

CITY OF CATHEDRAL CITY CALIFORNIA

Adopted Budget Fiscal Years 2023/2024 and 2024/2025



Cathedral City



Cathedral City

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BUDGET MESSAGE

- Budget Message





Cathedral City

BUDGET MESSAGE



HONORABLE MAYOR, MEMBERS OF THE CITY COUNCIL, AND RESIDENTS OF CATHEDRAL CITY:

After months of review and discussions, we are pleased to present the adopted Biennial Budget for Fiscal Years (FY) 2023/2024 and 2024/2025 for the City of Cathedral City (Operating Budget, Capital Improvement Project (CIP) Plan), and Park Improvement Project (PIP) Plan), the Successor Agency to the Cathedral City Redevelopment Agency ("Successor Agency"), Cathedral City as the Housing Successor Agency, and the Cathedral City Public Financing Authority.

This biennial budget was developed with a primary focus to accomplish City Council strategies and goals established in January 2023. Departments reviewed their past accomplishments and developed objectives focusing on achieving these overarching City Council goals:

- Serving the Community with Pride and Dedication
- Community Investment
- Fiscal Stability and Sustainability
- Innovation
- Safety
- Embracing, Inclusive City

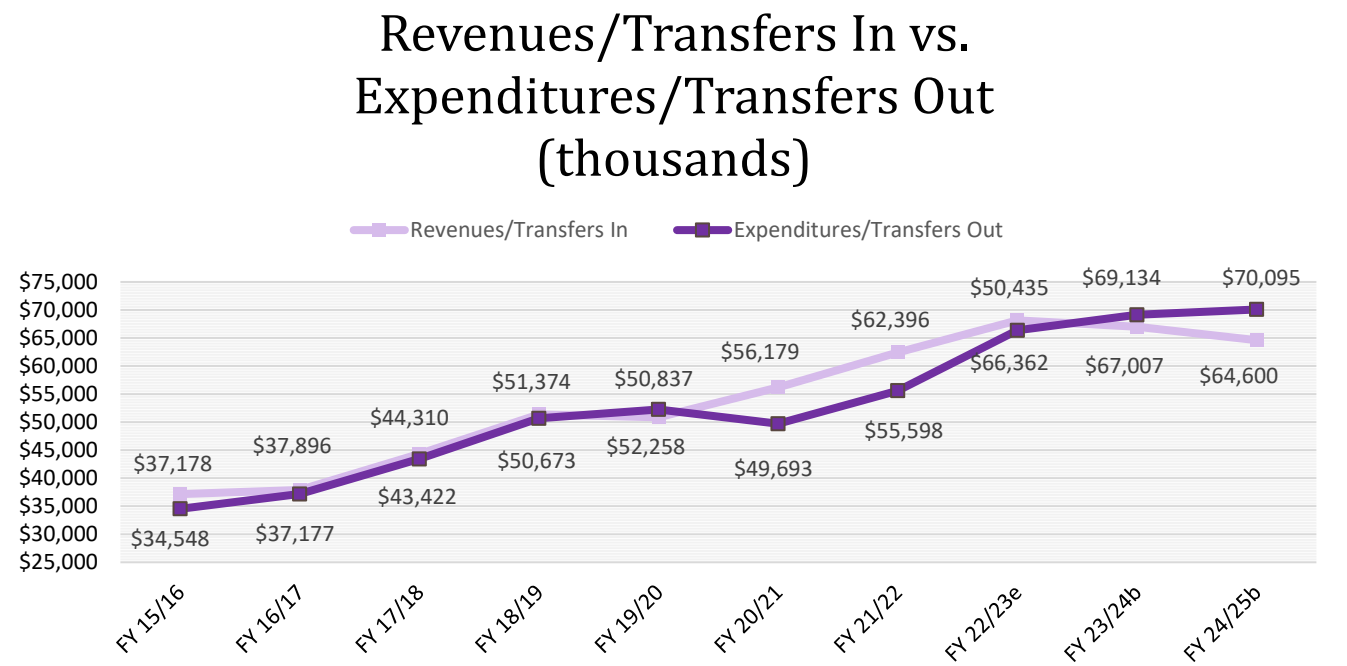
FINANCIAL STATUS OVERVIEW

These past three years have proven to be challenging for the City of Cathedral City with the COVID-19 global pandemic. The City has been proactive in taking measures to mitigate possible negative economic effects by making reductions to City staffing and department operating budgets. Despite initial losses in tax revenues in certain areas, the City of Cathedral City was able to navigate through the pandemic without any major pitfalls. There continues to be stability with some modest increases in property values along with an increase in single family dwelling development, which translates into increased revenues for the City. The City continues to tread cautiously as any future effects on the economy are still unknown.

Over the past decade, balancing the budget has been challenging for the City. Coming out of the lingering effects of the Great Recession, the City has been able to stabilize, achieve a net surplus in nine of the past 10 fiscal years with significant growth in our Fund Balance, or "savings account". During the past two fiscal years the adopted general fund budgets were adopted with projected deficits; however, a surplus was recognized in FY 2021/2022, and we anticipate a net surplus in FY 2022/2023.

BUDGET MESSAGE

To illustrate, revenues grew from \$37,178 million in FY 2015/2016 to \$62.396 million in FY 2021/2022. With the economic downturn in 2007-2009, it was necessary to generate a stable source of revenues to ensure the City's ability to maintain financial solvency. This stability was achieved through the support of Cathedral City residents to pass local revenues measures. From the Utility Users' Tax (Measure L) passed in 2008 to the Transactions and Use Tax (Measure H) passed in 2010 coupled with Measure B in 2014, eliminating the Measure H tax sunset, these measures have resulted in a secure revenue source. In FY 2015/2016, the City Council pursued diversifying the City's tax revenue source through a Cannabis Tax allowing this burgeoning business sector to establish tax revenues for dispensary, cultivation, and manufacturing businesses in the City. As a result of these Council driven and Community supported measures, the City has been able to diversify revenue sources to the levels it receives today.



FY 2023/2024 AND FY 2024/2025 BUDGET OVERVIEW

Citywide Financials

The City's operating budget includes a variety of funding sources. The General Fund is the largest single fund and represents the City's primary operating fund. Other funds include special revenue funds, capital projects funds, debt service funds, internal service funds, and private purpose trust funds. The total City expenditure budget for FY 2023/2024 is \$147.6 million; and is \$139.5 million for FY 2024/2025. The General Fund budgeted revenues for FY 2023/2024 are \$67.0 million, and the budgeted expenditures are \$69.6 million, resulting in a net deficit of \$2.6 million. For FY 2024/2025, the General Fund budgeted revenues are \$64.6 million, and the budgeted expenditures are \$70.4 million, resulting in a net deficit of \$5.3 million. With these projections, the General Fund is projected to be \$39.0 million at the start of FY 2023/2024, approximately \$13 million above the 33% fund balance threshold (\$22.9 million) of the FY 2024/2025 budgeted expenditures. This change in fund balance for the General Fund is primarily due to savings achieved from the budget cuts implemented during the pandemic; however, there are increased personnel costs in the future that may present a challenge in future budget years.

BUDGET MESSAGE

Citywide Staffing

Over the years and especially during the COVID-19 pandemic, labor force reductions have been in response to budget shortfalls, causing various departments to do more with less. Staffing resources have declined from a high of 238 FTEs (full-time equivalents) in FY 2007/2008 to 221 FTEs in the FY 2023/2024 budget and 223 FTEs in the FY 2024/2025 budget, resulting in a staffing decrease of 6.72% over the past 17 years. In doing so, City departments and staff will continue “working smarter, not harder” in providing high-quality services while protecting the safety of Cathedral City residents through innovation, ingenuity, and employee productivity. To that means, the City has achieved significant savings from the implementation of many facets of the enterprise-wide resource planning (ERP) system. The City is on the verge of implementing enhanced customer service capabilities by implementing an on-line customer self-service portal to better service the needs of the Cathedral City community.

FINANCIAL OPPORTUNITIES

Over the last 15 years, the periodic question from the community has been: “why does the City appear to have a never-ending budget problem?” And, more specifically, “why is there still a problem given the City has had various tax measures?” These questions are valid and are primarily due to these two components: The City is still experiencing a recovery of core revenues, and the City is experiencing increased labor costs.

The City’s core annual revenues traditionally consist of taxes (property, sales and use, and transient occupancy), franchise fees, licenses and permits, charges for services, fines and forfeits, intergovernmental revenues, use of money and property, and miscellaneous revenues. In addition to these core revenues, the General Fund would receive transfers in from other City funds for miscellaneous reimbursements.

Over the past 15 years, these additional tax revenue sources have allowed Cathedral City to diversify its revenue stream.

- Effective April 1, 2009, the Utility Users’ Tax (UUT) became effective. UUT imposed a 3% tax on the use of telecommunications, cable (video), electricity (including cogenerated), gas, and solid waste. In FY 2023/2024, UUT is projected to generate \$3.7 million in annual revenues.
- Effective June 2010, the Transactions and Use Tax (TUT) became effective imposing a 1% tax on all retailers doing business within the city. In FY 2023/2024, TUT is projected to generate \$10.0 million in annual revenues.
- During FY 2015/2016, Cannabis Tax revenues became effective for licensed/operating dispensary, cultivation, and manufacturing facilities. In FY 2023/2024, Cannabis Tax is projected to generate \$4.0 million in annual revenues.

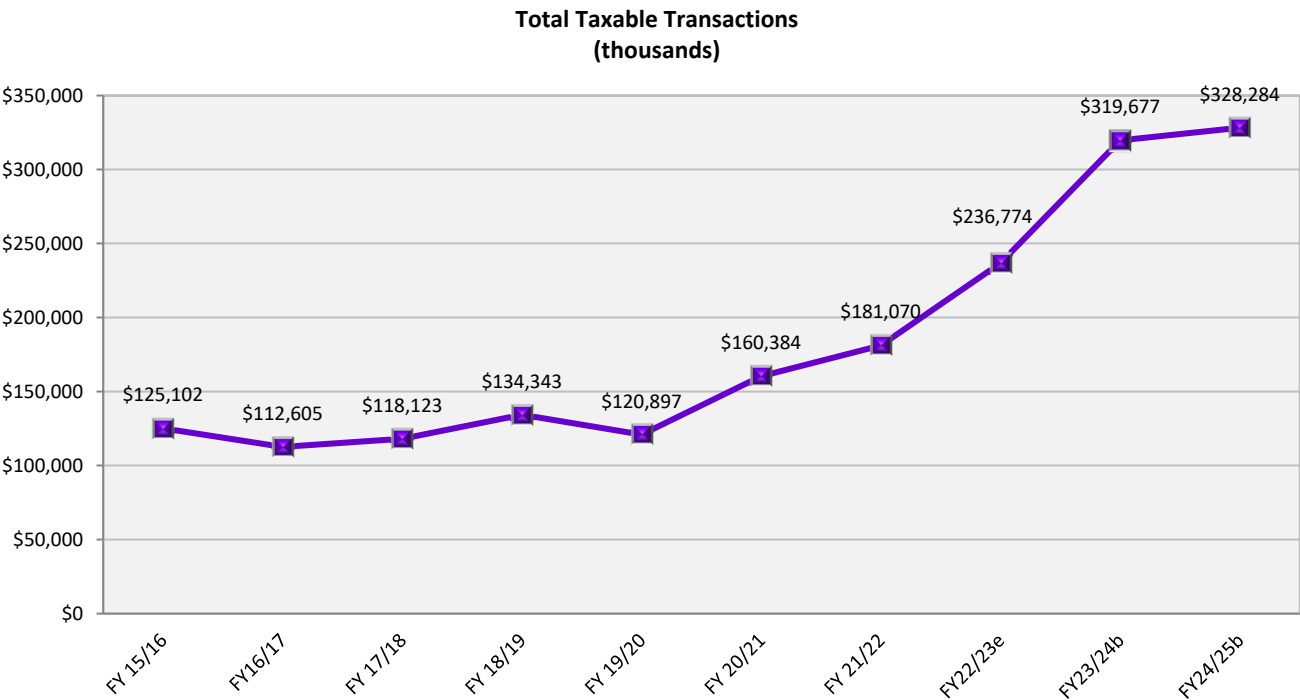
Going forward, the challenge will be to balance each fiscal year’s budget on its own without dipping into General Fund reserves. To ensure long-term viability, the City needs to not only maintain, but also grow the core revenues discussed above along with the additional tax revenues, i.e., UUT, TUT and Cannabis Tax.

Economic and Business Development

As pointed out in the previous section, revenue growth has occurred in core revenues over the past 15 years, most notably sales and use taxes which are generated from taxable transactions on goods sold. Total taxable transactions reached a peak of more than \$1 billion in CY 2005, and then a low of \$600 million just three years later in CY 2008. Fortunately, the City has seen a consistent rise in taxable transactions since CY 2015 to exceed \$1 billion in CY 2019. In the coming years, we strive to pursue opportunities for Cathedral City to maintain sustainable growth well into the future.

BUDGET MESSAGE

For the City to continue this growth trend, core revenue growth is accomplished not only by the economy, but also through community engagement and strong community relations, a goal established by the City Council that continues into the upcoming biennial budget period. This will be accomplished through community newsletters, social media presence and the continued growth of special events. As the economy continues to recover from the great recession and COVID-19 pandemic, City staff, under the direction of City Council, continues to devise and implement new revenue-generating strategies in order to provide Cathedral City residents with the necessary level and highest quality services available within our current capabilities. Through the City Council-adopted goals, one



of the key strategies for that growth is to continue to maintain and improve upon the infrastructure of Cathedral City. Included in this biennial budget, is the Capital Improvement Project (CIP) Plan recommending significant investments in the City's streets and road, and the introduction of a Parks Improvement Project (PIP) Plan making significant investments in the City's parks. Both these plans provide infrastructure and recreation, not only for our existing residents and businesses that call Cathedral City home, but also assisting in attracting new residents and businesses as part of our City's future growth, especially in the northern portions of Cathedral City.

Other key strategies adopted by the City Council are to look at ways to provide necessary infrastructure (both new and improved) and to expand the City's footprint through growth and development opportunities; finalize the update to the City's General Plan; refine our marketing narratives to appropriately define who we are; and continue the development of the downtown area. To assist in that development, the new Cathedral City Community Amphitheater venue has opened recently for City events, musical performances and arts, theatre, and cultural events. In addition, the Agua Caliente Band of Cahuilla Indians (ACBCI) has recently opened their newest and most innovative state-of-the-art Casino in downtown Cathedral City.

City Council and staff continue to enhance the transparency of city government and the availability of information to the public, while ensuring the ongoing public safety commitment to protect our entire community. In doing so, we feel these investments will continue to attract new businesses and residents in strengthening Cathedral City.

BUDGET MESSAGE

ACKNOWLEDGEMENTS

We would like to thank the City Council and City Manager for their leadership and overall direction of this budget. We would also like to thank the many residents and business owners providing input and feedback to not only the City Council, but also City staff throughout the year. This has become a valuable resource we are able to tap into during the budget process. All are to be commended for committing their time to be involved in this very important process.

Finally, we would like to take this opportunity to thank all City staff who participated in developing this budget document. Preparing the budget is a demanding and time-consuming effort for all staff members. This is especially true considering the continued workloads of staff in their respective core areas of responsibility and the budgetary challenges facing the City. "Teamwork" among individuals and departments resulted in this budget document. This same "teamwork" will continue ***Moving Cathedral City Forward*** into the future.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Kevin Biersack". The signature is fluid and cursive, with the first name "Kevin" and last name "Biersack" clearly distinguishable.

Kevin Biersack
Financial Services Director



Cathedral City

GENERAL INFORMATION

- Mission Statement/Vision/Core Values
- Principal Officials
- Budget Document Objectives
- Distinguished Budget Presentation Award
- Budget Development
- Strategic Plan Goals and Objectives
- Performance Measures
- Long-Range Financial Planning
- Fund Structure
- List of Funds:
 - List of Funds by Type
 - List of Funds by Fund Number
- City of Cathedral City Organization Chart
- Personnel and Staffing
- Department/Fund Matrix





Cathedral City

MISSION STATEMENT / VALUES / VISION

The City's Mission, Values, and Vision create the foundation and framework for the Strategic Plan since collectively, they articulate our purpose, core beliefs and principles guiding how we serve our community, and our aspirations for the future. They also drive the Strategic Plan Matrix of Goals, Objectives, and Actions which inform department work programs and priorities.

OUR MISSION

Moving Cathedral City Forward with Commitment, Pride, and Excellence

Creating a safe, inclusive, and progressive community

Providing quality service

Valuing fairness, balance, and trust

Building partnerships

Honoring our similarities and differences

Celebrating our independent spirit

VALUES



SAFETY



COMMUNITY
PRIDE



INCLUSIVENESS



DIVERSITY



COMMUNITY
INVESTMENT



CULTURE
OF SERVICE



INNOVATION
BEYOND
TECHNOLOGY

VISION

Cathedral City is a safe, family-oriented community that values, respects, and supports human differences and diverse perspectives. We strive to be a vibrant, progressive, enterprising, and visually attractive community. Our diverse housing options and vibrant businesses attract residents and visitors who choose Cathedral City for its culture, arts, special events, and natural resources.

PRINCIPAL OFFICIALS

CITY COUNCIL

Council Member
District 4



Ernesto Gutierrez
Term Expires 2026

Mayor 2024
District 1



Rita Lamb
Term Expires 2024

Council Member
District 2



Nancy Ross
Term Expires 2024

Mayor Pro Tem 2026
District 3



Mark Carnevale
Term Expires 2026

Council Member
District 5



Raymond Gregory
Term Expires 2026

OTHER ELECTED OFFICIALS

City Treasurer..... Gregory Jackson

ADMINISTRATIVE OFFICIALS

City Manager..... Charles McClendon
Assistant City Manager Anne Ambrose
City Attorney Eric Vail
Development Services Director Robert Rodriguez
Economic Development Director Stone James
Engineering and Public Works Director John Corella
Financial Services Director Kevin Biersack
Fire Chief..... Michael Contreras
Police Chief George Crum

BUDGET DOCUMENT OBJECTIVES/CONSIDERATIONS/VISION/PRINCIPLES

MUNICIPAL BUDGET OBJECTIVES

- Provides a financial framework for City Council goals
- Allocates financial resources to assist in meeting those goals
- Used as a powerful planning tool for the City
- Informs the public about priorities, goals, and anticipated capital improvement projects in the City
- Defines City Council and department/division goals and objectives
- Links goals with fiscal reality
- Directs staff resources and time based on financial allocation

CRITICAL BUDGET CONSIDERATIONS

- The budget is a policy document, financial plan, and operations guide for the City
- The budget defines how anticipated resources will be distributed to address needs of the City
- Fund Balance is a necessity to maintain financial solvency, it cannot be considered a luxury
- Fund Balance provides not only a savings account, but also cash flow (we don't always receive revenues prior to making expenditures, e.g., sales tax cycle)

PROVIDES THE VISION

- The budget must reflect and support City Council policies
- Projected revenues are finite; policy decisions determine how to best utilize those finite resources
- In a system of checks and balances, the budget is the primary tool for the City Council to accomplish their priorities
- The budget provides the City Council and City Management with the ability to direct staff actions by allocating finite resources

BUDGET PRINCIPLES

- Build the budget from a base of attainable revenue projections
- Identify fair and accurate City expenditures
- Apply the appropriate balance of budget strategies

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented the City of Cathedral City with a Distinguished Budget Presentation Award for its biennial budget for the biennium beginning July 1, 2021. This was the City's eighth successive award.

To receive this award, a governmental unit must publish a budget document meeting the mandatory program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for the two-year period only. We believe our current biennial budget continues to conform to program requirements, and we plan to submit this budget to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Cathedral City
California**

For the Biennium Beginning

July 01, 2021

Christopher P. Morill

Executive Director

BUDGET DEVELOPMENT

CITY BUDGET PROCESS

To achieve time and cost efficiencies over a traditional annual budget, the City of Cathedral City prepares and adopts two one-year budgets. Under this cycle, the second year does not require formal adoption by City Council. Each year is separate and distinct. Unencumbered funds from the first year do not carry over into the second year.

The City's 6-month budget preparation cycle began in December as the Finance Division prepared a draft budget of operating expenditures for each of the six departments (City Management, Development Services, Engineering and Public Works, Financial Services, Fire and Police) based on historical data and trends. The Financial Services department distributed the budget calendar, instructions, forms, and budget worksheets to each department in January. Individual departments are then directly responsible for reviewing the draft operating budgets and proposing any adjustments. The Development Services Department, Engineering and Public Works Department, Fire Department and Police Department coordinate their departmental facilities and vehicle replacement requests and provide to the Financial Services Department. In addition, the Finance staff incorporated the Engineering and Public Works Department capital improvement project requests.

Departments submitted their revised budget worksheets and supplemental data to the Financial Services in February. Based on departmental feedback, the Financial Services compiled the returned data and calculated the total expenditures requested, in addition to the estimated revenues and projected fund balances. The City Manager then held individual budget meetings with the various department heads. Based on the results of those meetings, the Financial Services updated the preliminary budget workbook. In March, the Financial Services Director and City Management discussed and reviewed the preliminary budget workbook prior to disseminating it to City Council for review. Once distributed, City Council members were asked to provide questions, comments, and recommendations by the end of March. During April, the Financial Services Director reviewed and presented the proposed budget to City Council during two public study sessions – the first session being dedicated to the General Fund and the second to the special revenue funds, proprietary funds, the Capital Improvement Project (CIP) Plan and the Parks Improvement Project (PIP) Plan.

With budget adoption, staff will publish the adopted budget document and integrate the budgetary data into the City's accounting system. Financial Services will then submit the adopted budget document to the GFOA budget awards program. The City has received the GFOA budget award for the last eight budget cycles and is strives for a successful 9th submission.

BALANCED BUDGET

The City of Cathedral City defines a balanced budget as the total of budgeted revenues (including transfers in), to equal budgeted expenditures (including transfers out). and, if required, using fund balance to make up any difference.

BUDGET AMENDMENTS

Supplemental appropriations, when required during the fiscal year, require approval by the City Council. The Financial Services Director is authorized to adjust appropriations between each department or activity provided the total appropriations for each department or activity do not exceed the amounts approved in the budget resolution, or any amending resolutions, for the entire fund. Based on City Council approved actions, adjustments to funds are made on at least a quarterly basis. Transfers of cash or unappropriated fund balance from one fund to another can be made with the Financial Services Director's approval.

BUDGET DEVELOPMENT

BASIS OF BUDGETING AND ACCOUNTING

The City uses the modified accrual basis of accounting in budgeting governmental funds. This means obligations of the City, including outstanding purchase orders, are budgeted as expenditures. Revenues are recognized when they are both measurable and available to fund current expenditures. Estimated payouts during each budget year for compensated absences exceeding the maximum accrued leave allowable are included in the governmental funds budget. The modified accrual basis of accounting is also used for governmental funds reported in the annual audited financial statements.

The City uses the accrual basis of accounting in budgeting proprietary (internal service) funds and includes depreciation, but excludes capital outlay and debt payments, if any. Revenues are recorded when earned, whether cash is received at the time or not. In similar fashion, expenses are recorded when goods and services have been received, whether cash disbursements are made at the time or not. The accrual basis of accounting is also used for proprietary funds reported in the annual audited financial statements.

At the close of a fiscal year, outstanding operating budget purchase commitments for goods and services will not be carried forward into the next fiscal year. Budgets for the Capital Improvement Project (CIP) Plan and the Parks Improvement Project (PIP) Plan are authorized for the duration of the project. Therefore, authorizations for CIP projects and unfulfilled capital improvement purchasing commitments at the end of a fiscal year are automatically carried forward to the next fiscal year.

BUDGET CALENDAR

The following are the key dates in the current budget process.

- January 25, 2023 – Study Session briefing on biennial budget overview and timeline
- January 27, 2023 – Budget calendar, instructions, forms, and draft budget worksheets distributed to each department for review/comments related to their FY 2023/2024 and FY 2024/2025
- January 27, 2023 – Department narratives to include descriptions, goals, objectives, and accomplishments sent to departments for their review and update
- January 28, 2023 – Strategic Planning and Goal Planning
- February 3, 2023 – Preliminary Five-Year Capital Improvement Project (CIP) Plan submitted to the Engineering Division for review
- February 14, 2023 – Meeting with Engineering staff to discuss Five-Year CIP Plan
- February 17, 2023 – Budget worksheets, with proposed adjustments returned to Finance Division
- February 17, 2023 – Updated department descriptions, goals, objectives, and accomplishments returned to the Finance Division
- March 10, 2023 – City Management completes budget workbook review
- March 17, 2023 – City Council receives budget workbook reflecting line item details for all departments and projected revenues and expenditures for FY 2023/2024 and FY 2024/2025
- March 31, 2023 – City Council budget workbook questions due to the Finance Services department
- April 12, 2023 – In Study Session, City Council holds initial discussions of the budget workbook for FY 2023/2024 and FY 2024/2025 with emphasis on the General Fund. This meeting includes specific time and associated discussion for public comments and council consideration
- April 26, 2023 – In Study Session, City Council continues discussion of the budget workbook for FY 2023/2024 and FY 2024/2025 with emphasis on special revenue funds, proprietary funds, the Capital Improvement Project (CIP) Plan and the Parks Improvement Project (PIP) Plan. This meeting includes specific time and associated discussion for public comments and council consideration
- May 10, 2023 – City Council approves the proposed biennial budget and Five-Year Plans for FY 2023/2024 and FY 2024/2025

BUDGET DEVELOPMENT

- May 24, 2023 – City Council approves the adopted biennial budget and Five-Year Plans for FY 2023/2024 and FY 2024/2025

Additionally, the following Special Council Budget Sessions were held in the current budget process.

- February 15, 2023 – City Council holds a meeting for a staff review of the City Management Department and divisions
- March 1, 2023 – City Council holds a meeting for a staffing review of Development Services Department and divisions and Assistant City Manager/Information Technology and Economic Development initiatives
- March 15, 2023 – City Council holds a meeting for a staffing review of the Engineering and Public Works Department and divisions
- March 29, 2023 – City Council holds a meeting for a staffing review of the Police Department and divisions
- April 5, 2023 – City Council holds a meeting for a staffing review of the Fire Department and divisions
- April 19, 2023 – City Council holds a meeting for staffing review of the Financial Services Department and divisions



STRATEGIC PLAN GOALS AND OBJECTIVES

Five-Year Strategic Plan

The City's recently approved Five-Year Strategic Plan is an additional policy document guiding and informing the FY 2023/2024 and 2024/2025 Biennial Budget. The Strategic Plan expands beyond previous goal setting performed by the City since, in addition to annual goals, it also identifies longer range priorities.

The Strategic Plan is an important planning document helping organizations maintain focus on the future in addition to addressing current issues and needs. As Cathedral City continues to grow and the complexities of providing public services continue to expand and evolve, preparing and positioning the organization to adapt, change, and improve becomes critically important to continue to create public value for our community.

The Government Finance Officers Association (GFOA) recommends government entities create strategic plans to provide a long-term perspective for service delivery and budgeting. The importance of strategic planning is positioning the City to adapt and influence the City's future rather than simply reacting to what the future brings the City.

The City's **Mission**, **Values**, and **Vision** create the foundation and framework for the Strategic Plan since collectively, they articulate our purpose, core beliefs and principles guiding how we serve our community, and our aspirations for the future. They also drive the organizations' **Goals and Objectives** which inform work programs and priorities which are funded through this budget document.



STRATEGIC PLAN GOALS AND OBJECTIVES

STRATEGIC PLAN GOALS AND OBJECTIVES

Goals and Objectives identify key focus areas and strategies to achieve our vision, and which support and are aligned with our Mission and Values. They also represent aspirations for our community and will be used to guide and inform department work programs and priorities.



Goal A - SERVE THE COMMUNITY WITH PRIDE AND DEDICATION

Objective: Through diversity, equity, and inclusion driven employee programs and experiences, Cathedral City is the employer of choice with a workforce that is engaged, motivated, and respected public stewards.



Goal B - COMMUNITY INVESTMENT

Objective: Cathedral City roads, gateways, public spaces, and other infrastructure are well planned, designed, constructed, and maintained.



Goal C - FISCAL STABILITY AND SUSTAINABILITY

Objective: Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.



Goal D – INNOVATION

Objective: Cathedral City continually focusses on improving service delivery and customer experiences by successfully leveraging technology and creative initiatives to improve public services, public safety, and stimulate economic growth.



Goal E - SAFETY

Objective: Cathedral City is safe for all who live, work, visit, and play in our community.



Goal F - EMBRACING, INCLUSIVE COMMUNITY

Objective: Cathedral City is valued and respected as a community that welcomes and embraces diversity, has an abundance of high quality and affordable housing options and vibrant businesses. Our neighborhoods are attractive, well-maintained, and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

PERFORMANCE MEASURES

Performance measures assess the effectiveness and efficiencies of the City's departments and divisions. They allow City staff to measure how to better achieve the strategic goals the City Council sets in their Annual Goal Planning Session. Through the evaluation and/or outcome of certain functions carried out within the departments, results can be seen and how those results are connected to achieving the City Council's strategic goals.

Performance measures are now a mandatory criterion under the GFOA Distinguished Budget Presentation Award Program. As such, the City of Cathedral City has included various performance measures in our Budget Document.

City Management in collaboration with the Financial Services Department worked directly with the various departments to identify, evaluate, and provide performance measures based on appropriate measures needed to communicate goals and objectives for near and far-reaching future goals. During the analysis stage, department discussions focused around the following 10 GFOA steps for identifying appropriate performance measures:

1. Know your audience. Measures communicate performance, but not all measures are appropriate for all audiences. Before identifying measures, think about what your intended audience wants to know. Department heads, elected officials, and citizens all have different needs.
2. Consult with subject matter experts. Finance staff should never identify measures without input and collaboration from subject matter experts and program staff in operating departments. Talk to the staff members who are involved in performing services to find what would add value.
3. Identify the outcomes. Identify the purpose or goal of the programs and services your government is providing.
4. Identify the service level. Describe what your government does to produce quality outcomes and think about how services can be performed (timeliness, error free, frequency, superior quality, etc.). Think about how your customers (be they citizens or employees) think about the service level being provided.
5. List factors that can influence outcomes. A variety of factors can influence outcomes. Be clear about which ones (internal or external) could influence the outcome or service level. If necessary, use tools like a factor map to diagram them.
6. Select appropriate measures. Select measures that will help your audience understand the situation. This can be more than one measure and can relate to factors that are or are not controlled by government programs.
7. Define your measures. Be explicit about what you are measuring and how to collect information and be consistent.
8. Determine the frequency of measurement. Identify how often you will collect and report data. Also, specify who will be responsible for collecting, storing, and sharing data.
9. Consider how you will use data you collect. Think through how the data will be used—for example, who will have access to this information? What decisions or processes does the data support?
10. Evaluate the usefulness of the data. After a set period, evaluate whether the performance measure is useful information. If not, consider tweaking your approach or stop collecting that data in favor of a more useful measure.

Performance measures can be found within each respective departments budget. In upcoming cycles, we will continue to add additional Performance measures as we identify and track new data points to measure the City's strategic goals.

LONG-RANGE FINANCIAL PLANNING

GENERAL FUND

The City of Cathedral City's Financial Services Director briefs City Council as to the General Fund's current fiscal year financial status at least twice/year, based on mid-year (December) and end of year (June) financial data. At the same time, a five-year forecast beyond the current fiscal year is also presented. This allows the City Council to make decisions conducive with the fund balance policy. In addition, the City Council receives a bi-monthly status throughout the fiscal year of actual "cash" revenues received and expenditures made.

To be prepared for any future economic downturns, the City revised its fund balance policy in September 2014. The revised policy states that of the available fund balance, the City strives to assign a minimum of 33% of budgeted expenditures (including transfers out) for cash flow reserves, economic uncertainties, and budget-related reserves, with a goal of achieving a 50% balance.

The table below shows the current revenues, expenditures, and fund balance projections beyond the current budget periods. As shown, the City will exceed its minimum fund balance policy of 33% in FY 2023/2024 through FY 2025/2026. Starting with FY 2026/2027, the City may fall below the 33% minimum Fund Balance level. Current estimates anticipate a 4% growth in FY 2025/2026 revenues and a corresponding 3% growth in FY 2025/2026 expenditures over the next three years and into the future. During the next two budget years, the remaining Federal COVID-19 relief funding will be used to offset lost revenues and unexpected expenditures. The City expects to close the upcoming gap between expenditures and revenues and will strive to maintain a fund balance minimum of 33%.

GENERAL FUND (FUND 100) FORECAST							
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 2024/2025 Adopted	FY 2025/2026 Projected	FY 2026/2027 Projected	FY 2027/2028 Projected
BEGINNING BALANCE	30,828,252	37,259,619	39,053,019	36,380,967	30,556,299	25,202,898	20,360,742
Revenues and Other Sources	62,029,436	68,156,314	67,007,499	64,600,726	67,184,755	69,872,145	72,667,031
Expenditures and Other Uses	55,598,069	66,362,914	69,679,551	70,425,394	72,538,156	74,714,300	76,955,730
Net increase (decrease)	6,431,367	1,793,400	-2,672,052	-5,824,668	-5,353,401	-4,842,155	-4,288,699
ENDING BALANCE	37,259,619	39,053,019	36,380,967	30,556,299	25,202,898	20,360,742	16,072,044
33% Fund Balance Reserve Policy	18,347,363	21,899,762	22,994,252	23,240,380	23,937,591	24,655,719	25,395,391
Available General Fund Balance	18,912,256	17,153,257	13,386,715	7,315,919	1,265,307	-4,294,977	-9,323,347
50% Target Fund Balance Policy	27,799,035	33,181,457	34,839,776	35,212,697	36,269,078	37,357,150	38,477,865
Available General Fund Balance	9,460,584	5,871,562	1,541,191	-4,656,398	-11,066,180	-16,996,408	-22,405,821

LONG-RANGE FINANCIAL PLANNING

CAPITAL IMPROVEMENT PROJECT (CIP) PLAN

The Five-Year Capital Improvement Project (CIP) Plan is another integral part of the City's long-range financial planning. The City currently has identified 17 current/active projects to be completed in the upcoming biennial budget for FY 2023/2024 and FY 2024/2025, 27 new projects planned to begin during the upcoming five-year plan, and 3 unfunded projects.

The planning process for the CIP Plan begins with the Finance Division gathering data on existing projects, potential funding for new projects, and identifying unfunded projects. Subsequently, Finance coordinates with Engineering staff to develop a preliminary plan to be submitted for Engineering review and comment. Meeting(s) and various forms of coordination occur to refine and provide detail in developing and finalizing a draft plan for City Council review and concurrence. A final CIP Plan is then presented with the Proposed Budget, and if there are no changes, will be included in the Final Proposed Budget for City Council approval of the Adopted Budget.

Significant nonrecurring capital expenditures shown in the CIP Plan for the next two-year budget period include the Dream Homes Park (\$2,588,533 in FY 2023/2024 and \$5,177,106 in FY 2024/2025) which sits on 7.75 acres and includes various leisure activities and walking paths. The completion of HSIP 9 – Varner/Date Palm Drive Safety Improvements (\$895,200 in FY 2023/2024) which will provide for pedestrian safety improvements at Date Palm Drive and Varner Road, and HSIP 10 – Ramon and Avenida La Paloma will provide pedestrian safety improvements. The Widening and undergrounding of utilities on East Palm Canyon (\$80,000 in FY 2023/2024 and \$1,500,000 in FY 2024/2025).

There are no significant operating expenditures expected during the next two-year budget period for capital projects included in the CIP Plan.



FUND STRUCTURE

The City of Cathedral City's accounting system (financial backbone) is maintained on a fund basis, in accordance with governmental accounting standards. Each of the City's funds is considered a separate accounting entity with a self-balancing set of accounts recording assets, liabilities, fund equity, revenues, and expenditures. Funds are established and segregated with the purpose of recording specific programs or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds are classified into one of three categories: **governmental** (general, special revenue, debt service and capital projects), **proprietary** (internal service and enterprise), and **fiduciary** (trust and agency). Each of these categories is described in greater detail in the following sections.

Budgets are legally adopted for the following funds: General Fund (Fund 100), Big League Dreams (Fund 431), certain special revenue funds as identified in the List of Funds, internal service funds, and private purpose trust funds on a basis consistent with Generally Accepted Accounting Principles (GAAP).

Fund budgets are not adopted for the Public Financing Authority or the debt service funds, which account for bond proceeds and associated annual debt service. Effective budgetary control is alternately achieved through bond indenture provisions. In addition, fund budgets are not initially adopted for capital projects; however, the associated expenditures are identified in the CIP Plan and the PIP Plan for the project lifecycle. Once the capital project is authorized by City Council, it is then budgeted for the duration of the project. Although not formally appropriated, planned expenditures in the debt service funds are included in the budget document for informational purposes.

Custodial funds have no equity, assets are equal to liabilities, and do not include revenues and expenditures for general operations of the City. Therefore, budgets are not adopted for these funds.

GOVERNMENTAL FUNDS

Governmental funds are used to account for most, if not all, of a government's tax-supported activities. The general fund, special revenue funds, capital projects funds and debt service funds are considered governmental funds. Governmental funds report activities based on near-term inflows and outflows of financial or spendable resources (***current financial resources measurement focus***) and use the modified accrual basis of accounting.

The **GENERAL FUND** is the main operating fund of the City and is used to account for all the general revenues of the City not specifically levied or collected in other City funds, and for the expenditures related to the rendering of general services by the City. The General Fund is used to account for all resources not required to be accounted for in another fund.

SPECIAL REVENUE FUNDS are used to account for the revenue received from specific taxes or other specific revenue sources restricted or committed to expenditure for specified purposes other than for debt service or major capital projects.

CAPITAL PROJECTS FUNDS are used to account for, and report financial resources restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

DEBT SERVICE FUNDS are used to account for, and report financial resources restricted, committed, or assigned to expenditure for principal and interest.

FUND STRUCTURE

PROPRIETARY (INTERNAL SERVICE) FUNDS

Proprietary funds are used to account for a government's business-type activities. As such, proprietary funds report activities in a similar means as those of private sector businesses (*economic resources measurement focus*) and use the same Generally Accepted Accounting Principles as those businesses. Internal service and Enterprise funds are considered proprietary funds.

INTERNAL SERVICE FUNDS are used to report any activity providing goods or services to other funds or departments of the City on a cost-reimbursement basis.

ENTERPRISE FUNDS may be used to report any activity for which a fee is charged to external users for goods or services. Most California cities have one or more enterprise funds accounting for activities such as an airport, hospital, harbor, etc. Since these types of services were already available in the Coachella Valley (CV) before the City was incorporated, the City of Cathedral City has no such funds. Enterprise fund operations usually provide significant financial assistance to a city's operations. The lack of this revenue source is one reason why the City faces revenue challenges.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the City acting in a fiduciary capacity for other entities. Such funds are operated to carry out the specific actions of agreements, ordinances and other governing regulations and cannot be used to support the City's own programs. There are four types of sub-funds: pension trust funds; investment trust funds; private-purpose trust funds; and custodial funds. The City of Cathedral City uses private-purpose trust funds and custodial funds.

PRIVATE-PURPOSE TRUST FUNDS are used to account for and report other trust arrangements under which revenues benefit individuals, private organizations, or other governments. Activity related to the Successor Agency to the Former RDA is reported in these funds.

CUSTODIAL FUNDS are used to account for assets held by the City as an agent for individuals, principal organizations, other governments, and/or funds. The City's role is limited to such things as collecting and remitting funds for a third party.

