums will increase an average of 2.78%, dental premiums 3.8% and vision premiums 4% during FY2012. The City limits its health insurance employer contributions to \$500 per employee per month. **Total personnel costs across all accounting funds during FY2012 will be \$3,403,100.**

Figure 4
City of Twentynine Palms
Total City Expenditures For All Accounting Funds
FY2012



This figure shows the combined projected expenditures for all of the City accounting funds for FY2012 and the percentage of total expenditures across all accounting funds. The total projected expenses for FY2012 from all accounting funds are \$20,648,660.

Capital Projects and Major Capital Equipment Purchases.

The City will spend \$7,901,460 across all 20 accounting funds for capital equipment and capital improvements. Revenues for these capital expenditures will come primarily from State and Federal grants, development impact fees and Capital Project Fund appropriations. (Please see Figure 5 for a summary of major capital projects and capital equipment purchases.)

Wastewater System. The Regional Water Quality Control Board (RWQCB) has expressed concern over the potential contamination of groundwater resources by nitrates from the improper installation and maintenance of septic systems in Twentynine Palms. They are requiring Yucca Valley to construct a wastewater treatment plant and collection system and the City of Twentynine Palms may be required to do so in the near future. **The City will spend \$100,000 in FY2012 to update the 2008 Wastewater Treatment Plant Joint-Use Study and examine the legal, regulatory, fiscal and technological issues surrounding the proper handling of wastewater in Twentynine Palms.** The study will also include an examination and analysis of the management and maintenance of current wastewater treatment “package” plants.

Parks and Recreation. Parks and recreation programs will continue to be a major priority in Twentynine Palms. The Community Services Department will continue to offer a wide range of recreation programs and will continue its partnerships with community non-profit organizations and other community partners including the Youth Club, Morongo Unified School District, Hi-Desert Youth Football Association, Twentynine Palms Little League, Hi-Desert Pony League, Sky’s the Limit Observatory and Nature Center, Public Arts Advisory Council, Theatre 29, Knott’s Sky Park Preschool and the Twentynine Palms Swim Team.

In addition to continuing its current programs, the Community Services Department will spend \$75,000 to rebuild the well in Luckie Park and \$70,060 to upgrade the swimming pool to meet new San Bernardino County standards. \$80,000 will be spent in Knott’s Sky Park to complete an electrical master plan and install the underground electrical facilities at the park. \$20,000 has also been reserved in the General Capital Projects Fund Balance to replace the mural removed by Walgreens or sponsor some other public art piece.

Streets and Roads. The improvement of the City’s street, curb, gutter and sidewalk infrastructure will be a major priority for the City Council during FY2012. The City will contribute \$200,000 to the widening of Highway 62 from Sunrise to Canyon to include a turn lane and two traffic lanes in each direction. The environmental document has been approved, the engineering has been completed and this project was sent out to bid by the California Department of Transportation (CalTrans) in May 2011.

In addition to this highway widening project, the City will spend \$500,000, including \$200,000 in Measure I funds and \$300,000 from the Redevelopment Agency Capital Projects Fund, to complete the environmental document, engineering and phase I construction of street widening, curb, gutter and sidewalk from Encelia Avenue to Split Rock Avenue on Highway 62. To allow residential areas north of the City better access to the commercial areas on Highway 62, the City will spend \$200,000 from the General Capital Projects Fund to construct 0.25 miles of two-lane road on Encelia Drive from Sunnyslope Avenue to Two-Mile Road.

During FY2012, the City will also spend \$450,000 to construct curb, gutter and sidewalk on the west side of National Park Drive from Highway 62 to the Joshua Tree National Park Headquarters to promote economic development and improve pedestrian circulation between the National Park and downtown. The Project includes constructing sidewalk completely around the Old School House Museum and in front of the 29 Palms Art Gallery. The City will spend \$25,000 on backup batteries for traffic lights and has reserved another \$500,000 for curb, gutter and sidewalk construction in the downtown area at a location to be determined by the City Council.

Figure 5
City of Twentynine Palms
Summary of Major Capital Projects and Capital Purchases
FY2012