LIST OF FUNDS

LIST OF FUNDS BY TYPE

NO.	FUND NAME	TYPE	NO.	FUND NAME	TYPE
100	General Fund*	GENERAL	448	Assessment District 96-1	FIDUCIARY ¹
431	Big League Dreams	GENERAL	449	Assessment District 2001-01	FIDUCIARY ¹
711	Special Deposits	GENERAL	451	Rio Vista Community Facilities District	FIDUCIARY ¹
			452	Assessment District 2003-01	FIDUCIARY ¹
232	Master Underground Plan	SPEC REV	453	Assessment District 2004-01	FIDUCIARY ¹
233	Traffic Safety	SPEC REV	454	Assessment District 2004-02	FIDUCIARY ¹
234	City Mitigation Fee	SPEC REV			
235	Developer Fees	SPEC REV			
236	Public Education Government (PEG) Fees	SPEC REV	PUBLIC FINANCING AUTHORITY		
240	TDA SB 821	SPEC REV	491	Public Financing Authority	DEBT SVC
241	State Gas Tax	SPEC REV			
242	Air Quality Improvement	SPEC REV	SUCCESSOR AGENCY TO THE RDA		
243	Measure A	SPEC REV	530	Redevelopment Obligation Retirement	FIDUCIARY ²
244	Asset Forfeiture Program	SPEC REV	536	Successor Agency 2014 & 2021 A/B/C TABs	FIDUCIARY ²
246	Solid Waste	SPEC REV	540	Successor Agency Administration	FIDUCIARY ²
247	Police Grants	SPEC REV	541	Successor Agency Other	FIDUCIARY ²
248	Road Maintenance and Rehabilitation Account	SPEC REV	550	Successor Agency 2007 Series A TAB	FIDUCIARY ²
251	Community Development Block Grant	SPEC REV	552	Successor Agency 2007 Series C TAB	FIDUCIARY ²
255	Police Department Special Revenues	SPEC REV			
256	Fire Department Special Revenues	SPEC REV			
259	Fire Grants	SPEC REV	PROPRIETARY		
261	Landscape and Lighting District	SPEC REV	611	Equipment Replacement	PROPRIETARY
561	Successor Housing Agency	SPEC REV	612	Insurance	PROPRIETARY
			613	Technology	PROPRIETARY
			614	Facilities	PROPRIETARY
321	Police and Fire Facilities	CAP PROJ			
322	Traffic Signalization	CAP PROJ			
331	Areawide Capital Projects	CAP PROJ			
341	Assessment District 85-1	CAP PROJ			
344	Assessment District 86-5	CAP PROJ			
345	Assessment District 87-2	CAP PROJ			
347	Assessment District 88-3	CAP PROJ			
348	Assessment District 96-1	CAP PROJ			
349	Assessment District 2001-01	CAP PROJ	LEGEND		
351	CFD Rio Vista	CAP PROJ	Appropriated funds		
352	Assessment District 2003-01	CAP PROJ	* Major fund		
353	Assessment District 2004-01	CAP PROJ	¹ Agency Fund		
354	Assessment District 2004-02	CAP PROJ	² Private Purpose Trust Fund		

LIST OF FUNDS

LIST OF FUNDS BY FUND NUMBER

NO.	FUND NAME	TYPE	NO.	FUND NAME	TYPE
100	General Fund*	GENERAL	451	Rio Vista Community Facilities District	FIDUCIARY ¹
232	Master Underground Plan	SPEC REV	452	Assessment District 2003-01	FIDUCIARY ¹
233	Traffic Safety	SPEC REV	453	Assessment District 2004-01	FIDUCIARY ¹
234	City Mitigation Fee	SPEC REV	454	Assessment District 2004-02	FIDUCIARY ¹
235	Developer Fees	SPEC REV	491	Public Financing Authority	DEBT SVC
236	Public Education Government (PEG) Fees	SPEC REV	530	Redevelopment Obligation Retirement	FIDUCIARY ²
240	TDA SB 821	SPEC REV	536	Successor Agency 2014 & 2021 A/B/C TABs	FIDUCIARY ²
241	State Gas Tax	SPEC REV	540	Successor Agency Administration	FIDUCIARY ²
242	Air Quality Improvement	SPEC REV	541	Successor Agency Other	FIDUCIARY ²
243	Measure A	SPEC REV	550	Successor Agency 2007 Series A TAB	FIDUCIARY ²
244	Asset Forfeiture Program	SPEC REV	552	Successor Agency 2007 Series C TAB	FIDUCIARY ²
246	Solid Waste	SPEC REV	561	Successor Housing Agency	SPEC REV
247	Police Grants	SPEC REV	611	Equipment Replacement	INTER SVC
248	Road Maintenance and Rehabilitation Account	SPEC REV	612	Insurance	INTER SVC
251	Community Development Block Grant	SPEC REV	613	Technology	INTER SVC
255	Police Department Special Revenues	SPEC REV	614	Facilities	INTER SVC
256	Fire Department Special Revenues	SPEC REV	711	Special Deposits	GENERAL
259	Fire Grants	SPEC REV			
261	Landscape and Lighting District	SPEC REV			
321	Police and Fire Facilities	CAP PROJ			
322	Traffic Signalization	CAP PROJ			
331	Areawide Capital Projects	CAP PROJ			
341	Assessment District 85-1	CAP PROJ			
344	Assessment District 86-5	CAP PROJ			
345	Assessment District 87-2	CAP PROJ			
347	Assessment District 88-3	CAP PROJ			
348	Assessment District 96-1	CAP PROJ			
349	Assessment District 2001-01	CAP PROJ			
351	CFD Rio Vista	CAP PROJ			
352	Assessment District 2003-01	CAP PROJ			
353	Assessment District 2004-01	CAP PROJ			
354	Assessment District 2004-02	CAP PROJ			
431	Big League Dreams	GENERAL			
448	Assessment District 96-1	FIDUCIARY ¹			
449	Assessment District 2001-01	FIDUCIARY ¹			

LEGEND

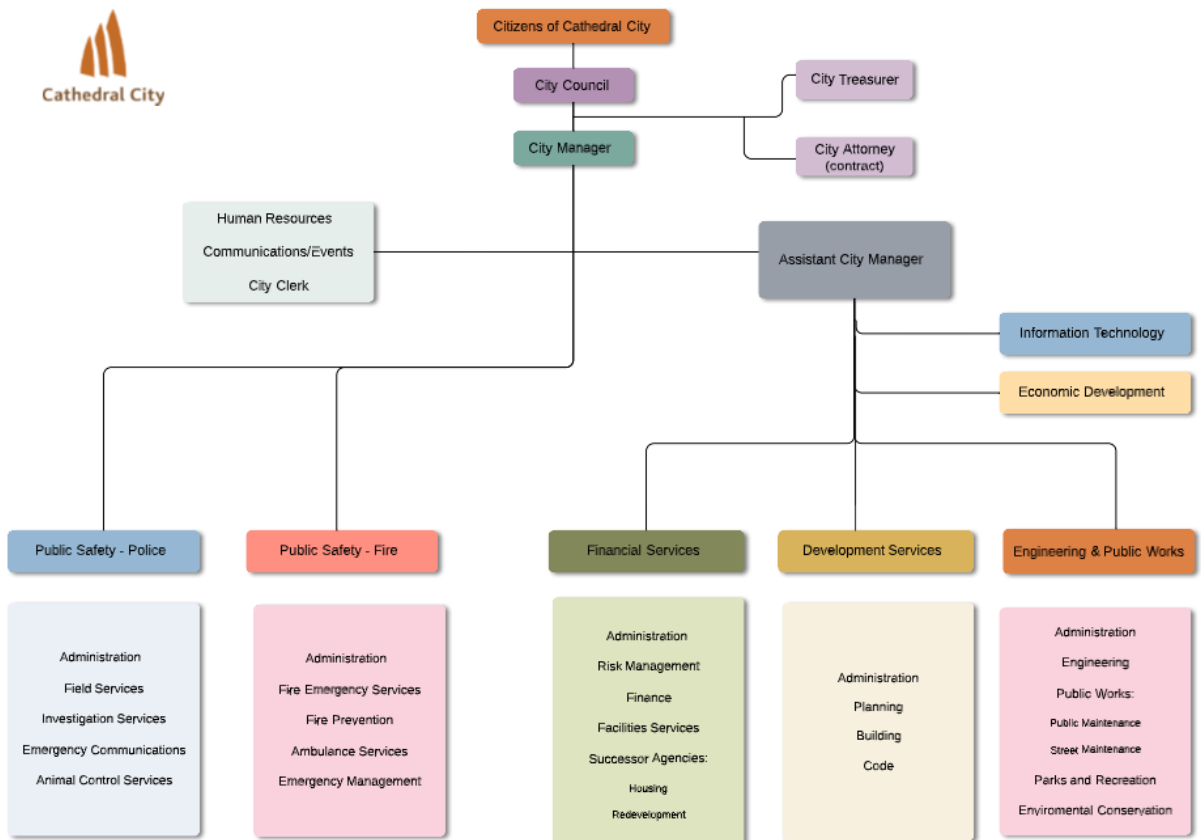
Appropriated funds

* Major fund

¹ Agency Fund

² Private Purpose Trust Fund

CITY OF CATHEDRAL CITY ORGANIZATION CHART





Cathedral City

PERSONNEL AND STAFFING

PERSONAL AND STAFFING CHANGES BY DEPARTMENT/DIVISION

DEPARTMENT/DIVISION/JOB TITLE	FY 2021/2022 Final Positions	FY 2022/2023 Final Positions	FY 2023/2024 Adopted Positions	FY 2023/2024 Position Changes	FY 2024/2025 Adopted Positions	FY 2024/2025 Position Changes
ELECTED OFFICIALS						
CITY TREASURER	1.00	1.00	1.00	0.00	1.00	0.00
COUNCIL MEMBER	5.00	5.00	5.00	0.00	5.00	0.00
ELECTED OFFICIALS TOTALS	6.00	6.00	6.00	0.00	6.00	0.00
CITY MANAGEMENT						
CITY MANAGER						
ASSISTANT CITY MANAGER	1.00	1.00	1.00	0.00	1.00	0.00
CITY MANAGER	1.00	1.00	1.00	0.00	1.00	0.00
CITY MANGER TOTAL	2.00	2.00	2.00	0.00	2.00	0.00
HUMAN RESOURCES						
HUMAN RESOURCES ASSISTANT	0.00	0.50	0.50	0.00	0.50	0.00
HUMAN RESOURCES MANAGER	1.00	1.00	1.00	0.00	1.00	0.00
HUMAN RESOURCES SPECIALIST	2.00	2.00	2.00	0.00	2.00	0.00
HUMAN RESOURCES TOTAL	3.00	3.50	3.50	0.00	3.50	0.00
COMMUNICATION AND EVENTS						
COMMUNICATIONS AND EVENTS MANAGER	1.00	1.00	1.00	0.00	1.00	0.00
EVENTS COORDINATOR	0.00	1.00	1.00	0.00	1.00	0.00
WEBMASTER AND GRAPHIC DESIGNER	1.00	1.00	1.00	0.00	1.00	0.00
COMMUNICATION AND EVENTS TOTAL	2.00	3.00	3.00	0.00	3.00	0.00
CITY CLERK						
ADMINISTRATIVE ASSISTANT I	1.00	1.00	1.00	0.00	1.00	0.00
CITY CLERK	1.00	1.00	1.00	0.00	1.00	0.00
CITY CLERK TOTAL	2.00	2.00	2.00	0.00	2.00	0.00
INFORMATION TECHNOLOGY						
CHIEF TECHNOLOGY OFFICER	1.00	1.00	1.00	0.00	1.00	0.00
ENTERPRISE APPLICATIONS ENGINEER	1.00	1.00	1.00	0.00	1.00	0.00
GIS ENGINEER	1.00	1.00	1.00	0.00	1.00	0.00
SENIOR NETWORK ENGINEER	1.00	1.00	1.00	0.00	1.00	0.00
SYSTEM ADMIN/ENGINEER	0.00	1.00	1.00	0.00	1.00	0.00
INFORMATION TECHNOLOGY TOTAL	4.00	5.00	5.00	0.00	5.00	0.00
ECONOMIC DEVELOPMENT						
ANALYST II	0.00	0.00	0.00	0.00	1.00	1.00
ECONOMIC DEVELOPMENT MANAGER	1.00	1.00	1.00	0.00	1.00	0.00
ECONOMIC DEVELOPMENT TOTAL	1.00	1.00	1.00	0.00	2.00	1.00
CITY MANAGEMENT TOTAL	14.00	16.50	16.50	0.00	17.50	1.00
FINANCIAL SERVICES						
ADMINISTRATION						
DIRECTOR OF FINANCIAL SERVICES	0.00	0.00	1.00	1.00	1.00	0.00
DIRECTOR OF ADMINISTRATIVE SERVICES	1.00	1.00	0.00	-1.00	0.00	0.00
GRANTS MANAGER	0.00	0.00	1.00	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	0.80	0.80	0.50	-0.30	0.50	0.00
FINANCIAL SERVICES TOTAL	1.80	1.80	2.50	0.70	2.50	0.00
FINANCE						
ACCOUNTANT II	2.00	2.00	2.00	0.00	2.00	0.00
ANALYST I	1.00	2.00	2.00	0.00	2.00	0.00
ANALYST II	2.00	2.00	2.00	0.00	2.00	0.00
DEPUTY DIRECTOR OF FINANCE	1.00	1.00	1.00	0.00	1.00	0.00
FISCAL OFFICER	1.00	1.00	1.00	0.00	1.00	0.00
INTERN	0.50	0.00	0.00	0.00	0.00	0.00
LICENSING OFFICER	1.00	1.00	1.00	0.00	1.00	0.00
OFFICE ASSISTANT I	0.00	1.00	1.00	0.00	1.00	0.00
PART TIME OFFICE ASSISTANT	2.00	0.50	0.50	0.00	0.50	0.00
PAYROLL COORDINATOR	1.00	1.00	1.00	0.00	1.00	0.00
FINANCE TOTAL	11.50	11.50	11.50	0.00	11.50	0.00
FACILITIES						
ASSISTANT FACILITIES MAINTENANCE SUPERVISOR	1.00	1.00	1.00	0.00	1.00	0.00
FACILITIES MAINTENANCE WORKER II	1.00	1.00	1.00	0.00	1.00	0.00
FACILITIES MANAGER	1.00	1.00	1.00	0.00	1.00	0.00
FACILITIES TOTAL	3.00	3.00	3.00	0.00	3.00	0.00
HOUSING						
ADMINISTRATIVE ASSISTANT	0.20	0.20	0.50	0.30	0.50	0.00
HOUSING TOTAL	0.20	0.20	0.50	0.30	0.50	0.00
FINANCIAL SERVICES TOTAL	16.50	16.50	17.50	1.00	17.50	0.00

PERSONNEL AND STAFFING

PERSONAL AND STAFFING CHANGES BY DEPARTMENT/DIVISION						
DEPARTMENT/DIVISION/JOB TITLE	FY 2021/2022 Final Positions	FY 2022/2023 Final Positions	FY 2023/2024 Adopted Positions	FY 2023/2024 Position Changes	FY 2024/2025 Adopted Positions	FY 2024/2025 Position Changes
DEVELOPMENT SERVICES DEPARTMENT						
ADMINISTRATION						
DIRECTOR OF DEVELOPMENT SERVICES	0.00	1.00	1.00	0.00	1.00	0.00
DEVELOPMENT SERVICES TOTAL	0.00	1.00	1.00	0.00	1.00	0.00
PLANNING						
ASSISTANT PLANNER	1.00	1.00	1.00	0.00	1.00	0.00
ASSOCIATE PLANNER	2.00	2.00	2.00	0.00	2.00	0.00
DEPUTY DIRECTOR OF DEVELOPMENT SERVICES	0.00	1.00	1.00	0.00	1.00	0.00
DIRECTOR OF PLANNING/BUILDING	1.00	0.00	0.00	0.00	0.00	0.00
OFFICE ASSISTANT I	1.00	0.00	0.00	0.00	0.00	0.00
PLANNING ASSISTANT	0.00	1.00	1.00	0.00	1.00	0.00
PLANNING TOTAL	5.00	5.00	5.00	0.00	5.00	0.00
BUILDING						
ADMINISTRATIVE ASSISTANT I	0.00	1.00	1.00	0.00	1.00	0.00
BUILDING INSPECTOR I	0.00	1.00	1.00	0.00	1.00	0.00
BUILDING INSPECTOR II	1.00	0.00	0.00	0.00	0.00	0.00
CHIEF BUILDING OFFICIAL	0.00	1.00	1.00	0.00	1.00	0.00
OFFICE ASSISTANT I	1.00	1.00	1.00	0.00	1.00	0.00
PERMIT TECHNICIAN I	1.00	3.00	3.00	0.00	3.00	0.00
PERMIT TECHNICIAN II	2.00	0.00	0.00	0.00	0.00	0.00
PLANS EXAMINER	0.00	1.00	1.00	0.00	1.00	0.00
SENIOR BUILDING INSPECTOR	1.00	0.00	0.00	0.00	0.00	0.00
BUILDING TOTAL	6.00	8.00	8.00	0.00	8.00	0.00
CODE						
ADMINISTRATIVE ASSISTANT II	1.00	1.00	1.00	0.00	1.00	0.00
ADMINISTRATIVE ASSISTANT II	1.00	0.00	0.00	0.00	0.00	0.00
ANALYST I	0.00	1.00	1.00	0.00	1.00	0.00
CODE COMPLIANCE MANAGER	1.00	1.00	1.00	0.00	1.00	0.00
CODE COMPLIANCE OFFICER I	1.00	3.00	3.00	0.00	3.00	0.00
CODE COMPLIANCE OFFICER II	3.00	3.00	3.00	0.00	3.00	0.00
OFFICE ASSISTANT I	0.00	1.00	1.00	0.00	1.00	0.00
CODE TOTAL	7.00	10.00	10.00	0.00	10.00	0.00
DEVELOPMENT SERVICES DEPARTMENT TOTAL	18.00	24.00	24.00	0.00	24.00	0.00
ENGINEERING AND PUBLIC WORKS						
ENGINEERING						
ADMINISTRATIVE ASSISTANT I	0.00	1.00	1.00	0.00	1.00	0.00
ANALYST II	0.00	0.50	0.50	0.00	0.50	0.00
ASSISTANT CIVIL ENGINEER	0.50	1.50	1.20	-0.30	1.20	0.00
ASSOCIATE ENGINEER	1.00	0.00	0.00	0.00	0.00	0.00
CITY ENGINEER	0.00	1.00	0.40	-0.60	0.40	0.00
DEVELOPMENT PROJECT MANAGER	0.50	0.50	0.40	-0.10	0.40	0.00
DIRECTOR OF ENGINEERING PUBLIC WORKS	0.50	0.50	0.75	0.25	0.75	0.00
ENGINEERING TECHNICIAN I	1.00	1.00	1.00	0.00	1.00	0.00
ENGINEERING TECHNICIAN II	0.00	1.00	1.00	0.00	1.00	0.00
LAND DEVELOPMENT ENGINEER	0.00	1.00	1.00	0.00	1.00	0.00
PROGRAM MANAGER	0.25	0.00	0.00	0.00	0.00	0.00
ENGINEERING TOTAL	3.75	8.00	7.25	-0.75	7.25	0.00
PUBLIC WORKS (PUBLIC MAINTENANCE)						
ENVIRONMENTAL CONSERVATION MANAGER	0.00	0.00	0.10	0.10	0.10	0.00
FLEET & EQUIPMENT MAINTENANCE COORDINATOR	0.50	0.50	0.75	0.25	0.75	0.00
PUBLIC WORKS SUPERVISOR	0.50	0.50	0.25	-0.25	0.25	0.00
PUBLIC WORKS (PUBLIC MAINTENANCE) TOTAL	1.00	1.00	1.10	0.10	1.10	0.00
PUBLIC WORKS (STREET MAINTENANCE)						
ASSISTANT CIVIL ENGINEER	0.50	1.50	1.80	0.30	1.80	0.00
ASSOCIATE ENGINEER	1.00	0.00	0.00	0.00	0.00	0.00
CITY ENGINEER	0.00	0.00	0.60	0.60	0.60	0.00
DEVELOPMENT PROJECT MANAGER	0.50	0.50	0.60	0.10	0.60	0.00
DIRECTOR OF ENGINEERING PUBLIC WORKS	0.50	0.50	0.25	-0.25	0.25	0.00
ENVIRONMENTAL CONSERVATION MANAGER	0.10	0.10	0.10	0.00	0.10	0.00
FLEET & EQUIPMENT MAINTENANCE COORDINATOR	0.50	0.50	0.25	-0.25	0.25	0.00
PROGRAM MANAGER	0.25	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS SUPERVISOR	0.50	0.50	0.75	0.25	0.75	0.00
STREET MAINTENANCE WORKER I	5.00	6.00	4.00	-2.00	4.00	0.00
STREET MAINTENANCE WORKER II	5.00	4.00	6.00	2.00	6.00	0.00
PUBLIC WORKS (STREET MAINTENANCE) TOTAL	13.85	13.60	14.35	0.75	14.35	0.00
ENVIRONMENTAL CONSERVATION						
ANALYST II	0.00	0.00	1.00	1.00	1.00	0.00
ENVIRONMENTAL CONSERVATION MANAGER	0.90	0.90	0.80	-0.10	0.80	0.00
ENVIRONMENTAL CONSERVATION TOTAL	0.90	0.90	1.80	0.90	1.80	0.00
COMMUNITY DEVELOPMENT BLOCK GRANT						
ANALYST II	0.00	0.00	0.50	0.50	0.50	0.00
PROGRAM ADMINISTRATOR	0.50	0.50	0.00	-0.50	0.00	0.00
COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL	0.50	0.50	0.50	0.00	0.50	0.00
ENGINEERING AND PUBLIC WORKS TOTAL	20.00	24.00	25.00	1.00	25.00	0.00

PERSONNEL AND STAFFING

PERSONAL AND STAFFING CHANGES BY DEPARTMENT/DIVISION

	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2023/2024	FY 2024/2025	FY 2024/2025
DEPARTMENT/DIVISION/JOB TITLE	Final Positions	Final Positions	Adopted Positions	Position Changes	Adopted Positions	Position Changes
PUBLIC SAFETY						
POLICE						
ADMINISTRATION						
ADMINISTRATIVE OFFICE COORDINATOR	1.00	0.00	0.00	0.00	0.00	0.00
ANALYST I	0.00	1.00	1.00	0.00	1.00	0.00
ANALYST II	1.00	0.00	0.00	0.00	0.00	0.00
BACKGROUND INVESTIGATOR (3 PART-TIME)	1.50	1.50	1.50	0.00	1.50	0.00
POLICE CAPTAIN	1.00	0.00	0.00	0.00	0.00	0.00
POLICE CHIEF	1.00	1.00	1.00	0.00	1.00	0.00
POLICE COMMANDER	0.00	1.00	1.00	0.00	1.00	0.00
POLICE OFFICER	1.00	1.00	1.00	0.00	1.00	0.00
POLICE RECORDS SPECIALIST II	4.00	4.00	4.00	0.00	4.00	0.00
POLICE SERGEANT	1.00	1.00	1.00	0.00	1.00	0.00
SENIOR ANALYST	0.00	1.00	1.00	0.00	1.00	0.00
TRAINING COORDINATOR	1.00	0.00	0.00	0.00	0.00	0.00
ADMINISTRATION TOTAL	12.50	11.50	11.50	0.00	11.50	0.00
FIELD SERVICES						
COMMUNITY SERVICE OFFICER	0.00	2.00	2.00	0.00	2.00	0.00
POLICE CADET (4 PART-TIME)	2.00	2.00	2.00	0.00	2.00	0.00
POLICE COMMANDER	1.00	2.00	2.00	0.00	2.00	0.00
POLICE COMMANDER (LIMITED TERM)	1.00	0.00	0.00	0.00	0.00	0.00
POLICE OFFICER	29.00	32.00	32.00	0.00	32.00	0.00
POLICE SERGEANT	6.00	8.00	8.00	0.00	8.00	0.00
PUBLIC SAFETY DISPATCH SUPERVISOR	1.00	0.00	0.00	0.00	0.00	0.00
STVR COMPLIANCE OFFICER (3-YEAR LIMITED TERM)	4.00	0.00	0.00	0.00	0.00	0.00
FIELD SERVICES TOTAL	44.00	46.00	46.00	0.00	46.00	0.00
INVESTIGATIVE SERVICES						
CRIME ANALYST	1.00	1.00	1.00	0.00	1.00	0.00
POLICE COMMANDER	1.00	1.00	1.00	0.00	1.00	0.00
POLICE OFFICER	7.00	5.00	5.00	0.00	5.00	0.00
POLICE SERGEANT	1.00	1.00	1.00	0.00	1.00	0.00
PROPERTY EVIDENCE TECHNICIAN I	0.00	0.50	0.50	0.00	0.50	0.00
PROPERTY EVIDENCE TECHNICIAN II	1.00	0.50	0.50	0.00	0.50	0.00
INVESTIGATIVE SERVICES TOTAL	11.00	9.00	9.00	0.00	9.00	0.00
EMERGENCY COMMUNICATION						
PUBLIC SAFETY DISPATCHER I	4.00	3.00	3.00	0.00	3.00	0.00
PUBLIC SAFETY DISPATCHER II	8.00	8.00	8.00	0.00	8.00	0.00
PUBLIC SAFETY DISPATCH SUPERVISOR	1.00	0.00	0.00	0.00	0.00	0.00
SAFETY DISPATCHER PART TIME (5 PART-TIME)	2.00	1.00	1.00	0.00	1.00	0.00
EMERGENCY COMMUNICATION TOTAL	15.00	12.00	12.00	0.00	12.00	0.00
TRAFFIC SAFETY						
CROSSING GUARD (5 PART-TIME)	1.00	1.00	1.00	0.00	1.00	0.00
TRAFFIC SAFETY TOTAL	1.00	1.00	1.00	0.00	1.00	0.00
POLICE TOTAL	83.50	79.50	79.50	0.00	79.50	0.00
FIRE						
ADMINISTRATION						
ADMINISTRATIVE ASSIST II	2.00	2.00	2.00	0.00	2.00	0.00
DEPUTY FIRE CHIEF	0.00	0.00	0.00	0.00	1.00	1.00
FIRE CHIEF	1.00	1.00	1.00	0.00	1.00	0.00
ADMINISTRATION TOTAL	3.00	3.00	3.00	0.00	4.00	1.00
EMERGENCY SERVICES						
FIRE BATTALION CHIEF	3.00	3.00	3.00	0.00	3.00	0.00
FIRE CAPTAIN	9.00	9.00	9.00	0.00	9.00	0.00
FIRE ENGINEER	9.00	9.00	9.00	0.00	9.00	0.00
FIREFIGHTER PARAMEDIC	9.00	8.00	8.00	0.00	8.00	0.00
EMERGENCY SERVICES TOTAL	30.00	29.00	29.00	0.00	29.00	0.00
PREVENTION						
FIRE LIFE SAFETY INSPECTOR	1.00	1.00	1.00	0.00	1.00	0.00
FIRE MARSHALL	0.00	0.00	0.50	0.50	0.50	0.00
PREVENTION TOTAL	1.00	1.00	1.50	0.50	1.50	0.00
AMBULANCE SERVICES						
AMBULANCE OPERATOR PARAMEDIC	9.00	9.00	9.00	0.00	9.00	0.00
FIREFIGHTER EMT	3.00	4.00	4.00	0.00	4.00	0.00
FIREFIGHTER PARAMEDIC	6.00	6.00	6.00	0.00	6.00	0.00
AMBULANCE SERVICES TOTAL	18.00	19.00	19.00	0.00	19.00	0.00
FIRE TOTAL	52.00	52.00	52.50	0.50	53.50	1.00
PUBLIC SAFETY TOTAL	135.50	131.50	132.00	0.50	133.00	1.00
GRAND TOTAL	210.00	218.50	221.00	2.50	223.00	2.00

PERSONNEL AND STAFFING

PERSONAL AND STAFFING CHANGES BY DEPARTMENT/DIVISION		
	FY 2023/2024	FY 2024/2025
DEPARTMENT/DIVISION/JOB TITLE	Position Changes	Position Changes
ELECTED OFFICIALS		
CITY TREASURER	0.00	0.00
COUNCIL MEMBER	0.00	0.00
ELECTED OFFICIALS TOTALS	0.00	0.00
CITY MANAGEMENT		
CITY MANAGER		
ASSISTANT CITY MANAGER	0.00	0.00
CITY MANAGER	0.00	0.00
CITY MANGER TOTAL	0.00	0.00
HUMAN RESOURCES		
HUMAN RESOURCES ASSISTANT	0.00	0.00
HUMAN RESOURCES MANAGER	0.00	0.00
HUMAN RESOURCES SPECIALIST	0.00	0.00
HUMAN RESOURCES TOTAL	0.00	0.00
COMMUNICATION AND EVENTS		
COMMUNICATIONS AND EVENTS MANAGER	0.00	0.00
EVENTS COORDINATOR	0.00	0.00
WEBMASTER AND GRAPHIC DESIGNER	0.00	0.00
COMMUNICATION AND EVENTS TOTAL	0.00	0.00
CITY CLERK		
ADMINISTRATIVE ASSISTANT I	0.00	0.00
CITY CLERK	0.00	0.00
CITY CLERK TOTAL	0.00	0.00
INFORMATION TECHNOLOGY		
CHIEF TECHNOLOGY OFFICER	0.00	0.00
ENTERPRISE APPLICATIONS ENGINEER	0.00	0.00
GIS ENGINEER	0.00	0.00
SENIOR NETWORK ENGINEER	0.00	0.00
SYSTEM ADMIN/ENGINEER	0.00	0.00
INFORMATION TECHNOLOGY TOTAL	0.00	0.00
ECONOMIC DEVELOPMENT		
ANALYST II	0.00	1.00
ECONOMIC DEVELOPMENT MANAGER	0.00	0.00
ECONOMIC DEVELOPMENT TOTAL	0.00	1.00
CITY MANAGEMENT TOTAL	0.00	1.00
FINANCIAL SERVICES		
ADMINISTRATION		
DIRECTOR OF FINANCIAL SERVICES	1.00	0.00
DIRECTOR OF ADMINISTRATIVE SERVICES	-1.00	0.00
GRANTS MANAGER	1.00	0.00
ADMINISTRATIVE ASSISTANT	-0.30	0.00
FINANCIAL SERVICES TOTAL	0.70	0.00
FINANCE		
ACCOUNTANT II	0.00	0.00
ANALYST I	0.00	0.00
ANALYST II	0.00	0.00
DEPUTY DIRECTOR OF FINANCE	0.00	0.00
FISCAL OFFICER	0.00	0.00
INTERN	0.00	0.00
LICENSING OFFICER	0.00	0.00
OFFICE ASSISTANT I	0.00	0.00
PART TIME OFFICE ASSISTANT	0.00	0.00
PAYROLL COORDINATOR	0.00	0.00
FINANCE TOTAL	0.00	0.00
FACILITIES		
ASSISTANT FACILITIES MAINTENANCE SUPERVISOR	0.00	0.00
FACILITIES MAINTENANCE WORKER II	0.00	0.00
FACILITIES MANAGER	0.00	0.00
FACILITIES TOTAL	0.00	0.00
HOUSING		
ADMINISTRATIVE ASSISTANT	0.30	0.00
HOUSING TOTAL	0.30	0.00
FINANCIAL SERVICES TOTAL	1.00	0.00

PERSONNEL AND STAFFING

PERSONAL AND STAFFING CHANGES BY DEPARTMENT/DIVISION		
	FY 2023/2024	FY 2024/2025
DEPARTMENT/DIVISION/JOB TITLE	Position Changes	Position Changes
DEVELOPMENT SERVICES DEPARTMENT		
ADMINISTRATION		
DIRECTOR OF DEVELOPMENT SERVICES	0.00	0.00
DEVELOPMENT SERVICES TOTAL	0.00	0.00
PLANNING		
ASSISTANT PLANNER	0.00	0.00
ASSOCIATE PLANNER	0.00	0.00
DEPUTY DIRECTOR OF DEVELOPMENT SERVICES	0.00	0.00
DIRECTOR OF PLANNING/BUILDING	0.00	0.00
OFFICE ASSISTANT I	0.00	0.00
PLANNING ASSISTANT	0.00	0.00
PLANNING TOTAL	0.00	0.00
BUILDING		
ADMINISTRATIVE ASSISTANT I	0.00	0.00
BUILDING INSPECTOR I	0.00	0.00
BUILDING INSPECTOR II	0.00	0.00
CHIEF BUILDING OFFICIAL	0.00	0.00
OFFICE ASSISTANT I	0.00	0.00
PERMIT TECHNICIAN I	0.00	0.00
PERMIT TECHNICIAN II	0.00	0.00
PLANS EXAMINER	0.00	0.00
SENIOR BUILDING INSPECTOR	0.00	0.00
BUILDING TOTAL	0.00	0.00
CODE		
ADMINISTRATIVE ASSISTANT II	0.00	0.00
ADMINISTRATIVE ASSISTANT II	0.00	0.00
ANALYST I	0.00	0.00
CODE COMPLIANCE MANAGER	0.00	0.00
CODE COMPLIANCE OFFICER I	0.00	0.00
CODE COMPLIANCE OFFICER II	0.00	0.00
OFFICE ASSISTANT I	0.00	0.00
CODE TOTAL	0.00	0.00
DEVELOPMENT SERVICES DEPARTMENT TOTAL	0.00	0.00
ENGINEERING AND PUBLIC WORKS		
ENGINEERING		
ADMINISTRATIVE ASSISTANT I	0.00	0.00
ANALYST II	0.00	0.00
ASSISTANT CIVIL ENGINEER	-0.30	0.00
ASSOCIATE ENGINEER	0.00	0.00
CITY ENGINEER	-0.60	0.00
DEVELOPMENT PROJECT MANAGER	-0.10	0.00
DIRECTOR OF ENGINEERING PUBLIC WORKS	0.25	0.00
ENGINEERING TECHNICIAN I	0.00	0.00
ENGINEERING TECHNICIAN II	0.00	0.00
LAND DEVELOPMENT ENGINEER	0.00	0.00
PROGRAM MANAGER	0.00	0.00
ENGINEERING TOTAL	-0.75	0.00
PUBLIC WORKS (PUBLIC MAINTENANCE)		
ENVIRONMENTAL CONSERVATION MANAGER	0.10	0.00
FLEET & EQUIPMENT MAINTENANCE COORDINATOR	0.25	0.00
PUBLIC WORKS SUPERVISOR	-0.25	0.00
PUBLIC WORKS (PUBLIC MAINTENANCE) TOTAL	0.10	0.00
PUBLIC WORKS (STREET MAINTENANCE)		
ASSISTANT CIVIL ENGINEER	0.30	0.00
ASSOCIATE ENGINEER	0.00	0.00
CITY ENGINEER	0.60	0.00
DEVELOPMENT PROJECT MANAGER	0.10	0.00
DIRECTOR OF ENGINEERING PUBLIC WORKS	-0.25	0.00
ENVIRONMENTAL CONSERVATION MANAGER	0.00	0.00
FLEET & EQUIPMENT MAINTENANCE COORDINATOR	-0.25	0.00
PROGRAM MANAGER	0.00	0.00
PUBLIC WORKS SUPERVISOR	0.25	0.00
STREET MAINTENANCE WORKER I	-2.00	0.00
STREET MAINTENANCE WORKER II	2.00	0.00
PUBLIC WORKS (STREET MAINTENANCE) TOTAL	0.75	0.00
ENVIRONMENTAL CONSERVATION		
ANALYST II	1.00	0.00
ENVIRONMENTAL CONSERVATION MANAGER	-0.10	0.00
ENVIRONMENTAL CONSERVATION TOTAL	0.90	0.00
COMMUNITY DEVELOPMENT BLOCK GRANT		
ANALYST II	0.50	0.00
PROGRAM ADMINISTRATOR	-0.50	0.00
COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL	0.00	0.00
ENGINEERING AND PUBLIC WORKS TOTAL	1.00	0.00

PERSONNEL AND STAFFING

PERSONAL AND STAFFING CHANGES BY DEPARTMENT/DIVISION		
	FY 2023/2024	FY 2024/2025
DEPARTMENT/DIVISION/JOB TITLE	Position Changes	Position Changes
PUBLIC SAFETY		
POLICE		
ADMINISTRATION		
ADMINISTRATIVE OFFICE COORDINATOR	0.00	0.00
ANALYST I	0.00	0.00
ANALYST II	0.00	0.00
BACKGROUND INVESTIGATOR (3 PART-TIME)	0.00	0.00
POLICE CAPTAIN	0.00	0.00
POLICE CHIEF	0.00	0.00
POLICE COMMANDER	0.00	0.00
POLICE OFFICER	0.00	0.00
POLICE RECORDS SPECIALIST II	0.00	0.00
POLICE SERGEANT	0.00	0.00
SENIOR ANALYST	0.00	0.00
TRAINING COORDINATOR	0.00	0.00
ADMINISTRATION TOTAL	0.00	0.00
FIELD SERVICES		
COMMUNITY SERVICE OFFICER	0.00	0.00
POLICE CADET (4 PART-TIME)	0.00	0.00
POLICE COMMANDER	0.00	0.00
POLICE COMMANDER (LIMITED TERM)	0.00	0.00
POLICE OFFICER	0.00	0.00
POLICE SERGEANT	0.00	0.00
PUBLIC SAFETY DISPATCH SUPERVISOR	0.00	0.00
STVR COMPLIANCE OFFICER (3-YEAR LIMITED TERM)	0.00	0.00
FIELD SERVICES TOTAL	0.00	0.00
INVESTIGATIVE SERVICES		
CRIME ANALYST	0.00	0.00
POLICE COMMANDER	0.00	0.00
POLICE OFFICER	0.00	0.00
POLICE SERGEANT	0.00	0.00
PROPERTY EVIDENCE TECHNICIAN I	0.00	0.00
PROPERTY EVIDENCE TECHNICIAN II	0.00	0.00
INVESTIGATIVE SERVICES TOTAL	0.00	0.00
EMERGENCY COMMUNICATION		
PUBLIC SAFETY DISPATCHER I	0.00	0.00
PUBLIC SAFETY DISPATCHER II	0.00	0.00
PUBLIC SAFETY DISPATCH SUPERVISOR	0.00	0.00
SAFETY DISPATCHER PART TIME (5 PART-TIME)	0.00	0.00
EMERGENCY COMMUNICATION TOTAL	0.00	0.00
TRAFFIC SAFETY		
CROSSING GUARD (5 PART-TIME)	0.00	0.00
TRAFFIC SAFETY TOTAL	0.00	0.00
POLICE TOTAL	0.00	0.00
FIRE		
ADMINISTRATION		
ADMINISTRATIVE ASSIST II	0.00	0.00
DEPUTY FIRE CHIEF	0.00	1.00
FIRE CHIEF	0.00	0.00
ADMINISTRATION TOTAL	0.00	1.00
EMERGENCY SERVICES		
FIRE BATTALION CHIEF	0.00	0.00
FIRE CAPTAIN	0.00	0.00
FIRE ENGINEER	0.00	0.00
FIREFIGHTER PARAMEDIC	0.00	0.00
EMERGENCY SERVICES TOTAL	0.00	0.00
PREVENTION		
FIRE LIFE SAFETY INSPECTOR	0.00	0.00
FIRE MARSHALL	0.50	0.00
PREVENTION TOTAL	0.50	0.00
AMBULANCE SERVICES		
AMBULANCE OPERATOR PARAMEDIC	0.00	0.00
FIREFIGHTER EMT	0.00	0.00
FIREFIGHTER PARAMEDIC	0.00	0.00
AMBULANCE SERVICES TOTAL	0.00	0.00
FIRE TOTAL	0.50	1.00
PUBLIC SAFETY TOTAL	0.50	1.00
GRAND TOTAL	2.50	2.00

DEPARTMENT/FUND MATRIX

DEPARTMENT	General Fund (Fund 100)	Traffic Safety (Fund 233)	Public Education Government Fees (Fund 236)	State Gas Tax (Fund 241)	Measure A (Fund 243)	Solid Waste (Fund 246)	Community Development Block Grant	Landscape and Lighting District (Fund 261)	Successor Housing Agency (Fund 561)
ELECTED OFFICIALS									
COMMUNITY ORGANIZATIONS									
LEGAL SERVICES									
CITY MANAGEMENT									
City Manager									
Human Resources									
Communication & Events									
City Clerk									
Information Technology									
Economic Development									
FINANCIAL SERVICES									
Administration									
Risk Management									
Finance									
Facilities									
Successor Housing									
DEVELOPMENT SERVICES									
Administration									
Planning									
Building									
Code									
ENGINEERING & PUBLIC WORKS									
Administration									
Engineering									
Public Works									
Parks									
Environmental Conservation									
POLICE									
Administration									
Field Services									
Investigative Services									
Emergency Communications									
Animal Control									
FIRE									
Administration									
Emergency Services									
Prevention									
Ambulance Services									
Emergency Management									



Cathedral City

FINANCIAL SUMMARIES

- Financial Summary – All Funds – FY 2023/2024
- Financial Summary – All Funds – FY 2024/2025
- Financial Summary by Fund – All Funds
- Revenues and Other Sources Summary by Major Category and Fund – All Funds
 - FY 2021/2022 Actual
 - FY 2022/2023 Projected
 - FY 2023/2024 Adopted
 - FY 2024/2025 Adopted
- Expenditures and Other Uses Summary by Major Category and Fund – All Funds
 - FY 2021/2022 Actual
 - FY 2022/2023 Projected
 - FY 2023/2024 Adopted
 - FY 2024/2025 Adopted
- Operating Transfers Summary – All Funds

FINANCIAL SUMMARIES

FINANCIAL SUMMARY - ALL FUNDS - FY 2023/2024

	General Fund (as reported)	Special Revenue Funds	Capital Projects Funds	Internal Service Funds	Total	Successor Agency	Public Financing Authority	Grand Total
BEGINNING BALANCES	41,595,329	28,134,120	8,144,917	25,575,369	103,449,735	-111,434,733	31,125,225	23,140,227
REVENUES AND OTHER SOURCES								
Taxes	51,705,693	0	0	0	51,705,693	15,246,125	0	66,951,818
Licenses and permits	3,147,600	400,000	0	0	3,547,600	0	0	3,547,600
Charges for services	4,719,000	1,922,000	0	17,629,531	24,270,531	0	0	24,270,531
Special assessments	260,000	372,000	0	0	632,000	0	0	632,000
Fines and forfeitures	438,000	125,000	0	0	563,000	0	0	563,000
Intergovernmental revenue	5,275,000	5,394,880	11,282,553	0	21,952,433	0	0	21,952,433
Use of money and property	317,000	0	0	78,000	395,000	0	1,500,000	1,895,000
Other revenues	330,000	120,500	315,000	100,000	865,500	0	0	865,500
Transfers in	832,206	461,006	0	224,900	1,518,112	9,647,127	8,739,709	19,904,948
Total revenues and other sources	67,024,499	8,795,386	11,597,553	18,032,431	105,449,869	24,893,252	10,239,709	140,582,830
EXPENDITURES AND OTHER USES								
Salaries and benefits	38,966,961	2,284,164	0	13,460,326	54,711,451	0	0	54,711,451
Operations	24,507,341	4,034,540	0	5,646,085	34,187,966	51,610	5,000	34,244,576
Debt service	0	0	0	0	0	5,573,646	11,555,161	17,128,806
Transfers out	4,132,532	852,565	0	0	4,985,097	14,972,204	0	19,957,301
Capital outlay	2,460,210	100,000	0	3,628,000	6,188,210	0	0	6,188,210
CIP projects	0	3,557,485	11,518,056	300,000	15,375,540	0	0	15,375,540
Total expenditures and other uses	70,067,044	10,828,754	11,518,056	23,034,411	115,448,265	20,597,460	11,560,161	147,605,885
Net increase (decrease)	-3,042,545	-2,033,368	79,498	-5,001,980	-9,998,396	4,295,792	-1,320,452	-7,023,055
ENDING BALANCES	38,552,784	26,100,752	8,224,414	20,573,389	93,451,339	-107,138,941	29,804,773	16,117,172

FINANCIAL SUMMARY - ALL FUNDS - FY 2024/2025

	General Fund (as reported)	Special Revenue Funds	Capital Projects Funds	Internal Service Funds	Total	Successor Agency	Public Financing Authority	Grand Total
BEGINNING BALANCES	38,552,784	26,100,752	8,224,414	20,573,389	93,451,339	-107,138,941	29,804,773	16,117,172
REVENUES AND OTHER SOURCES								
Taxes	53,340,754	0	0	0	53,340,754	14,766,895	0	68,107,649
Licenses and permits	3,152,600	400,000	0	0	3,552,600	0	0	3,552,600
Charges for services	4,739,000	2,028,000	0	18,579,416	25,346,416	0	0	25,346,416
Special assessments	275,000	372,000	0	0	647,000	0	0	647,000
Fines and forfeitures	438,000	150,000	0	0	588,000	0	0	588,000
Intergovernmental revenue	1,275,000	5,531,894	5,877,106	0	12,684,000	0	0	12,684,000
Use of money and property	367,000	0	0	78,000	445,000	0	1,500,000	1,945,000
Other revenues	330,000	120,500	295,000	100,000	845,500	0	0	845,500
Transfers in	700,372	464,111	0	99,010	1,263,493	9,651,894	8,684,695	19,600,082
Total revenues and other sources	64,617,726	9,066,505	6,172,106	18,856,426	98,712,763	24,418,789	10,184,695	133,316,246
EXPENDITURES AND OTHER USES								
Salaries and benefits	41,220,667	2,395,149	0	14,439,608	58,055,424	0	0	58,055,424
Operations	24,058,022	3,891,908	0	6,106,085	34,056,015	40,000	5,000	34,101,015
Debt service	0	0	0	0	0	5,473,537	11,502,997	16,976,534
Transfers out	4,031,704	794,001	0	0	4,825,705	14,976,895	0	19,802,600
Capital outlay	1,500,000	60,000	0	438,000	1,998,000	0	0	1,998,000
CIP projects	0	3,979,542	4,540,144	100,000	8,619,686	0	0	8,619,686
Total expenditures and other uses	70,810,393	11,120,600	4,540,144	21,083,693	107,554,830	20,490,432	11,507,997	139,553,258
Net increase (decrease)	-6,192,667	-2,054,095	1,631,962	-2,227,267	-8,842,067	3,928,357	-1,323,302	-6,237,012
ENDING BALANCES	32,360,117	24,046,657	9,856,376	18,346,122	84,609,272	-103,210,584	28,481,471	9,880,160

FINANCIAL SUMMARIES

FINANCIAL SUMMARY BY FUND - ALL FUNDS

		FY 2021/2022			FY 2022/2023		
	Actual Fund Balance 06/30/21	Actual Revenues and Other Sources	Actual Expenditures and Other Uses	Actual Fund Balance 06/30/22	Projected Revenues and Other Sources	Projected Expenditures and Other Uses	Projected Fund Balance 06/30/23
CITY							
GENERAL FUND							
100 General Fund	\$30,828,252	62,029,436	55,598,069	37,259,619	68,156,314	66,362,914	39,053,019
431 Big League Dreams	2,760,887	379,275	381,096	2,759,066	182,058	378,498	2,562,626
711 Special Deposits	265,946	-286,261	0	-20,315	0	0	-20,315
Total General Fund (reportable)	33,855,085	62,122,450	55,979,166	39,998,369	68,338,372	66,741,412	41,595,329
SPECIAL REVENUE FUNDS							
232 Master Underground Plan	2,157,611	-15,577	13,000	2,129,034	53,199	2,200	2,180,032
233 Traffic Safety	480,826	205,813	163,589	523,049	117,799	159,617	481,231
234 City Mitigation Fee	3,024,524	287,190	5,276	3,306,438	252,148	0	3,558,586
235 Developer Fees	259,094	262,343	147,717	373,720	192,820	68,015	498,525
236 Public Education Government (PEG) Fees	496,430	105,849	58,662	543,618	109,938	29,199	624,357
240 TDA SB 821	-21,064	21,904	0	840	0	0	840
241 State Gas Tax	104,798	1,348,350	1,439,921	13,227	1,350,853	1,137,190	226,890
242 Air Quality Improvement	250,053	7,897	0	257,950	16,899	0	274,849
243 Measure A	1,158,625	2,126,129	1,687,189	1,597,566	2,108,790	1,315,995	2,390,361
244 Asset Forfeiture Program	293,863	-2,810	0	291,053	0	0	291,053
246 Solid Waste	2,334,228	1,252,091	771,402	2,814,917	1,261,517	848,576	3,227,858
247 Police Grants	283,928	193,321	222,503	254,746	231,104	15,128	470,722
248 Road Maintenance and Rehabilitation Account	853,549	1,049,923	407,975	1,495,497	1,049,100	900,305	1,644,292
251 Community Development Block Grant	20,603	754,628	759,807	15,424	537,046	537,046	15,423
255 Police Department Special Revenues	287,167	40,445	40,467	287,145	30,555	129,084	188,616
256 Fire Department Special Revenues	16,111	38,745	10,550	44,306	200	20,746	23,760
259 Fire Grants	12,745	-224	0	12,521	0	0	12,521
261 Landscape and Lighting District	312,411	686,123	659,622	338,912	728,700	678,519	389,093
561 Successor Housing Agency	11,695,808	132,140	130,220	11,697,728	55,279	117,895	11,635,113
Total Special Revenue Funds	24,021,310	8,494,278	6,517,900	25,997,687	8,095,947	5,959,514	28,134,120
CAPITAL PROJECTS FUNDS							
321 Police and Fire Facilities	298,340	21,490	0	319,830	28,156	0	347,986
322 Traffic Signalization	196,175	8,301	0	204,476	10,094	0	214,570
331 Areawide Capital Projects	2,754,416	12,122,914	11,862,077	3,015,253	3,254,837	1,861,589	4,408,501
341 Assessment District 85-1	262,709	-4,624	0	258,085	0	0	258,085
344 Assessment District 86-5	565,219	-9,948	0	555,271	0	0	555,271
345 Assessment District 87-2	13,571	-239	0	13,332	0	0	13,332
347 Assessment District 88-3	273,437	-4,813	0	268,625	0	0	268,625
348 Assessment District 96-1	487,467	0	0	487,467	0	0	487,467
349 Assessment District 2001-01	300,940	0	162,687	138,253	0	20,524	117,729
351 CFD Rio Vista	4,196	0	0	4,196	0	0	4,196
352 Assessment District 2003-01	842,214	0	0	842,214	0	0	842,214
353 Assessment District 2004-01	207,753	0	0	207,753	0	0	207,753
354 Assessment District 2004-02	429,187	0	0	429,187	0	9,999	419,188
Total Capital Projects Funds	6,635,624	12,133,083	12,024,765	6,743,942	3,293,087	1,892,112	8,144,917
PROPRIETARY FUNDS							
611 Equipment Replacement	10,379,877	1,481,170	769,914	11,091,133	935,924	800,000	11,227,057
612 Insurance	17,812,098	9,834,886	20,901,953	6,745,031	15,157,371	13,541,923	8,360,479
613 Technology	1,340,561	341,503	13,585	1,668,478	28,041	13,585	1,682,934
614 Facilities	3,690,306	616,698	35,306	4,271,698	73,200	40,000	4,304,898
Total Proprietary Funds	33,222,842	12,274,257	21,720,758	23,776,341	16,194,536	14,395,508	25,575,369
TOTAL CITY	97,734,861	95,024,068	96,242,588	96,516,340	95,921,941	88,988,547	103,449,735
SUCCESSOR AGENCY TO THE RDA							
530 Redevelopment Obligation Retirement	11,493,939	15,258,072	14,616,844	12,135,167	14,930,746	14,999,686	12,066,227
536 Successor Agency 2014 & 2021 A/B/C TABs	-116,466,607	10,351,428	3,359,560	-109,474,739	10,337,994	4,092,898	-103,229,643
540 Successor Agency Administration	0	250,000	250,000	0	250,000	250,000	0
541 Successor Agency Other	-17,934,904	0	977,058	-18,911,962	0	1,383,609	-20,295,572
550 Successor Agency 2007 Series A TAB	156,870	1,050	105,000	52,920	0	40,275	12,645
552 Successor Agency 2007 Series C TAB	259,871	1,739	0	261,610	0	250,000	11,610
TOTAL SUCCESSOR AGENCY TO THE RDA	-122,490,831	25,862,288	19,308,462	-115,937,004	25,518,740	21,016,469	-111,434,733
PUBLIC FINANCING AUTHORITY							
491 Public Financing Authority	33,737,973	34,728,791	36,005,342	32,461,421	9,649,716	10,985,912	31,125,225
TOTAL PUBLIC FINANCING AUTHORITY	33,737,973	34,728,791	36,005,342	32,461,421	9,649,716	10,985,912	31,125,225
GRAND TOTAL	\$8,982,003	155,615,146	151,556,393	13,040,757	131,090,397	120,990,927	23,140,227

FINANCIAL SUMMARIES

FY 2023/2024					FY 2024/2025				
Budgeted Revenues and Other Sources	Budgeted Expenditures and Other Uses	Projected Fund Balance 06/30/24	FY 23 to FY 24 \$ Change	FY 23 to FY 24 % Change	Budgeted Revenues and Other Sources	Budgeted Expenditures and Other Uses	Projected Fund Balance 06/30/25	FY 24 to FY 25 \$ Change	FY 24 to FY 25 % Change
67,007,499	69,679,551	36,380,967	-2,672,052	-6.80%	64,600,726	70,425,394	30,556,299	-5,824,668	-16.00%
5,000	387,493	2,180,133	-382,493	-14.90%	5,000	384,999	1,800,134	-379,999	-17.40%
12,000	0	-8,315	12,000	-59.10%	12,000	0	3,685	12,000	-144.30%
67,024,499	70,067,044	38,552,784	-3,042,545	-7.30%	64,617,726	70,810,393	32,360,117	-6,192,667	-16.10%
40,000	100,000	2,120,032	-60,000	-2.80%	40,000	770,000	1,390,032	-730,000	-34.40%
125,000	352,374	253,857	-227,374	-47.20%	150,000	355,060	48,797	-205,060	-80.80%
324,000	188,458	3,694,128	135,542	3.80%	330,000	0	4,024,128	330,000	8.90%
440,000	120,000	818,525	320,000	64.20%	440,000	840,000	418,525	-400,000	-48.90%
118,000	219,591	522,766	-101,591	-16.30%	118,000	161,589	479,177	-43,589	-8.30%
0	0	840	0	.00%	0	0	840	0	.00%
1,409,003	1,586,000	49,893	-176,997	-78.00%	1,530,556	1,555,135	25,313	-24,579	-49.30%
20,000	90,000	204,849	-70,000	-25.50%	20,000	10,000	214,849	10,000	4.90%
2,129,003	2,976,000	1,543,364	-846,997	-35.40%	2,171,556	2,635,363	1,079,556	-463,807	-30.10%
0	5,000	286,053	-5,000	-1.70%	0	5,000	281,053	-5,000	-1.70%
1,490,323	1,843,530	2,874,651	-353,207	-10.90%	1,523,250	1,886,710	2,511,191	-363,460	-12.60%
200,000	220,000	450,722	-20,000	-4.20%	220,000	220,000	450,722	0	.00%
1,140,000	1,653,381	1,130,911	-513,381	-31.20%	1,146,000	1,170,000	1,106,911	-24,000	-2.10%
570,057	569,557	15,923	500	3.20%	587,144	586,644	16,423	500	3.10%
40,000	25,000	203,616	15,000	8.00%	40,000	25,000	218,616	15,000	7.40%
25,000	25,000	23,760	0	.00%	25,000	25,000	23,760	0	.00%
0	0	12,521	0	.00%	0	0	12,521	0	.00%
695,000	664,193	419,900	30,807	7.90%	695,000	679,137	435,763	15,863	3.80%
30,000	190,670	11,474,443	-160,670	-1.40%	30,000	195,962	11,308,481	-165,962	-1.40%
8,795,386	10,828,754	26,100,752	-2,033,368	-7.20%	9,066,505	11,120,600	24,046,657	-2,054,095	-7.90%
30,000	0	377,986	30,000	8.60%	30,000	0	407,986	30,000	7.90%
15,000	0	229,570	15,000	7.00%	15,000	0	244,570	15,000	6.50%
11,552,553	9,924,700	6,036,354	1,627,854	36.90%	6,127,106	4,540,144	7,623,316	1,586,962	26.30%
0	258,085	0	-258,085	-100.00%	0	0	0	0	.00%
0	555,271	0	-555,271	-100.00%	0	0	0	0	.00%
0	0	13,332	0	.00%	0	0	13,332	0	.00%
0	230,000	38,625	-230,000	-85.60%	0	0	38,625	0	.00%
0	150,000	337,467	-150,000	-30.80%	0	0	337,467	0	.00%
0	0	117,729	0	.00%	0	0	117,729	0	.00%
0	0	4,196	0	.00%	0	0	4,196	0	.00%
0	0	842,214	0	.00%	0	0	842,214	0	.00%
0	0	207,753	0	.00%	0	0	207,753	0	.00%
0	400,000	19,188	-400,000	-95.40%	0	0	19,188	0	.00%
11,597,553	11,518,056	8,224,414	79,498	1.00%	6,172,106	4,540,144	9,856,376	1,631,962	19.80%
1,122,802	4,623,000	7,726,859	-3,500,198	-31.20%	842,226	1,493,000	7,076,085	-650,774	-8.40%
16,801,629	18,284,326	6,877,782	-1,482,697	-17.70%	17,906,200	19,463,608	5,320,374	-1,557,408	-22.60%
30,000	92,085	1,620,849	-62,085	-3.70%	30,000	92,085	1,558,764	-62,085	-3.80%
78,000	35,000	4,347,898	43,000	1.00%	78,000	35,000	4,390,898	43,000	1.00%
18,032,431	23,034,411	20,573,389	-5,001,980	-19.60%	18,856,426	21,083,693	18,346,122	-2,227,267	-10.80%
105,449,869	115,448,265	93,451,339	-9,998,396	-9.70%	98,712,763	107,554,830	84,609,272	-8,842,067	-9.50%
15,246,125	14,752,204	12,560,148	493,920	4.10%	14,766,895	14,756,895	12,570,148	10,000	.10%
9,397,127	3,960,000	-97,792,516	5,437,127	-5.30%	9,401,894	3,730,000	-92,120,621	5,671,894	-5.80%
250,000	250,000	0	0	.00%	250,000	250,000	0	0	.00%
0	1,623,646	-21,919,217	-1,623,646	8.00%	0	1,753,537	-23,672,755	-1,753,537	8.00%
0	0	12,645	0	.00%	0	0	12,645	0	.00%
0	11,610	-0	-11,610	-100.00%	0	0	-0	0	.00%
24,893,252	20,597,460	-107,138,941	4,295,792	-3.90%	24,418,789	20,490,432	-103,210,584	3,928,357	-3.70%
10,239,709	11,560,161	29,804,773	-1,320,452	-4.20%	10,184,695	11,507,997	28,481,471	-1,323,302	-4.40%
10,239,709	11,560,161	29,804,773	-1,320,452	-4.20%	10,184,695	11,507,997	28,481,471	-1,323,302	-4.40%
140,582,830	147,605,885	16,117,172	-7,023,055	-30.30%	133,316,246	139,553,258	9,880,160	-6,237,012	-38.70%

FINANCIAL SUMMARIES

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2021/2022 ACTUAL

	REVENUES								OTHER SOURCES	Total Revenues and Other Sources
	Taxes	Licenses and Permits	Charges for Services	Special Assessments	Fines and Forfeitures	Intergovernmental Revenue	Use of Money and Property	Other Revenues	Transfers In	
CITY										
GENERAL FUND										
100 General Fund	50,011,759	2,959,562	5,298,842	222,431	552,855	2,204,609	-394,549	607,225	566,702	62,029,436
431 Big League Dreams	0	0	0	0	0	0	-7,445	0	386,720	379,275
711 Special Deposits	0	0	0	0	0	0	-286,261	0	0	-286,261
Total General Fund (reportable)	50,011,759	2,959,562	5,298,842	222,431	552,855	2,204,609	-688,255	607,225	953,422	62,122,450
SPECIAL REVENUE FUNDS										
232 Master Underground Plan	0	0	0	0	0	0	-38,276	22,699	0	-15,577
233 Traffic Safety	0	0	0	0	215,028	0	-9,215	0	0	205,813
234 City Mitigation Fee	0	0	344,405	0	0	0	-57,216	0	0	287,190
235 Developer Fees	0	205,466	29,025	0	0	0	-3,105	0	30,957	262,343
236 Public Education Government (PEG) Fees	0	0	115,021	0	0	0	-9,172	0	0	105,849
240 TDASB 821	0	0	0	0	0	21,920	-16	0	0	21,904
241 State Gas Tax	0	0	16,102	0	0	1,277,500	-315	0	55,063	1,348,350
242 Air Quality Improvement	0	0	0	0	0	12,853	-4,956	0	0	7,897
243 Measure A	0	0	16,102	0	0	2,074,478	-19,514	0	55,063	2,126,129
244 Asset Forfeiture Program	0	0	0	0	2,406	0	-5,216	0	0	-2,810
246 Solid Waste	0	0	1,174,252	0	0	125,690	-47,851	0	0	1,252,091
247 Police Grants	0	0	0	0	0	198,220	-4,899	0	0	193,321
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	1,073,715	-23,793	0	0	1,049,923
251 Community Development Block Grant	0	0	0	0	0	754,623	4	0	0	754,628
255 Police Department Special Revenues	0	0	0	0	0	0	-5,327	45,772	0	40,445
256 Fire Department Special Revenues	0	0	0	0	0	0	-805	39,550	0	38,745
259 Fire Grants	0	0	0	0	0	0	-224	0	0	-224
261 Landscape and Lighting District	0	0	0	384,045	0	0	-6,914	0	308,991	686,123
561 Successor Housing Agency	0	0	0	0	0	0	-48,063	180,203	0	132,140
Total Special Revenue Funds	0	205,466	1,694,908	384,045	217,433	5,538,999	-284,872	288,224	450,074	8,494,278
CAPITAL PROJECTS FUNDS										
321 Police and Fire Facilities	0	0	0	0	0	0	-5,708	27,198	0	21,490
322 Traffic Signalization	0	0	0	0	0	0	-3,651	11,952	0	8,301
331 Areawide Capital Projects	0	0	0	0	0	11,925,391	-2,534	200,058	0	12,122,914
341 Assessment District 85-1	0	0	0	0	0	0	-4,624	0	0	-4,624
344 Assessment District 86-5	0	0	0	0	0	0	-9,948	0	0	-9,948
345 Assessment District 87-2	0	0	0	0	0	0	-239	0	0	-239
347 Assessment District 88-3	0	0	0	0	0	0	-4,813	0	0	-4,813
348 Assessment District 96-1	0	0	0	0	0	0	0	0	0	0
349 Assessment District 2001-01	0	0	0	0	0	0	0	0	0	0
351 CFD Rio Vista	0	0	0	0	0	0	0	0	0	0
352 Assessment District 2003-01	0	0	0	0	0	0	0	0	0	0
353 Assessment District 2004-01	0	0	0	0	0	0	0	0	0	0
354 Assessment District 2004-02	0	0	0	0	0	0	0	0	0	0
Total Capital Projects Funds	0	0	0	0	0	11,925,391	-31,516	239,208	0	12,133,083
PROPRIETARY FUNDS										
611 Equipment Replacement	0	0	1,238,253	0	0	0	-114,011	88,210	268,718	1,481,170
612 Insurance	0	0	9,971,136	0	0	0	-138,435	2,186	0	9,834,886
613 Technology	0	0	237,149	0	0	120,815	-16,462	0	0	341,503
614 Facilities	0	0	600,000	0	0	0	16,698	0	0	616,698
Total Proprietary Funds	0	0	12,046,538	0	0	120,815	-252,211	90,396	268,718	12,274,257
TOTAL CITY	50,011,759	3,165,028	19,040,288	606,476	770,288	19,789,814	-1,256,853	1,225,053	1,672,214	95,024,068
SUCCESSOR AGENCY TO THE RDA										
530 Redevelopment Obligation Retirement	15,258,072	0	0	0	0	0	0	0	0	15,258,072
536 Successor Agency 2014 & 2021 A/B/C TABs	0	0	0	0	0	0	19	0	10,351,409	10,351,428
540 Successor Agency Administration	0	0	0	0	0	0	0	0	250,000	250,000
541 Successor Agency Other	0	0	0	0	0	0	0	0	0	0
550 Successor Agency 2007 Series A TAB	0	0	0	0	0	0	1,050	0	0	1,050
552 Successor Agency 2007 Series C TAB	0	0	0	0	0	0	1,739	0	0	1,739
TOTAL SUCCESSOR AGENCY TO THE RDA	15,258,072	0	0	0	0	0	2,807	0	10,601,409	25,862,288
PUBLIC FINANCING AUTHORITY										
491 Public Financing Authority	0	0	0	0	0	0	1,575,778	28,780,000	4,373,013	34,728,791
TOTAL PUBLIC FINANCING AUTHORITY	0	0	0	0	0	0	1,575,778	28,780,000	4,373,013	34,728,791
GRAND TOTAL	65,269,831	3,165,028	19,040,288	606,476	770,288	19,789,814	321,732	30,005,053	16,646,636	155,615,146

FINANCIAL SUMMARIES

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2022/2023 PROJECTED

	REVENUES								OTHER SOURCES	Total Revenues and Other Sources
	Taxes	Licenses and Permits	Charges for Services	Special Assessments	Fines and Forfeitures	Intergovernmental Revenue	Use of Money and Property	Other Revenues	Transfers In	
CITY										
GENERAL FUND										
100 General Fund	49,893,180	3,438,019	4,224,503	247,785	319,014	8,447,813	792,728	235,837	557,435	68,156,314
431 Big League Dreams	0	0	0	0	0	0	182,058	0	0	182,058
711 Special Deposits	0	0	0	0	0	0	0	0	0	0
Total General Fund (reportable)	49,893,180	3,438,019	4,224,503	247,785	319,014	8,447,813	974,786	235,837	557,435	68,338,372
SPECIAL REVENUE FUNDS										
232 Master Underground Plan	0	0	0	0	0	0	0	53,199	0	53,199
233 Traffic Safety	0	0	0	0	117,799	0	0	0	0	117,799
234 City Mitigation Fee	0	0	252,148	0	0	0	0	0	0	252,148
235 Developer Fees	0	159,893	32,927	0	0	0	0	0	0	192,820
236 Public Education Government (PEG) Fees	0	0	109,938	0	0	0	0	0	0	109,938
240 TDA SB 821	0	0	0	0	0	0	0	0	0	0
241 State Gas Tax	0	0	15,292	0	0	1,276,963	0	0	58,598	1,350,853
242 Air Quality Improvement	0	0	0	0	0	16,899	0	0	0	16,899
243 Measure A	0	0	16,792	0	0	2,029,000	0	0	62,998	2,108,790
244 Asset Forfeiture Program	0	0	0	0	0	0	0	0	0	0
246 Solid Waste	0	0	1,248,287	0	0	13,230	0	0	0	1,261,517
247 Police Grants	0	0	0	0	0	231,104	0	0	0	231,104
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	1,049,100	0	0	0	1,049,100
251 Community Development Block Grant	0	0	0	0	0	537,046	0	0	0	537,046
255 Police Department Special Revenues	0	0	0	0	0	11,000	0	19,555	0	30,555
256 Fire Department Special Revenues	0	0	0	0	0	0	0	200	0	200
259 Fire Grants	0	0	0	0	0	0	0	0	0	0
261 Landscape and Lighting District	0	0	0	412,500	0	0	0	0	316,200	728,700
561 Successor Housing Agency	0	0	0	0	0	0	0	55,279	0	55,279
Total Special Revenue Funds	0	159,893	1,675,384	412,500	117,799	5,164,342	0	128,233	437,796	8,095,947
CAPITAL PROJECTS FUNDS										
321 Police and Fire Facilities	0	0	0	0	0	0	0	28,156	0	28,156
322 Traffic Signalization	0	0	0	0	0	0	0	10,094	0	10,094
331 Area-wide Capital Projects	0	0	0	0	0	3,072,276	0	182,561	0	3,254,837
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0	0
344 Assessment District 86-5	0	0	0	0	0	0	0	0	0	0
345 Assessment District 87-2	0	0	0	0	0	0	0	0	0	0
347 Assessment District 88-3	0	0	0	0	0	0	0	0	0	0
348 Assessment District 96-1	0	0	0	0	0	0	0	0	0	0
349 Assessment District 2001-01	0	0	0	0	0	0	0	0	0	0
351 CFD Rio Vista	0	0	0	0	0	0	0	0	0	0
352 Assessment District 2003-01	0	0	0	0	0	0	0	0	0	0
353 Assessment District 2004-01	0	0	0	0	0	0	0	0	0	0
354 Assessment District 2004-02	0	0	0	0	0	0	0	0	0	0
Total Capital Projects Funds	0	0	0	0	0	3,072,276	0	220,811	0	3,293,087
PROPRIETARY FUNDS										
611 Equipment Replacement	0	0	844,047	0	0	0	0	21,877	70,000	935,924
612 Insurance	0	0	15,157,371	0	0	0	0	0	0	15,157,371
613 Technology	0	0	28,041	0	0	0	0	0	0	28,041
614 Facilities	0	0	0	0	0	0	73,200	0	0	73,200
Total Proprietary Funds	0	0	16,029,459	0	0	0	73,200	21,877	70,000	16,194,536
TOTAL CITY	49,893,180	3,597,912	21,929,346	660,285	436,813	16,684,431	1,047,986	606,758	1,065,231	95,921,941
SUCCESSOR AGENCY TO THE RDA										
530 Redevelopment Obligation Retirement	14,930,746	0	0	0	0	0	0	0	0	14,930,746
536 Successor Agency 2014 & 2021 A/B/C TABs	0	0	0	0	0	0	0	0	10,337,994	10,337,994
540 Successor Agency Administration	0	0	0	0	0	0	0	0	250,000	250,000
541 Successor Agency Other	0	0	0	0	0	0	0	0	0	0
550 Successor Agency 2007 Series A TAB	0	0	0	0	0	0	0	0	0	0
552 Successor Agency 2007 Series C TAB	0	0	0	0	0	0	0	0	0	0
TOTAL SUCCESSOR AGENCY TO THE RDA	14,930,746	0	0	0	0	0	0	0	10,587,994	25,518,740
PUBLIC FINANCING AUTHORITY										
491 Public Financing Authority	0	0	0	0	0	0	1,500,000	0	8,149,716	9,649,716
TOTAL PUBLIC FINANCING AUTHORITY	0	0	0	0	0	0	1,500,000	0	8,149,716	9,649,716
GRAND TOTAL	64,823,926	3,597,912	21,929,346	660,285	436,813	16,684,431	2,547,986	606,758	19,802,941	131,090,397

FINANCIAL SUMMARIES

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2023/2024 ADOPTED

	REVENUES								OTHER SOURCES	Total Revenues and Other Sources
	Taxes	Licenses and Permits	Charges for Services	Special Assessments	Fines and Forfeitures	Intergovernmental Revenue	Use of Money and Property	Other Revenues	Transfers In	
CITY										
GENERAL FUND										
100 General Fund	51,705,693	3,147,600	4,719,000	260,000	438,000	5,275,000	300,000	330,000	832,206	67,007,499
431 Big League Dreams	0	0	0	0	0	0	5,000	0	0	5,000
711 Special Deposits	0	0	0	0	0	0	12,000	0	0	12,000
Total General Fund (reportable)	51,705,693	3,147,600	4,719,000	260,000	438,000	5,275,000	317,000	330,000	832,206	67,024,499
SPECIAL REVENUE FUNDS										
232 Master Underground Plan	0	0	0	0	0	0	0	40,000	0	40,000
233 Traffic Safety	0	0	0	0	125,000	0	0	0	0	125,000
234 City Mitigation Fee	0	0	324,000	0	0	0	0	0	0	324,000
235 Developer Fees	0	400,000	40,000	0	0	0	0	0	0	440,000
236 Public Education Government (PEG) Fees	0	0	118,000	0	0	0	0	0	0	118,000
240 TDA SB 821	0	0	0	0	0	0	0	0	0	0
241 State Gas Tax	0	0	20,000	0	0	1,320,000	0	0	69,003	1,409,003
242 Air Quality Improvement	0	0	0	0	0	20,000	0	0	0	20,000
243 Measure A	0	0	20,000	0	0	2,040,000	0	0	69,003	2,129,003
244 Asset Forfeiture Program	0	0	0	0	0	0	0	0	0	0
246 Solid Waste	0	0	1,400,000	0	0	90,323	0	0	0	1,490,323
247 Police Grants	0	0	0	0	0	200,000	0	0	0	200,000
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	1,140,000	0	0	0	1,140,000
251 Community Development Block Grant	0	0	0	0	0	569,557	0	500	0	570,057
255 Police Department Special Revenues	0	0	0	0	0	15,000	0	25,000	0	40,000
256 Fire Department Special Revenues	0	0	0	0	0	0	0	25,000	0	25,000
259 Fire Grants	0	0	0	0	0	0	0	0	0	0
261 Landscape and Lighting District	0	0	0	372,000	0	0	0	0	323,000	695,000
561 Successor Housing Agency	0	0	0	0	0	0	0	30,000	0	30,000
Total Special Revenue Funds	0	400,000	1,922,000	372,000	125,000	5,394,880	0	120,500	461,006	8,795,386
CAPITAL PROJECTS FUNDS										
321 Police and Fire Facilities	0	0	0	0	0	0	0	30,000	0	30,000
322 Traffic Signalization	0	0	0	0	0	0	0	15,000	0	15,000
331 Area-wide Capital Projects	0	0	0	0	0	11,282,553	0	270,000	0	11,552,553
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0	0
344 Assessment District 86-5	0	0	0	0	0	0	0	0	0	0
345 Assessment District 87-2	0	0	0	0	0	0	0	0	0	0
347 Assessment District 88-3	0	0	0	0	0	0	0	0	0	0
348 Assessment District 96-1	0	0	0	0	0	0	0	0	0	0
349 Assessment District 2001-01	0	0	0	0	0	0	0	0	0	0
351 CFD Rio Vista	0	0	0	0	0	0	0	0	0	0
352 Assessment District 2003-01	0	0	0	0	0	0	0	0	0	0
353 Assessment District 2004-01	0	0	0	0	0	0	0	0	0	0
354 Assessment District 2004-02	0	0	0	0	0	0	0	0	0	0
Total Capital Projects Funds	0	0	0	0	0	11,282,553	0	315,000	0	11,597,553
PROPRIETARY FUNDS										
611 Equipment Replacement	0	0	897,902	0	0	0	0	0	224,900	1,122,802
612 Insurance	0	0	16,701,629	0	0	0	0	100,000	0	16,801,629
613 Technology	0	0	30,000	0	0	0	0	0	0	30,000
614 Facilities	0	0	0	0	0	0	78,000	0	0	78,000
Total Proprietary Funds	0	0	17,629,531	0	0	0	78,000	100,000	224,900	18,032,431
TOTAL CITY	51,705,693	3,547,600	24,270,531	632,000	563,000	21,952,433	395,000	865,500	1,518,112	105,449,869
SUCCESSOR AGENCY TO THE RDA										
530 Redevelopment Obligation Retirement	15,246,125	0	0	0	0	0	0	0	0	15,246,125
536 Successor Agency 2014 & 2021 A/B/C TABs	0	0	0	0	0	0	0	0	9,397,127	9,397,127
540 Successor Agency Administration	0	0	0	0	0	0	0	0	250,000	250,000
541 Successor Agency Other	0	0	0	0	0	0	0	0	0	0
550 Successor Agency 2007 Series A TAB	0	0	0	0	0	0	0	0	0	0
552 Successor Agency 2007 Series C TAB	0	0	0	0	0	0	0	0	0	0
TOTAL SUCCESSOR AGENCY TO THE RDA	15,246,125	0	0	0	0	0	0	0	9,647,127	24,893,252
PUBLIC FINANCING AUTHORITY										
491 Public Financing Authority	0	0	0	0	0	0	1,500,000	0	8,739,709	10,239,709
TOTAL PUBLIC FINANCING AUTHORITY	0	0	0	0	0	0	1,500,000	0	8,739,709	10,239,709
GRAND TOTAL	66,951,818	3,547,600	24,270,531	632,000	563,000	21,952,433	1,895,000	865,500	19,904,948	140,582,830

FINANCIAL SUMMARIES

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2024/2025 ADOPTED

	REVENUES								OTHER SOURCES	Total Revenues and Other Sources
	Taxes	Licenses and Permits	Charges for Services	Special Assessments	Fines and Forfeitures	Intergovernmental Revenue	Use of Money and Property	Other Revenues	Transfers In	
CITY										
GENERAL FUND										
100 General Fund	53,340,754	3,152,600	4,739,000	275,000	438,000	1,275,000	350,000	330,000	700,372	64,600,726
431 Big League Dreams	0	0	0	0	0	0	5,000	0	0	5,000
711 Special Deposits	0	0	0	0	0	0	12,000	0	0	12,000
Total General Fund (reportable)	53,340,754	3,152,600	4,739,000	275,000	438,000	1,275,000	367,000	330,000	700,372	64,617,726
SPECIAL REVENUE FUNDS										
232 Master Underground Plan	0	0	0	0	0	0	0	40,000	0	40,000
233 Traffic Safety	0	0	0	0	150,000	0	0	0	0	150,000
234 City Mitigation Fee	0	0	330,000	0	0	0	0	0	0	330,000
235 Developer Fees	0	400,000	40,000	0	0	0	0	0	0	440,000
236 Public Education Government (PEG) Fees	0	0	118,000	0	0	0	0	0	0	118,000
240 TDA SB 821	0	0	0	0	0	0	0	0	0	0
241 State Gas Tax	0	0	20,000	0	0	1,440,000	0	0	70,556	1,530,556
242 Air Quality Improvement	0	0	0	0	0	20,000	0	0	0	20,000
243 Measure A	0	0	20,000	0	0	2,081,000	0	0	70,556	2,171,556
244 Asset Forfeiture Program	0	0	0	0	0	0	0	0	0	0
246 Solid Waste	0	0	1,500,000	0	0	23,250	0	0	0	1,523,250
247 Police Grants	0	0	0	0	0	220,000	0	0	0	220,000
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	1,146,000	0	0	0	1,146,000
251 Community Development Block Grant	0	0	0	0	0	586,644	0	500	0	587,144
255 Police Department Special Revenues	0	0	0	0	0	15,000	0	25,000	0	40,000
256 Fire Department Special Revenues	0	0	0	0	0	0	0	25,000	0	25,000
259 Fire Grants	0	0	0	0	0	0	0	0	0	0
261 Landscape and Lighting District	0	0	0	372,000	0	0	0	0	323,000	695,000
561 Successor Housing Agency	0	0	0	0	0	0	0	30,000	0	30,000
Total Special Revenue Funds	0	400,000	2,028,000	372,000	150,000	5,531,894	0	120,500	464,111	9,066,505
CAPITAL PROJECTS FUNDS										
321 Police and Fire Facilities	0	0	0	0	0	0	0	30,000	0	30,000
322 Traffic Signalization	0	0	0	0	0	0	0	15,000	0	15,000
331 Areawide Capital Projects	0	0	0	0	0	5,877,106	0	250,000	0	6,127,106
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0	0
344 Assessment District 86-5	0	0	0	0	0	0	0	0	0	0
345 Assessment District 87-2	0	0	0	0	0	0	0	0	0	0
347 Assessment District 88-3	0	0	0	0	0	0	0	0	0	0
348 Assessment District 96-1	0	0	0	0	0	0	0	0	0	0
349 Assessment District 2001-01	0	0	0	0	0	0	0	0	0	0
351 CFD Rio Vista	0	0	0	0	0	0	0	0	0	0
352 Assessment District 2003-01	0	0	0	0	0	0	0	0	0	0
353 Assessment District 2004-01	0	0	0	0	0	0	0	0	0	0
354 Assessment District 2004-02	0	0	0	0	0	0	0	0	0	0
Total Capital Projects Funds	0	0	0	0	0	5,877,106	0	295,000	0	6,172,106
PROPRIETARY FUNDS										
611 Equipment Replacement	0	0	743,216	0	0	0	0	0	99,010	842,226
612 Insurance	0	0	17,806,200	0	0	0	0	100,000	0	17,906,200
613 Technology	0	0	30,000	0	0	0	0	0	0	30,000
614 Facilities	0	0	0	0	0	0	78,000	0	0	78,000
Total Proprietary Funds	0	0	18,579,416	0	0	0	78,000	100,000	99,010	18,856,426
TOTAL CITY	53,340,754	3,552,600	25,346,416	647,000	588,000	12,684,000	445,000	845,500	1,263,493	98,712,763
SUCCESSOR AGENCY TO THE RDA										
530 Redevelopment Obligation Retirement	14,766,895	0	0	0	0	0	0	0	0	14,766,895
536 Successor Agency 2014 & 2021 A/B/C TABs	0	0	0	0	0	0	0	0	9,401,894	9,401,894
540 Successor Agency Administration	0	0	0	0	0	0	0	0	250,000	250,000
541 Successor Agency Other	0	0	0	0	0	0	0	0	0	0
550 Successor Agency 2007 Series A TAB	0	0	0	0	0	0	0	0	0	0
552 Successor Agency 2007 Series C TAB	0	0	0	0	0	0	0	0	0	0
TOTAL SUCCESSOR AGENCY TO THE RDA	14,766,895	0	0	0	0	0	0	0	9,651,894	24,418,789
PUBLIC FINANCING AUTHORITY										
491 Public Financing Authority	0	0	0	0	0	0	1,500,000	0	8,684,695	10,184,695
TOTAL PUBLIC FINANCING AUTHORITY	0	0	0	0	0	0	1,500,000	0	8,684,695	10,184,695
GRAND TOTAL	68,107,649	3,552,600	25,346,416	647,000	588,000	12,684,000	1,945,000	845,500	19,600,082	133,316,246

FINANCIAL SUMMARIES

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2021/2022 ACTUAL

	OPERATING EXPENDITURES		OTHER USES		Total Operating Expenditures and Other Uses	CAPITAL EXPENDITURES			Total Expenditures and Other Uses
	Salaries and Benefits	Operations	Debt Service	Transfers Out		Capital Outlay	CIP Projects	Total Capital Expenditures	
CITY									
GENERAL FUND									
100 General Fund									
Elected Officials	297,289	232,836	0	0	530,125	27,794	0	27,794	557,919
Legal Services	0	239,656	0	0	239,656	0	0	0	239,656
City Management	3,109,649	1,910,157	0	0	5,019,806	0	0	0	5,019,806
Financial Services	3,204,441	4,808,234	0	0	8,012,675	0	0	0	8,012,675
Development Services	2,419,224	1,224,640	0	30,957	3,674,821	0	0	0	3,674,821
Engineering, Public Works	737,992	1,991,425	0	308,991	3,038,408	887,488	0	887,488	3,925,895
Public Safety:									
Police	16,441,420	2,714,741	0	197,625	19,353,787	0	0	0	19,353,787
Fire	11,150,569	1,999,327	0	6,471	13,156,367	0	0	0	13,156,367
General Government	-19,179	1,676,323	0	0	1,657,144	0	0	0	1,657,144
Total General Fund (Fund 100)	37,341,404	16,797,340	0	544,045	54,682,788	915,281	0	915,281	55,598,069
431 Big League Dreams	0	3,125	0	377,971	381,096	0	0	0	381,096
711 Special Deposits	0	0	0	0	0	0	0	0	0
Total General Fund (reportable)	37,341,404	16,800,464	0	922,016	55,063,884	915,281	0	915,281	55,979,166
SPECIAL REVENUE FUNDS									
232 Master Underground Plan	0	0	0	0	0	0	13,000	13,000	13,000
233 Traffic Safety	10,394	77,506	0	75,690	163,589	0	0	0	163,589
234 City Mitigation Fee	0	5,276	0	0	5,276	0	0	0	5,276
235 Developer Fees	0	30,957	0	0	30,957	53,788	62,973	116,760	147,717
236 Public Education Government (PEG) Fees	0	11,590	0	31,708	43,298	0	15,364	15,364	58,662
240 TDA SB 821	0	0	0	0	0	0	0	0	0
241 State Gas Tax	917,992	421,633	0	100,296	1,439,921	0	0	0	1,439,921
242 Air Quality Improvement	0	0	0	0	0	0	0	0	0
243 Measure A	917,991	635,470	0	133,728	1,687,189	0	0	0	1,687,189
244 Asset Forfeiture Program	0	0	0	0	0	0	0	0	0
246 Solid Waste	261,776	468,389	0	31,723	761,888	0	9,513	9,513	771,402
247 Police Grants	0	138,147	0	84,356	222,503	0	0	0	222,503
248 Road Maintenance and Rehabilitation Account	0	19,339	0	0	19,339	0	388,636	388,636	407,975
251 Community Development Block Grant	0	689,947	0	22,161	712,108	0	47,699	47,699	759,807
255 Police Department Special Revenues	0	40,467	0	0	40,467	0	0	0	40,467
256 Fire Department Special Revenues	0	10,550	0	0	10,550	0	0	0	10,550
259 Fire Grants	0	0	0	0	0	0	0	0	0
261 Landscape and Lighting District	0	448,327	0	211,296	659,622	0	0	0	659,622
561 Successor Housing Agency	22,418	57,311	0	50,491	130,220	0	0	0	130,220
Total Special Revenue Funds	2,130,572	3,054,908	0	741,449	5,926,928	53,788	537,185	590,973	6,517,900
CAPITAL PROJECTS FUNDS									
321 Police and Fire Facilities	0	0	0	0	0	0	0	0	0
322 Traffic Signalization	0	0	0	0	0	0	0	0	0
331 Areawide Capital Projects	0	0	0	0	0	0	11,862,077	11,862,077	11,862,077
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0
344 Assessment District 86-5	0	0	0	0	0	0	0	0	0
345 Assessment District 87-2	0	0	0	0	0	0	0	0	0
347 Assessment District 88-3	0	0	0	0	0	0	0	0	0
348 Assessment District 96-1	0	0	0	0	0	0	0	0	0
349 Assessment District 2001-01	0	0	0	0	0	0	162,687	162,687	162,687
351 CFD Rio Vista	0	0	0	0	0	0	0	0	0
352 Assessment District 2003-01	0	0	0	0	0	0	0	0	0
353 Assessment District 2004-01	0	0	0	0	0	0	0	0	0
354 Assessment District 2004-02	0	0	0	0	0	0	0	0	0
Total Capital Projects Funds	0	0	0	0	0	0	12,024,765	12,024,765	12,024,765
PROPRIETARY FUNDS									
611 Equipment Replacement	0	769,914	0	0	769,914	0	0	0	769,914
612 Insurance	18,285,549	2,523,177	0	0	20,808,726	0	93,227	93,227	20,901,953
613 Technology	0	13,585	0	0	13,585	0	0	0	13,585
614 Facilities	0	35,306	0	0	35,306	0	0	0	35,306
Total Proprietary Funds	18,285,549	3,341,982	0	0	21,627,531	0	93,227	93,227	21,720,758
TOTAL CITY	57,757,525	23,197,354	0	1,663,465	82,618,343	969,069	12,655,176	13,624,245	96,242,588
SUCCESSOR AGENCY TO THE RDA									
530 Redevelopment Obligation Retirement	0	20,393	0	14,596,451	14,616,844	0	0	0	14,616,844
536 Successor Agency 2014 & 2021 A/B/C TABs	0	5,230	3,354,330	0	3,359,560	0	0	0	3,359,560
540 Successor Agency Administration	0	0	0	250,000	250,000	0	0	0	250,000
541 Successor Agency Other	0	0	977,058	0	977,058	0	0	0	977,058
550 Successor Agency 2007 Series A TAB	0	105,000	0	0	105,000	0	0	0	105,000
552 Successor Agency 2007 Series C TAB	0	0	0	0	0	0	0	0	0
TOTAL SUCCESSOR AGENCY TO THE RDA	0	130,623	4,331,388	14,846,451	19,308,462	0	0	0	19,308,462
PUBLIC FINANCING AUTHORITY									
491 Public Financing Authority	26,128,585	523,096	9,353,661	0	36,005,342	0	0	0	36,005,342
TOTAL PUBLIC FINANCING AUTHORITY	26,128,585	523,096	9,353,661	0	36,005,342	0	0	0	36,005,342
GRAND TOTAL	83,886,110	23,851,073	13,685,050	16,509,915	137,932,148	969,069	12,655,176	13,624,245	151,556,393