	Capital Project or Capital Purchase	Amount
1	Wastewater Treatment Study Update	\$ 100,000
2	Gateway Signs (“Welcome to Twentynine Palms”)	50,000
3	Law Enforcement COPS Grant SUV Patrol Vehicle	53,203
4	Animal Control Truck	45,000
5	Ball field Groomer	8,000
6	Encelia Drive Construction from Sunnyslope Avenue to Two-Mile Road	200,000
7	Collins Bike Path Along Adobe Road	15,000
8	Knott’s Sky Park Electrical Master Plan & Construction of Underground Electrical	80,000
9	Downtown Crosswalk on Highway 62 at Tamarisk	40,000
10	Community Emergency Response Team (CERT) Equipment	10,000
11	Community Center Parking Slurry Seal	15,000
12	Replace Mural Removed by Walgreens or Other Public Art Piece	20,000
13	Computer System Hardware and Software Upgrades	90,000
14	Luckie Park Swimming Pool Upgrade	70,060
15	Fireworks Display	25,000
15	Sunnyvale/Sun Valley Curbs, Gutters and Sidewalks (SANBAG Contribution)	245,000
16	Sunnyvale/Sun Valley Curbs, Gutters and Sidewalks (Curb, Gutter, Sidewalk Fund)	106,000
17	Luckie Park Well Reconstruction Project	75,000
18	National Park Drive Sidewalk Construction from Highway 62 to Park Headquarters	450,000
19	Downtown Sidewalk Construction at Location to Be Determined By City Council	500,000
20	Highway 62 Widening from Sunrise to Canyon	200,000
21	Highway 62 Environmental & Engineering Encelia to Split Rock (Measure I)	200,000
22	Highway 62 Environmental & Engineering Encelia to Split Rock (Redevelopment)	300,000
23	Traffic Signal Battery Backups	25,000
24	Measure I Street Advanced Seal Projects	751,800
25	Sullivan, Adobe Road to Hillside Road (Overlay)	124,000
26	Amboy Road. - Utah Trail to Bagdad Highway (Overlay)	222,000
27	Mesquite Springs, El Paseo to Two Mile Rd (Overlay)	138,000
28	Sunnyvale, Sun Valley to Hillside (Reconstruct)	200,000
29	Sunnyvale - Ocotillo to Aztec (Reconstruct)	96,000
30	Ocotillo Avenue - Sunnyslope- Ocotillo to Aztec (Overlay)	55,000
31	Joshua Drive – Split Rock Road to Adobe Road (Overlay)	83,000
32	Baseline Road, Utah Trail to Adobe Road (Overlay)	200,000
33	Adobe Road---Baseline to Hwy 62 (Overlay)	200,000
34	Transportation Development Act (TDA) Slurry Seal Projects	200,000
35	Research and Development—Geothermal Study	25,000
36	Redevelopment Agency Wastewater Drainage Master Plan	50,000
37	Redevelopment Agency Project Phoenix	750,000
38	Redevelopment Agency Abatement of Abandoned, Blighted and Dangerous Buildings	285,000
39	Redevelopment Agency Street Furniture, Visitor Center Sign	20,000
40	Redevelopment Agency Business Property Improvement Program	300,000
41	Redevelopment Agency Sidewalk Repair	25,000
42	Redevelopment Agency Projects to be Named	150,000
	Total	\$ 6,797,063

The City will also spend \$245,000 in Transportation Development Act Article 3 Pedestrian Bicycle funds, obtained through the San Bernardino County Associated Governments (SANBAG), to construct new sidewalks near Oasis Elementary School, running north of El Paseo Drive along Hillside Avenue and extending west into the residential neighborhood of Sun Valley Drive and Sunnyvale Drive. The sidewalks are designed to increase safety in the area for residents, especially children and youth traveling to and from school, who currently have to walk in the street or navigate dirt paths adjacent to the roadway. The SANBAG grant will also allow the City to link the curbs, gutters and sidewalks project with a previously installed curb, gutter, and sidewalk project near the same area using a California Department of Transportation (CalTrans) Safe Routes to School grant. This project will also include \$106,000 from the Curb, Gutter and Sidewalk Development Impact Fees Capital Projects Fund to match the grant funds from SANBAG and \$200,000 in Measure I funds to reconstruct Sun Valley Drive.

In addition to the projects mentioned above, the City will spend \$200,000 in Transportation Development Act (TDA) funds for slurry seal projects, \$728,800 in Measure I funds for advanced seal projects and another \$1,718,000 in Measure I for street overlays throughout the City.

Undergrounding of Overhead Power Lines. The Public Utilities Commission (PUC) requires Southern California Edison to set aside a portion of the revenue derived from Twentynine Palms customers for the undergrounding of overhead power lines. There is currently \$863,410 in this account and this amount increases by approximately \$69,059 per year. The City staff is currently studying potential undergrounding projects and will shortly bring forward options for the City Council to consider.

Economic Development and Redevelopment.

The City and the Redevelopment Agency will need to focus its resources (especially with regard to the 2011 bond proceeds) to eliminate blight, create jobs and transform and revitalize the downtown. The City will spend \$25,000 on marketing and business promotion and another \$50,000 on other economic development efforts from the Redevelopment Agency. These funds will be combined with \$90,000 tourism advertising budget and the \$25,000 business recruitment and promotion budget in the General Fund economic development budget. Funds will be spent in accordance with a marketing plan developed by elected officials, the Chamber of Commerce, the Innkeepers Association and other local businesses and interested stakeholders.

The City will continue to market itself through participation in the California Welcome Center (\$12,000) and supporting the Twentynine Palms Chamber of Commerce and Visitors Center (\$38,000).