FINANCIAL SUMMARIES

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2022/2023 PROJECTED

	OPERATING EXPENDITURES		OTHER USES		Total Operating Expenditures and Other Uses	CAPITAL EXPENDITURES			
	Salaries and Benefits	Operations	Debt Service	Transfers Out		Capital Outlay	CIP Projects	Total Capital Expenditures	Total Expenditures and Other Uses
CITY									
GENERAL FUND									
100 General Fund									
Elected Officials	233,077	376,822	0	0	609,899	66,915	0	66,915	676,814
City Clerk	282,235	131,323	0	0	413,558	0	0	0	413,558
Legal Services	0	222,134	0	0	222,134	0	0	0	222,134
City Management	2,693,246	2,249,508	0	0	4,942,754	0	0	0	4,942,754
Financial Services	2,569,591	6,037,547	0	0	8,607,138	0	0	0	8,607,138
Development Services	3,398,058	1,625,662	0	0	5,023,720	0	0	0	5,023,720
Engineering & Public Works	957,112	2,836,535	0	377,393	4,171,041	2,772,868	0	2,772,868	6,943,909
Public Safety:									
Police	16,710,019	2,955,790	0	176,717	19,842,526	0	0	0	19,842,526
Fire	12,293,619	2,491,307	0	16,575	14,801,501	0	0	0	14,801,501
General Government	0	1,508,125	0	3,380,734	4,888,860	0	0	0	4,888,860
Total General Fund (Fund 100)	39,136,957	20,434,754	0	3,951,420	63,523,131	2,839,783	0	2,839,783	66,362,914
431 Big League Dreams	0	0	0	378,498	378,498	0	0	0	378,498
711 Special Deposits	0	0	0	0	0	0	0	0	0
Total General Fund (reportable)	39,136,957	20,434,754	0	4,329,918	63,901,629	2,839,783	0	2,839,783	66,741,412
SPECIAL REVENUE FUNDS									
232 Master Underground Plan	0	0	0	0	0	0	2,200	2,200	2,200
233 Traffic Safety	20,301	61,353	0	77,962	159,617	0	0	0	159,617
234 City Mitigation Fee	0	0	0	0	0	0	0	0	0
235 Developer Fees	0	27,260	0	0	27,260	40,755	0	40,755	68,015
236 Public Education Government (PEG) Fees	0	7,426	0	21,773	29,199	0	0	0	29,199
240 TDA SB 821	0	0	0	0	0	0	0	0	0
241 State Gas Tax	737,204	262,243	0	137,743	1,137,190	0	0	0	1,137,190
242 Air Quality Improvement	0	0	0	0	0	0	0	0	0
243 Measure A	737,204	441,048	0	137,743	1,315,995	0	0	0	1,315,995
244 Asset Forfeiture Program	0	0	0	0	0	0	0	0	0
246 Solid Waste	210,143	576,335	0	32,679	819,157	0	29,419	29,419	848,576
247 Police Grants	0	15,128	0	0	15,128	0	0	0	15,128
248 Road Maintenance and Rehabilitation Account	0	15,053	0	0	15,053	0	885,252	885,252	900,305
251 Community Development Block Grant	0	145,421	0	0	145,421	0	391,625	391,625	537,046
255 Police Department Special Revenues	0	10,098	0	118,986	129,084	0	0	0	129,084
256 Fire Department Special Revenues	0	20,746	0	0	20,746	0	0	0	20,746
259 Fire Grants	0	0	0	0	0	0	0	0	0
261 Landscape and Lighting District	0	440,596	0	237,923	678,519	0	0	0	678,519
561 Successor Housing Agency	23,228	33,096	0	61,571	117,895	0	0	0	117,895
Total Special Revenue Funds	1,728,080	2,055,803	0	826,380	4,610,264	40,755	1,308,496	1,349,251	5,959,514
CAPITAL PROJECTS FUNDS									
321 Police and Fire Facilities	0	0	0	0	0	0	0	0	0
322 Traffic Signalization	0	0	0	0	0	0	0	0	0
331 Areawide Capital Projects	0	0	0	0	0	0	1,861,589	1,861,589	1,861,589
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0
344 Assessment District 86-5	0	0	0	0	0	0	0	0	0
345 Assessment District 87-2	0	0	0	0	0	0	0	0	0
347 Assessment District 88-3	0	0	0	0	0	0	0	0	0
348 Assessment District 96-1	0	0	0	0	0	0	0	0	0
349 Assessment District 2001-01	0	0	0	0	0	0	20,524	20,524	20,524
351 CFD Rio Vista	0	0	0	0	0	0	0	0	0
352 Assessment District 2003-01	0	0	0	0	0	0	0	0	0
353 Assessment District 2004-01	0	0	0	0	0	0	0	0	0
354 Assessment District 2004-02	0	9,999	0	0	9,999	0	0	0	9,999
Total Capital Projects Funds	0	9,999	0	0	9,999	0	1,882,113	1,882,113	1,892,112
PROPRIETARY FUNDS									
611 Equipment Replacement	0	800,000	0	0	800,000	0	0	0	800,000
612 Insurance	10,871,454	2,662,909	0	0	13,534,363	0	7,560	7,560	13,541,923
613 Technology	0	13,585	0	0	13,585	0	0	0	13,585
614 Facilities	0	40,000	0	0	40,000	0	0	0	40,000
Total Proprietary Funds	10,871,454	3,516,494	0	0	14,387,948	0	7,560	7,560	14,395,508
TOTAL CITY	51,736,491	26,017,051	0	5,156,298	82,909,840	2,880,538	3,198,169	6,078,707	88,988,547
SUCCESSOR AGENCY TO THE RDA									
530 Redevelopment Obligation Retirement	0	20,000	0	14,979,686	14,999,686	0	0	0	14,999,686
536 Successor Agency 2014 & 2021 A/B/C TABs	0	5,250	4,087,648	0	4,092,898	0	0	0	4,092,898
540 Successor Agency Administration	0	0	0	250,000	250,000	0	0	0	250,000
541 Successor Agency Other	0	0	1,383,609	0	1,383,609	0	0	0	1,383,609
550 Successor Agency 2007 Series A TAB	0	40,275	0	0	40,275	0	0	0	40,275
552 Successor Agency 2007 Series C TAB	0	250,000	0	0	250,000	0	0	0	250,000
TOTAL SUCCESSOR AGENCY TO THE RDA	0	315,525	5,471,258	15,229,686	21,016,469	0	0	0	21,016,469
PUBLIC FINANCING AUTHORITY									
491 Public Financing Authority	0	3,800	10,982,112	0	10,985,912	0	0	0	10,985,912
TOTAL PUBLIC FINANCING AUTHORITY	0	3,800	10,982,112	0	10,985,912	0	0	0	10,985,912
GRAND TOTAL	51,736,491	26,336,376	16,453,370	20,385,984	114,912,220	2,880,538	3,198,169	6,078,707	120,990,927

FINANCIAL SUMMARIES

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2023/2024 ADOPTED

	OPERATING EXPENDITURES			OTHER USES		CAPITAL EXPENDITURES			Total Capital Expenditure	Total Expenditures and Other
	Salaries and Benefits	Operations	Debt Service	Transfers Out	Total Operating Expenditure	Capital Outlay	CIP Projects			
CITY										
GENERAL FUND										
100 General Fund										
Elected Officials	244,274	561,298	0	0	805,572	150,000	0	150,000	955,572	
Legal Services	0	250,000	0	0	250,000	0	0	0	250,000	
City Management	3,310,057	3,091,639	0	0	6,401,696	0	0	0	6,401,696	
Financial Services	2,517,249	7,432,336	0	0	9,949,585	0	0	0	9,949,585	
Development Services	3,236,967	1,596,931	0	0	4,833,898	0	0	0	4,833,898	
Engineering & Public Works	1,415,117	2,343,190	0	323,000	4,081,307	2,310,210	0	2,310,210	6,391,517	
Public Safety:										
Police	16,121,120	3,335,638	0	144,900	19,601,658	0	0	0	19,601,658	
Fire	11,822,177	2,532,218	0	0	14,354,395	0	0	0	14,354,395	
General Government	300,000	3,354,091	0	3,287,139	6,941,230	0	0	0	6,941,230	
Total General Fund (Fund 100)	38,966,961	24,497,341	0	3,755,039	67,219,341	2,460,210	0	2,460,210	69,679,551	
431 Big League Dreams	0	10,000	0	377,493	387,493	0	0	0	387,493	
711 Special Deposits	0	0	0	0	0	0	0	0	0	
Total General Fund (reportable)	38,966,961	24,507,341	0	4,132,532	67,606,834	2,460,210	0	2,460,210	70,067,044	
SPECIAL REVENUE FUNDS										
232 Master Underground Plan	0	20,000	0	0	20,000	0	80,000	80,000	100,000	
233 Traffic Safety	66,765	202,427	0	83,182	352,374	0	0	0	352,374	
234 City Mitigation Fee	0	0	0	0	0	0	188,458	188,458	188,458	
235 Developer Fees	0	40,000	0	0	40,000	0	80,000	80,000	120,000	
236 Public Education Government (PEG) Fees	0	73,000	0	46,591	119,591	100,000	0	100,000	219,591	
240 TDASB 821	0	0	0	0	0	0	0	0	0	
241 State Gas Tax	851,675	574,829	0	159,496	1,586,000	0	0	0	1,586,000	
242 Air Quality Improvement	0	10,000	0	80,000	90,000	0	0	0	90,000	
243 Measure A	851,675	964,829	0	159,496	1,976,000	0	1,000,000	1,000,000	2,976,000	
244 Asset Forfeiture Program	0	5,000	0	0	5,000	0	0	0	5,000	
246 Solid Waste	337,227	1,367,130	0	39,173	1,743,530	0	100,000	100,000	1,843,530	
247 Police Grants	0	220,000	0	0	220,000	0	0	0	220,000	
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	0	1,653,381	1,653,381	1,653,381	
251 Community Development Block Grant	113,911	0	0	0	113,911	0	455,646	455,646	569,557	
255 Police Department Special Revenues	0	25,000	0	0	25,000	0	0	0	25,000	
256 Fire Department Special Revenues	0	25,000	0	0	25,000	0	0	0	25,000	
259 Fire Grants	0	0	0	0	0	0	0	0	0	
261 Landscape and Lighting District	0	432,500	0	231,693	664,193	0	0	0	664,193	
561 Successor Housing Agency	62,911	74,825	0	52,934	190,670	0	0	0	190,670	
Total Special Revenue Funds	2,284,164	4,034,540	0	852,565	7,171,269	100,000	3,557,485	3,657,485	10,828,754	
CAPITAL PROJECTS FUNDS										
321 Police and Fire Facilities	0	0	0	0	0	0	0	0	0	
322 Traffic Signalization	0	0	0	0	0	0	0	0	0	
331 Areawide Capital Projects	0	0	0	0	0	0	9,924,700	9,924,700	9,924,700	
341 Assessment District 85-1	0	0	0	0	0	0	258,085	258,085	258,085	
344 Assessment District 86-5	0	0	0	0	0	0	555,271	555,271	555,271	
345 Assessment District 87-2	0	0	0	0	0	0	0	0	0	
347 Assessment District 88-3	0	0	0	0	0	0	230,000	230,000	230,000	
348 Assessment District 96-1	0	0	0	0	0	0	150,000	150,000	150,000	
349 Assessment District 2001-01	0	0	0	0	0	0	0	0	0	
351 CFD Rio Vista	0	0	0	0	0	0	0	0	0	
352 Assessment District 2003-01	0	0	0	0	0	0	0	0	0	
353 Assessment District 2004-01	0	0	0	0	0	0	0	0	0	
354 Assessment District 2004-02	0	0	0	0	0	0	400,000	400,000	400,000	
Total Capital Projects Funds	0	0	0	0	0	0	11,518,056	11,518,056	11,518,056	
PROPRIETARY FUNDS										
611 Equipment Replacement	0	995,000	0	0	995,000	3,628,000	0	3,628,000	4,623,000	
612 Insurance	13,460,326	4,524,000	0	0	17,984,326	0	300,000	300,000	18,284,326	
613 Technology	0	92,085	0	0	92,085	0	0	0	92,085	
614 Facilities	0	35,000	0	0	35,000	0	0	0	35,000	
Total Proprietary Funds	13,460,326	5,646,085	0	0	19,106,411	3,628,000	300,000	3,928,000	23,034,411	
TOTAL CITY	54,711,451	34,187,966	0	4,985,097	93,884,514	6,188,210	15,375,540	21,563,750	115,448,265	
SUCCESSOR AGENCY TO THE RDA										
530 Redevelopment Obligation Retirement	0	30,000	0	14,722,204	14,752,204	0	0	0	14,752,204	
536 Successor Agency 2014 & 2021 A/B/C TABs	0	10,000	3,950,000	0	3,960,000	0	0	0	3,960,000	
540 Successor Agency Administration	0	0	0	250,000	250,000	0	0	0	250,000	
541 Successor Agency Other	0	0	1,623,646	0	1,623,646	0	0	0	1,623,646	
550 Successor Agency 2007 Series A TAB	0	0	0	0	0	0	0	0	0	
552 Successor Agency 2007 Series C TAB	0	11,610	0	0	11,610	0	0	0	11,610	
TOTAL SUCCESSOR AGENCY TO THE RDA	0	51,610	5,573,646	14,972,204	20,597,460	0	0	0	20,597,460	
PUBLIC FINANCING AUTHORITY										
491 Public Financing Authority	0	5,000	11,555,161	0	11,560,161	0	0	0	11,560,161	
TOTAL PUBLIC FINANCING AUTHORITY	0	5,000	11,555,161	0	11,560,161	0	0	0	11,560,161	
GRAND TOTAL	54,711,451	34,244,576	17,128,806	19,957,301	126,042,135	6,188,210	15,375,540	21,563,750	147,605,885	

FINANCIAL SUMMARIES

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2024/2025 ADOPTED

	OPERATING EXPENDITURES			OTHER USES		CAPITAL EXPENDITURES			
	Salaries and Benefits	Operations	Debt Service	Transfers Out	Total Operating Expenditures and Other Uses	Capital Outlay	CIP Projects	Total Capital Expenditures	Total Expenditures and Other Uses
CITY									
GENERAL FUND									
100 General Fund									
Elected Officials	268,069	591,954	0	0	860,023	150,000	0	150,000	1,010,023
Legal Services	0	250,000	0	0	250,000	0	0	0	250,000
City Management	3,580,419	2,918,528	0	0	6,498,947	0	0	0	6,498,947
Financial Services	2,630,470	7,093,484	0	0	9,723,954	0	0	0	9,723,954
Development Services	3,382,570	1,619,380	0	0	5,001,950	0	0	0	5,001,950
Engineering & Public Works	1,504,789	2,271,648	0	323,000	4,099,437	1,350,000	0	1,350,000	5,449,437
Public Safety:									
Police	16,931,746	3,311,721	0	99,010	20,342,477	0	0	0	20,342,477
Fire	12,622,604	2,543,085	0	0	15,165,689	0	0	0	15,165,689
General Government	300,000	3,448,222	0	3,234,695	6,982,917	0	0	0	6,982,917
Total General Fund (Fund 100)	41,220,667	24,048,022	0	3,656,705	68,925,394	1,500,000	0	1,500,000	70,425,394
431 Big League Dreams	0	10,000	0	374,999	384,999	0	0	0	384,999
711 Special Deposits	0	0	0	0	0	0	0	0	0
Total General Fund (reportable)	41,220,667	24,058,022	0	4,031,704	69,310,393	1,500,000	0	1,500,000	70,810,393
SPECIAL REVENUE FUNDS									
232 Master Underground Plan	0	20,000	0	0	20,000	0	750,000	750,000	770,000
233 Traffic Safety	66,955	202,427	0	85,678	355,060	0	0	0	355,060
234 City Mitigation Fee	0	0	0	0	0	0	0	0	0
235 Developer Fees	0	40,000	0	0	40,000	0	800,000	800,000	840,000
236 Public Education Government (PEG) Fees	0	53,600	0	47,989	101,589	60,000	0	60,000	161,589
240 TDA SB 821	0	0	0	0	0	0	0	0	0
241 State Gas Tax	896,092	494,763	0	164,280	1,555,135	0	0	0	1,555,135
242 Air Quality Improvement	0	10,000	0	0	10,000	0	0	0	10,000
243 Measure A	896,092	884,764	0	164,280	1,945,136	0	690,227	690,227	2,635,363
244 Asset Forfeiture Program	0	5,000	0	0	5,000	0	0	0	5,000
246 Solid Waste	352,537	1,393,826	0	40,347	1,786,710	0	100,000	100,000	1,886,710
247 Police Grants	0	220,000	0	0	220,000	0	0	0	220,000
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	0	1,170,000	1,170,000	1,170,000
251 Community Development Block Grant	117,329	0	0	0	117,329	0	469,315	469,315	586,644
255 Police Department Special Revenues	0	25,000	0	0	25,000	0	0	0	25,000
256 Fire Department Special Revenues	0	25,000	0	0	25,000	0	0	0	25,000
259 Fire Grants	0	0	0	0	0	0	0	0	0
261 Landscape and Lighting District	0	442,231	0	236,906	679,137	0	0	0	679,137
561 Successor Housing Agency	66,144	75,297	0	54,521	195,962	0	0	0	195,962
Total Special Revenue Funds	2,395,149	3,891,908	0	794,001	7,081,058	60,000	3,979,542	4,039,542	11,120,600
CAPITAL PROJECTS FUNDS									
321 Police and Fire Facilities	0	0	0	0	0	0	0	0	0
322 Traffic Signalization	0	0	0	0	0	0	0	0	0
331 Areawide Capital Projects	0	0	0	0	0	0	4,540,144	4,540,144	4,540,144
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0
344 Assessment District 86-5	0	0	0	0	0	0	0	0	0
345 Assessment District 87-2	0	0	0	0	0	0	0	0	0
347 Assessment District 88-3	0	0	0	0	0	0	0	0	0
348 Assessment District 96-1	0	0	0	0	0	0	0	0	0
349 Assessment District 2001-01	0	0	0	0	0	0	0	0	0
351 CFD Rio Vista	0	0	0	0	0	0	0	0	0
352 Assessment District 2003-01	0	0	0	0	0	0	0	0	0
353 Assessment District 2004-01	0	0	0	0	0	0	0	0	0
354 Assessment District 2004-02	0	0	0	0	0	0	0	0	0
Total Capital Projects Funds	0	0	0	0	0	0	4,540,144	4,540,144	4,540,144
PROPRIETARY FUNDS									
611 Equipment Replacement	0	1,055,000	0	0	1,055,000	438,000	0	438,000	1,493,000
612 Insurance	14,439,608	4,924,000	0	0	19,363,608	0	100,000	100,000	19,463,608
613 Technology	0	92,085	0	0	92,085	0	0	0	92,085
614 Facilities	0	35,000	0	0	35,000	0	0	0	35,000
Total Proprietary Funds	14,439,608	6,106,085	0	0	20,545,693	438,000	100,000	538,000	21,083,693
TOTAL CITY	58,055,424	34,056,015	0	4,825,705	96,937,144	1,998,000	8,619,686	10,617,686	107,554,830
SUCCESSOR AGENCY TO THE RDA									
530 Redevelopment Obligation Retirement	0	30,000	0	14,726,895	14,756,895	0	0	0	14,756,895
536 Successor Agency 2014 & 2021 A/B/C TABs	0	10,000	3,720,000	0	3,730,000	0	0	0	3,730,000
540 Successor Agency Administration	0	0	0	250,000	250,000	0	0	0	250,000
541 Successor Agency Other	0	0	1,753,537	0	1,753,537	0	0	0	1,753,537
550 Successor Agency 2007 Series A TAB	0	0	0	0	0	0	0	0	0
552 Successor Agency 2007 Series C TAB	0	0	0	0	0	0	0	0	0
TOTAL SUCCESSOR AGENCY TO THE RDA	0	40,000	5,473,537	14,976,895	20,490,432	0	0	0	20,490,432
PUBLIC FINANCING AUTHORITY									
491 Public Financing Authority	0	5,000	11,502,997	0	11,507,997	0	0	0	11,507,997
TOTAL PUBLIC FINANCING AUTHORITY	0	5,000	11,502,997	0	11,507,997	0	0	0	11,507,997
GRAND TOTAL	58,055,424	34,101,015	16,976,534	19,802,600	128,935,572	1,998,000	8,619,686	10,617,686	139,553,258

FINANCIAL SUMMARIES

OPERATING TRANSFERS SUMMARY - ALL FUNDS

FUND	FY 2023/2024 Transfers In	FY 2023/2024 Transfers Out	FY 2024/2025 Transfers In	FY 2024/2025 Transfers Out	Purpose
100 General Fund	83,182	-	85,678	-	Admin overhead
100 General Fund	46,591	-	47,989	-	Admin overhead
100 General Fund	159,496	-	164,280	-	Admin overhead
100 General Fund	-	-	-	-	Admin overhead
100 General Fund	159,496	-	164,280	-	Admin overhead
100 General Fund	39,173	-	40,347	-	Admin overhead
100 General Fund	62,947	-	64,363	-	Admin overhead
100 General Fund	30,740	-	31,432	-	Labor reimbursement
100 General Fund	52,934	-	54,521	-	Admin overhead
100 General Fund	-	3,287,139	-	3,234,695	Bond Payment
100 General Fund	250,000	-	250,000	-	ROPS admin expenditures
100 General Fund	-	-	-	-	Big League Dreams
100 General Fund	-	323,000	-	323,000	Maintenance support costs
100 General Fund	-	144,900	-	99,010	Equipment replacement
Total - General Fund	884,559	3,755,039	902,890	3,656,705	
233 Traffic Safety	-	83,182	-	85,678	Admin overhead
236 Public, Education and Government (PEG)	-	46,591	-	47,989	Admin overhead
241 Gas Tax	-	159,496	-	164,280	Admin overhead
241 Gas Tax	69,003	-	70,556	-	Labor reimbursement
Total - Gas Tax	69,003	159,496	70,556	164,280	
242 Air Quality Management	-	80,000	-	-	Equipment replacement
243 Measure A	-	159,496	-	164,280	Admin overhead
243 Measure A	69,003	-	70,556	-	Labor reimbursement
Total - Measure A	69,003	159,496	70,556	164,280	
246 Solid Waste	-	39,173	-	40,347	Admin overhead
261 Landscape/Lighting District	-	62,947	-	64,363	Admin overhead
261 Landscape/Lighting District	323,000	-	323,000	-	Maintenance support costs
261 Landscape/Lighting District	-	30,740	-	31,432	Labor reimbursement
261 Landscape/Lighting District	-	69,003	-	70,556	Labor reimbursement
261 Landscape/Lighting District	-	69,003	-	70,556	Labor reimbursement
Total - Landscape/Lighting District	323,000	231,693	323,000	236,906	
431 Big League Dreams	-	377,493	-	374,999	Bond payment
491 Public Financing Authority	3,287,139	-	3,234,695	-	Bond payment
491 Public Financing Authority	377,493	-	374,999	-	Bond payment
491 Public Financing Authority	5,075,077	-	5,075,001	-	Bond payment
Total - Public Financing Authority	8,739,709	-	8,684,695	-	
530 Redevelopment Obligation Retirement	-	5,075,077	-	5,075,001	Bond payment
530 Redevelopment Obligation Retirement	-	250,000	-	250,000	ROPS admin expenditures
530 Redevelopment Obligation Retirement	-	9,397,127	-	9,401,894	ROPS bond payments
Total - Redevelop Oblig Retirement	-	14,722,204	-	14,726,895	
536 Successor Agency 2014 A/B/C TABs	9,397,127	-	9,401,894	-	ROPS bond payments
540 Successor Agency Admin	250,000	-	250,000	-	ROPS admin expenditures
540 Successor Agency Admin	-	250,000	-	250,000	ROPS admin expenditures
Total - Successor Agency Admin	250,000	250,000	250,000	250,000	
561 Successor to Housing Agency	-	52,934	-	54,521	Admin overhead
611 Equipment Replacement	224,900	-	99,010	-	Equipment replacement
TOTALS	19,957,301	19,957,301	19,802,600	19,802,600	



Cathedral City

GENERAL FUND

- Financial Summary – General Fund (Fund 100)
- General Fund Revenues
- General Fund Expenditures
- Departments:
 - Elected Officials
 - Community Organizations
 - Legal Services
 - City Management:
 - City Manager
 - Human Resources
 - Communication & Events
 - City Clerk
 - Information Technology
 - Economic Development
 - Financial Services:
 - Administration
 - Risk Management
 - Finance
 - Facilities
 - Successor Agencies:
 - Housing
 - Redevelopment
 - Development Services:
 - Administration
 - Planning
 - Building
 - Code
 - Engineering and Public Works:
 - Administration
 - Engineering
 - Public Works
 - Parks
 - Police Department:
 - Administration
 - Field Services
 - Investigative Services
 - Emergency Communications
 - Animal Control
 - Fire Department:
 - Administration
 - Emergency Services
 - Prevention
 - Ambulance Services
 - Emergency Management
 - General Government

GENERAL FUND

Fund 100

FINANCIAL SUMMARY - GENERAL FUND (FUND 100)

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 23 to FY 24 % Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change	FY 24 to FY 25 % Change
BEGINNING BALANCE	30,828,252	37,259,619	39,053,019	1,793,400	4.80%	36,380,967	-2,672,052	-6.84%
REVENUES AND OTHER SOURCES								
Taxes	50,011,759	49,893,180	51,705,693	1,812,513	3.60%	53,340,754	1,635,061	3.16%
Licenses and permits	2,959,562	3,438,019	3,147,600	-290,419	-8.40%	3,152,600	5,000	0.16%
Charges for services	5,298,842	4,224,503	4,719,000	494,497	11.70%	4,739,000	20,000	0.42%
Special assessments	222,431	247,785	260,000	12,215	0.00%	275,000	15,000	0.00%
Fines and forfeitures	552,855	319,014	438,000	118,986	37.30%	438,000	0	0.00%
Intergovernmental revenue	2,204,609	8,447,813	5,275,000	-3,172,813	-37.60%	1,275,000	-4,000,000	-75.83%
Use of money and property	-394,549	792,728	300,000	-492,728	-62.20%	350,000	50,000	16.67%
Other revenues	607,225	235,837	330,000	94,163	39.90%	330,000	0	0.00%
Transfers in	566,702	557,435	832,206	274,771	49.30%	700,372	-131,834	-15.84%
Total revenues and other sources	62,029,436	68,156,314	67,007,499	-1,148,815	-1.70%	64,600,726	-2,406,773	-3.59%
EXPENDITURES AND OTHER USES								
Salaries and benefits	37,341,404	39,136,957	38,966,961	-169,996	-0.40%	41,220,667	2,253,706	5.78%
Operations	16,797,340	20,434,754	24,497,341	4,062,587	19.90%	24,048,022	-449,319	-1.83%
Transfers out	544,045	3,951,420	3,755,039	-196,381	-5.00%	3,656,705	-98,334	-2.62%
Capital outlay	915,281	2,839,783	2,460,210	-379,573	-13.40%	1,500,000	-960,210	-39.03%
Total expenditures and other uses	55,598,069	66,362,914	69,679,551	3,316,637	5.00%	70,425,394	745,843	1.07%
Net increase (decrease)	6,431,367	1,793,400	-2,672,052	-4,465,452	-249.00%	-5,824,668	-3,152,616	117.98%
ENDING BALANCE	37,259,619	39,053,019	36,380,967	-2,672,052	-6.80%	30,556,299	-5,824,668	-16.01%

Description: The General Fund is the primary operating fund of the City of Cathedral City and is used to account for all financial resources, except those required to be accounted for in another fund.

Funding Sources: Revenues are generated from general taxes (property, sales, transactions and use, utility users, transient occupancy, cannabis, and franchise fees), licenses and permits, fines and forfeits, intergovernmental revenues, use of money and property (interest and rents), other revenues and interfund transfers.

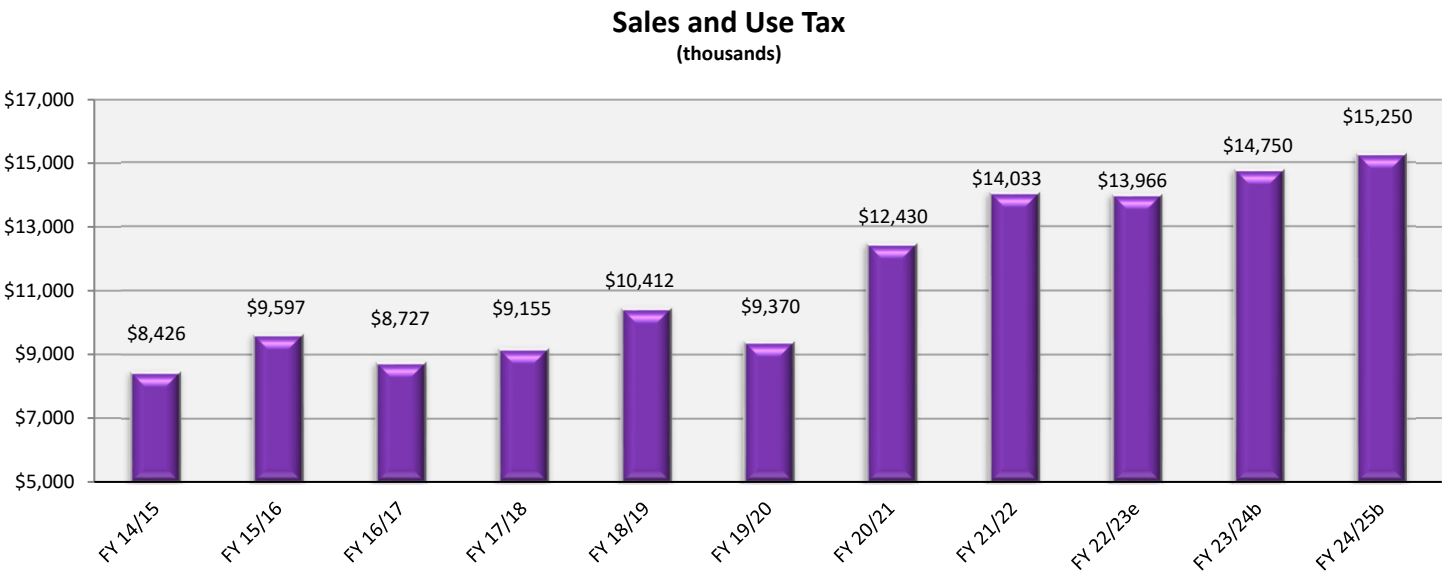
Fund Balance: Fund balance is projected to decrease \$2,672,052, or -6.84%, to \$36,380,967 as of June 30, 2024 and decrease another \$5,824,668, or -16.01%, to \$30,556,299 as of June 30, 2025. This change in fund balance for the General Fund is primarily due to increased personnel costs, implementing an allocation for California Public Employees' Retirement System (CalPERS) unfunded actuarial liability, and continuing the annual allocation for Other Post-Employment Benefits (OPEB) unfunded liability.

GENERAL FUND REVENUES

The City of Cathedral City’s annual revenues are derived from taxes, licenses and permits, charges for services, fines and forfeits, intergovernmental revenue, use of money and property, other miscellaneous revenues and interfund transfers in. Taxes are the largest component of the City’s revenue and represent almost 83% of the total revenue expected to be received in the next two fiscal years. Sales-related taxes (sales and use tax/transactions and use tax) represent the largest category of taxes received at approximately 39% while property-related taxes account for another 25%.

Assumptions used in projecting revenues for FY 2023/2024 and FY 2024/2025 were based on historical and economic trends, and any known activity changes, informed/expert judgment, and estimates from the state of California and Riverside County.

SALES AND USE TAX



California law requires not only for taxes be paid on in-state purchases but also for taxes be paid on items purchased out-of-state for use in California. Tax collected by the retailer here in California is called sales tax, and the retailer is responsible for reporting and paying the tax to the state via the California Department of Tax and Fee Administration (CDTFA). When an out-of-state or online retailer doesn’t collect the tax for an item delivered to California, the purchaser may owe “use tax,” which is a tax on the use, storage, or consumption of personal property in California. Taxpayers can report and pay their use tax on their California income tax returns; registered sellers report their use tax on their sales and use tax returns.

The current sales and use tax rate for the State of California is 7.25%. For Riverside County, the current sales and use tax rate is 7.75% (the additional .5% is for Measure A). The components are described below:

- State General Fund 3.9375%
- State Local Revenue Fund (1991) 0.5000%
- State Local Public Safety Fund (1993) 0.5000%
- State Local Revenue Fund (2011) 1.0625%

GENERAL FUND REVENUES

• City/County Local Tax	1.2500%
• Riverside County Transportation Commission (Measure A)	<u>0.5000%</u>
Total Rate	<u>7.7500%</u>

In November 1993, California voters passed Proposition 172, which permanently extended the one-half cent state sales tax to what was originally approved in 1991. The legislation required that the proceeds provided an additional sales tax be diverted from the state to the cities and counties to fund public safety programs.

California Assembly Bill (AB) 118 established the Community Corrections Grant Program with the purpose of funding various changes to the criminal justice system as required by Chapter 15 of the Statutes of 2011. The bill created the Local Revenue Fund 2011 in the State Treasury. Existing law, enacted by Chapter 15 of the Statutes of 2011, created the community corrections grant program to assist in implementing the act and creating an appropriation to fund the grant program. The State General Fund previously received 5% of the total sales and use tax rate. Upon passage of Assembly Bill (AB) 118, 1.0625% of the State General Fund allocation was designated to partially fund this corrections program.

In 1988, voters approved Measure A, Riverside County’s half-cent sales tax for transportation. Funds go back to each of three districts: Western Riverside County, the Coachella Valley, and Palo Verde, in proportion to what they contribute. In 2002, Measure A was extended by Riverside County voters to continue funding transportation improvements through 2039.

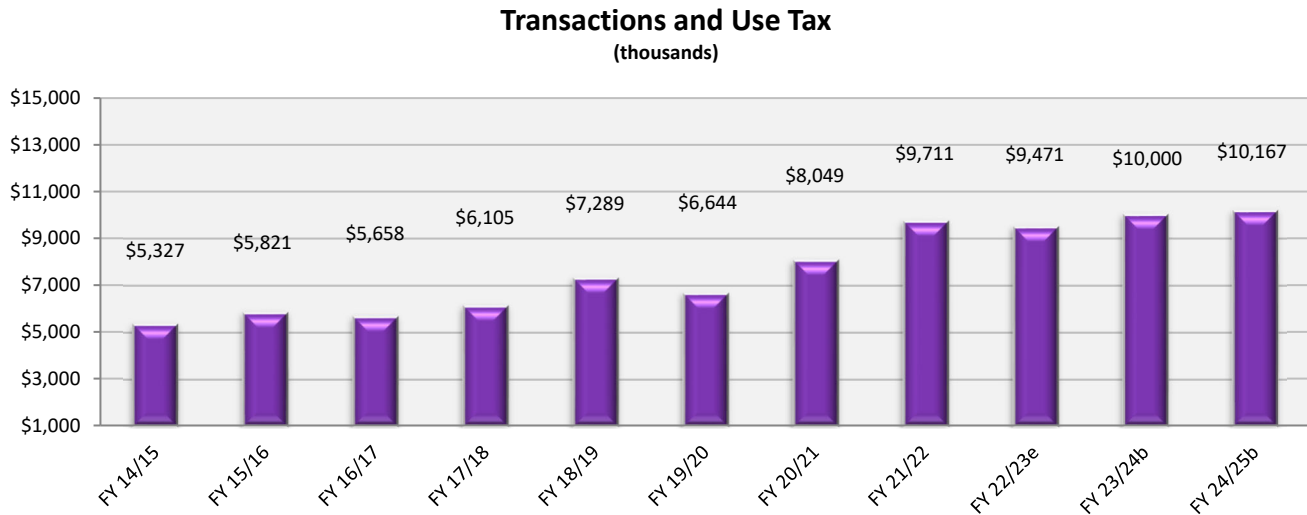
CDTFA administers the sales tax and remits to local governments: 30% for the first month of each quarter, another 30% the following month, and 40% at the end of the quarter. A “clean-up” payment is received in the third month for the previous quarter.

Sales tax represents the City of Cathedral City’s single largest revenue source. Of the nine industry categories, the automotive category (dealers and supplies) generally accounts for roughly 50% of total taxable transactions.

Sales tax revenue has been steadily increasing since the low point in FY 2009/2010. Sales tax is projected at \$14.75 million for FY 2023/2024 and \$15.25 million for FY 2024/2025. This represents an increase of \$783,898, or 5.61% from FY 2022/2023 year-end estimates to FY 2023/2024 projections and an additional increase of \$500,000, or 3.39%, to FY 2024/2025 projections. Sales and use taxes account for 22.01% and 23.61% of total General Fund tax revenues projected for FY 2023/2024 and FY 2024/2025, respectively.

GENERAL FUND REVENUES

TRANSACTIONS AND USE TAX



In June 2010, Cathedral City voters passed Measure H, which established 1% transactions and use tax on all retailers doing business within the City for five years from the date it first took effect. In June 2014, Cathedral City voters passed Measure B, which removed the five-year sunset and approved the continuation of the tax until repealed by the voters.

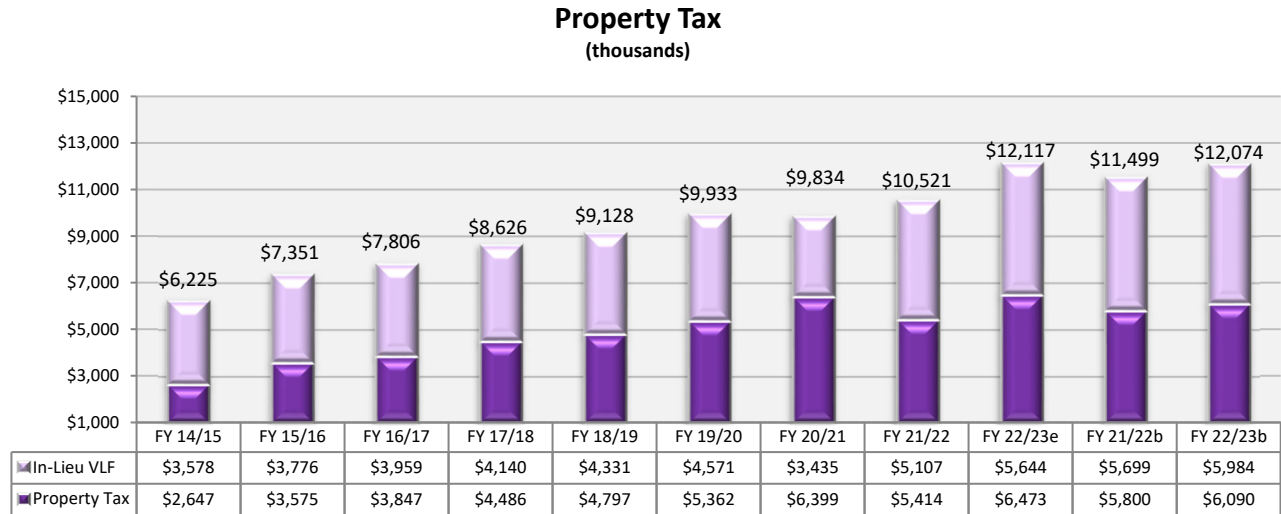
The tax proceeds are deposited in the City's general fund to be used for general governmental purposes, such as City operations, police and fire services, street repairs, parks, emergency response and paramedic services, capital projects, and other essential services.

It is estimated the transactions and use tax revenues will be \$9.47 million in FY 2022/2023. Projections for FY 2023/2024 and FY 2024/2025 are \$10.0 million and \$10.16 million, respectively.



GENERAL FUND REVENUES

PROPERTY TAX



A property tax of 1% is imposed on the value of real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property) located within the state. In 1986, California voters passed a constitutional amendment (Article XIII A of the State Constitution), which provided an exception to the 1% limitation. Local governments and school districts may increase the percentage above 1% to finance the issuance of general obligation bonds. However, a local election must be held in which the voters approve the bond issuance by a two-thirds majority.

The increase in the assessed valuation of property that has not changed ownership is limited by the 1978 voter-approved Proposition 13 allowing the California Consumer Price Index not to exceed a maximum of 2% per year. Property that has changed ownership, has been substantially altered, newly constructed, state assessed, or personal property is assessed at the full market value in the first year and is subject to the 2% maximum in subsequent years.

The City of Cathedral City participates in the Teeter Plan, an alternative method for property tax apportionment without regard for delinquencies. Under the Teeter Plan, the City's current secured property tax apportionment is increased by the taxes that were typically delinquent. In exchange, the City gave up any claim to future penalties and interest associated with those delinquencies. In 2005, the County of Riverside removed supplemental property taxes from the Teeter Plan. The supplemental taxes are now recorded as revenue when received, as are any associated penalties and interest on delinquencies related to those taxes. The secured property tax roll remains on the Teeter Plan. Taxes are remitted to the City by the County of Riverside as follows: 30% Advance (December); Collection No. 1 (January); 10% Advance (April); Collection No. 2 (May); and Collection No. 3 (July).

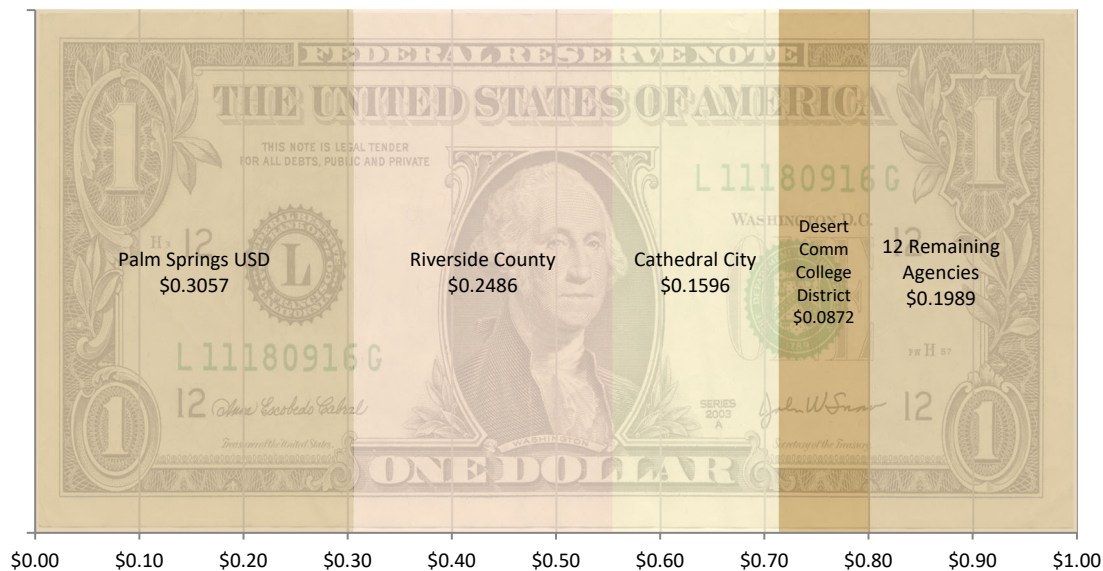
The City also receives property taxes by way of the motor vehicle license fee (VLF), or automobile in-lieu tax. The VLF was permanently reduced from 2% to 0.65% by the state legislature in 2004. Monies lost from this rate reduction have been replaced by property taxes on a dollar-for-dollar basis. Since FY 2005, each local government's property tax in lieu of VLF has increased annually based on the growth in the gross assessed valuation in that jurisdiction.

GENERAL FUND REVENUES

From FY 2021/2022 to FY 2022/2023, Cathedral City net assessed taxable property values increased \$559 million, or 10.4%. The median home selling price has increased from the low of \$150,000 in February 2011 to \$495,000 in February 2023, which has exceeded the median home selling price of \$385,500 in 2006. Supplemental property taxes are calculated based on the difference between the current value of a property and the resale value of the property. Typically, property values increase as a property is resold. There has been significant recovery in home resale values and supplemental property tax revenue has more than recovered to its previous level.

Many residents believe property tax fully funds local government costs. The reality is the City of Cathedral City only receives approximately 16 cents out of every property tax dollar paid by City residents. As shown below, this amount is less than that received by the Palm Springs Unified School District (30.57 cents) and Riverside County (24.86 cents).

Cathedral City Property Tax Dollar Breakdown

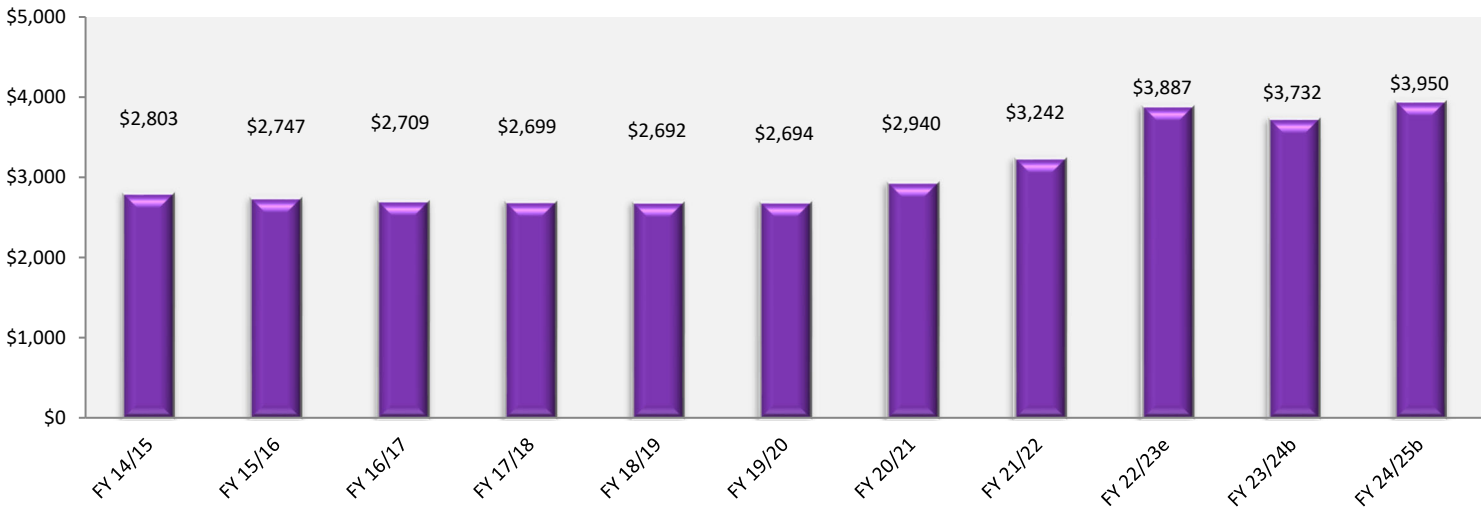


Revenues from property taxes, including the additional property taxes resulting from the property tax in lieu of VLF discussed previously, are projected at \$11.49 million for FY 2023/2024 and \$12.07 million for FY 2024/2025. This represents a decrease of (618,979) or -5.11% from FY 2022/2023 year-end estimates to FY 2023/2024 projections and an increase of \$574,938, or 5.00%, to FY 2024/2025 projections. Property taxes account for 17.17% and 18.70% of total General Fund tax revenues projected for FY 2023/2024 and FY 2024/2025, respectively.

GENERAL FUND REVENUES

UTILITY USERS' TAX

Utility Users' Tax (UUT)
(thousands)

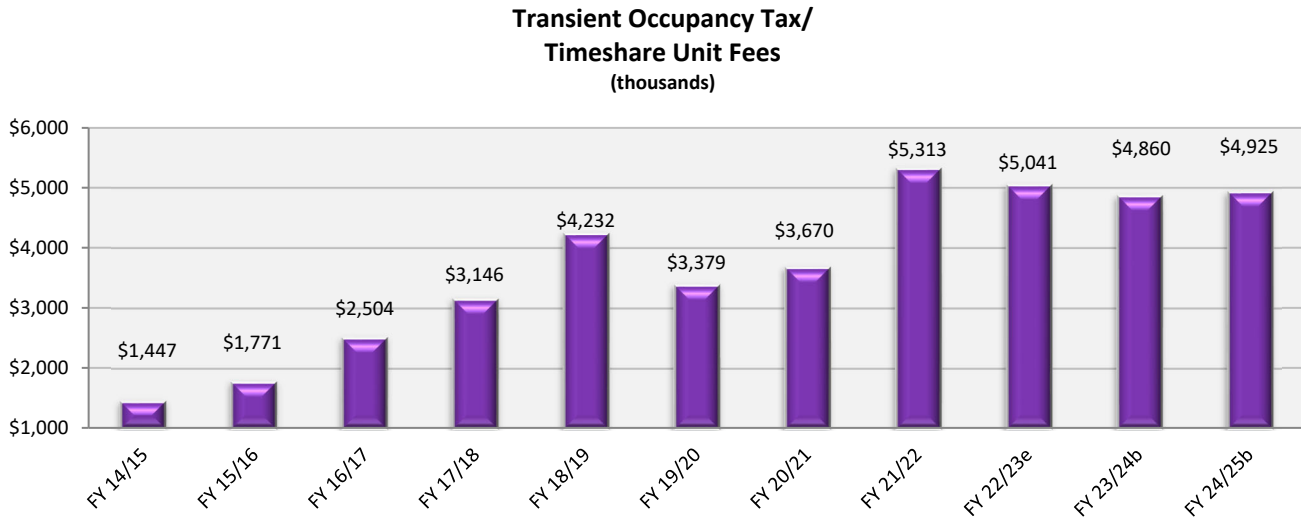


The citizens of Cathedral City voted in favor of a Utility Users' Tax (UUT) in November 2008, and it became effective in April 2009. The City of Cathedral City imposes a 3% rate on the use of telecommunications, cable (video), electricity (including cogenerated), gas, and solid waste. Note – the State of California imposes 2.5%, not 3%, on prepaid wireless telecommunications.

Southern California Edison is the predominant energy provider and accounts for approximately 56% of the UUT received. UUT is received monthly from the various providers. UUT revenues are projected to remain stable over the next budget cycle. Therefore, revenues are projected at \$3.7 million for FY 2023/2024 and \$3.9 million for FY 2024/2025. This represents stable growth from FY 2022/2023 year-end estimates to FY 2023/2024 projections and slight increase in FY 2024/2025. UUT accounts for 5.57% and 6.12% of total General Fund tax revenues projected for FY 2023/2024 and FY 2024/2025.

GENERAL FUND REVENUES

TRANSIENT OCCUPANCY TAX/TIMESHARE UNIT FEES

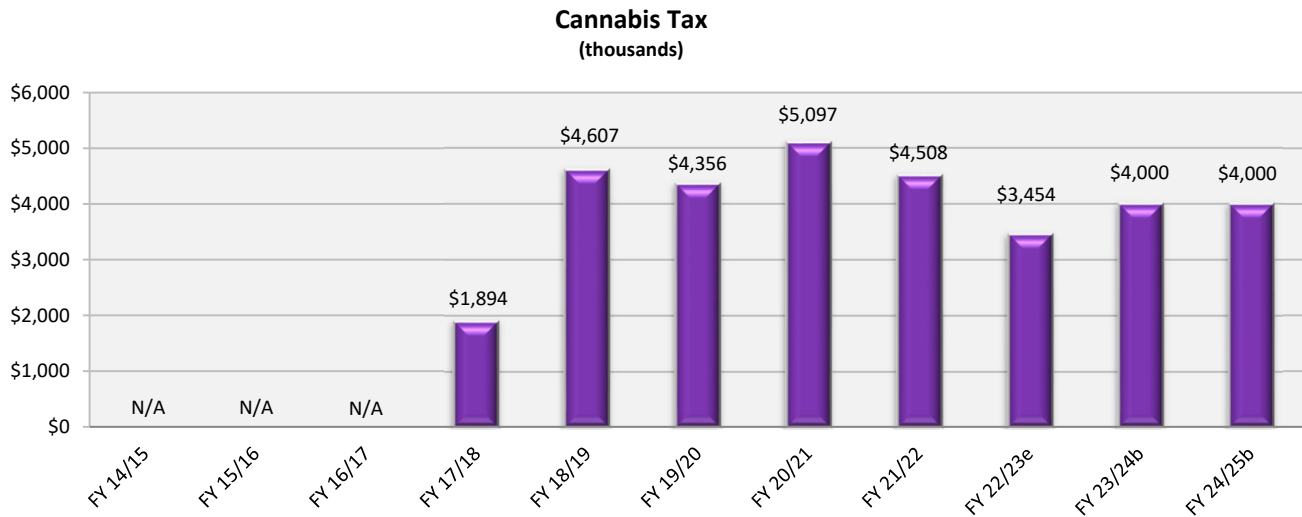


Transient occupancy tax (TOT) is imposed on persons staying 30 days or less in a hotel within the City limits. Effective January 1, 2007, the TOT rate was increased to 12% of the rent charged by the operator. Cathedral City receives most of its TOT from the six primary hotels currently located within the City. The City also receives a significant minority from short-term vacation rentals (STVRs). In addition, the City receives revenues from in-lieu developer fees (timeshare properties), TOT from RV parks, and non-owner rentals of vacant timeshares.

The City's TOT recovered from the economic recession 14 years ago. With the COVID-19 pandemic, the City understandably experienced a decrease of (853,179) during FY 2019/2020 and a slight increase of \$291,883 in FY 2020/2021. As the state re-opened after the height of the pandemic, there was a significant increase to \$5.31 million in FY 2021/2022. With the phase out of residential STVRs in open neighborhoods, we anticipate a modest decrease in future TOT revenues with FY 2023/2024 and FY 2024/2025 projections forecasted to be \$4.86 million and \$4.92 million, respectively.

GENERAL FUND REVENUES

CANNABIS TAX

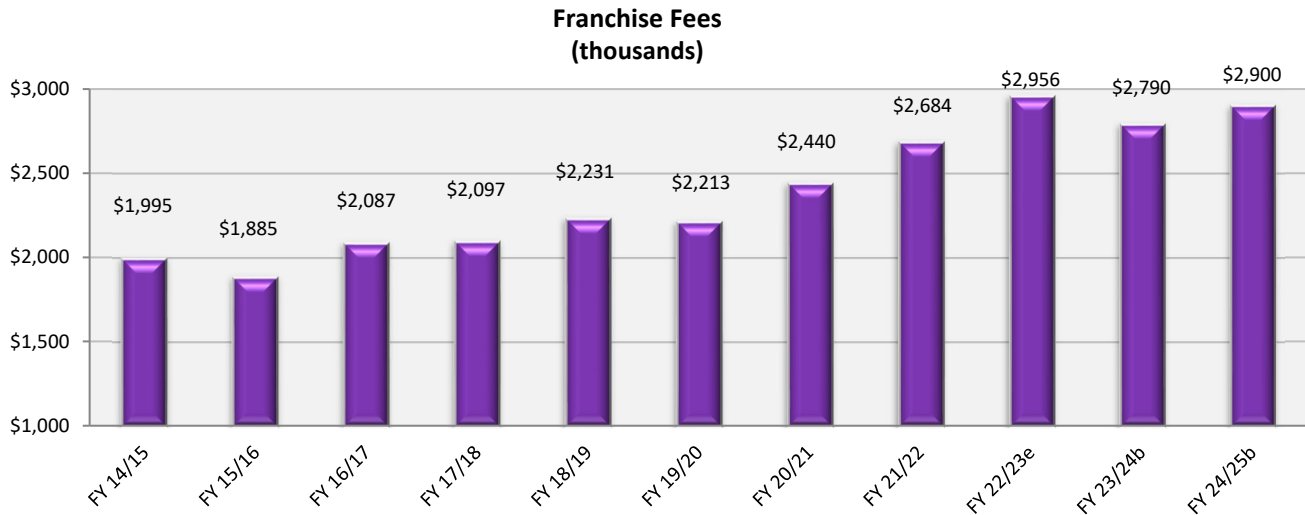


On November 4, 2014, the Cathedral City voters approved Measure N, which approved a new tax on cannabis businesses operating under California's medical marijuana laws. The new tax allows for up to 15% (currently 10% on past due accounts, 5% for customers current in tax payments) tax on each dollar of gross receipts received by a dispensary. On November 8, 2016, Measure P was approved allowing the City to impose up to \$25 per square foot (currently \$15 on past due accounts, \$10 for customers current in tax payments) on cannabis cultivation space and up to a \$1 per gram/unit (currently ranging from \$.05/gram to \$.40/gram) based on the type/quality of manufactured cannabis concentrate and for cannabis-infused products.

Based on the volume of applicants for licenses to operate dispensaries, cultivation spaces and manufacturing of cannabis products, and the decrease in taxes rates, and we expect to see revenues less than current projection in FY 2022/2023. FY 2021/2022 Cannabis Tax revenues were \$4,508,124 and are projected to be more than \$3,450,000 at the end of FY 2022/2023. Currently, there are 12 dispensaries, 26 cultivators, and 14 manufacturers in operation. As a result, Cannabis Tax revenue is projected maintain to \$4.0 million in both FY 2023/2024 and FY 2024/2025. These taxes represent approximately 5.97% and 6.19% of total General Fund revenues for FY 2023/2024 and FY 2024/2025, respectively.

GENERAL FUND REVENUES

FRANCHISE FEES



Overall franchise fees have generally remained stable. From FY 2014/2015 to FY 2020/2021, franchise fees were at an average of \$2,135,057. These fees represent approximately 4.24% and 4.57% of total General Fund revenues for FY 2023/2024 and FY 2024/2025, respectively. Revenues from franchise fees are projected at \$2.84 million for FY 2023/2024 and \$2.95 million for FY 2024/2025.

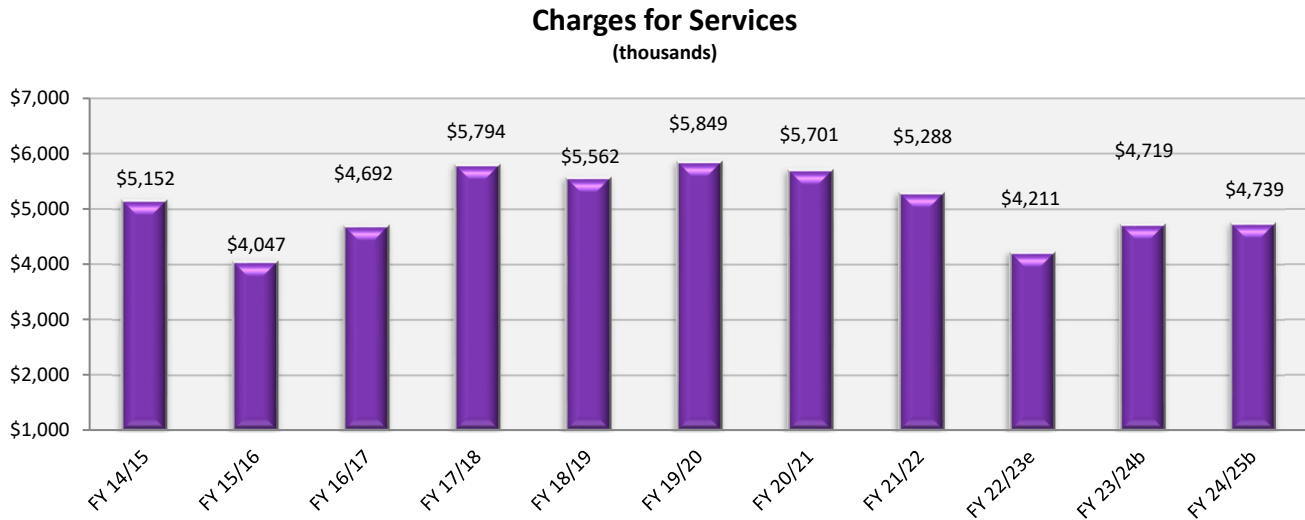
Utilities. The City grants a franchise to utility companies for the use of City streets and rights-of-way. The Public Utility Commission (PUC) limited electric and gas franchise fees to 2% and cable franchise fees to 5% of gross receipts. Any growth in franchise revenues would be a result of utility rate increases imposed by the electric, gas, and cable companies. Currently, the City collects electric franchise fees from Southern California Edison and gas franchise fees from The Gas Company at the rate of 2% of gross receipts arising from use, operation or possession of the franchise, and cable franchise fees from Time Warner Cable, Inc. at the rate of 5% of gross receipts. The electric and gas franchise fees are paid annually while the cable franchise fees are paid on a quarterly basis. Franchise fees from utilities account for approximately 55% of total franchise fees.

Trash. The City also charges a solid waste hauler's franchise fee. The current franchise agreement is with Burrtec Waste Industries, Inc. The current franchise rate is 12% of gross receipts payable monthly to the City and 12% of gross receipts levied/paid semi-annually on a property tax bill. Franchise fees from trash generally account for approximately 40% of total franchise fees.

Tow. In January 2014, the City awarded towing contracts to Southwest Towing, Inc. and Mohica Towing, Inc. with the purpose of satisfying the City's ongoing towing needs. The initial agreement was for a 3-year period, with two additional 3-year extensions. As of December 2022, the City will have completed its second 3-year extension and is currently renegotiating these towing contract. Franchise fees, which are paid monthly, represent the amount necessary to reimburse the City for its actual and reasonable costs associated with the towing program.

GENERAL FUND REVENUES

CHARGES FOR SERVICES



The City of Cathedral City has the general authority to impose fees or charges for services. Charges for services are distinguished from taxes in two principal ways: (1) the amount of the fee may not exceed the estimated reasonable cost of providing the service or facility for which the fee is charged; and (2) the service or facility for which the fee is charged bears a relationship to the person or entity paying the fee.

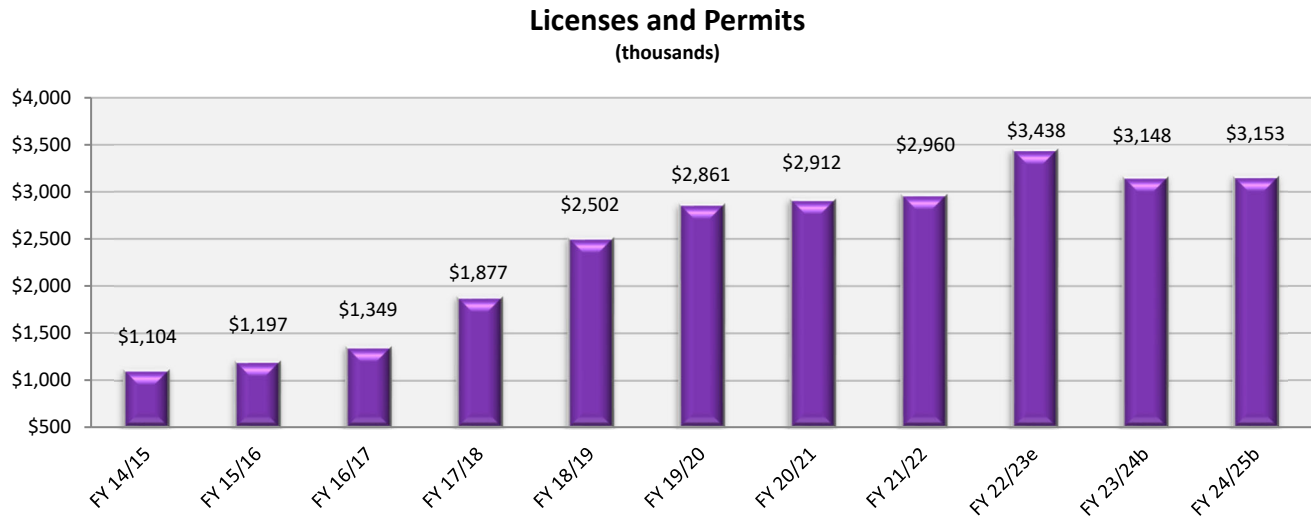
The City's charges for services include: plan check fees and other services provided by the Planning, Building, and Engineering Divisions related to zoning and conditional use permits; fingerprinting, false alarms, police reports, jail booking fees, police dispatch and police department reimbursements for the Police Department; fire inspection, fire plan checks, alarm response, paramedic response, smoke alarm inspection fees, abatement code enforcement fees, and fire department reimbursements for the Fire Department; and administrative support and other labor reimbursements.

In October of 2020, the City entered into a contract with a local vendor to complete a Citywide Comprehensive Cost Allocation Plan and User Fee Study. It has been over fifteen years since the last Fee Study was completed. became effective in December 2021.

Revenues from charges for services are projected at \$4.71 million for FY 2023/2024 and \$4.73 million for FY 2024/2025. This represents an increase of \$508,243, or 10.77% from FY 2022/2023 year-end estimates to FY 2023/2024 projections and an increase of \$528,243, or 12.55 %, to FY 2024/2025 projections. The fluctuations in total revenues from year to year are generally related to the level of reimbursements received (e.g., administrative support, other labor, contracts for dispatch services and law enforcement personnel with other municipalities, etc.).

GENERAL FUND REVENUES

LICENSES AND PERMITS



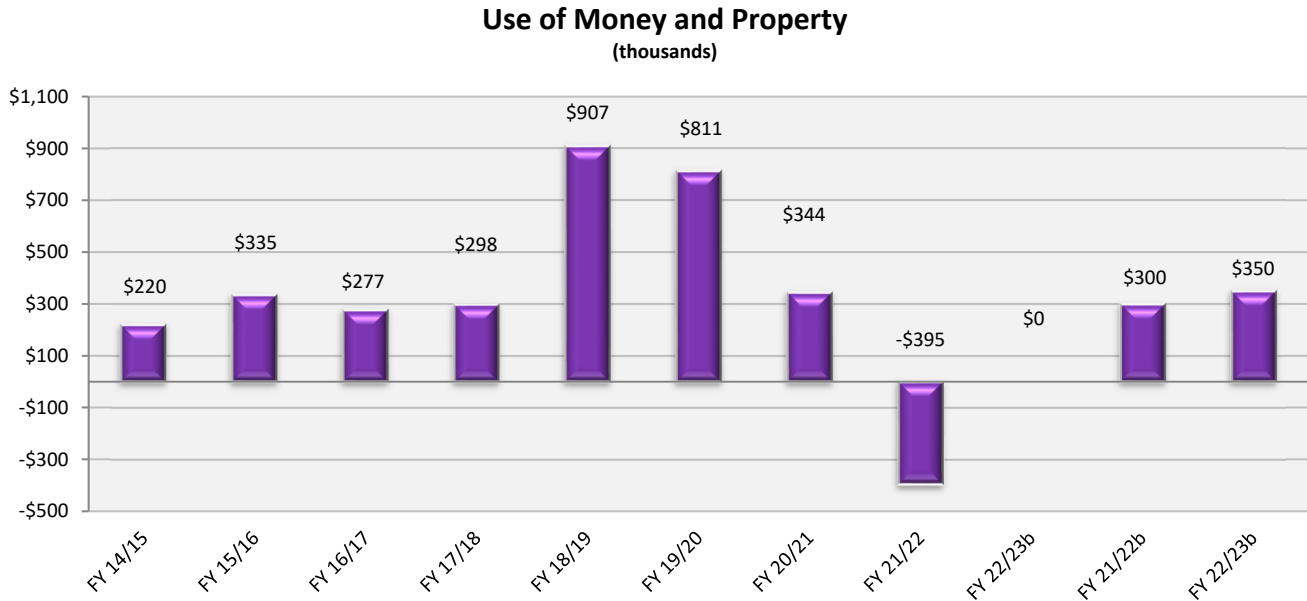
Licenses and permits generate revenue from a wide variety of activity, ranging from business, cannabis, and animal licenses, to building-related, engineering and fire permits. The most significant revenue sources are business licenses and construction permits. These two sources generally account for 50% of annual revenues from license and permit activities.

Business licenses are required for any establishment conducting business within the City limits. License fees are based on gross sales and the type of business. License fees have grown over the past few years to \$650,000, comprised of \$550,000 in license fees and \$100,000 in processing fees. Conservatively, we are projecting the same revenue stream for both FY 2023/2024 and FY 2024/2025.

Construction permits are issued by the City and are required for various types of construction within the City limits and are driven by the local economy. Construction permit revenues have increased by \$212,114 between FY 2021/2022 and FY 2022/2023 estimated projections. Based on current and proposed development projects, revenues have been projected to increase to \$1,050,000 for both FY 2023/2024 and FY 2024/2025.

GENERAL FUND REVENUES

USE OF MONEY AND PROPERTY



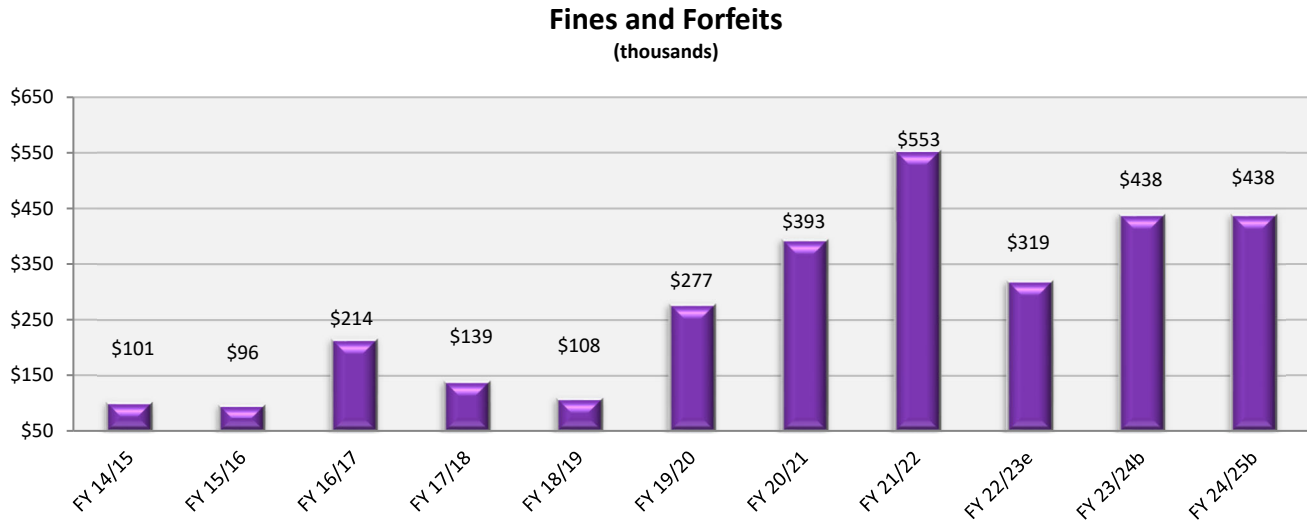
Use of money and property consists of interest revenue and rental revenue generated from City-owned facilities.

Cash balances are invested by the City Treasurer in accordance with the City's investment policy, providing for the maximum security of principal, and meeting the City's daily cash flow needs, while providing the best investment return. All investments are made in accordance with the California Government Code and the City investment policy, which is more restrictive than state law. The projection of a lower interest revenue amount is based on relatively low interest rates and the yearend market valuation of the City's investments.

Use of money and property revenues declined sharply in FY 2021/2022. The majority of the City's investments are held in the California Local Agency Investment Fund (LAIF). The interest rate on LAIF funds is currently at 2.831% in March 2023. As a result of the market volatility since the pandemic and the yearend market valuation, revenues from the use of money and property (interest and rental revenue), have been projected conservatively at \$300,000 for FY 2023/2024 and \$350,000 for FY 2024/2025.

GENERAL FUND REVENUES

FINES AND FORFEITS



Fines and forfeits are mainly comprised of code compliance charges, fines, and citations. In addition, a secondary source of other fines and forfeitures, e.g., police citations, are collected. Fines and Forfeits made a significant increase from \$393,183 in FY 2020/2021 to \$552,855 in FY 2021/2022. Revenues have been projected to stabilize at \$438,000 for both FY 2023/2024 and FY 2024/2025.

GENERAL FUND EXPENDITURES

EXPENDITURE SUMMARY BY DEPARTMENT/FUNCTION - GENERAL FUND (FUND 100)

DIVISION	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 23 to FY 24 % Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change	FY 24 to FY 25 % Change
ELECTED OFFICIALS								
Elected Officials	424,419	430,986	590,572	159,586	37.00%	620,023	29,451	4.99%
Community Organizations	133,500	245,828	365,000	119,172	48.50%	390,000	25,000	6.85%
ELECTED OFFICIALS TOTAL	557,919	676,814	955,572	278,758	41.20%	1,010,023	54,451	5.70%
LEGAL SERVICES	239,656	222,134	250,000	27,866	12.50%	250,000	0	0.00%
CITY MANAGEMENT					0.00%			
City Manager	669,508	627,187	711,538	84,351	13.40%	726,022	14,484	2.04%
City Clerk	386,650	413,558	381,900	-31,658	-7.70%	502,112	120,212	31.48%
Human Resources	894,296	1,035,633	925,239	-110,394	-10.70%	1,004,663	79,424	8.58%
Communication and Events	839,395	930,549	1,115,785	185,236	19.90%	1,258,672	142,887	12.81%
Economic Development	409,877	427,132	530,794	103,662	24.30%	641,100	110,306	20.78%
Information Technology	1,820,081	1,922,253	2,736,440	814,187	42.40%	2,366,378	-370,062	-13.52%
CITY MANAGEMENT TOTAL	5,019,806	5,356,312	6,401,696	231,197	4.30%	6,498,947	97,251	1.52%
FINANCIAL SERVICES								
Administration	487,304	527,897	603,410	75,513	14.30%	614,267	10,857	1.80%
Risk Management	2,750,000	3,800,000	4,700,000	900,000	23.70%	4,700,000	0	0.00%
Finance	2,373,847	2,066,756	2,087,501	20,745	1.00%	2,174,894	87,393	4.19%
Facilities	2,401,524	2,212,485	2,558,674	346,189	15.60%	2,234,793	-323,881	-12.66%
ADMINISTRATIVE SERVICES TOTAL	8,012,675	8,607,138	9,949,585	1,342,447	15.60%	9,723,954	-225,631	-2.27%
DEVELOPMENT SERVICES								
Administration	366,254	703,041	884,640	181,599	25.80%	891,360	6,720	-100.00%
Planning	1,073,915	1,354,026	963,528	-390,498	-28.80%	1,005,921	42,393	4.40%
Building	1,002,327	1,452,922	1,399,224	-53,698	-3.70%	1,447,298	48,074	3.44%
Code	1,232,324	1,513,731	1,586,506	72,775	4.80%	1,657,371	70,865	4.47%
DEVELOPMENT SERVICES TOTAL	3,674,821	5,023,720	4,833,898	-189,822	-3.80%	5,001,950	168,052	3.48%
ENGINEERING & PUBLIC WORKS								
Administration	0	0	0	0	0.00%	0	0	0.00%
Engineering	1,473,095	3,539,285	4,228,743	689,458	19.50%	3,015,812	-1,212,931	-28.68%
Public Works	910,471	1,067,407	859,121	-208,286	-19.50%	1,009,225	150,104	17.47%
Parks	1,542,329	2,337,217	1,303,653	-1,033,564	-44.20%	1,424,400	120,747	9.26%
ENGINEERING & PUBLIC WORKS TOTAL	3,925,895	6,943,909	6,391,517	-552,392	-8.00%	5,449,437	-942,080	-14.74%
COMMUNITY DEVELOPMENT TOTAL	7,600,716	11,967,629	11,225,415	-742,214	-6.20%	10,451,387	-774,028	-6.90%
PUBLIC SAFETY								
POLICE								
Administration	2,688,179	2,916,042	2,675,807	-240,235	-8.20%	2,769,639	93,832	3.51%
Field Services	10,510,013	11,379,455	10,064,524	-1,314,931	-11.60%	10,504,727	440,203	4.37%
Investigative Services	3,090,983	2,554,973	3,862,920	1,307,947	51.20%	4,046,094	183,174	4.74%
Emergency Communications	2,811,837	2,657,056	2,663,407	6,351	0.20%	2,687,017	23,610	0.89%
Animal Control	252,775	335,000	335,000	0	0.00%	335,000	0	0.00%
POLICE TOTAL	19,353,787	19,842,526	19,601,658	-240,868	-1.20%	20,342,477	740,819	3.78%
FIRE								
Administration	927,132	915,171	829,328	-85,843	-9.40%	1,159,544	330,216	39.82%
Emergency Services	8,950,231	9,646,804	9,231,934	-414,870	-4.30%	9,529,214	297,280	3.22%
Prevention	148,278	174,638	295,640	121,002	69.30%	305,875	10,235	3.46%
Ambulance Services	3,126,155	4,056,007	3,983,343	-72,664	-1.80%	4,156,906	173,563	4.36%
Emergency Management	4,572	8,881	14,150	5,269	59.30%	14,150	0	0.00%
FIRE TOTAL	13,156,367	14,801,501	14,354,395	-447,106	-3.00%	15,165,689	811,294	5.65%
PUBLIC SAFETY TOTAL	32,510,154	34,644,027	33,956,053	-687,974	-2.00%	35,508,166	1,552,113	4.57%
GENERAL GOVERNMENT	1,657,144	4,888,860	6,941,230	2,052,370	42.00%	6,982,917	41,687	0.60%
TOTAL EXPENDITURES	55,598,069	66,362,914	69,679,551	2,502,450	3.80%	70,425,394	745,843	1.07%

ELECTED OFFICIALS

ELECTED OFFICIALS EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	297,289	233,077	244,274	11,197	268,069	23,795
Operations	99,336	130,994	196,298	65,304	201,954	5,656
Debt service	0	0	0	0	0	0
Capital outlay	27,794	66,915	150,000	83,085	150,000	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	424,419	430,986	590,572	159,586	620,023	29,451

As Elected Officials of the City of Cathedral City, the City Council is the legislative body of the City. The five-member City Council is responsible for setting the overall goals of the City and establishing policies, programs and ordinances safeguarding the goals, needs, safety, and security of the community.

The City Council protects the City's financial security through the adoption of the biennial budget, promotes effective communication between the City and city residents, protects the interests of the City by serving on regional boards having an impact on Cathedral City citizens, and maintains a working knowledge of state and federal issues affecting the City of Cathedral City.

ACCOMPLISHMENTS

The focus of our City Council has been securing the financial resources to provide quality services, building a cohesive team for better service delivery, and improving communication for increased public participation. Notable accomplishments include the following:

- Electing Councilmembers representing the five districts within the City for more effective City Council representation.
- Completed street improvement projects in the following areas: Avenida La Paz/La Vista REAS, Avenida Los Ninos Surface Widening, Avenida Maravilla REAS, Bike Lane designs for Cathedral Canyon Drive, East Palm Canyon Drive, Gerald Ford and Date Palm Drive; Century Park Neighborhood Street Rehabilitation, Corral Road REAS, Date Palm Drive North of I-10 to Varner Road REAS, La Pasada Neighborhood Street Rehabilitation, Ramon Road (East of Date Palm Drive) REAS, and Via De Anza Phase I Street Rehabilitation.
- Showcased Cathedral City through five signature events: The Tejano Music Festival (September), Hot Air Balloon Festival (November), SnowFest (December), the Taste of Jalisco (February), and Cathedral City LGBT days (March).
- Continued enhancing the comprehensive regulatory structure for cannabis business cluster to operate safely and effectively in the City.
- Eliminated Short-Term Vacation Rentals in the City's residential (open) neighborhoods to promote safety and security for the citizens of Cathedral City.

ELECTED OFFICIALS

GOALS AND OBJECTIVES

The City Council's six (6) goals and associated objectives include:

City Council Goal A: Serving the Community with Pride and Dedication

Through diversity, equity and inclusion driven employee programs and employee experiences, Cathedral City is the employer of choice with a workforce that is engaged, motivated and respected public stewards.

- A-1 Study the need to reallocate staff resources including the use of contracts
- A-2 Review comparison data on Council salaries and the process to update, if warranted
- A-3 Consider a Fire Cadet program to introduce youth to the potential for careers in fire and emergency medical services

City Council Goal B: Community Investment

Cathedral City roads, gateways, public spaces, and other city infrastructure are well planned, designed, constructed, and maintained.

- B-1 Develop an Electric Vehicle transition plan to comply with upcoming state mandate and include consideration of providing publicly accessible charging stations
- B-2 Develop an entryway, medians, and lighting master plan to provide appealing gateways to the City
- B-3 Develop a wilderness trail plan
- B-5 Complete a dog park in the southern part of the city
- B-6 Improve and expand Chuperosa Lane to become a point of pride in Cathedral City
- B-7 Maximize the use of existing resources to include underutilized parks and the library to support goals with the budget we have
- B-8 Communicate with residents to move parked vehicles on street sweeping day
- B-9 Improve pedestrian access to parks through the use of crosswalks and sidewalk improvements
- B-11 Improve wayfinding signage to direct visitors to destinations in the community
- B-12 Develop a traffic calming plan with strategies for addressing location specific speeding issues
- B-13 Develop a plan to address the need for funding for parks and recreation services through the Desert Recreation District (DRD); and other resident priorities including streets, and work toward a potential funding measure in 2024
- B-14 By the end of 2023 complete the design phase and begin construction on the Dream Homes Park
- B-16 Explore providing a General Fund Capital Projects Fund as part of development of the next Biennial Budget
- B-17 Develop and adopt a Facilities Master Plan

ELECTED OFFICIALS

City Council Goal C: Fiscal Stability and Sustainability

Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.

- C-1 Implement improvements to purchasing practices and procedures to align with procurement code requirements
- C-2 Increase Council district improvement funds
- C-3 Consider acquisition of an underutilized site on Cathedral Canyon and work to activate the site
- C-4 Allocate resources necessary to achieve the City Council's goals and vision
- C-5 Develop an inventory of vacant and underutilized properties
- C-6 Complete and improve the installation of the Tyler EnerGov software to automate, improve and streamline the plan review, permitting and inspection processes
- C-7 Evaluate data and work with CVEP to identify holes in the local economy and develop plans to address
- C-8 Strengthen the Economic Development team and remove optional tasks such as commission staffing to focus on core/essential duties
- C-9 Complete and adopt the Development Impact Fee Study
- C-10 Update the Thousand Palms Fiscal Analysis

City Council Goal D: Innovation

Cathedral City continually focuses on improving service delivery and customer experiences by successfully leveraging technology and creative initiatives to improve public services, public safety, and stimulate economic growth.

- D-1 Develop and adopt an Information Technology Master Plan including consideration of providing public Wi-Fi access in parks
- D-2 Provide an on-line calendar to display Amphitheater bookings
- D-3 Complete and improve the installation of the Tyler EnerGov software to automate, improve and streamline the plan review, permitting and inspection processes

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

- E-1 Fill the authorized Ambulance Operator position and complete the transition to the ambulance operator program and provision of the third ambulance
- E-2 Develop a firearm discharge ordinance
- E-3 Expand the use of cameras and other technology to promote public safety
- E-4 Increase Police and Fire, and Code Compliance engagement with the community
- E-5 Police Department develops pro-active methods to reach out to youth and families
- E-6 Improve Police presence and interaction at community events

ELECTED OFFICIALS

City Council Goal F: Embracing, Inclusive City

Cathedral City is valued and respected as a community that welcomes and embraces diversity, has an abundance of high quality and affordable housing options, and vibrant businesses. Our neighborhoods are attractive and well-maintained and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

- F-1 Complete the comprehensive update of the Cathedral City Municipal Code with initial emphasis on Chapter 9 (zoning) and Chapter 5 (business regulations)
- F-2 Address parking and paving provisions in the code for residences
- F-3 Prohibit parking in front of mailboxes
- F-5 Help define who Cathedral City is for our families and others
- F-6 Promote additional community events and celebrations
- F-8 Develop and implement a plan to improve and diversify methods to communicate with residents
- F-9 Work with Riverside County to locate the potential RUHS community health center in Cathedral City
- F-10 Develop a public awareness campaign to inform the community of the City's efforts and expenditures on homelessness and how residents can participate in solutions.

ELECTED OFFICIALS

PERFORMANCE MEASURES

Community Survey Results

Nearly six-in-ten residents have a favorable opinion of City government and approximately half view the City Council favorably:

	Total Favorable	Total Unfavorable
City Government Overall	58%	26%
City Council	52%	24%

More than seven-in-ten residents think Cathedral City is an excellent or good place to live.

Excellent or Good – 72%

Just Fair – 23%

Poor – 4%

Residents are most satisfied with fire protection and 911 response, special events, trash pickup and police protection: (Rated from - not at all satisfied to 7 - very satisfied)

City Service	Median Ranking
Fire protection and paramedic services	5.6
Special events like holiday celebrations, the Hot Air Balloon Festival, and other community celebrations	5.4
911 emergency response	5.4
Pick up of trash, bulky items, yard waste and recyclables	5.1
Park maintenance	4.9
Programs that protect the environment	4.8
Parks and recreation programs	4.8
Emergency preparedness	4.8
Traffic management	4.7
Enforcement of City rules and regulations to keep neighborhoods safe and quiet	4.6
Graffiti removal	4.6
Cultural and performing arts programs	4.6
Maintenance of street medians and other public spaces	4.5
Communication with residents	4.5
Storm drain maintenance	4.5
Sidewalk maintenance	4.5
Programs to retain, expand and attract local business	4.4
Enforcing City rules and regulations requiring owners to keep their properties well-maintained	4.2
Street and local road maintenance	4.1
Addressing homelessness	3.8

COMMUNITY ORGANIZATIONS

COMMUNITY ORGANIZATIONS EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	133,500	245,828	365,000	119,172	390,000	25,000
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	133,500	245,828	365,000	119,172	390,000	25,000

Various community organizations provide activities, services, or events of value to the citizens of Cathedral City. The City Council has established funding for these community organizations from the General Fund. Prior to FY 2023/2024, secondary funding was provided through the Community Development Block Grant (CDBG) program however this budget does not include any CDBG funding and instead provides additional General Fund allocation to support community organizations.

An application may be required to secure funding. Funding for any organization may be contingent upon successfully meeting objectives outlined in the funding agreement. Funding may also be contingent upon receipt of a current audit of operations for a twelve-month period performed by a certified public accountant. Funds are to be disbursed after receipt of an activities report and/or recap of eligible expenses. A presentation to City Council may be required. Historically, funding has been provided to the Boys and Girls Club of Cathedral City, the Cathedral City Senior Center, and a local Homeless Program (currently the Coachella Valley Rescue Mission).

Additional applications are accepted annually from 501(c)(3), tribal or government agencies. Applicants must be based in Cathedral City or demonstrate they provide services to residents or businesses in Cathedral City. This can include sponsorships of varying events hosted by these agencies. Past recipients have included the Agua Caliente Band of Cahuilla Indians (ACBCI) Cathedral City Historical Society, Coachella Valley Association of Government's (CVAG) Alan Seman Homeless Bus Pass program, Coachella Valley Symphony, Palm Springs Air Museum, Riverside County Office on Aging, and Shelter from the Storm.

City Council also has a discretionary budget allowing each member to provide assistance to community organizations they determine have specific need in and around our City.

LEGAL SERVICES

LEGAL SERVICES EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	239,656	222,134	250,000	27,866	250,000	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	239,656	222,134	250,000	27,866	250,000	0

The City Attorney provides routine general legal services to the City and its subsidiary organizations, such as the Successor Agency to the Housing Agency. The City Attorney is a contracted service with the legal firm of Burke, Williams & Sorensen, LLP.

GOALS AND OBJECTIVES

The City Attorney's goals and objectives include:

City Council Goal C: Fiscal Stability and Sustainability

Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.

- Managing the overall legal affairs of the City in coordination with the City Council and City Manager
- Providing consultation and legal advice, both orally and in writing, as requested by the City Council or City Manager
- Providing legal support, including legal advice on civil and criminal litigation, for the enforcement of city codes
- Attending regular and special City Council meetings and/or Commission/Committee meetings as requested by the City Council or City Manager
- Preparing ordinances, resolutions, agreements, and other documents as needed
- Providing other legal services as needed by the City and requested by the City Council or City Manager

On occasion, legal services are needed by the City and its subsidiary organizations that are not provided under the routine City Attorney service. These special legal services are primarily related to outside litigation that:

- Prosecutes and defends civil and criminal litigation on behalf of the City as requested by the City Council or City Manager
- Provides other legal services as needed by the City and requested by the City Council or City Manager

CITY MANAGER

CITY MANAGER EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	564,186	476,058	628,936	152,878	644,239	15,303
Operations	105,322	151,129	82,602	-68,527	81,783	-819
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	669,508	627,187	711,538	84,351	726,022	14,484

The primary responsibility of the City Manager's Office is to prepare information for consideration by the City Council and implement the policies and programs adopted by the City Council. The City Manager's Office works with the City Council and city staff to develop an overall vision for the future of the community and helps provide leadership to implement the vision. The City Manager's Office also assists the City Council in developing new policies and decision-making by identifying and analyzing issues, providing City Council with relevant information, and implementing City Council decisions effectively, on time, and within budget. Additionally, public information is disseminated from the City Manager's Office along with the development and presentation of community special events.

The City Manager's Office works directly with the Financial Services Department to ensure the continued financial health of the City, preparing financial projections of revenues and expenditures, and in developing a proposed budget.