Redevelopment Agency Capital Projects Fund includes \$285,000 to eliminate abandoned, dangerous and blighted buildings, \$300,000 to develop and implement a property improvement program to assist business owners, \$25,000 for sidewalk repairs, \$750,000 for Project Phoenix, \$25,000 for a geothermal study and \$125,000 for projects to be designated at a later date by the City Council. **Total Redevelopment Agency Capital Projects Fund spending during FY2012 will be \$2,261,500. The Redevelopment Agency Capital Projects Fund Balance will be reduced from \$7,356,993 on June 30, 2011 to \$5,353,993 on June 30, 2012.**

This annual budget is designed to be a financial plan, policy document, operations guide and communications medium. It is a conservative road map for the coming year and will require careful management to ensure that spending is contained within the limits established by the City Council. The City Council, City Manager and staff are committed to providing the highest level of City services for the least cost.

The preparation of the annual budget is an arduous task. Appreciation is extended to Ron Peck, Darla Holguin, Cindy Keniry, Cindy Villescás, Richard Pedersen, and all of the department heads and other staff members for their contributions. This budget is submitted for your careful review and to make any changes or alteration as you see appropriate to meet the goals and objectives of the City Council and the desires of the

citizens of the community. We all look forward to serving you and the citizens of the City of Twentynine Palms in the coming year.

Respectfully submitted,

Richard N. Warne

Richard N. Warne
City Manager



The Plaza--1939



FY2012 BUDGET TABLE OF CONTENTS

Executive Summary	3
City Manager FY2012 Budget Message and Budget Overview	19
Section 1: Strategic Planning, Implementation and Evaluation Decision-Making Process	97
Strategic Planning Phase	98
Implementation Phase	103
Evaluation Phase	105
Section 2: City of Twentynine Palms Organization	107
City Organization Description	108
Principal Officials of Twentynine Palms	116
City Organizational Chart	117
Twentynine Palms Staffing Census	118
Department Accountability for Each Accounting Fund Budget	124
Twentynine Palms Employee Operating Statement	126
Section 3: Description of the Accounting and Financial Reporting System	127
Governmental Fund Types (Tax-Supported Activities)	128
Proprietary Fund Types (Business-Type Activities)	131
Fiduciary Fund Types (Resources Held Trust)	132
Section 4: Twentynine Palms Accounting, Investment, Fixed Asset, Financial, Capital Improvement and Budget Policies	133
Accounting Policies	134
Investment Policies	141
Fixed Asset Policies	148
Financial Policies	155
Capital Improvement Project Policies	161
Budget Policies	165

Section 5: Budget Summaries	170
Budget Revenue Summary by Fund Revenue Category	171
Budget Expenditure Summary by Fund Expenditure Category	173
FY2011 Projected Changes in Fund Balances	176
Budget Revenue and Expenditure Summary by Major Fund Category	181
Historical Revenue and Expenditure Summary by Major Fund Category	191
Section 6: Fund Budgets	
General Fund	210
General Fund Revenues	211
Elected Officials Department	229
Administrative Services Department	235
Community Development Department	251
Law Enforcement	259
Public Works Department	267
Community Services Department	272
General Capital Projects Fund	282
Community Development Block Grant (CDBG) Special Revenue Fund	289
Curb, Gutter and Sidewalk Development Impact Fees Capital Projects Fund	294
Fire Development Impact Fee Fund	299
Traffic Safety Special Revenue Special Revenue Fund	303
Gasoline Tax Special Revenue Special Revenue Fund	307
Proposition 42 Traffic Congestion Relief Special Revenue Fund	313
Combined Measure I Capital Projects Fund	318
Bikeways and Sidewalks Article 3 Special Revenue Fund	323
AB 2766 Motor Vehicle Surcharge Special Revenue Fund	327
Transportation Development Act (TDA) Special Revenue Fund	331
Risk Management Internal Services Fund	336
Landscape and Lighting Assessment Districts Special Revenue Fund	341
Public Access TV Special Revenue Fund	346
Equipment Purchase Internal Service Fund	350
Landfill/Land Use Special Revenue Fund	353
Twentynine Palms Redevelopment Agency Capital Projects Fund	357
Twentynine Palms Redevelopment Agency Low & Moderate Housing Fund	368
Twentynine Palms Redevelopment Agency Debt Service Fund	374
Section 7: Statistical Information	380
Twentynine Palms Assessed Property Values	381
Twentynine Palms Assessed Values of Secured and Unsecured Property	382
Twentynine Palms Analysis of the General County \$1.00 percentage Factor for Each Taxing Agency	383
Twentynine Palms Property Tax Distribution percentages to Local Taxing Agencies	384
Twentynine Palms Principal Property Taxpayers Fiscal Year 2010	38
Twentynine Palms City Population Growth Compared to School District Growth FY2001-FY2010	387
Twentynine Palms Population Growth Compared to School Enrollment FY2001-FY2010	388
Twentynine Palms Miscellaneous Statistics	389
Section 8: Glossary of Acronyms and Terms	390



The Oasis of Mara Awaits Storm--1940