Working through department heads, the City Manager's Office provides direction to, coordinates, and administers the overall operations of the City, and ensures that departments run efficiently and effectively. It also develops effective communications with the community, relevant individuals, organizations, city governments, the region, state, and nation.

ACCOMPLISHMENTS

Recent accomplishments of the City Manager's Office include the following:

- In conjunction with the operating departments, developed and implemented plans and operations to achieve the goals adopted by the City Council for both 2021 and 2022.
- Developed strategies and operational responses to the COVID-19 pandemic.
- Met periodically with representatives of employee bargaining units and worked with Human Resources and Legal staff to negotiate new collective bargaining agreements for the Police Officers' Association, the Police Management Association, and the non-represented employees.
- Presented City Hall at Your Corner meetings held at various locations across the City and electronically via Zoom to allow the public the opportunity to interact with Councilmembers and staff.
- Worked with department heads and finance staff to develop a plan for restoring positions cut during the COVID-19 pandemic revenue reductions and develop longer term staffing plans.
- Implemented the voter approved Measure B to phase out short term vacation rentals in residential zones in Cathedral City.

CITY MANAGER

- Completed the recruitment and hiring of key staff positions including the Fire Chief, Assistant City Manager and Communications and Events Manager.
- The Ofelia Bringas Memorial Bridge, providing an all-weather crossing of the Whitewater River was completed and fully opened to traffic.
- The Cathedral City Community Amphitheater was completed and hosted the Tejano Music Festival, Cathedral City Hot Air Balloon Festival, The Taste of Jalisco and Cathedral City LGBT days along with private events that leased the facility.
- Led the City Council through the legally required process to draw new Council district boundaries based on the 2020 census.

GOALS AND OBJECTIVES

The City Manager's goals and objectives include:

Implementing the six (6) strategic plan goals and associated objectives adopted by the City Council.

City Council Goal A: Serving the Community with Pride and Dedication

Through diversity, equity and inclusion driven employee programs and employee experiences, Cathedral City is the employer of choice with a workforce that is engaged, motivated and respected public stewards.

- A-1 Study the need to reallocate staff resources including the use of contracts
- A-2 Review comparison data on Council salaries and the process to update if warranted
- A-3 Consider a Fire Cadet program to introduce youth to the potential for careers in fire and emergency medical services

City Council Goal B: Community Investment

Cathedral City roads, gateways, public spaces, and other city infrastructure are well planned, designed, constructed and maintained.

- B-1 Develop an Electric Vehicle transition plan to comply with upcoming state mandate and include consideration of providing publicly accessible charging stations
- B-2 Develop an entryway, medians, and lighting master plan to provide appealing gateways to the City
- B-3 Develop a wilderness trail plan
- B-5 Complete a dog park in the southern part of the city
- B-6 Improve and expand Chuperosa Lane to become a point of pride in Cathedral City
- B-7 Maximize the use of existing resources to include underutilized parks and the library to support goals with the budget we have
- B-8 Communicate with residents to move parked vehicles on street sweeping day
- B-9 Improve pedestrian access to parks through the use of crosswalks and sidewalk improvements
- B-11 Improve wayfinding signage to direct visitors to destinations in the community

CITY MANAGER

- B-12 Develop a traffic calming plan with strategies for addressing location specific speeding issues
- B-13 Develop a plan to address the need for funding for parks and recreation services through the Desert Recreation District (DRD); and other resident priorities including streets, and work toward a potential funding measure in 2024
- B-14 By the end of 2023 complete the design phase and begin construction on the Dream Homes Park
- B-16 Explore providing a General Fund Capital Projects Fund as part of development of the next Biennial Budget
- B-17 Develop and adopt a Facilities Master Plan

City Council Goal C: Fiscal Stability and Sustainability

Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.

- C-1 Implement improvements to purchasing practices and procedures to align with procurement code requirements
- C-2 Increase Council district improvement funds
- C-3 Consider acquisition of an underutilized site on Cathedral Canyon and work to activate the site
- C-4 Allocate resources necessary to achieve the City Council's goals and vision
- C-5 Develop an inventory of vacant and underutilized properties
- C-6 Complete and improve the installation of the Tyler EnerGov software to automate, improve and streamline the plan review, permitting and inspection processes
- C-7 Evaluate data and work with CVEP to identify holes in the local economy and develop plans to address
- C-8 Strengthen the Economic Development team and remove optional tasks such as commission staffing to focus on core/essential duties
- C-9 Complete and adopt the Development Impact Fee Study
- C-10 Update the Thousand Palms Fiscal Analysis

City Council Goal D: Innovation

Cathedral City continually focuses on improving service delivery and customer experiences by successfully leveraging technology and creative initiatives to improve public services, public safety, and stimulate economic growth.

- D-1 Develop and adopt an Information Technology Master Plan including consideration of providing public Wi-Fi access in parks
- D-2 Provide an on-line calendar to display Amphitheater bookings
- D-3 Complete and improve the installation of the Tyler EnerGov software to automate, improve and streamline the plan review, permitting and inspection processes

CITY MANAGER

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

- E-1 Fill the authorized Ambulance Operator position and complete the transition to the ambulance operator program and provision of the third ambulance
- E-2 Develop a firearm discharge ordinance
- E-3 Expand the use of cameras and other technology to promote public safety
- E-4 Increase Police and Fire, and Code Compliance engagement with the community
- E-5 Police Department develops pro-active methods to reach out to youth and families
- E-6 Improve Police presence and interaction at community events

City Council Goal F: Embracing, Inclusive City

Cathedral City is valued and respected as a community that welcomes and embraces diversity, has an abundance of high quality and affordable housing options, and vibrant businesses. Our neighborhoods are attractive and well-maintained and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

- F-1 Complete the comprehensive update of the Cathedral City Municipal Code with initial emphasis on Chapter 9 (zoning) and Chapter 5 (business regulations)
- F-2 Address parking and paving provisions in the code for residences
- F-3 Prohibit parking in front of mailboxes
- F-5 Help define who Cathedral City is for our families and others
- F-6 Promote additional community events and celebrations
- F-8 Develop and implement a plan to improve and diversify methods to communicate with residents
- F-9 Work with Riverside County to locate the potential RUHS community health center in Cathedral City
- F-10 Develop a public awareness campaign to inform the community of the City's efforts and expenditures on homelessness and how residents can participate in solutions.
- F-14 Establish a multi-disciplinary City Team to increase effectiveness and improve coordination of city responses to address the needs and impacts of the homeless population
- F-15 Initiate regional discussions to explore the interests and feasibility of forming a West Valley Homeless Task Force

CITY MANAGER

PERFORMANCE MEASURES

Community Survey Results

Nearly six-in-ten residents have a favorable opinion of City government and approximately half view the City Council favorably:

	Total Favorable	Total Unfavorable
City Government Overall	58%	26%
City Council	52%	24%

More than seven-in-ten residents think Cathedral City is an excellent or good place to live.

Excellent or Good – 72%
Just Fair – 23%
Poor – 4%

Residents are most satisfied with fire protection and 911 response, special events, trash pickup and police protection: (Rated from - not at all satisfied to 7 - very satisfied)

City Service	Median Ranking
Fire protection and paramedic services	5.6
Special events like holiday celebrations, the Hot Air Balloon Festival, and other community celebrations	5.4
911 emergency response	5.4
Pick up of trash, bulky items, yard waste and recyclables	5.1
Park maintenance	4.9
Programs that protect the environment	4.8
Parks and recreation programs	4.8
Emergency preparedness	4.8
Traffic management	4.7
Enforcement of City rules and regulations to keep neighborhoods safe and quiet	4.6
Graffiti removal	4.6
Cultural and performing arts programs	4.6
Maintenance of street medians and other public spaces	4.5
Communication with residents	4.5
Storm drain maintenance	4.5
Sidewalk maintenance	4.5
Programs to retain, expand and attract local business	4.4
Enforcing City rules and regulations requiring owners to keep their properties well-maintained	4.2
Street and local road maintenance	4.1
Addressing homelessness	3.8

HUMAN RESOURCES

HUMAN RESOURCES EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	671,698	735,740	654,508	-81,232	680,634	26,126
Operations	222,598	299,893	270,731	-29,162	324,029	53,298
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	894,296	1,035,633	925,239	-110,394	1,004,663	79,424

The Human Resources Division strives to provide the highest quality of service to City departments, employees, and the citizens of Cathedral City.

The Division's most important objective is to hire and retain excellent employees throughout the organization. The body of work to achieve this consists of Recruitment & Selection, Classification, Compensation, Learning & Development, Employee Relations, Health & Safety, and Organizational Development. The city provides employment-related services to the City's 214 employees.

ACCOMPLISHMENTS

Noteworthy accomplishments of the Human Resources Division include the following:

Successfully negotiated two bargaining unit agreements:

- CCPOA (Safety)
- CCPMA (Safety)
- AFSCME, CCFMA and CCPFA are in process.
- Streamlined new hire processing
- Initiated a Focus Group which will record themes regarding employee perception of and reaction to hiring and retention.
- Developed Personnel Rules
- Developed Telework Policy
- Incorporated Zoom meeting capabilities to CM Quarterly meeting for EE's not able to attend in person.
- Continued Harassment Training – 100% Compliance
- Partnered with Police and Fire to strategize recruitment plans to improve diversity.
- Achieved 100% score on the Human Rights Campaign/Municipal Equality Index
- Implemented online open enrollment process in Tyler Employee Self Service (ESS) and Munis
- Initiated safety committee meetings with Police and Fire

HUMAN RESOURCES

GOALS AND OBJECTIVES

City Council Goal A: Serving the Community with Pride and Dedication

Through diversity, equity and inclusion driven employee programs and employee experiences, Cathedral City is the employer of choice with a workforce that is engaged, motivated and respected public stewards.

A-1 Study the need to reallocate staff resources including the use of contracts

- Align the provision of city services and Strategic Plan implementation with current staffing levels.

A-4 Develop a professional development program to enhance career development opportunities, strengthen organizational capabilities and increase organizational capacity.

- Establish professional development plans by incorporating a mentoring and cross-training program.

A-5 Implement professional and career development initiatives and programs which strengthen organizational capabilities and increase organizational capacity

A-6 Identify initiatives and establish programs which recognize and appreciate employee for performance, innovation, and efficiencies

- Establish an exit interview to learn the reasons employees leave and obtain useful feedback for organizational improvements

A-7 Develop staff team building activities to encourage cohesion and foster a spirit of collaboration.

A-8 Establish workers' compensation criteria and guidelines to utilize staff with light duty limitations.

A-9 Initiate a Class and Compensation Study to benchmark and proactively identify compensation issues which impact employee retention and employee attraction.

City Council Goal C: Fiscal Stability and Sustainability

Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.

C-17 Establish a Risk Management Program focused on claims reduction and minimizing litigation exposure by informing, engaging, training, and educating operations staff

HUMAN RESOURCES

City Council Goal D: Innovation

Cathedral City continually focuses on improving service delivery and customer experiences by successfully leveraging technology and creative initiatives to improve public services, public safety, and stimulate economic growth.

D-6 Leverage technology to increase and improve online services, improve access to public information, and improve city capabilities to monitor, automate, and manage operational data remotely

- Continue building on Human Resources Enterprise Resource Planning (ERP) portal.
- Streamline electronic form submittal for various employee services.
- Improve virtual opportunities for employees and applicants to interact with Human Resources.
- Conduct a review of the Human Resources website with the goal of improving the website.

PERFORMANCE MEASURES

Measure	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Estimated
Annual Turnover (FY)	15.20%	14.83%	15%
% of EE's completing probationary	100%	100%	95%
City ranking on Municipal Equality Index*	100%	100%	100%
Open Enrollment - On-line participation	71%	74%	72%
Reduce Workers Compensation Claims (Calendar Year)			
Claims	22	13	15(currently 10)
Incidents	41	44	42
# of days lost to injury	461	847	654
# of job transfer or restriction	14	56	35

**Conducted annually by the Human Rights Campaign, examines how inclusive municipal laws, policies and services are for LGBTQ+ people who live and work in the community.*

New Performance Measures for FY 2023/24:

Increased participation in professional and career-development initiatives



COMMUNICATIONS AND EVENTS

COMMUNICATION AND EVENTS EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	371,195	377,270	484,487	107,217	507,424	22,937
Operations	468,200	553,279	631,298	78,019	751,248	119,950
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	839,395	930,549	1,115,785	185,236	1,258,672	142,887

The Communications and Events Division of the City Manager's Office is tasked with increasing public participation in government through communication and public information, together with coordinating the messaging of the City to coincide with economic development strategies. Community opinion can be assessed through surveys, but it is also important to obtain information from many sources including social media. In promoting the City's brand, the Communications and Events Division creates a positive image and builds community pride. Through marketing efforts, Coachella Valley residents and tourists are encouraged to dine, shop, play, live, work, and stay in Cathedral City. Economic development is supported by positioning the City as a strong competitor for business investment.

ACCOMPLISHMENTS

Recent accomplishments of the Communications and Events Division include the following:

- Revamped the website design for www.DiscoverCathedralCity.com, which promotes City events, news, and highlights businesses and is a key tool for strengthening the City's brand and economic development efforts.
- Strengthened partnership with *El Informador* to run more Spanish advertising promoting events and services.
- Cathedral City's Hot Air Balloon Festival was recognized by *U.S. News & World Report* as one of the 'Top Hot Air Balloon Festivals in the World' in 2022.
- Dramatically improved the City's social media presence through the launch of a new Instagram account and increased content on Facebook, Twitter, and Nextdoor.
- Helped grow special events such as the Cathedral City Hot Air Balloon Festival and Food Truck Fiesta, Cathedral City LGBT Days, Taste of Jalisco Festival, North Pole Village at Snow Fest, Tejano Music Fest, Palm Springs Pride Parade, Mary Nutter Collegiate Classic, Palm Springs International Film Festival, Kids Summer Film Festival, Fields of Valor, as well as Halloween Spooktacular, State of the City, and City Hall at Your Corner.
- Collaborated with various city departments to determine equipment and amenities that should be added for the best use of the Cathedral City Community Amphitheater.
- The first fully AV-oriented (complete lights and sound) events were a success at Community Amphitheater in Fall 2022: Tejano Music Fest (Oct. 29, 2022) and the Cathedral City Hot Air Balloon Festival (Nov. 18-20, 2022).
- Worked with the Public Arts Commission and Economic Development to revamp the Public Arts website as an improved replacement for the dormant mobile app.
- Developed a professional service contract for sound/lighting technician at the Community Amphitheater.

COMMUNICATIONS AND EVENTS

GOALS AND OBJECTIVES

The Communication and Events Division's goals and objectives include:

City Council Goal B: Community Investment

Cathedral City roads, gateways, public spaces, and other city infrastructure are well planned, designed, constructed and maintained.

- B-8 Communicate with residents to move parked vehicles on street sweeping day
- B-11 Improve wayfinding signage to direct visitors to destinations in the community

City Council Goal D: Innovation

Cathedral City continually focuses on improving service delivery and customer experiences by successfully leveraging technology and creative initiatives to improve public services, public safety, and stimulate economic growth.

- D-2 Provide an on-line calendar to display Amphitheater bookings

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

- E-10 Implement community engagement and public education initiatives to increase awareness regarding public safety programs, services, and results of proactive community policing efforts

City Council Goal F: Embracing, Inclusive City

Cathedral City is valued and respected as a community that welcomes and embraces diversity, has an abundance of high quality and affordable housing options, and vibrant businesses. Our neighborhoods are attractive and well-maintained and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

- F-5 Help define who Cathedral City is for our families and others
- F-6 Promote additional community events and celebrations
- F-7 Develop a marketing plan to promote and raise awareness of available city venues such as the Community Amphitheater. The marketing strategy will include promoting the City's interest in attracting and facilitating high quality events and celebrations which adds to the City's culture, support of the arts, and creation of a positive community identity.
- F-8 Develop and implement a plan to improve and diversify methods to communicate with residents
- F-10 Develop a public awareness campaign to inform the community of the City's efforts and expenditures on homelessness and how residents can participate in solutions. F-12 Continue to facilitate the attraction and promotion of community events which celebrate our diversity, builds a cohesive community, and supports local business

COMMUNICATIONS AND EVENTS

Some of the specific objectives Communications and Events will implement to achieve the City Council strategic goals include:

Events:

- Assessing the community's priorities and opinions by using community surveys and other methods.
- Opening the Cathedral City Community Amphitheater for city, community, and third-party operated events and activities.
- Increase year-round bookings for third-party events at the Community Amphitheater with increased marketing of the venue as a premier destination in the Coachella Valley.
- Restructure department organizational chart and department responsibilities to accommodate for the new full-time Events Coordinator position.

Communications:

- Create and implement strategic plan for video and social media marketing.
- Increase the number of key projects submitted for statewide and national awards recognition.
- Measure translated communications in Spanish on a quarterly basis and build benchmarks.
- Increasing the community's understanding of the City's strengths and challenges by:
 - Updating the City's website and exploring other new communication tools.
 - Holding meetings on topics of interest to the community with a program called "City Hall at Your Corner."
 - Supporting ongoing community dialogue on key city issues.
 - Sending press releases to the media on key topics.
- Increasing public perception of Cathedral City as a Coachella Valley destination by:
 - Leveraging marketing dollars with those of the Coachella Valley Convention and Visitors Bureau.
 - Advertising in targeted publications and the media.
 - Developing a City Council approved marketing/branding plan.
 - Increase the amount of Spanish translation on the City's website, social media, and video productions.
- Promoting a positive image of Cathedral City by:
 - Seeking cost effective ways to include city messages in communications materials via television, radio, electronic media, social media, outdoor billboards, a Palm Springs International Airport kiosk, and annual direct mail city updates.
 - Keeping the City's cable television station with current and relevant information.
 - Partnering with other organizations on community events.
 - Working with the Economic Development Director to improve the overall design and content on the ED website.
 - Attending monthly meetings with the Cathedral City Chamber of Commerce to brainstorm ways we can promote local and small businesses in our community.
 - Implementing the use of the latest city logo on all communications/branding opportunities.
 - Continuing the expansion of video production to provide short video clips about current topics, actions, and news regarding City Council, staff, departments, tourist attractions, and local businesses of interest.

COMMUNICATIONS AND EVENTS

PERFORMANCE MEASURES

New Performance Measures for FY 2023/24 (measured by quarter and totaled each fiscal year):

- Number of video views (each quarter) for new business segments and other CCTV video programming.
- Social media followers by quarter (Facebook, Twitter, Instagram)
- Number of bilingual social media posts each quarter.
- Number of Special Use Permits (SUPs) received each quarter for the Community Amphitheater.
- Official estimated attendance counts for city-sponsored events.
- Earned and paid media ROI for city-sponsored events.



CITY CLERK

CITY CLERK EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	316,876	282,235	314,639	32,404	332,967	18,328
Operations	69,774	131,323	67,261	-64,062	169,145	101,884
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	386,650	413,558	381,900	-31,658	502,112	120,212

The City Clerk is the local official for elections, local legislation, the Public Records Act, the Political Reform Act, and the Brown Act (open meeting laws). Before and after the City Council takes action, the City Clerk ensures actions are in compliance with federal, state, and local statutes and regulations. The City Clerk also ensures actions are properly executed, recorded, and archived.

The statutes of the State of California prescribe the basic functions and duties of the City Clerk. The City Charter, Government Code, and Election Code provide precise and specific responsibilities along with the procedures to follow.

The Office of the City Clerk is a service organization within the municipal government upon which the City Council, all city departments, and the general public rely on for information regarding the operations and legislative history of the City. The City Clerk serves as the liaison between the public and City Council and provides related municipal services.

ACCOMPLISHMENTS

Notable accomplishments of the City Clerk's Office include the following:

- Enhanced public transparency by allowing access to City documents through Laserfiche (document imaging/scanning system) by providing a link on the City's website to the searchable repository of adopted Council Resolutions, Ordinances, Minutes, and all other public records maintained by the City Clerk.
- Provided for the efficient and legal conduct of a General Municipal Election in November 2022 to fill Council Seats in Districts three, four and five, the City Treasurer Seat and Special Ballot Measure "K".
- Updated the City-wide Records Retention Schedule as the first step towards implementing a City-wide Records Management System and Paperless filing system.
- Continued to monitor the City's Boards, Commissions, and Committees promoting citizen representation.
- Continued to comply with the Public Records Act by managing a Records Management System, offering a comprehensive web citizen portal ensuring municipal records are readily accessible to the public, while enhancing transparency in an efficient manner completing 622 Public Records Requests in calendar year 2021 and 596 Public Records Requests in calendar year 2022. 462 Public Records Requests have been completed to date in calendar year 2022.
- Provided support and helped facilitate the necessary steps for the process to complete the required redistricting of the City Council based on the 2020 Census.

CITY CLERK

GOALS AND OBJECTIVES

It is the goal of the City Clerk's Office to provide support to the City Council and City Departments to help implement and accomplish goals the City Council has established and will establish in the future. A specific Strategic Plan goal that the City Clerk's office will be working on during this budget cycle includes:

City Council Goal D: Innovation

Cathedral City continually focuses on improving service delivery and customer experiences by successfully leveraging technology and creative initiatives to improve public services, public safety, and stimulate economic growth.

- D-9 Identify and implement a Document Imaging Program to convert paper documents into digital files to reduce storage requirements and costs, increase efficiency, enhance security, and improve future access to information

The following are additional objectives for the City Clerk's Office:

As a Legislative Administrator:

- Preparing the legislative agenda.
- Verifying that legal notices have been posted or published.
- Completing the necessary arrangements for an effective meeting.
- Recording the decisions constituting the building blocks of our representative government.
- Continue to monitor the City's Boards, Commissions and Committees and promote citizen representation on them by ensuring all codes are followed throughout the vacancy and appointment process.
- Schedule joint meetings between the Council appointed Commissions and the City Council.
- Implement a new Agenda Management Software Program improving the efficiency of the Agenda/Package process, enhancing transparency and the accessibility and ease of use for the public, city staff, Commissioners, and City Council.

As a Records Manager:

- Preserving and protecting the public record.
- Maintain a Records Retention Schedule that is updated with the current laws.
- Maintaining and indexing the approved minutes, contracts/agreements, ordinances, and resolutions adopted by the legislative body.
- Maintaining the accuracy of the City Charter and City's Municipal Code by providing for codification and by updating code books.
- Continue to comply with the Public Records Act by managing a Records Management System, offering a comprehensive web citizen portal ensuring municipal records are readily accessible to the public enhancing transparency in an efficient manner.
- Continue to enhance the transparency of all legally required records.
- Identify and implement a Document Imaging Program to convert paper documents into digital files to reduce storage requirements and costs, increase efficiency, enhance security, and improve future access to information.

CITY CLERK

As a Filing Officer:

- Continue to act as the City's Filing Officer for the Statement of Economic Interest forms for elected officials and designated staff members.
- Continue to act as the City's Filing Officer for campaign statements.
- Continue to monitor the AB 1234 (Ethics) and AB 1661 (Harassment) certificates for City Council Members and Commissioners.

As an Elections Official:

- Assist candidates in meeting their legal responsibilities before, during and after an election.
- Manage the process forming the foundation of our democratic system of government, from election pre-planning to certification of election results and filing of final campaign disclosure documents.
- In filling the open City Council seats for Districts 1 and 2, prepare and provide for an efficient and legal conduct of the November 2024 General Municipal Election.

PERFORMANCE MEASURES

Measure	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Estimated
Public Records Requests Received and Processed	723	710	1,263
City Council and Commission Agendas and Packets Produced	61	62	58
Commission Recruitments	5	3	6
Proclamations and Certificates Prepared	26	66	66



INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	881,995	826,554	927,488	26,256	972,205	44,717
Operations	938,086	1,095,698	1,808,952	713,254	1,394,173	-414,779
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	1,820,081	1,922,253	2,736,440	739,510	2,366,378	-370,062

The Information Technology Division is responsible for management, support, securing technology infrastructure, information systems hardware and software, telecommunications, and geographic information systems. The division provides leading-edge technology and related services to be utilized by the city departments.

Special services and functions of the division include:

- Provide information systems planning, decisions, and support.
- Research new technologies to provide the latest technology and training.
- Implement policies and procedures for the maintenance and operation of city computer systems.
- Update and maintain computer hardware and software purchasing and licensing standards.
- Implement and maintain telecommunications policies and procedures.
- Implement and maintain security policies and security technologies to protect the City's information systems.
- Implement and maintain geographic information systems to be used by Public Safety and Non-Public safety agencies.
- Implement and maintain inter-agency communications technologies and policies.
- Establish and maintain:
 - Network infrastructure and support system
 - Wireless infrastructure
 - Database and internet technologies
 - System Recovery Plan
 - Server and desktop computer systems, printers, and laptops
 - Computer hardware and software standards and support
 - Data exchange standards
 - Telecommunication systems
 - Security systems design and support
 - System auditing and investigations
 - Geographic information systems
 - Application development

INFORMATION TECHNOLOGY

ACCOMPLISHMENTS

Recent accomplishments of the Information Technology Division include the following:

- Provided Technical Assistance for Deploying USDD Dispatch Alerting System for Fire Stations and Dispatch.
- Implemented IT Security Awareness Training.
- Finished migrating users to Office 365.
- Upgraded servers for payroll system.
- Updated GIS data including districts and address layers.
- Setup CAD/RMS servers and migrate Mark43 back to Alliance.
- Setup MDCs and Wi-Fi Hotspots for fire engines and ambulances.
- Setup servers for Laserfiche Weblink Web Access to Documents.
- Setup Panorama Park Wi-Fi and cameras.
- Created Crystal reports for Energov.
- Deployed internal firewalls to City Hall/Police Department, Public Works, all Fire Stations, and Interagency.
- Implemented Security Information Events Manager for security events.
- Implemented IT operations/network monitoring system.
- Deployed CrowdStrike endpoint security.
- Deployed Endpoint Central desktop management.
- Provided remote access to Executime.
- Implemented VxRail Hyperconverged server/storage systems to host 100 servers.
- Replaced Wireless Access Points at City Hall, Police Department, Public Works, and all Fire Stations.
- Upgraded Council Chamber computers.
- Migrated DiscoverCathedralcity.com and Cathedralcitypublicarts.org to new system.
- Deployed Intrinsic desktop software to all Police Department computers and setup kiosk machine for Police Department body worn cameras.

INFORMATION TECHNOLOGY

GOALS AND OBJECTIVES

City Council Goal D: Innovation

Cathedral City continually focuses on improving service delivery and customer experiences by successfully leveraging technology and creative initiatives to improve public services, public safety, and stimulate economic growth.

- D-1 Develop and adopt an Information Technology Master Plan including consideration of providing public Wi-Fi access in parks.
- D-3 Complete and improve the installation of the Tyler EnerGov software to automate, improve and streamline the plan review, permitting and inspection processes.
 - Go-Live with Customer Self Service and Online Payments.
 - Add Online Payment capability to mobile app.
- D-4 Work with operations staff to identify, implement, and support the implementation of technology solutions to bolster IT security and improve operational, analytical, and management functions.
 - Continue to improve serviceability by adding/updating hardware and/or adding/updating server software, such as operating system, database, email systems, file server systems, telephone systems, IT management systems, enterprise workforce mobility, and enterprise/operational applications for public safety and non-public safety departments (includes Goal D-3, D-5).
 - Critical Memory Server upgrades.
 - Replace Training Laptops.
 - Enhance IT Operations by continuing the use of IT Operations/Security Software for computer/user management/password management, service systems, remote services/security patching/software deployment, network monitoring/configuration management, and security information and events logging, and user activity logging.
 - Upgrade City Clerk's Agenda Management/Voting System.
 - Telco Room UPS battery replacements.
 - Deploy Time Clocks for Employee Time Attendance.
 - Provide Technical Assistance in Implementing Fuel Management System.
 - Continue improving GIS data and mapping system.
 - Upgrade GIS to Enterprise solution.
 - Implement GIS Aerial Mapping solution.
 - Continue utilizing/training staff on Office 365 to provide cloud storage, cloud email system, online collaboration, conferencing, instant messaging, and new office versions. Enhance management and security of Office 365.
 - Continue improving IT Security hardware, Physical Security/Access Controls, & software solutions to include the deployment of a yearly IT Security Awareness Training.
 - Upgrade backup system to have Cloud backups/DR solution.
 - Upgrade Cardkey System Software.
 - Implement Network Access Control System for wired devices.
 - Upgrade the Alarm System.

INFORMATION TECHNOLOGY

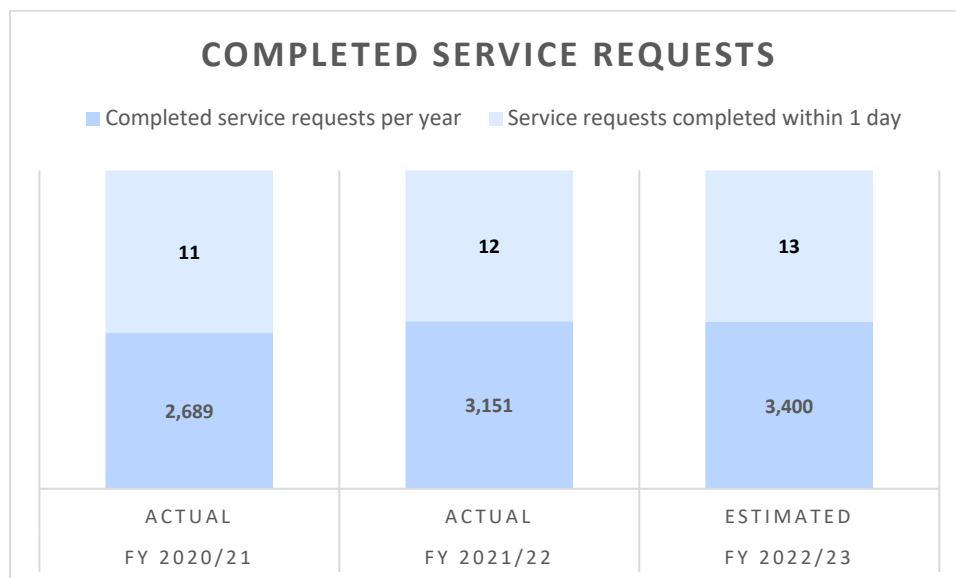
- Professional Services: Implement Managed Detect and Response via Third Party and 24/7 Security Operations Center.
 - Continue Firewall and Endpoint Security Software Subscriptions.
- D-6 Leverage technology to increase and improve online services, improve access to public information, and improve city capabilities to monitor, automate, and manage operational data remotely.
 - Continue Improving Public Technology Services such as Online services, Mobile services, Public Parks Services, Traffic Management, PEG TV Channel, Public Facilities Automation, and Smart-City applications.
 - Go-Live with Customer Self Service and Online Payments.
 - Add Online Payment capability to mobile app.
 - Upgrade Public Records Request System.
 - Upgrade cathedralcity.gov web hosting system.
 - Deploy new network connectivity for Ocotillo Park and Soccer to replace Edom Hill connections.
 - Implement automated door locks at Amphitheater.
 - Continue Deploying cameras and network connections to Public Parks when there is network infrastructure available (includes Goal D-1).
 - Replace Council Chamber Projectors.
 - Upgrade HD Channel by Spectrum.
- D-9 Identify and implement a Document Imaging Program to convert paper documents into digital files to reduce storage requirements and costs, increase efficiency, enhance security, and improve future access to information.
 - Upgrade Laserfiche to Enterprise solution (includes Goal D-4).



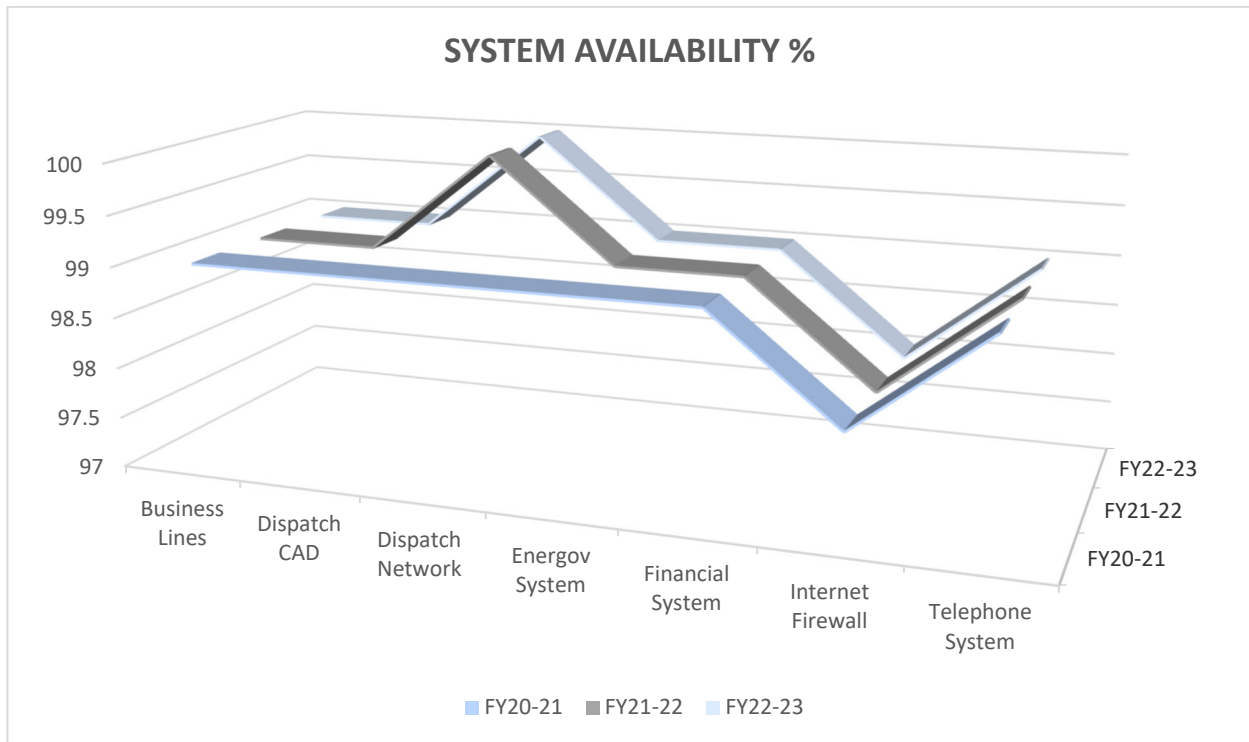
INFORMATION TECHNOLOGY

PERFORMANCE MEASURES

LEVERAGING TECHNOLOGY		
Year	Upgrade Highlights	Service Delivery Improvements
2020	Zoom	Provide Remote Online Meetings/Collaboration
	Amphitheater Wi-Fi/Cameras	Security and Wireless Access to the Park
	Remote Work Solutions	Provide Workforce Remote Capability
2021	Energov	Efficiency in Community Development Operations
	GoRequest Mobile App Update	Customer Service and Efficiency
	IT Security Systems and Endpoint Security	Security of City Information Systems
	KnowBe4 Security Awareness Training	IT Security Awareness
	Laserfiche Weblink	Efficiency and Transparency in Accessing Records Online
	CCFD MDC and Vehicle Hotspot	Fire Dispatching Operations
	Panorama Park Wi-Fi/Cameras	Security and Wireless Access to the Park
	Airbo HR Online	Access to Benefits Enrollment Information Online
	Flock Cameras	Police Safety around Traffic Signals
2022	USDD FD Station Alerting	Fire Dispatching Operations
	CCPD Alliance	Efficiency in Police Operations
	Emergency Medical Dispatching	Efficiency in Medical Dispatching



INFORMATION TECHNOLOGY



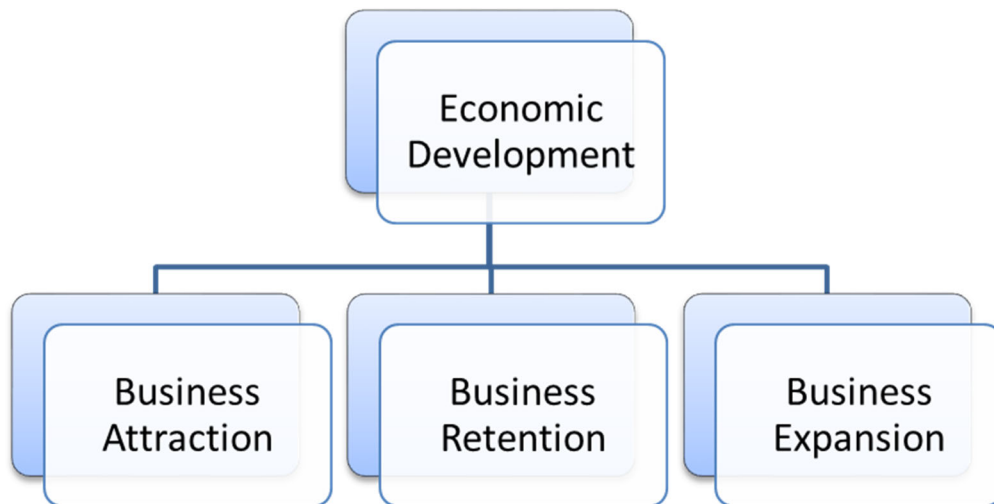
30 DAY FIREWALL REPORT (Jan – Feb 2023)	
NAME	BLOCKED
Firewall Rule	11.61 M
Content Filter	18.75 K
Geo-IP Filter	17.73 K
Threat	17.68 K
Botnet Filter	12
Total	11.66 M

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	303,699	277,623	299,999	22,376	442,950	142,951
Operations	106,177	149,509	230,795	81,286	198,150	-32,645
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	409,877	427,132	530,794	103,662	641,100	110,306

According to the California Association for Local Economic Development (CALED), economic development is the, “...concerted effort to influence the direction of private sector investment toward opportunities that can lead to sustained economic growth”. The Cathedral City (City) Economic Development Division strategically and systematically works to attract, retain, and expand businesses. The goal is to generate additional wealth and to build both a resilient and robust local economy. As wealth increases so does the quality of life for both the individual and the community. As an economy becomes more diverse and robust, the economy becomes more resilient. A resilient economy is better able to withstand and recover from economic downturns.

In simple terms, Economic Development activities fall into three categories:



Strategic economic development planning and execution is demanding and complex. Long-term in nature, strategic economic development must quickly adapt to changing markets, emerging technologies and capitalize on unforeseen opportunities. Based upon a TOWS analysis (evaluating external threats and opportunities and the City's weaknesses, and strengths), the economic development strategic plan identifies actions to be taken (i) immediately, (ii) implemented over a short to medium term timeframe or (iii) pursued as long-term goals. The result will be the creation of a diverse, robust, and resilient economy now and in the future.

ECONOMIC DEVELOPMENT

ACCOMPLISHMENTS

No single event has impacted Cathedral City or the Coachella Valley as profoundly as the COVID-19 pandemic. The various restrictions affecting non-essential employment and travel drove Coachella Valley unemployment rates an estimated 50% above the Great Depression's peak unemployment rate. According to the Coachella Valley Economic Partnership's "Employment Impact of COVID-19" report published in May 2020, occupations hardest hit were sales and sales related; food preparation and serving related; and personal care and service. Job losses in these occupations disproportionately affected Cathedral City residents.

Thankfully, the Cathedral City Council, Economic Development Division, and City residents rallied around the Cathedral City-based businesses most effected by the restrictions. Creative solutions drove dearly needed business revenue. One particularly proactive solution included implementing the Great Plates Delivered project.

Great Plates Delivered was a federal (75%), state (18.75%), and local jurisdiction (6.25%) funded program designed to enabled local businesses an opportunity to earn \$66 per person per day by providing three nutritious meals each day to home-bound individuals 65 and older. Unfortunately, when the program was first launched, there was little program participation. Recognizing the tremendous revenue potential for local businesses and the opportunity to provide needed nutrition to some of our community's most vulnerable senior citizen through at-home contact-less food delivery, the Economic Development Division (consisting of the Director and one volunteer) began to proactively recruit eligible clients. This Economic Development team walked eligible communities, posted flyers, worked with community non-profits and religious organizations, and contacted property management companies to increase resident participation. The Economic Development team also recruited Cathedral City restaurants to participate in the program.

By the end of the program, approximately 250 Cathedral City residents were participating in the program, generating just under \$500,000 of revenue to local businesses each month. This program lasted for just under one year and is believed to have brought an estimated \$3,000,000 to \$5,000,000 of revenue to local businesses while providing upwards of an estimated 7,500 nutritious meals to at-risk seniors. The Economic Development Division team also distributed over 15,000 lbs. of face masks and hand sanitizer to residents and businesses; created and implemented a Small Business Assistance grant program made possible by the Cathedral City City Council with funds from the 2020 CARES Act; and educated and supported businesses applying for a variety of economic injury disaster loans and grant programs.

Beyond responding to COVID-19 related challenges, the Economic Development Division:

- Lead the successful initiative to bring the \$41M College of the Desert Roadrunner Motors campus back to the Cathedral City automotive center,
- Facilitated the opening of the Amazon Commercial Hub in the previously 16-year vacant Sam's Club building,
- Created and implemented the North City Economic Development Resolution which is intended to open the door to previously elusive revenue and job-generating development,
- Supported the entitlement and tenant attraction to the commercial portion of the 13.5 acres located on the southwest corner of Date Palm Drive and East Palm Canyon,
- Conducted a thorough mixed-methods analysis of the Cathedral City cannabis business cluster which lead to the lowering of key tax rates which are intended to improve the health and competitiveness of this industry cluster,
- Revitalized and reengaged the Cathedral City Chamber of Commerce,
- Oversaw the completion and implementation of the City's first user fee study and cost allocation plan in 16 years,
- Worked with the owners of the 350,000 square foot cannabis cultivation facility located at 69-375 Ramon Road to finish construction and get closer to beginning to cultivate,

ECONOMIC DEVELOPMENT

- Worked to identify qualified developers to build out vacant parcels within the Downtown,
- Worked to support and strengthen the City's tourism and hospitality sector,
- Worked to create the City's first comprehensive Development Services guide,
- Facilitated the completion of multiple sizable Public Art Commission projects (e.g., Bringas Bridge, Kinetic Art, etc.), and
- Oversaw the update of a Development Impact Fee Study.

GOALS AND OBJECTIVES

City Council Goal B: Community Investment

Cathedral City roads, gateways, public spaces, and other city infrastructure are well planned, designed, constructed, and maintained.

- B-6 Improve and expand Chuperosa Lane to become a point of pride in Cathedral City

City Council Goal C: Fiscal Stability and Sustainability

Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.

- C-3 Consider acquisition of an underutilized site on Cathedral Canyon and work to activate the site
- C-7 Evaluate data and work with CVEP to identify holes in the local economy and develop plans to address
- C-8 Strengthen the Economic Development team and remove optional tasks such as commission staffing to focus on core/essential duties
- C-9 Complete and adopt the Development Impact Fee Study
- C-11 Create a Development Resource Guide to educate and inform project applicants of Cathedral City requirements and processes.
- C-15 Develop Economic Development Strategic Plan which addresses economic development opportunities, business attraction, retention, and expansion including the attraction and support of trade sector training and employment. Key focus of this plan will include a viable strategy to develop areas north of I-10 including the North Area Specific Plan, Extended North Area Specific Plan, and potential Thousand Palms annexation
- C-19 Initiate a Small Business Roundtable or industry specific taskforces to identify needs and support strategies

City Council Goal F: Embracing, Inclusive City

Cathedral City is valued and respected as a community that welcomes and embraces diversity, has an abundance of high quality and affordable housing options, and vibrant businesses. Our neighborhoods are attractive and well-maintained and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

- F-9 Work with Riverside County to locate the potential RUHS community health center in Cathedral City

ECONOMIC DEVELOPMENT

PERFORMANCE MEASURES

Single Family Detached MLS Closed Sales (March Only, Year by Year)

Year	Average Final SFD House Sales Price	Average House Square Footage	Average Sales Price per Sq. Ft.	Average Sales Price Over/(Under) Original List Price	Average Lot Size of all Homes Sold	Average Year Sold Homes were Built	Average Number of Days On The Market
March 2020	\$ 383,346	1,853	\$ 209.06	\$ (11,787)	7,647	1997	74
March 2021	\$ 463,879	1,811	\$ 260.08	\$ 4,589	7,834	1993	34
March 2022	\$ 566,669	1,789	\$ 333.08	\$ 10,913	8,072	1986	26
March 2023	\$ 557,213	1,747	\$ 326.30	\$ (24,596)	7,391	1996	65

Source Data: Desert MLS and Market Watch, LLC.

Cathedral City Labor Force and Unemployment Analysis

Year	Cathedral City Residents Available for Work (Labor Force)	Employed Cathedral City Residents (Employment)	Unemployed Cathedral City Residents	Unemployment as a Percentage of Labor Force
2020	27,300	24,133	3,167	11.6%
2021	27,000	25,137	1,863	6.9%
2022	27,400	26,386	1,014	3.7%

Source: California Employment Development Department

Cathedral City Annual Taxable Sales

Calendar Year	Retail and Food Services: Taxable Transactions	Total All Outlets: Taxable Transactions	Total Taxable Transactions Per Capita
2020	\$ 754,928,823	\$ 868,899,407	\$ 16,216.86
2021	\$ 943,331,271	\$ 1,111,885,221	\$ 20,600.76
2022	\$ 983,066,018	\$ 1,187,069,062	\$ 22,898.68

Source: HdL

New Performance Measures for FY 2023/24:

- Increase time spent seeking and responding to investment opportunities: Investment opportunities include evolving investor/developer interest in varying asset classes (e.g., industrial development, residential, hospitality, opportunity zones, etc.); and governmental funding opportunities (e.g., subsidized housing, economic stimulus programs, grants, etc.).
- Developer, investor, and broker contact: Increase contact and strengthen relationships with developers, investors, and brokers interested in investing within the Coachella Valley.
- Opportunity submissions: Routinely submit assets to investment, development, and brokerage firms for consideration.
- City Marketing: Elevate and expand City's presence
 - at trade shows and similar events
 - on social media platforms, and
 - online.
- Support regional economic development and educational initiatives and organizations.

FINANCIAL SERVICES

ADMINISTRATION EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	471,258	504,262	577,850	73,588	587,765	9,915
Operations	16,046	23,635	25,560	1,925	26,502	942
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	487,304	527,897	603,410	75,513	614,267	10,857

The responsibilities of the Financial Services Department primarily include supporting other city departments, City Management, and City Council in implementing the policies and programs adopted by the City Council. In addition, the Financial Services Department advances City Council's vision through the design and coordination of each division's objectives within the department.

The Financial Services Department coordinates and leads the efforts of the Finance, Risk Management, Facilities, and the Housing Successor Agency functions as well as the dissolution activities and winddown of the Successor Agency to the former Redevelopment Agency. The Financial Services Department ensures the continued financial health of the City and mitigating risks through appropriate insurance activities, to include (but not limited to) training programs offered through membership in our Joint Powers Authority. Working through other departments and their corresponding divisions, the Financial Services Department provides direction to, coordinates, and administers these functions to support the City's primary mission in servicing the needs of the citizens and businesses within the Cathedral City community. Financial Services also administers the City's 457(b) employee retirement plans.

RISK MANAGEMENT

RISK MANAGEMENT EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	2,750,000	3,800,000	4,700,000	900,000	4,700,000	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	2,750,000	3,800,000	4,700,000	900,000	4,700,000	0

This function provides risk management services, including loss prevention, control, financing, and recovery. Specifically, this involves the identification and evaluation of actual and potential risks, and the avoidance, reduction, retention, or transfer of such risks. Key areas of concentration include public liability, employee benefits, unemployment insurance, fidelity bonding, and property insurance.

Pertinent proposed legislation is continually being reviewed, and a strong effort is made to influence proposed legislation beneficial to the City.

GOALS AND OBJECTIVES

Risk Management's goals and objectives include:

- Reviewing practices of departments to remove the City from any possible liability.
- Maintaining the cost-of-risk for liability, workers' compensation, and property at an acceptable benchmark level.
- Providing the City insurance coverage without interruption throughout the upcoming fiscal years.
- Protecting public and employee safety.
- Communicating safe work practices throughout the organization.

FINANCE

FINANCE EXPENDITURES

	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 23 to FY 24	FY 2024/2025	FY 24 to FY 25
	Actual	Projected	Adopted	\$ Change	Adopted	\$ Change
EXPENDITURES						
Salaries and benefits	1,918,180	1,508,879	1,511,824	2,945	1,588,378	76,554
Operations	455,667	557,877	575,677	17,800	586,516	10,839
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	2,373,847	2,066,756	2,087,501	20,745	2,174,894	87,393

The Finance Division is responsible for financial management planning support, including analysis and preparation of the City Manager's Biennial Budget, consisting of two one-year budgets. The division also administers the fiscal affairs of the City through maintenance of a general ledger; administration of debt financing; collection and posting of revenues; payment of and accounting for obligations; purchasing of goods and services; payroll; preparation of the Annual Comprehensive Financial Report (ACFR); preparation of other financial reports, to include but not limited to the State Controller's Reports and AB1600 reports. The Finance Division also assists the elected City Treasurer in administering the investment process and related recordkeeping.

ACCOMPLISHMENTS

Recent accomplishments of the Finance Division included the following:

- Received the Governmental Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the City's ACFR for the fiscal years ended June 30, 2020 and 2021. The City has now received this prestigious award for 17 straight years.
- Received the GFOA's Distinguished Budget Presentation Award for the City's Biennial Budget for the two-year period beginning July 1, 2021. This was the eighth time the City received this prestigious award covering 15 years.
- Received the City's annual audits for the fiscal years ended June 30, 2021 and 2022. As required, the City's certified public accounting firm issued the Audit Communication (Statement on Auditing Standards (SAS) 114) Letter, Report on Internal Control, Single Audit Report, and Standard Independent Auditors Report. No significant issues were noted in these letters.
- Achieved the targeted 33% reserve fund balance level in accordance with City Council's goal of financial solvency.
- Implemented the results of the comprehensive fee study.
- Providing more frequent and more comprehensive budget updates:
 - Providing City Council bi-monthly status of budgeted revenues and expenditures compared to actual revenues and expenditures
 - Providing Departments monthly status of budgeted revenues to actual expenditures
- Implemented electronic timekeeping, expense reimbursement and "cradle-to-grave" in-house payroll functions previously outsourced:
 - Financial backbone, including Payroll
 - Human Resources functions (in process)

FINANCE

- Implemented the Enterprise Asset Management functions to include inventory, work orders and asset management and maintenance. These functions are currently in the process of being deployed to various departments and divisions, e.g., public works, fleet, facilities and financial services
- Established a CalPERS Trust for our mitigate/reduce the City's Other Post Employment Benefits (OPEB) Actuarial Valuation,
- Issued a 15-year Pension Obligation Bond to pay the original unfunded actuarial obligation through the Cal PERS

GOALS AND OBJECTIVES

The Finance Division's overall goals are to ensure: (1) the City's financial resources are protected through sound financial management, (2) the budget is properly implemented, and (3) the City's financial activities are conducted in a legal, accurate, and timely manner. This is accomplished concurrently with providing quality financial management services to city staff, customers, and the community.

The Finance Division's goals will be achieved through these strategies and underlying actions:

City Council Goal B: Community Investment

Cathedral City roads, gateways, public spaces, and other city infrastructure are well planned, designed, constructed, and maintained.

B-16 Explore providing a General Fund Capital Projects Fund as part of development of the next Biennial Budget

City Council Goal C: Fiscal Stability and Sustainability

Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.

C-1 Implement improvements to purchasing practices and procedures to align with procurement code requirements

C-2 Increase Council district improvement funds

C-3 Consider acquisition of an underutilized site on Cathedral Canyon and work to activate the site

C-4 Allocate resources necessary to achieve the City Council's goals and vision

C-5 Develop an inventory of vacant and underutilized properties

C-6 Complete and improve the installation of the Tyler EnerGov software to automate, improve and streamline the plan review, permitting and inspection processes

C-9 Complete and adopt the Development Impact Fee Study

C-10 Update the Thousand Palms Fiscal Analysis

FINANCE

City Council Goal D: Innovation

Cathedral City continually focuses on improving service delivery and customer experiences by successfully leveraging technology and creative initiatives to improve public services, public safety, and stimulate economic growth.

- D-1 Develop and adopt an Information Technology Master Plan including consideration of providing public Wi-Fi access in parks
- D-3 Complete and improve the installation of the Tyler EnerGov software to automate, improve and streamline the plan review, permitting and inspection processes

PERFORMANCE MEASURES

Measure	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Estimated
General Fund balance as percent of ongoing expenditures	62.76%	68.35%	63.40%
EFT vendor payments as a percent of total payments	37.21%	40.96%	42.17%
Active in-town business licenses issued	1,107	1,057	799

FACILITIES

FACILITIES EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	815,003	556,450	427,575	31,289	454,327	26,752
Operations	1,586,521	1,656,035	2,131,099	52,971	1,780,466	-350,633
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	2,401,524	2,212,485	2,558,674	84,260	2,234,793	-323,881

The Facilities Division consists of a team of highly skilled trade staff maintaining the City's buildings, facilities, and adjacent grounds for the community. The mission is to provide quality service in an efficient and professional manner to ensure building safety and comfort. Facilities is responsible for the detailed daily preventive maintenance and repair to keep the City's buildings, facilities, and adjacent grounds in well maintained operational condition. Facilities prepares specifications for projects related to city facilities, such as, roof replacements, interior building remodels, contracted exterior painting projects along with heating, ventilation and air conditioning repairs or replacements. In doing so, staff embraces safety, courtesy, integrity, and excellent customer service while providing a comfortable, safe, economical, and easy to maintain work environment.

ACCOMPLISHMENTS

Recent accomplishments include the following:

- Install Amphitheater Sound and Lighting Improvements.
- Replace Fire Station 412 concrete driveway.
- Replace Fire Station 412 HVAC.
- Replace the exit signs in the Civic Center.
- Paint City Hall gym and replace flooring.
- Replace City Hall kitchen.
- Replace Public Works building ceiling tiles and flooring.
- Repaint the jail.
- Repair drywall holes and repaint the apparatus bay at Fire Stations 412 and 413.
- Remove and replace the front and rear driveway at Fire Station 412.
- At the Library, remove trees at the entrance lifting the concrete and causing trip hazards, and remove and replace the uneven concrete.
- Cooling Towers & Energy Management System.
- Worked various aspects of the COVID-19 pandemic.

FACILITIES

GOALS AND OBJECTIVES

The Facilities Services Division's goals and objectives will be prioritized with the upcoming Facilities Master Plan and recommendations for the 14 facilities being reviewed:

- Century Park Restrooms & Storage
- Bell Tower
- Parking Structure
- Civic Center/City Hall/Police/Jail
- Amphitheater
- FS 410/412, 411 and 413
- Library
- Ocotillo Park Restrooms & Storage
- Panorama Park Restrooms & Storage
- Public Works Building
- Soccer Park Restrooms & Storage
- Town Square Fountain

Several near-term goals identified prior to the Facilities Master Plan include the following:

- Maintain facilities in a safe condition and in compliance with applicable building codes and regulations.
- Continue to identify and implement possible improvements to reduce costs and expand services to result in a more efficient operation.
- Conserve energy and resources by ensuring maximum operating efficiency of energy-consuming equipment and systems.
- Repaint the purple light poles throughout downtown.
- Amphitheater Programmable Access / Electronic Locks
- Emergency Generators Evaluation
- Fire Station 413 Window Replacement
- Town Square Fountain Structure and Soft Surface/Concrete

City Council Goal A: Serving the Community with Pride and Dedication

Through diversity, equity and inclusion driven employee programs and employee experiences, Cathedral City is the employer of choice with a workforce that is engaged, motivated and respected public stewards.

- A-4 Develop a professional development program to enhance career development opportunities, strengthen organizational capabilities, and increase organizational capacity.
 - The Facilities Division will pursue an analysis to determine if a part-time/temporary to full-time hiring process could support the city's daily maintenance and operations responsibilities and be more cost effective than some of our current third-party outsourcing. This process could allow the department to hire entry-level employees to be trained by City staff to perform lower level, essential tasks at our 14 facilities. The hiring process would enhance career development opportunities, strengthen organizational capabilities, and increase organizational capacity.

FACILITIES

City Council Goal B: Community Investment

Cathedral City roads, gateways, public spaces, and other city infrastructure are well planned, designed, constructed, and maintained.

- B-17 Develop and adopt a Facilities Master Plan
 - Facilities is currently working with MAAS Companies to develop a Facilities Master Plan. The Facilities Division is currently starting the Facilities Condition Assessment (FCA) of all fourteen city owned facilities.

City Council Goal C: Fiscal Stability and Sustainability

Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.

- C-17 Establish a Risk Management Program focused on claims reduction and minimizing litigation exposure by informing, engaging, training, and educating operations staff
 - Facilities will participate in monthly City risk management meeting on safety topics related to Facilities Maintenance focused on claims reduction and minimizing litigation exposure by informing, engaging, training, and educating operations staff.

City Council Goal D: Innovation

Cathedral City continually focuses on improving service delivery and customer experiences by successfully leveraging technology and creative initiatives to improve public services, public safety, and stimulate economic growth.

- D-7 Leverage the SiFi broadband digital network to create economic development incentives and opportunities and improve the accessibility and affordability of reliable high-speed internet services
 - Facilities will assist IT with installation of cameras, CAT-6 cabling, antennas, electrical, trenching, etc. to improve the accessibility and affordability of reliable high speed internet services.

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit, and play in our community.

- E-15 Establish regular inspections of facilities, e.g., restrooms in parks, to ensure they are well maintained and functional.
 - Facilities will develop and implement a general daily, monthly, and yearly safety inspection equipment to ensure they are well maintained and functional.

FACILITIES

PERFORMANCE MEASURES

New Performance Measures for FY 2023/24:

As a result of implementing the Tyler Munis Enterprise Asset Management (Maintenance) system, develop daily, monthly, and yearly safety inspection checklists of equipment. Once checklists are developed, then performance measure(s) will be created.



Cathedral City

DEVELOPMENT SERVICES

DEVELOPMENT SERVICES EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	0	301,330	446,422	145,092	451,932	5,510
Operations	366,254	401,711	438,218	36,507	439,428	1,210
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	366,254	703,041	884,640	181,599	891,360	6,720

The mission of The Development Services Department is to administer, encourage and promote the development and maintenance of the City in a comprehensive manner that links living environments, shopping and service needs, employment opportunities, transportation, and recreation, to provide a well-functioning, safe, stable, and livable community. To achieve this mission, the Development Services Department is responsible for the Administration, Community Planning and Design, Building Inspections and Enforcement of Codes.



PLANNING

PLANNING EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	883,922	1,070,603	769,720	-300,883	807,399	37,679
Operations	159,037	283,423	193,808	-89,615	198,522	4,714
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	30,957	0	0	0	0	0
TOTAL EXPENDITURES	1,073,915	1,354,026	963,528	-390,498	1,005,921	42,393

The Planning Division is responsible for implementing and recommending land use policies including those within the City's General Plan and Zoning Ordinance, the review of development applications for consistency with the City's standards and policies relating to land use and preservation, and advising the Council and community on current planning practices to ensure the quality of life will be maintained or enhanced for future generations. Services provided by the Planning Division include:

- Public assistance related to planning and zoning matters.
- Review and approval of discretionary permits including Special Use Permits, Sign Permits, Film Permits, Dance Permits, Sexually Oriented Business Permits, Peddler and Handbill Permits, and Christmas Tree Lots.
- Review and approve zoning clearances and home occupation permits for home-based businesses.
- Provide staff support to the City Council, the Planning Commission, Architectural Review Committee, Historic Preservation Committee, and other City departments.
- Prepare and process updates and revisions to the General Plan, Municipal Code, City specific plans, and design guidelines.
- Ensure environmental policies and procedures prescribed by federal, state, and local laws, are adhered to for all private and public development projects within the City.
- Provide public records and property land use and entitlement history.
- Prepare zoning verification letters.
- Review and approve Alcohol Beverage Control (ABC) and Department of Motor Vehicle (DMV) licenses.



PLANNING

ACCOMPLISHMENTS

Council Goals:

- Council Goal 6c – Completion of Phase 1 (Chapter 9) of the Municipal Code Update Initiative.
- Completed Council Goal 6h – Entitlements for the 13.5 acres approved by the City Council on September 14th.

Recent accomplishments of the Planning Division include the following:

- Approval of the 2040 General Plan Update and Housing Element Update.
- Adoption of the Historic Preservation Ordinance.
- Adoption of the amendment to the Billboard Ordinance, prohibiting new billboards and the reconstruction and reinstallation of existing billboards.
- Commissions and Committees
 - Planning Commission approved 26 projects.
 - Architectural Review Committee approved 20 projects.
- Major projects approved include the Cathedral Cove Center, Denny's, Quick Quack Carwash, Kroger fuel station, Canyon Villas apartments, and Newport 17.
- Administratively approved 387 construction plan reviews, 27 minor projects, 42 sign permits, and 115 home occupations.
- Supported the development of the cannabis industry with land use approval for 5 new projects for cannabis manufacturing, cultivation and distribution, and amendments for another 2 previously approved facilities.

GOALS AND OBJECTIVES

The Planning Division's goals and objectives include:

City Council Goal C: Fiscal Stability and Sustainability

Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.

- C-6 Complete and improve the installation of the Tyler EnerGov software to automate, improve and streamline the plan review, permitting and inspection processes.
- C-10 Update the Thousand Palms Fiscal Analysis
- C-12 Implement a private development entitlement and plan review system which is predictable, streamlines internal intake and review processes, and creates applicant experiences which are facilitative vs regulatory
 - Review existing processes and procedures.
 - Reduce review timeframes.
 - Update development handouts.

PLANNING

- C-13 Implement necessary hardware/software and provide necessary training to fully transition to electronic plan submission and review including the ability to review and issue over the counter permits
- C-16 Procure additional professional service contracts to increase staff capacity related to private development plan review, building plan review and inspections, capital project delivery, and land use planning to ensure required city services are performed based upon applicant need vs staff availability

City Council Goal F: Embracing, Inclusive City

Cathedral City is valued and respected as a community that welcomes and embraces diversity, has an abundance of high quality and affordable housing options, and vibrant businesses. Our neighborhoods are attractive and well-maintained and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

- F-1 Complete the comprehensive update of the Cathedral City Municipal Code with initial emphasis on Chapter 9 (zoning) and Chapter 5 (business regulations)
 - Support economic development through updating of land use regulations and development processes (with Economic Development).
- F-2 Address parking and paving provisions in the code for residences
- F-3 Prohibit parking in front of mailboxes
- F-19 Develop standard plans, streamlined processes and educational materials that promotes ADU's to increase housing production
 - Facilitate the development of quality and diverse housing that is affordable to all income levels (with Economic Development).



PLANNING

PERFORMANCE MEASURES

Measure	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Estimated
Development applications received (requiring Planning Commission approval)	58	19	32
Average # of active development applications per Planner	20	6	11
Administrative applications received	22	40	36

New Performance Measures for FY 2023/24:

- City development review timeframes (each submittal) reduced to:
 - Minor projects = 20 days
 - Major projects = 30 days
- Housing Element goals and policies reviewed annually.
- General Plan goals and policies reviewed annually.
- Land use regulations and processes reviewed annually with Economic Development.
- Type of projects approved administratively expanded.
- Applications and handouts reviewed annually.



BUILDING

BUILDING EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	599,348	866,078	884,205	18,127	924,178	39,973
Operations	402,979	586,844	515,019	-71,825	523,120	8,101
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	1,002,327	1,452,922	1,399,224	-53,698	1,447,298	48,074

The Building Division is responsible for the issuance of building permits and collection of fees, providing plan check and inspection services, coordinating with the Code Division on building and safety matters, and providing assistance to the public in ensuring construction in Cathedral City is safe, accessible, and code compliant. Services provided by the Building Division include:

- Permit issuance and inspections for new commercial and residential construction, residential remodels, commercial tenant improvements, residential and commercial solar systems, new mobile home installations, additions and improvements, pools, patio covers, signs, block walls and fences, mechanical/HVAC systems, plumbing such as water heaters, and electrical upgrades.
- Construction plan review and approval including coordination with other departments.
- Ensure all construction is completed in compliance with the Americans with Disabilities Act (ADA).
- Business license inspections and occupancy clearances.
- Building code interpretation and appeal.
- Code Compliance Division support.
- Public records and property permit history.
- Prepare monthly and quarterly reports for submittal of pass-through fees to State and other agencies.
- Inspections of buildings damaged by fire and vehicle accidents (Fire and Police Department referrals).

ACCOMPLISHMENTS

Council Goals:

Completed Council Goal 6e – Implemented the mobile homes parks inspection program. The first park being inspected is Tramview.

Recent accomplishments of the Building Division include the following:

- Adoption of the 2022 Building Codes.
- Major projects completed include DR Horton at Verano, Veteran's Village, Luchador Brewing Company, The Habit Burger, Tower Market, La Paloma Resort, Advance Auto Parts, and multiple cannabis facilities.
- Major projects approved or under construction include Williams Homes @ Campanile, GHA @ Rio Del Sol, Quick Quack Carwash, Denny's, Kids World, Mechanics Bank, Chapel at Saint Louis Church, and the Sunniva/Prime Asset cannabis facility.

BUILDING

GOALS AND OBJECTIVES

City Council Goal C: Fiscal Stability and Sustainability

Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.

- C-6 Complete and improve the installation of the Tyler EnerGov software to automate, improve and streamline the plan review, permitting and inspection processes
- C-12 Implement a private development entitlement and plan review system which is predictable, streamlines internal intake and review processes, and creates applicant experiences which are facilitative vs regulatory
 - Review existing processes and procedures.
 - Reduce permit and plan review timeframes.
 - Update City construction standards and handouts.
- C-13 Implement necessary hardware/software and provide necessary training to fully transition to electronic plan submission and review including the ability to review and issue over the counter permits
 - Offer online permit, plan review and inspection services.
 - Implement the first phase of the document management system.
- C-16 Procure additional professional service contracts to increase staff capacity related to private development plan review, building plan review and inspections, capital project delivery, and land use planning to ensure required city services are performed based upon applicant need vs staff availability

City Council Goal F: Embracing, Inclusive City

Cathedral City is valued and respected as a community that welcomes and embraces diversity, has an abundance of high quality and affordable housing options, and vibrant businesses. Our neighborhoods are attractive and well-maintained and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

- F-16 Implement a code compliance program that proactively identifies and responds to code compliance complaints
 - Complete the first phase (Tramview) of the mobile home parks inspection program.

BUILDING

PERFORMANCE MEASURES

Measure	2021 Actual	2022 Actual	2023 Estimated
Permits Issued (Calendar Year)			
Building	2,119	2,495	2,600
Solar	687	920	1,000
Single Family Dwelling	149	55	30
Construction Valuation	\$80,549,805	\$66,929,674	\$70,000,000
Inspections Conducted	7,187	7,143	7,000

New Performance Measures for FY 2023/24:

- Online permitting, plan review and inspections services available to customers.
- Increase types of “Over the counter” permits available to customers.
- Plan review times reduced to:
 - Minor projects = 2 weeks
 - Major projects = 3 weeks
- All current electronic plans are stored in the document management system.



CODE

CODE EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	935,954	1,160,047	1,136,620	-23,427	1,199,061	62,441
Operations	296,370	353,684	449,886	96,202	458,310	8,424
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	1,232,324	1,513,731	1,586,506	72,775	1,657,371	70,865

The City's Code Division is responsible for ensuring compliance with applicable statutes or ordinances and managing programs that will maintain and improve property values and the quality of life within the community. The five main components of the Division are:

- Public Assistance
- Municipal Code Enforcement
- Property Maintenance
- Community Safety
- Abandoned and Inoperative Vehicle Abatement

Each component places an emphasis on public relations, education, and voluntary compliance with the law. By implementing new methods of enforcement, with an increased emphasis on education, the Division has been able to provide the citizens of Cathedral City with a healthier, safer, and more attractive place to live, work, and play.

ACCOMPLISHMENTS

Council Goals:

- Completed Council Goal 4a – Implemented a pro-active model for provide Code Compliance services.
- Completed Council Goal 4b – Provided a follow-up presentation on the integration of the short-term vacation rental enforcement and general code compliance teams.
- Completed Council Goal 4c – Evaluated and improved the GoRequest App (rebranded to MyCathedralCity) and related notification processes.
- Completed Council Goal 4d – Continue to prioritize illegal parking enforcement.
- The Division implemented a proactive program through teamwork, organizational efficiencies and a data driven approach:
 - Administrative functions streamlined to keep officers in the field.
 - Improved utilization of administrative staff.
 - Hybrid strategy implemented for enforcement areas.

CODE

- Cross-training of Code Officers.
- Improved interdepartmental communication and coordination
- Focused enforcement sweeps of visual blight violations were conducted on over 1,000 properties in the City:
 - 52 citations were issued for parking on landscaping.
 - 24 inoperative vehicles on private property abated.
 - 89 MyCathedralCity requests submitted for illegal dumping.
 - 31 MyCathedralCity requests submitted for shopping carts.
 - 26 door hangers for bulky items.
 - 174 garbage container stickers placed on unscreened containers.
 - STVR enforcement was fully integrated into Code Compliance. In 2022, Code Officers responded to 214 complaints and issued 27 citations for an unpermitted STVR, 30 citations for advertising violations and 31 citations for operational related violations.
 - Enforcement of vehicles on public streets was integrated into Code Compliance. In 2022, 512 vehicle checks were conducted, 212 vehicles were marked, 89 vehicles were cited, and 47 vehicles were towed.
 - A sidewalk vendor ordinance was adopted by the City Council in January 2023. In 2022, Code Compliance Officers made contact with 93 vendors, all but one was unpermitted.

GOALS AND OBJECTIVES

The Code Division's goals and objectives include:

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

- E-4 Increase Police and Fire, and Code Compliance engagement with the community
 - Participate in community events with the Police and Fire Departments to educate and inform residents about City services and programs.
 - Participate in Neighborhood Watch meetings with the Police Department.
 - Conduct quarterly "Code at Your Corner" events.
 - Rebrand Code Compliance vehicles and uniforms.

City Council Goal F: Embracing, Inclusive City

Cathedral City is valued and respected as a community that welcomes and embraces diversity, has an abundance of high quality and affordable housing options, and vibrant businesses. Our neighborhoods are attractive and well-maintained and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

- F-16 Implement a code compliance program that proactively identifies and responds to code compliance Complaints

CODE

- Protect and enhance the quality of life for Cathedral City residents by ensuring the community is safe, clean, and visually attractive (with Building, Police and Public Works Departments).
- Engage in proactive community outreach to educate and inform the public about City services and programs.
- Increase public trust in Code Compliance by focusing on transparent engagement with the community.
- Further implement team/task-based Code Compliance program focusing on:
 - Neighborhood and commercial centers
 - Stale cases
 - Data driven enforcement (moved this from measures)
- F-17 Develop initiatives to proactively monitor the City's commercial corridors to address visual blight and nuisance issues associated with vacant and underutilized properties and non-compliant commercial strips and centers.
- F-18 Implement initiatives identified in Action F-17 to formalize deployment of staff to reduce visual blight and nuisance issues along the City's commercial corridors.



CODE

PERFORMANCE MEASURES

Measure	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Estimated
Requests for Service	1,656	1,783	1,700
Inspections	2,629	3,673	3,500
Notices Issued	1,193	1,442	1,400
Citations Issued	423	457	450
Properties Abated by Private Contractor	14	16	25
Inoperable/Abandoned Vehicles Abated and/or Towed (Private Property)	153	116	125
Inoperable/Abandoned Vehicles Abated and/or Towed (Public Street)	N/A	47	50

New Performance Measures for FY 2023/24:

- Inspection times (maximum response time) reduced to:
 - New complaints
 - Priority 1 - Immediate
 - Priority 2 - 30-45 days
 - Priority 3 - 90 days
 - Re-inspections - 90 days
- Increase the use of the MyCathedralCity app:
 - Train other department staff.
 - Provide handouts to City staff for distribution.
 - Increase awareness through social media.
- Increase participation at community events.
- The Division implemented programs to manage complaints regarding short-term vacation rentals and cannabis businesses.
- The Division contracted with Allied Universal Security Services and Deckard Technologies to provide enforcement support for short-term vacation rentals.
- The Division continues to work with other departments and agencies to offer free or low-cost programs to help residents address compliance issues such as Junk your Jalopy and the Waterscape Landscape Grant.
- The Division participated in a community meeting in the Dream Homes neighborhood.
- The Post Office re-landscaped their property with low maintenance water efficient materials.

ENGINEERING AND PUBLIC WORKS

The Engineering Department reviews and checks grading plans, street and drainage plans and issues public encroachment permits and utility permits related to private development. The Department maintains a variety of engineering records, maps, plans and other technical reports and documents. It provides a wide variety of technical support and assistance to other departments throughout the City.

Engineering also assures all private street improvements are designed and installed in accordance with City standards and codes and to assure compliance with the State Subdivision Map Act. This activity includes setting development conditions for improvements and dedications, the processing of street and easement vacation requests, lot line adjustments, parcel mergers and the preparation and processing of varied dedications and conveyances of land and easements to the City for public uses. It also includes recording maps and checks, as well as improvement plan checks and reviews.

The Department provides ongoing traffic engineering services to the City. These include conducting speed surveys, traffic counts, investigating traffic safety problem areas, accident data review, making recommendations for solutions and other related studies and programs. Based on these studies and data, public works projects are initiated to improve public street safety.

ENGINEERING

ENGINEERING EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	557,998	617,390	1,237,405	620,015	1,321,918	84,513
Operations	548,374	1,267,395	881,128	-386,267	793,894	-87,234
Debt service	0	0	0	0	0	0
Capital outlay	366,724	1,654,500	2,110,210	455,710	900,000	-1,210,210
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	1,473,095	3,539,285	4,228,743	689,458	3,015,812	-1,212,931

The Engineering Division provides a variety of services including implementation of capital, non-capital, and grant improvement projects; review of private land development projects; providing key support to the City's Economic Strategic Plan; management of the National Flood Insurance Program; providing public works inspections for public works and private land development projects; management of the City's traffic and roadway network; and support for other city departments including, and not limited to: Planning, Building, Code Compliance, Public Works, Financial Services, the Police Department, the Fire Department, the City Manager's Office, the Parks and Community Events Commission, the Planning Commission and the City Council.

Engineering staff administers the Capital Improvement Project (CIP) Plan, Pavement Management Program (PMP), Local Streets and Roads Program (RMRA/SB1), National Pollution Discharge Elimination System (NPDES) Program, Dig Alert Electronic Positive Response Program, Community Development Block Grant (CDBG) Program, including project development, design, project approval, contract administration, construction management, and inspection of public construction projects, such as streets, traffic signals, drainage, and other related public projects. This includes approving and inspecting public works facilities built by private development. Staff also serves as liaison to the Parks and Community Events Commission, Streets and Transportation Commission, American Public Works Association (APWA), CV Chapter of the Desert Task Force, and Coachella Valley's Utility Coordinators (APWA/CVWD).

ACCOMPLISHMENTS

RECENTLY COMPLETED PROJECTS

Major Capital Improvement Projects:

- Completed Cathedral Canyon Bridge over the Whitewater River, "Ofelia Bringas Memorial Bridge", funded by Highway Bridge Program Fund (HBPF), Coachella Valley Association of Governments (CVAG) and Cathedral City. Winner of the:
 - American Public Works Association Coachella Valley Branch 2022 Project of Merit Award.
 - American Public Works Association Southern California Chapter 2022 Project of the Year.
 - American Council of Engineering Companies 2023 Commendation Award.
- Completed the asphalt pavement rehabilitation on Sarah Street, funded by the City of Cathedral City Maintenance of Effort Fund.
- Completed the street surface widening on Avenida Los Niños, funded by the City of Cathedral City Maintenance of Effort Fund.
- Completed the rehabilitation and/or REAS of forty-two (42) streets within Century Park Neighborhood, funded by RMRA/SB1 and Assessment District Funds.

ENGINEERING

- Completed the street rehabilitation Via De Anza Phase I funded with Community Development Block Grant funds.
- Completed CVAG CV Sync Phase I including Ramon Road and East Palm Canyon traffic signals along with the associated infrastructure upgrades.

Road Annual Maintenance Program:

- Completed the Rubberized Emulsion Aggregate Slurry (REAS) on:
 - Avenida Maravilla between Ramon Road and Vista Chino
 - Corral Road between Cathedral Canyon Drive and Date Palm Drive.
 - Ramon Road between Date Palm Drive and Da Vall Drive.
 - Avenida La Paz between Vista Chino and 30TH Avenue.
 - Avenida La Vista between Adelina Road and 30th Avenue.
 - La Pasada Neighborhood Streets.
 - Date Palm Dr between Varner Road and I-10.

IN PROGRESS PROJECTS

- Managing and monitoring design and construction of Dream Homes Park funded by Proposition 68 Statewide Park Development and Community Revitalization Program from the State Department of Parks and Recreation.
- Ramon Road Bridge and Roadway Widening in coordination with the City of Palm Springs.
- Vista Chino Bridge in coordination with the City of Palm Springs.
- Da-Vall Interchange in coordination with CVAG.
- Varner Road Widening Project in collaboration with CVAG, RCFCD, County of Riverside and City of Desert Hot Springs.
- Date Palm Drive Widening from I-10 to Varner partnering with CVAG, and RCFCD.

GOALS AND OBJECTIVES

Engineering's objectives to meet the City Council strategic goals include:

City Council Goal B: Community Investment

Cathedral City roads, gateways, public spaces, and other city infrastructure are well planned, designed, constructed, and maintained.

- B-2 Develop an entryway, medians, and lighting master plan to provide appealing gateways to the City
- B-3 Develop a wilderness trail plan
 - Continue to work with CVAG on trailheads and access points for the CV Link Project, especially near Date Palm Drive.

ENGINEERING

- B-5 Complete a dog park in the southern part of the city
- B-12 Develop a traffic calming plan with strategies for addressing location specific speeding issues
 - Continue to work with CVAG on synchronizing Date Palm Drive, Vista Chino, and Dinah Shore Drive traffic signals synchronization along with the associated infrastructure upgrades.
- B-14 By the end of 2023 complete the design phase and begin construction on the Dream Homes Park
- B-15 Identify additional funding as needed and construct the Dream Homes Park Improvements
- B-16 Explore providing a General Fund Capital Projects Fund as part of development of the next Biennial Budget
- B-18 Develop a five-year pavement maintenance strategy and funding plan to achieve a citywide Pavement Quality Index that ranks in the Top 3 Coachella Valley cities
 - Continue implementing and updating the Pavement Management Program and integrating SB1 funding and required Maintenance of Effort (MOE) funds to progress through the program.

City Council Goal C: Fiscal Stability and Sustainability

Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.

- C-12 Implement a private development entitlement and plan review system which is predictable, streamlines internal intake and review processes, and creates applicant experiences which are facilitative vs regulatory
 - Completing, updating, and implementing the City Engineering Development Standards Specification Manual.
- C-16 Procure additional professional service contracts to increase staff capacity related to private development plan review, building plan review and inspections, capital project delivery, and land use planning to ensure required city services are performed based upon applicant need vs staff availability

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

- E-11 Identify improvements and pursue grant funding to improve safety and connectivity of non-motorized routes throughout the City
 - Continue to work with CVAG on the construction of the next section of the CV Link.
 - Continue to work with CVAG on the construction of the next section of the CV Link.

In furtherance of the City Council's strategic goals, Engineering will also be implementing the following objectives:

- Continue to promote the installation of sewer lines in various neighborhoods without sewers through Assessment District formation.
- Working jointly with developers and utilities to provide necessary infrastructure in the North City and Extended North City planning areas.
- Work to enhance the Date Palm Drive corridor entrance to the City from Interstate 10.

ENGINEERING

- Continue working with Palm Springs on the Ramon Road Bridge and Roadway Widening Project.
- Continue working with Palm Springs on the Vista Chino Bridge Project.
- Continue looking local, state, and federal funding to complete the next project steps. for the DaVall Drive Interchange Project.
- Complete the projects identified in the FY 2023/2024 and FY 2024/2025 Capital Improvement Project (CIP) Plan, such as:
 - Dream Homes Park
 - Date Palm Drive Corridor Improvements between Ramon Road and Dinah Shore Drive and Gerald Ford Drive.
 - Landau Boulevard and McCallum Way Intersection Improvements.
 - Via De Anza Sidewalk Improvements in the Whitewater Neighborhood/South City area.
 - Bike lanes and Sidewalk Improvements on Date Palm Drive, Cathedral Canyon Drive and East Palm Canyon Drive.
 - Landau Public Alley Reconstruction from Vista Chino to 30th Avenue.
 - Design of Edom Hill Truck Climbing Lane north of Varner Road.
 - Preventative maintenance with Type II, Rubberized Emulsion Aggregate Slurry (REAS):
 - East Palm Canyon Drive from Perez Road to Date Palm Drive.
 - Date Palm Drive from Gerald Ford to East Palm Canyon.

PERFORMANCE MEASURES

New Performance Measures for FY 2023/24:

The following Engineering key performance measure (KPMs) will be used to monitor the efficiency of projects. These KPMs will be used to determine how well Engineering Staff identify and resolve specific issues within the process and to keep projects and Staff on schedule and assign tasks based on project needs.

- Project timeline: This measure will monitor a project based on established start dates and deadlines, to identify specific challenges or obstacles that could affect the timeline of the project. Considering that every timeline looks different depending on the project type, this measurement will assist Staff to strategize solutions to prevent or minimize project delays.
- Project budget: The Project Budget indicator (PBI) will be calculated after a project completion to determine efficiency in terms of engineering costs. The PBI will compare the budgeted cost and the actual cost to determine a value. Any value greater than one indicates the team completed the project under budget.
- Plan checking cycle time: This measure will show how long it takes from the first review to issue the appropriate permit or plan approval. Achieving a fifteen (15) days Plan Check review cycle is the goal for the department.

PUBLIC WORKS

PUBLIC WORKS EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	179,994	339,723	177,712	-162,011	182,871	5,159
Operations	730,477	727,684	681,409	-46,275	826,354	144,945
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	910,471	1,067,407	859,121	-208,286	1,009,225	150,104

The Public Works Division (Public Works) is responsible for maintaining the City's grounds, parks, and streets. Public Maintenance and Street Maintenance services, include, but not limited to:

- Street repairs.
- Street signage, striping, curb painting, sweeping and repair.
- Traffic signal maintenance.
- Contract administration of solid waste contracts, services, and programs.
- Blow sand removal.
- Drainage system maintenance.
- Graffiti removal from public facilities and related contracts, services, and programs.
- Illegal dumping removal coordination.
- Coordinating the removal of hazardous materials.
- City homeless program clean up support.
- Assistance to emergency responders needs, e.g., at accidents, fires, and other incidents.
- Landscape maintenance at various public right-of-way locations.
- Weed removal within street rights-of-way.
- Maintenance of City vehicles and equipment.
- Minor improvement projects.

In addition, Public Works provides services for the maintenance of the City Park system, several public right-of-way areas along housing developments, public right-of-way within the City's Auto Park and City-owned properties.

Public Works staff are called upon as first responders to emergency events, such as stormwater flooding, Police and Fire Department events.

Public Works facilitates many of the City recycling programs and the Public Works Yard facility is the designated collection site for the general public to dispose of electronic waste, batteries, medical waste, sharps, and tires, as generated by verified residents of the City, every Tuesday, from 1:00 p.m. – 2:30 p.m.

On the first Saturdays of each month from October to May, Public Works coordinates and provides assistance at Community Shredding Events, where residents can bring their paper documents to securely be shredded and recycled.

PUBLIC WORKS

ACCOMPLISHMENTS

Recent accomplishments of the Public Works Division include the following:

- Continued street striping work on City streets in between biennial City-wide Street striping contracts and programmed repainting of stop bars and crosswalks.
- Painted traffic signal related structures in the Downtown Area.
- Crack sealed the Century Park neighborhood, Ramon Road East, Corral Road, and La Pasada neighborhood streets in support of anticipated repaving and street slurry operations as part the Pavement Management Program.
- Pothole patched various streets within the City, including Varner Road north of I-10.
- Maintained the Public Works fleet with an emphasis on efficiency and clean energy.
- Provided logistical support for several City events such as the Snow Fest, Cathedral City Balloon Festival, Taste of Jalisco, LGBT Day, Battle of the Badges, the Tour de Palm Springs, the NCAA Women's Fast Pitch Tournament, and the Fields of Valor.
- Installed and maintained City art pieces and related pedestal structures at several City locations in support of the Art in Public Places Program.
- Installed new banners in the Town Square/Downtown corridor in support of City banner programs and events.
- Maintained City wayfinding signs and City entrance monuments within the City.

GOALS AND OBJECTIVES

Public Works goals and objectives include:

City Council Goal B: Community Investment

Cathedral City roads, gateways, public spaces, and other city infrastructure are well planned, designed, constructed, and maintained.

- B-19 Develop Fleet Management policies to establish vehicle replacements and utilization standards

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

- E-13 Develop Standard Operating Procedures regarding how Public Works responds to Localized Flooding and Blow Sand events
- E-16 Formalize protocols for emergency response call outs

Other Public Works objectives include:

- Ensure that there are clean, sanitary, safe, and visually attractive conditions throughout and along the City streets, medians, and parks by continuing to improve the quality of maintenance.
- Coordinate the implementation of a Citywide Sign inventory program.

PUBLIC WORKS

- Continue a focused effort on maintaining the City's arterial corridors, medians, and respective right of way areas to provide safe travel ways for motorists, bicyclists, and pedestrians.
 - Continue street striping, street legends and improve non and illuminated street signs, upgraded traffic control devices, and enhance the safe routes to school corridors.
- Provide the maintenance needed to keep pace with the growth and expansion of new and/or revitalized City streets, especially in the downtown core to include the Agua Caliente Casino and the Cathedral City Community Amphitheater.
- Continue to support City events by providing necessary staffing as requested by other City departments.

PERFORMANCE MEASURES

New Performance Measures for FY 2023/24:

- Develop Standard Operating Procedures (SOP's) to establish protocols and standards regarding flood preparation and response, regulatory traffic signs and markings maintenance, blow sand response, graffiti removal, parkway maintenance, and support to police and fire on emergency callouts. Scope of the SOP's will address personnel safety, preparation, scheduling, and deployment of equipment and staff.

Evaluating the efficiency of performing these maintenance functions will be based on labor hours and equipment hours necessary to accomplish these tasks. Once the baseline is established, staff will have the information to evaluate for increasing efficiencies in planning, equipment and materials used to complete the tasks. This will include reactionary functions such as rain, flood, storm, and blow sand events that public works crews need to support.

PARKS

PARKS EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	712,574	841,456	780,653	-60,803	651,400	-129,253
Debt service	0	0	0	0	0	0
Capital outlay	520,764	1,118,368	200,000	-918,368	450,000	250,000
CIP projects	0	0	0	0	0	0
Transfers out	308,991	377,393	347,393	-30,000	347,393	0
TOTAL EXPENDITURES	1,542,329	2,337,217	1,328,046	-1,009,171	1,448,793	120,747

The Parks Division of the City is responsible for providing a portion and/or all the continued maintenance and operations at the various City parks (and facilities) listed below:

- Century Park
- CV Link, from Vista Chino to Ramon
- Dennis Keat Soccer Park
- Festival Lawn
- Memorial Park
- Ocotillo Park
- Panorama Park and Dog Park
- Patriot Park

The City has a five-member citizen-based Parks and Community Events Commission that holds a monthly public Parks and Community Events Commission (Commission) Meeting. From the monthly meeting, the Commission advises the City Council and City Staff on issues important to residents. City staff and the Commissioners partner together to identify, fund, and implement recreational enhancements at City facilities, assist in coordinating small events at the parks, and help support local youth group activities. The Commission addresses the City Council's goal of increasing community involvement in municipal government and to continue to enhance the transparency of City government and available information to the public.

Note: Due to budget constraints in 2003, the existing Parks Division was removed from primary City financial support.

ACCOMPLISHMENTS

Recent accomplishments of the Parks Division include the following:

- The maintenance of all City parks, to include the latest addition to City parks – Cathedral City Community Amphitheater.
- Completion of water conservation projects converting unnecessary plant and lawn open space areas to attractive rock, decomposed granite, and tree areas.
- Focused on tree planning opportunities within the open space and park areas.
- Installed integrated trash and recycling receptacles at various City parks.

PARKS

- Installed new water fountains with bottle filling/refilling capabilities at several locations within City parks.
- The following accomplishments were completed at Panorama Park:
 - New Dog Park.
 - ADA Path of Travel Improvements.
 - ADA restroom facilities improvements.
 - Shade Structures over both tot lots.
 - Refresh soft surfacing.
 - Park benches, tables and BBQs replaced.
- The following accomplishments were completed at Century Park:
 - Tot lot play equipment replaced.
 - Installed new shade structure over equipment.
 - Parking lot repaved.
 - ADA restroom facilities improvements.
 - Repair shade roof system.
 - Park benches, tables and BBQs replaced.
- The following accomplishments were completed at Ocotillo Park:
 - Replace tot lot soft surfacing.
 - Replace fitness equipment.
- The following accomplishments were completed at Dennis Keat Soccer Park:
 - Fitness Path: equipment replacement.
 - ADA restroom facilities improvements.

GOALS AND OBJECTIVES

City Council Goal B: Community Investment

Cathedral City roads, gateways, public spaces, and other city infrastructure are well planned, designed, constructed, and maintained.

- B-9 Improve pedestrian access to parks through the use of crosswalks and sidewalk improvements
- B-10 Implement items identified in Action B-9 to improve access to City parks.

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

- E-15 Establish regular inspections of park equipment and playing fields to ensure they are well maintained and functional

Additional Parks Division objectives include:

- Continue to promote and provide mental well-being, health, and physical fitness through civic activities.

PARKS

- Continue conservation, environmental and conversion activities to reduce operating costs and promote examples of sustainable operations.
- Continue smaller community activities within local parks.
- Continue improving and upgrading park infrastructure e.g., baseball fields, fitness equipment areas, soccer fields and playground areas.

PERFORMANCE MEASURES

New Performance Measures for FY 2023/24:

- Develop Standard Operating Procedures (SOP's) to establish protocols and standards regarding the maintenance of:
 - Grass
 - Trees and plants
 - Restrooms
 - Play equipment, shade structures, and picnic area accessories
 - Baseball, softball, and soccer sports fields
 - Basketball and volleyball courts.

Scope of the SOP's will address personnel safety, preparation, scheduling, and deployment of equipment and staff.

Evaluating the efficiency of performing these maintenance functions will be based on labor hours and equipment hours necessary to accomplish these tasks. Once the baseline is established, staff will have the information to evaluate for increasing efficiencies in planning, equipment and materials used to complete the tasks.

Additionally, there will be upgrades and additions to the City's parks as provided within the Parks Improvement Project (PIP) Plan. These improvements include upgrades to fencing at ball fields, expansion of basketball courts, refurbishment of tennis courts, added lighting, etc. For each of these added improvements, City staff will have to also establish additional baseline maintenance schedules that will need to be improved on annually.

POLICE DEPARTMENT AND ADMINISTRATION

ADMINISTRATION EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	2,208,452	2,356,441	2,092,799	-263,642	2,175,207	82,408
Operations	479,726	559,601	583,008	23,407	594,432	11,424
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	2,688,179	2,916,042	2,675,807	-240,235	2,769,639	93,832

The Office of the Chief of Police includes the Police Administration Division, which provides policy and leadership direction. The Chief's Office also includes Professional Standards, Media Relations, Budget and Financial Management, Grants Administration, Court Services and Records Management. The Professional Standards Bureau is responsible for conducting investigations into alleged misconduct of sworn and non-sworn personnel and handles the department's risk management.

ACCOMPLISHMENTS

- Hired 20 new full and part-time employees, including 11 officers, 1 full-time and 1 part-time dispatcher, and 2 Community Service Officers (CSO).
- Grant funded purchase of 25 Tasers, 60 body worn cameras from Intrensic, a new hard drive for Cellebrite software program, and additional training on Cellebrite software.
- Purchased 16 ALPR (Flock) cameras.
- Successfully moved away from Mark43 CAD (Computer Aided Dispatch) and RMS (Record Management System) to Cyrus CAD and RMS.
- Negotiated and implemented our PSEC radio purchase of mobile and handheld radios.
- Began transition from ERICA radio system to PSEC.
- Renegotiated a five-year contract for Body Worn Cameras and purchased new cameras with current technology.
- Obtained FAA approval to fly department drones in the City.
- We established a partnership with Riverside County Behavioral Assessment Team (CBAT) to have a clinician assigned to patrol to assist with calls dealing with mental health.
- Began Citizens Academy sessions again after COVID-19 pandemic.
- Completed all Police Officers Standards Training (POST) mandated training.
- Continued to evaluate best practices relating to continually changing laws within the State of California. Examples: SB 2 Peace Officers certification; SB 1421, Peace Officers personnel file, release of records; National Incident-Based Reporting System (NIBRS); and Racial Profiling Data Collection (RIPA), effective 01/01/2022.

POLICE DEPARTMENT AND ADMINISTRATION

GOALS AND OBJECTIVES

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

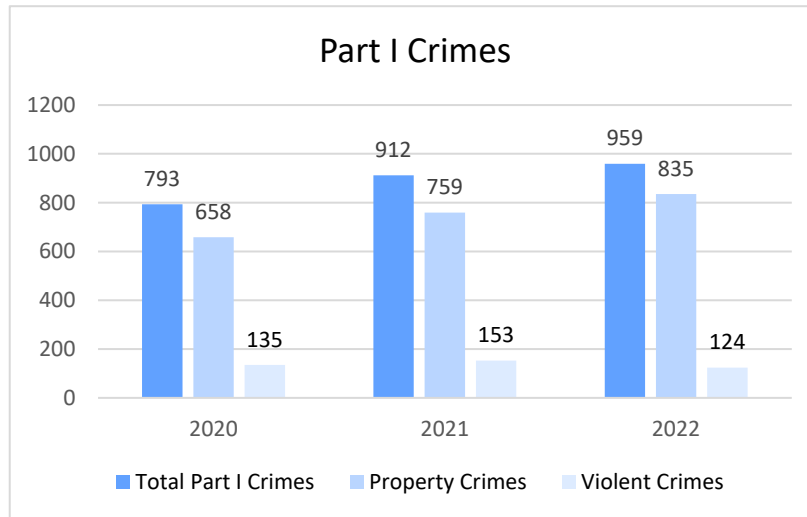
In supporting the City Council's Public Safety Goal, the Police Department's goals and objectives include:

- E-2 Develop a firearm discharge ordinance.
- E-3 Expand the use of cameras and other technology to promote public safety
- E-4 Increase Police engagement with the community.
- E-5 Police Department develops pro-active methods to reach out to youth and families
- E-6 Improve police presence and interaction at community events
- E-10 Implement community engagement and public education initiatives to increase awareness regarding public safety programs, services, and results of proactive community policing efforts.
- E-12 Implement new program to improve community access to crime stats.
- Continuing to assess, develop, and implement innovative solutions, policies and procedures, and organizational systems resulting in excellent police practices.
- Continuing to review staffing levels and identify levels of future development that might trigger the need for and generate adequate funding to support additional personnel to fulfill succession planning.
- Continue the weekly crime report to City Council. Conduct a quarterly review of crime trends and patterns to make deployment of personnel changes as necessary.
- Annual internal audits will be conducted by PSB to ensure compliance with state laws related to SB 2 and SB 1421.



POLICE DEPARTMENT AND ADMINISTRATION

PERFORMANCE MEASURES



Measure	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Estimated
Attendance at community events	0 (COVID)	15	20
Traffic fatalities	6	4	4
DUI Arrests	126	154	150

New Performance Measures for FY 2023-24:

- Maintain a 7 minute or below response time to Priority 1 calls for service which will be measured through a quarterly audit of priority 1 calls for service.
- Monitor and evaluate (eight) Part 1 index crimes which are reported to NIBRS (National Incident Based Reporting System) and released by the FBI on an annual basis. An internal review of NIBRS data will be performed quarterly to examine crime trends and patterns to address and reduce crimes occurring in the city.
- Increase attendance at community events and track progress monthly.
- Perform a semi-annual audit of Part 1 index violent crimes occurring in the city to achieve a clearance rate above the national average for each crime.
- Traffic fatality and DUI stats will be evaluated and used to indicate patterns and causes which can be addressed with directed enforcement efforts and OTS operations.

FIELD SERVICES (OPERATIONS)

FIELD SERVICES EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	9,151,766	9,907,843	8,236,487	-1,671,356	8,702,317	465,830
Operations	1,326,550	1,460,823	1,683,137	222,314	1,703,400	20,263
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	31,697	10,789	144,900	134,111	99,010	-45,890
TOTAL EXPENDITURES	10,510,013	11,379,455	10,064,524	-1,314,931	10,504,727	440,203

The Operations Division, the largest division of the Police Department, is comprised of the Patrol Bureau, Traffic Bureau, and Homeless Liaison Officers. This division is responsible for the following: first police response to emergencies; preliminary and follow-up investigations on property, person, and grand theft auto crimes; and essential police patrol services. Watch Commanders are responsible for the daily operations of the Patrol Bureau and any collateral assignments. The Field Training Officer (FTO) program provides training to new police recruits. The Traffic Bureau includes enforcement, education, parking, 30-day impounds, and accident investigation follow-up.

ACCOMPLISHMENTS

Recent accomplishments of the Operations Division include the following:

- The Operations Division handled approximately 43,625 calls for service, completing 5,047 reports and making 1,245 arrests for misdemeanor and felony crimes, with 1,628 cases sent to the District Attorney's Office for criminal filing.
- We established a partnership with Riverside County Behavioral Assessment Team (CBAT) to have a clinician assigned to patrol to assist with calls dealing with mental health.
- Reestablished the department's Community Service Officer (CSO) positions and hired 2 CSO's to work 7 days a week.
- Obtained and utilized CA State Office of Traffic Safety grant funding to address pedestrian safety, Driving Under the Influence (DUI)-related issues, and reduce the number of fatal and injury collisions.
- Utilized Department of Justice, Proposition 56 Tobacco Grant funds to educate and enforce tobacco laws of licensed tobacco retailers.
- Utilized the Coplogic Online Reporting System providing the opportunity to file online reports for certain crimes not requiring or desiring a police response.
- The department upgraded our Body Worn Cameras and issued each officer new cameras to meet the needs of the department and community.

FIELD SERVICES (OPERATIONS)

GOALS AND OBJECTIVES

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

Field Services' goals and objectives include:

- Develop opportunities to maintain open communications with our residents to educate, support, and address public safety concerns within our communities. This will include visits to our schools to interact with our local youth.
- Develop outreach opportunities for our Homeless Liaison Officers to inform and educate the community on the problems facing the unsheltered community and steps taken to reduce the effects of the unsheltered on the community.
- We are continuing the development of our existing highly skilled, diverse, and active volunteer base of Citizens on Patrol (COP) members to further support the daily activities of the Operations Division.
- To Reestablish the department's Traffic Unit to address traffic-related matters and respond to and investigate major traffic investigations.
- Continue our partnerships with the established Neighborhood Watch Programs within our communities and support those who continue to meet within the various neighborhoods.
- Recruit and select highly competent personnel to fill vacant positions throughout the police department and continue to develop our Cadet program, building on the program's success.
- Utilize California Office of Traffic Safety (OTS) grant funding to focus on traffic related matters and DUI enforcement. Complete the allotted assigned OTS operations and DUI checkpoint. Submit Quarterly Progress Reports to OTS, which requires the department to meet all objectives of the grant.
- Utilize Department of Justice, Proposition 56 Tobacco Grant funding, to monitor licensed tobacco retailers in the city and conduct two retail enforcement inspections and one shoulder tap operation. Complete the required quarterly reporting to the California Department of Justice, Proposition 56 grant funding, outlining activities performed in relation to the department's tobacco grant.



FIELD SERVICES (OPERATIONS)

PERFORMANCE MEASURES

Homeless Liaison Officer Program

FY 2022/23	Oct	Nov	Dec	Jan	Feb	Mar	Total
HLO Contacts	390	263	337	309	307	264	1870
Services Rendered	8	7	6	3	5	5	34
Services Declined	216	163	202	202	190	181	1154
Family Reunites	0	0	0	0	1	0	1
Partnership Contacts	26	23	13	9	22	25	118
Campsites Marked	12	9	21	12	23	13	90
Campsites Cleaned	10	11	14	21	19	36	111
Shopping Carts Removed	2	0	0	3	2	7	14
Arrests	17	22	8	7	10	8	72
Citations	8	15	12	9	10	8	62
FI's	2	3	1	4	3	5	18

*Statistics on this program began to be reported in October, 2022.



INVESTIGATIVE SERVICES

INVESTIGATIVE SERVICES EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	2,875,507	2,376,758	3,681,322	1,304,564	3,861,164	179,842
Operations	215,476	178,214	181,598	3,384	184,930	3,332
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	3,090,983	2,554,973	3,862,920	1,307,947	4,046,094	183,174

The Investigative Division is made up of Detectives, Special Assignments, Training, Crime Analyst, Background Investigators and Evidence Unit.

- The Detective Bureau is comprised of four Detectives, a Sergeant, and a Commander. The Detectives are responsible for conducting critical incident investigations, follow-up criminal investigations, and preparing cases for prosecution. The team investigates a wide variety of crime, to include homicides, assaults, armed robberies, sexual assaults, domestic violence, fraud, computer crime, hate crime, and identity theft. There are also three specialized detectives; one assigned to the Gang Intervention Team, another to the Coachella Valley Gang Task Force, and the third is assigned to the Coachella Valley Narcotics Task Force. Specialized Investigators conduct investigations of cases involving drugs, vice activities, criminal intelligence gathering to include gangs, and dissemination of intelligence information. They also aid federal and state task forces.
- The Evidence Unit supports the Detective Bureau by collecting and processing seized evidence from crime scenes.
- The Crime Analyst uses statistical modeling and analysis of crime data to identify criminal trends and patterns and develop strategies to help law enforcement combat criminal activities.
- The Training Coordinator is responsible for state POST and federal mandated training, in-house training, and certifications.
- The Background Investigators are responsible for conducting complete and thorough backgrounds on all our applicants.



INVESTIGATIVE SERVICES

ACCOMPLISHMENTS

Recent accomplishments of the Investigative Division include the following:

- The Detective Bureau reviewed 656 cases.
- The Detective Bureau was awarded the Riverside County Peace Officer and Public Safety (POPS) Award for Detective Bureau of the Year.
- Detectives worked over 132 major crimes, including homicides, attempted homicides, home invasion robbery, rape, assault with a deadly weapon, child sexual abuse, child physical abuse, and burglary. All homicide investigations led to identified suspects.
- City Council approved two additional police officer positions increasing our sworn from 50 to 52 officers. This increased our Post-Release Accountability & Compliance Team (PACT), staffing to a Sergeant and a Detective.
- Assigned a detective to the Riverside County Sheriff's Department Gang Task Force. This provides additional resources to Cathedral City in addressing gang related crimes.
- Purchased and installed additional Flock ALPR cameras bringing the total to 20 Flock Cameras placed throughout the city.
- Developed and implemented two POST approved mandated courses – Patrol Rifle and Domestic Violence Update - for in house training.
- Background investigations were completed on 89 applicants by two part-time Investigators. A third part-time background investigator completed 34 backgrounds for fire department personnel as well as performing compliance checks and issuing licenses for pawn shops and secondhand dealers in the city.
- Prescheduled technology upgrades have been implemented with cell phone forensic equipment, cell phone GPS mapping, laptops, iPads, computers, and crime scene software.



INVESTIGATIVE SERVICES

GOALS AND OBJECTIVES

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

The Investigative Division's goals and objectives include:

- Enhancing current technology to aid in the identifying, prosecuting, and closing of cases.
- Explore options available for statistical crime mapping to provide citizens current crime data.
- Continue to grow the Crime Analyst position to develop incident driven coordination with other divisions and agencies in the Coachella Valley and coordinate with the District Attorney's Office to improve the efficiency of criminal filings.
- Continue to acquire intersection cameras to promote public safety.
- Utilize the special enforcement teams' resources, such as the Narcotics Task Force, Gang Task Force, and the Gang Interdiction Team, to assist in crime fighting efforts throughout the city.
- Reinitiate specialized training specific to investigations and visit cold case investigations with assistance from background investigators.
- Bring the California POST (Commission on Peace Officer Standards and Training) perishable skills training to the police department. This would be in lieu of sending officers to outside agency training.
- Educate the public on ways to prevent crime by participating in neighborhood watch meetings, posting on social media and our department website.
- Conduct an annual review of all cold case homicides in coordination with the Riverside County District Attorney's Office Cold Case Unit.
- Perform an annual audit of Flock ALPR cameras and US Security Line intersection cameras locations based on crime trends.



EMERGENCY COMMUNICATIONS

EMERGENCY COMMUNICATIONS EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	2,205,695	2,068,976	2,110,512	41,536	2,193,058	82,546
Operations	440,214	422,151	552,895	130,744	493,959	-58,936
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	165,928	165,928	0	-165,928	0	0
TOTAL EXPENDITURES	2,811,837	2,657,056	2,663,407	6,351	2,687,017	23,610

The Emergency Communications Center answers all 9-1-1 emergency and non-emergency telephone calls for the City of Cathedral City and the City of Desert Hot Springs (DHS). All emergency requests for police, fire, and medical aide services are routed through the Communication Center. Additional services include maintenance and administration of all radio system infrastructure, emergency telephone communications equipment, and FCC radio licenses.

ACCOMPLISHMENTS

Recent accomplishments of Emergency Communications include the following:

- The Emergency Communications Center answered 127,009 emergency and non-emergency calls during 2022. The Communications Center handled 43,625 calls for service for Cathedral City Police and 7,557 calls for service for Cathedral City Fire.
- Successfully moved away from Mark 43 CAD and RMS to Cyrun CAD and RMS.
- Purchased Motorola handheld and mobile radios continuing the transition from ERICA to PSEC to accomplish countywide interoperability.
- All dispatchers are now trained to use FLOCK ALPR cameras to assist both in-progress calls with vehicles fleeing the scene and notifying officers of FLOCK "hits" for stolen vehicles.
- Implemented Phoenix G2 CCFD paging system for calls for service/tone outs.
- Created a Standard Operating Procedure (SOP) for the Emergency Communications Center.
- Implemented procedures to reduce overtime expenditures.
- Completed the transition from ERICA (Eastern Riverside County Interoperable Communications Authority) to PSEC (Public Safety Enterprise Communication) to accomplish countywide interoperability.
- Completed the necessary training and implementation of EMD (Emergency Medical Dispatching), as part of Riverside County's Emergency Medical Services mandate.

EMERGENCY COMMUNICATIONS

GOALS AND OBJECTIVES

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

With the Emergency Communications Center being the first line of communication to assist personnel to be safe while responding to calls for service in the City, the Emergency Communications Center's goals and objectives include:

- Ensure training, both formal and informal, is accomplished for Emergency Communications Center staff.
- Continue to update and improve text to 9-1-1, location, and phone technologies with the statewide implementation of NextGen 9-1-1.



ANIMAL CONTROL

ANIMAL CONTROL EXPENDITURES

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	252,775	335,000	335,000	0	335,000	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	252,775	335,000	335,000	0	335,000	0

Animal Control Services is currently contracted through the County of Riverside Department of Animal Services and is responsible for the enforcement of state and city animal control laws and codes. Animal Control has the following responsibilities:

- Administering a rabies control program.
- Investigating reports of animal bites to humans by both domestic and other animals.
- Locating and detaining stray animals.
- Locating and detaining indigenous wildlife and then relocating them.
- Issuing citations to owners of animals who are in violation of the city or state animal control regulations.
- Removing dead animal carcasses from city streets and private properties.
- Operating, cleaning, and maintaining the animal control kennel.
- Returning found animals to their owners.
- Adopting out found animals.
- Euthanizing animals and disposing of animal carcasses.
- Receiving fees paid by citizens for impounding, boarding and adoption of animals.

ANIMAL CONTROL

ACCOMPLISHMENTS

- Worked with Animal Control to ensure 20 hours/week of services were performed.
- Obtained a daily log of Animal Control activities for verification of services.
- Obtained a web-based portal for the reporting of ACO issues.

GOALS AND OBJECTIVES

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

Animal Control's goals and objectives include:

- Providing animal control field and shelter services to the City of Cathedral City and its residents to reduce and control stray animals.
- Conduct animal investigations.
- Returning lost pets to owners and to promote animal adoption efforts, as well as spay and neuter services.
- Enter into a future contract to maintain animal control services.

PERFORMANCE MEASURES

- Receive daily activity logs from the assigned Animal Control Officer to ensure current contract compliance.
- Continue utilization of the online portal for employees to enter animal control related calls for service from community members.

FIRE DEPARTMENT AND ADMINISTRATION

ADMINISTRATION EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	799,255	765,334	603,378	-161,956	924,424	321,046
Operations	127,877	149,838	225,950	76,112	235,120	9,170
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	927,132	915,171	829,328	-85,843	1,159,544	330,216

The Fire Administration is responsible for managing the City's emergency services and ambulance services (life safety), public education, fire prevention/protection, and emergency management (disaster preparedness) programs. There are five main components in this program:

Financial Management

- Prepare and oversee the department's annual budgets.
- Manage the department's bi-weekly employee payroll program.
- Manage the department purchasing, including emergency vehicles and equipment, daily operational and disaster preparedness equipment, and supplies.
- Provide budget assistance for program managers.
- Identify opportunities and apply for grants and other alternate funding sources.

Fire Department Planning

- Monitor, implement and maintain federal, state, regional, county, and local mandated programs, including ambulance transportation, emergency medical services, electronic patient care reporting, firefighter safety, emergency medical Occupational Safety and Health Administration (OSHA) and other related compliance programs.
- Manage agreements and cooperate with adjoining agencies, i.e. mutual and automatic aid.
- Recruit and retain qualified and diverse personnel with a focus on female and Latino personnel/individuals, including bilingual employees, reflecting the community members we serve.
- Review training and response capabilities for Fire Department special teams, e.g., hazardous materials, confined space rescue, and other disciplines.

Records Management

- Prepare monthly administrative performance reports.
- Manage the department's employee accident and injury prevention program and recordkeeping.
- Manage public records requests, depositions, subpoenas, and records retention programs.
- Fulfill public records requests for prevention, fire and medical reports from insurance and legal firms.
- Manage the ambulance billing and collections program.

FIRE DEPARTMENT AND ADMINISTRATION

- Analyze, collect, and manage department cost recovery programs to include: paramedic transport fees, treat and refer fees, hazardous materials, joint apprenticeship committee training, wildland deployment reimbursements, plan reviews, and fire inspections.
- Manage the fire prevention inspection program to include: state mandated annuals; new business licenses and renewals, cannabis facilities, care facilities, and new construction.
- Process annual reimbursements through the State of California Ground Emergency Medical Transport (GEMT) and Quality Assurance Fee (QAF) Programs.
- Prepare and submit the quarterly reporting for the National Fire Incident Reporting System (NFIRS).
- Maintain required records for the Insurance Services Office (ISO).
- Assess department technology needs as they relate to data and record keeping.

Facilities/Equipment Maintenance

- Provide materials and supplies for on-duty and contracted personnel to maintain fire facilities and equipment.
- Monitor and maintain the City's underground fuel storage and dispensing system for compliance with federal, state, county and local codes and regulations and ensure 24/7 access and operational capabilities for normal and disaster functions.
- Maintain department vehicles and equipment for safe operation.

Personnel Management

- Manage employee recruitment, hiring, and promotional processes, in coordination with Human Resources, including diversity hiring, job specific testing materials and methods.
- Manage the employee appraisal program, including recognition and corrective action.
- Improve the department safety program to reduce accidents and injuries.
- Manage the worker compensation program, in coordination with Human Resources.
- Improve the utilization of the TeleStaff timekeeping program.
- Provide ongoing review of industry trends, training, and laws or regulations impacting the organization's employees.

ACCOMPLISHMENTS

The Fire Administration's accomplishments include:

- Enhancing service levels to the residents and visitors of Cathedral City through quality customer service and support.
- The City maintains its Class 3 - Insurance Services Office - Public Protection Classification.
- A 2019-2023 Strategic Plan was prepared by the members of the department in 2018. This plan is a living document updated annually to reflect City Council's direction.
- Firefighter/EMT's Heatherton and Spates were hired and completed their onboarding and academy.

FIRE DEPARTMENT AND ADMINISTRATION

- The Department promoted Fire Captain Vondriska and Fire Engineer Valladares in 2021, and in 2022 promoted Battalion Chief Craig Sanborn, Fire Captain Alex Pike, Fire Captain Nathan Kidd, Engineer Taylor Burchartz, Engineer Michael Salazar, and Engineer Mason Hinz.
- The Department experienced two retirements in 2021: Battalion Chief Eric Hauser and Fire Captain Josh Hess. In 2022, we experienced three more retirements; Fire Chief John Muhr, Fire Engineer Scott Keeran, Firefighter Paramedic Britt Williams.
- Completed required department submittals for ambulance services reimbursements from the State of California Ground Emergency Medical Transport (GEMT) and Quality Assurance Fee (QAF) programs in 2020 and continue to submit for GEMT and QAF funding.
- Attended various trainings and software implementations:
 - Tyler EnerGov and Munis implementation.
 - Members of the Department attended Imagetrend Connect (software training)
 - Implementation of Imagetrend as a replacement for Firehouse Records Management System (RMS) and Inspections software.
 - Implementation of Imagetrend Locations, Occupancies, and Inspections modules.

GOALS AND OBJECTIVES

Fire Administration's goals and objectives include:

City Council Goal A: Serving the Community with Pride and Dedication

Through diversity, equity and inclusion driven employee programs and employee experiences, Cathedral City is the employer of choice with a workforce that is engaged, motivated and respected public stewards.

- A-3 Consider a Fire Cadet program to introduce youth to the potential for careers in fire and emergency medical services
 - Begin a Fire Cadet program by July, 2024
- A-4 Develop a professional development program to enhance career development opportunities, strengthen organizational capabilities, and increase organizational capacity.
 - Hiring practices that strive to have 25% of Department workforce comprised of members of underrepresented groups
- A-5 Implement professional and career development initiatives and programs which strengthen organizational capabilities and increase organizational capacity
 - Complete Department Strategic Plan
 - Fully implement Ambulance Operator/Fire Fighter Bridge Program
 - Create career development plans for all personnel
 - Attend five outreach events to increase access and outreach to more diverse candidates

FIRE DEPARTMENT AND ADMINISTRATION

City Council Goal C: Fiscal Stability and Sustainability

Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.

- C-12 Implement a private development entitlement and plan review system which is predictable, streamlines internal intake and review processes, and creates applicant experiences which are facilitative vs regulatory
 - Hire Fire Marshal

City Council Goal D: Innovation

Cathedral City continually focuses on improving service delivery and customer experiences by successfully leveraging technology and creative initiatives to improve public services, public safety, and stimulate economic growth.

- D-8 Establish innovative community-based Fire Prevention programs regarding Drowning, Smoke Alarm Installation, Paramedic Services, Fall Prevention, and CPR
 - Conduct fall prevention courses
 - Create and implement drowning prevention campaign
 - Conduct CERT courses
 - Conduct smoke alarm installation events
 - Implement Stop the Bleed Program
 - Deliver Sidewalk CPR courses to the community

Additional activities that will be completed during this budget cycle that fall under this goal include:

- Complete CPSE Accreditation
- Implementation of PSEC department-wide
- Implement community-based paramedicine program to decrease number of transport calls

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

- E-1 Fill the authorized Ambulance Operator position and complete the transition to the ambulance operator program and provision of the third ambulance
- E-4 Increase Police and Fire, and Code Compliance engagement with the community
- E-7 Strengthen the City's ability to prepare for, respond to, and recover from disasters by reviewing and updating the City's Emergency Operations Plans through annual training sessions and tabletop exercises.
- E-8 Build community resiliency through implementation of community training programs, CERT training, and other educational outreach
- E-9 Develop a Fire Department Injury Prevention and Wellness Program

FIRE DEPARTMENT AND ADMINISTRATION

PERFORMANCE MEASURES

Measure	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Estimated
Department-wide training (hours)	7,642	10,383	11,568

New Performance Measures for FY 2023/24:

Goal/Initiative	Measurement	Date of Completion
Fire Department Goals		
Complete CPSE Accreditation	Completion of Accreditation	12/01/2023
Inspect all city businesses	All businesses inspected	12/20/2023
Complete Department Strategic Plan	Plan completed	07/01/2023
Fire Marshal	Position hired	08/23/2023
Career Development Plans (CDP)	All personnel have a CDP	06/30/2024
Fully Implement Ambulance Operator/Fire Fighter Bridge Program	Program Implemented	07/01/2023
Implementation of PSEC Department wide	All equipment installed and system operable	01/01/2025
25% of Department comprised of underrepresented groups	25% of workforce is from underrepresented groups	Ongoing; evaluated quarterly
Strategic Initiatives		
Complete CPSE Accreditation	Completion of Accreditation	12/01/2023
Implement Community Risk Reduction Program		
Fall Prevention	Decrease lift assist by 5%	07/01/2024
CERT in English and Spanish	Conduct 3 courses per FY	06/30/2025
Drowning Prevention	Create PSA/citywide ad campaign	01/01/2024
Fire Alarm Installation	2 events per FY, 300 alarms installed	06/30/2025
Implement Stop the Bleed Program	1 course in FY 2023/24	05/01/2024
Sidewalk CPR	2 courses delivered to the community	01/01/2023
Community Based Paramedicine	Decrease number of transport calls in	06/30/2025
Be more attractive to diverse candidates	Attend 5 outreach events	07/01/2024
Start Fire Cadet Program	Program started by 06/01/2024	01/01/2025
Create a Department-wide injury prevention/wellness program	Decrease the number of injuries by 10% and days lost by 10%	06/30/2025

EMERGENCY SERVICES

EMERGENCY SERVICES EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	7,792,709	8,525,869	7,951,212	-574,657	8,268,504	317,292
Operations	1,151,051	1,104,360	1,280,722	176,362	1,260,710	-20,012
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	6,471	16,575	0	-16,575	0	0
TOTAL EXPENDITURES	8,950,231	9,646,804	9,231,934	-414,870	9,529,214	297,280

The Fire Emergency Services (Suppression and Paramedic) Division is designed to reduce injuries, deaths, reduce environmental damage, and property losses due to medical emergencies, fires, hazardous materials incidents, and physical and natural disasters, and provide advanced life support and emergency transport services. There are four main components to this program:

- Emergency Service
- Non-Emergency Service
- Patient Assessment
- Patient Treatment
- Emergency Transportation Service

Fire safety personnel perform public education programs, company fire prevention inspections, and cause and origin investigations, and emergency medical services. In addition to emergency responses, fire personnel provide non-emergency community service assistance. The firefighters also manage secondary programs to include ladder testing, pump testing, hose testing, fleet maintenance, Emergency Medical Service (EMS) supply ordering, fire pre-planning, Community Emergency Response Training (CERT) training, Fire Department Training, Juvenile Fire Setting program, EMS continuing education, radio communications, promotional testing, Quality Assurance program, small tools and motors maintenance, medical lock box program, Breathing Apparatus Maintenance Program, and other miscellaneous tasks as needs arise.

The Cathedral City Fire Department staffs three fire department ambulances, with two dual role Firefighter/Paramedics and/or Ambulance Operator EMT's on each unit, responding to all requests for medical assistance. Dual Role Firefighter/Paramedics are specially trained to provide intravenous drug therapy, monitor heart rhythms, and stabilize patients prior to transportation by the city ambulance to a hospital.

Paramedic personnel, because of their dual roles, perform firefighter duties as well. In addition to the Firefighter/Paramedic staffed ambulances, fire companies are staffed with paramedic personnel creating a layered response system which provides advanced life support services to the community.

EMERGENCY SERVICES

ACCOMPLISHMENTS

Fire Emergency Service accomplishments include:

- Fire units responded to 6,784 calls for service in 2021 and 7,311 emergency incidents in 2022. The incidents included fire alarms, emergency medical, fires, hazards, and public services requests. EMS calls account for approximately 75% of all 9-1-1 responses.
- Responding to 5,577 emergency medical service incidents in 2022 which was up 7.5% from 2021 with 5,190 emergency medical incidents.
- Three Type I ambulances (box-mounted on truck-style chassis) have been purchased, with two being placed into service in October of 2022. Medic 2 was placed in-service, full-time, on March 4, 2023. Medic 2 is stationed out of Fire Station 2, providing a much-needed ambulance to the center of Cathedral City. Medic 2 will enable us to provide an ALS transport unit on scene much faster to emergency incidents in the center of Cathedral City. These new ambulances are replacing an aging fleet to ensure there is no interruption to patient care and transport.
- All three new ambulances have been outfitted with Striker Power Load systems. The power load system hydraulically loads the patient and gurney into our ambulances automatically, preventing the need for personnel to lift the gurney. When paired with our Stryker Power Pro Cots, the amount of times personnel will need to perform heavy lifts on EMS incidents has significantly been reduced.
- Cardiac arrest management has been a priority of our department, with High Performance CPR (HP CPR) being brought into the department at the end of 2019, with an emphasis on training and reviews of all cardiac arrest management occurring towards the latter part of 2021, once the COVID-19 restrictions loosened. The goal in cardiac arrest management is to obtain a return of spontaneous circulation (ROSC), where the patient's heart begins to beat on its own and provide perfusion to the rest of the body. We have experienced a significant rise in patients' experiencing ROSC to coincide with our ability to conduct training and reviews.
 - In 2020, we encountered 48 patients in cardiac arrest and were able to obtain ROSC in 8 of these patients (16.7%).
 - In 2021, we encountered 40 patients in cardiac arrest and were able to obtain ROSC in 7 of these patients (17.5%).
 - In 2022, after restarting our training programs due to the loosening of COVID-19 restrictions, we encountered 39 patients in cardiac arrest and were able to obtain ROSC in 12 of these patients (30.8%)
- Purchased and trained personnel on the use of six new video enhanced laryngoscopes to aid in more precise and successful intubation of patients.
- In 2021 and half of 2022, the department utilized Active 9-1-1 software for improved fire personnel alerting and routing. The department implemented the G2 Alerting System for 9-1-1 responses in the last half of 2022. The G2 Alerting System installation includes heart-saver tones and encoded light systems in all three fire stations.
- The department increased firefighter safety in terms of reduced exposure to bloodborne pathogens with increased decontamination. Sanitation stations remain installed at all fire stations.
- Created virtual opportunities for the public to interact with the fire department.
- Replaced two aging VHF repeaters that coincided with the police department replacements.

EMERGENCY SERVICES

- Delivered three CERT programs; one teen session and two adult sessions.
- The department replaced an aging fire reporting system (Firehouse Software) with Imagetrend RMS.
- The department implemented a new fire inspection platform as an enhancement to our fire and EMS reporting software.
- Working with the police and dispatch departments, the fire department implemented a new CAD system (Mark43). Ultimately, the new system was replaced with an updated version of Alliance.
- Placed a 2022 Chevy Tahoe in service as a command vehicle.
- Placed a 2020 Ford F-250 in service as a fire prevention vehicle.
- Took possession of a 1999 International water tender that was donated by the Palm Springs Fire Department. The unit was placed in service just a few months after receipt.
- Took delivery of 45 new SCBA's.

GOALS AND OBJECTIVES

Fire Emergency Services' goals and objectives include:

City Council Goal A: Serving the Community with Pride and Dedication

Through diversity, equity and inclusion driven employee programs and employee experiences, Cathedral City is the employer of choice with a workforce that is engaged, motivated and respected public stewards.

- A-3 Consider a Fire Cadet program to introduce youth to the potential for careers in fire and emergency service.

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit, and play in our community.

- E-4 Increase Police and Fire, and Code Compliance engagement with the community
 - Continue community engagement via social media and station open houses.
- E-9 Develop a Fire Department Injury Prevention and Wellness Program.
 - Establish an internal Wellness Committee to explore and implement solutions to decrease firefighter risk of injury, exposure illness and stress related illnesses.

EMERGENCY SERVICES

City Council Goal D: Innovation

Cathedral City continually focuses on improving service delivery and customer experiences by successfully leveraging technology and creative initiatives to improve public services, public safety, and stimulate economic growth.

- D-8 Establish innovative community-based Fire Prevention programs regarding Drowning, Smoke Alarm Installation, Paramedic Services, Fall Prevention, and CPR
 - Establish an internal Community Risk Reduction Committee to explore and implement sidewalk CPR, drown prevention, home fire safety training and EMS clinic partnerships.

PERFORMANCE MEASURES

Measure	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Estimated
Calls for Service	6,605	7,050	7,414
Emergency response time from dispatch to arrival on scene (in minutes)	0:06:40 (outliers removed >15 mins)	0:06:29 (outliers removed >15 mins)	06:00:00 (outliers removed >15 mins)

New Performance Measures for FY 2023/24:

Objective	Measurement	Date of Completion
Career Development Plans (CDP) Council Goal A	All personnel have a CDP	06/30/2024
Fully Implement Ambulance Operator/Fire Fighter Bridge Program	Program Implemented	07/01/2023
Implementation of PSEC Department wide Council Goal D	All equipment installed and system operable	01/01/2025
Community Based Paramedicine Council Goals A, D, E	Decrease number of transport calls in FY 2023/24 and FY 2024/25	06/30/2025
Implement Community Risk Reduction Program Council Goal D		
Fall Prevention	Decrease lift assist by 5%	07/01/2024
CERT in English and Spanish	Conduct 3 courses per FY	06/30/2025
Drowning Prevention	Create PSA/citywide ad campaign	01/01/2024
Fire Alarm Installation	2 events per FY, 300 alarms installed	06/30/2025
Implement Stop the Bleed Program	1 course in FY 2023/24	05/01/2024
Sidewalk CPR	2 courses delivered to the community	01/01/2023

PREVENTION

PREVENTION EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	120,150	133,301	249,740	116,439	261,533	11,793
Operations	28,128	41,336	45,900	4,564	44,342	-1,558
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	148,278	174,638	295,640	121,002	305,875	10,235

The Fire Prevention program is designed to reduce injuries, loss of life, and property loss resulting from hazardous conditions. There are six main components to this program:

- Public Education
- Business Inspections
- Development Review/Plan Checking
- System Checks
- Fire/Arson Investigation
- Fire-setter Counseling

Fire prevention efforts are part of the overall community risk reduction process, which is a critical aspect of the fire protection delivery system. Effective fire prevention programs aid in reducing potential fire sources, ultimately reducing the number of fires annually. Under the direction of the Fire Chief, the Fire Prevention program is responsible for the coordination of the department's public education programs, engine company inspections, and fire inspector state-mandated residential and business inspections. These activities are provided throughout the community on an annual basis.

ACCOMPLISHMENTS

Fire Prevention accomplishments include:

- Conducted inspections of commercial properties, business license applicants/renewals, care facilities, and new construction. The following are the annual inspection totals:
 - 734 inspections were completed in 2021, and 758 inspections were completed in 2022 by a Fire Inspector. Engine Company inspections continued to be suspended during the pandemic.
- The department processed 108 plan reviews in 2021 and 137 plan reviews in 2022.
- Our City Council adopted the 2022 California Fire Code, and the department updated our fire department guidelines and regulations.
- Provided training for juvenile fire starter prevention.

PREVENTION

GOALS AND OBJECTIVES

Fire Prevention's goals and objectives include:

City Council Goal C: Fiscal Stability and Sustainability

Cathedral City has economically prospered by facilitating the investment of private dollars in high quality development which benefits the community. We remain financially solvent by instituting prudent fiscal policies and transparent financial practices.

- C-12 Implement a private development entitlement and plan review system which is predictable, streamlines internal intake and review processes, and creates applicant experiences which are facilitative vs regulatory
 - Hire a Fire Marshal

Business Inspections

- Resume engine company annual inspection program to provide for businesses to be inspected on regular intervals to address potential fire hazards and code violations.
- Ensure every business in Cathedral City is inspected annually.
- Inspect all commercial operations that utilize bulk CO₂ (over 100 pounds) for compliance.

Development Review-Plan Checking

- Plan check all new construction and tenant improvements for compliance with the 2022 California Fire Code, with local amendments, local ordinances, codes, and regulations.
- Perform field inspections of new construction to ensure buildings are constructed according to the plans submitted and approved by the Fire Department.
- Coordinate new business license inspections for compliance with the 2022 California Fire Code, with local amendments, local ordinances, codes, and regulations.

System Checks

- Perform inspections at regular intervals for fire suppression systems in commercial occupancies.
 - Fire suppression systems (overhead sprinklers and hood systems)
 - Fire suppression water supply systems
 - Fire alarm systems

Fire-Arson Investigation

- Partner with CCPD to appoint an arson investigation expert.
- Coordinate and prepare suspected arson cases with CCPD and the District Attorney for prosecution.

Fire Setter Counseling

- Appoint and provide advanced training of a Juvenile Fire Setter Counselor.
- Coordinate and schedule appropriate counseling sessions with suspected and confirmed juvenile fire setters.
- Provide parents, school personnel and police with methods for referral of juvenile fire setters for counseling.

Community Safety

- Partner with the American Red Cross to install 300 new smoke alarms in residences with Cathedral City.

PREVENTION

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

PERFORMANCE MEASURES

Objective	Measurement	Date of Completion
Safe, compliant businesses Council Goal E	Inspect all City Businesses	01/01/2024
Predictable development Council Goal A, C & E	Hire Fire Marshall	Hired by 08/01/2023
Implementation of PSEC Department wide Council Goal D	All equipment installed and system operable	01/01/2025



AMBULANCE SERVICES

AMBULANCE SERVICES EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	2,438,456	2,869,115	3,017,847	148,732	3,168,143	150,296
Operations	687,699	1,186,892	965,496	-221,396	988,763	23,267
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	3,126,155	4,056,007	3,983,343	-72,664	4,156,906	173,563

The City's Ambulance (Paramedic) Services Program provides advanced life support and emergency ambulance

The Cathedral City Fire Department has adopted a new staffing model recently to increase overall staffing, place an additional ambulance in-service, and hopefully increase firefighter staffing on our suppression apparatus. Previously, the Cathedral City Fire Department staffed two fire department ambulances, with two dual role Firefighter/Paramedics on each unit, responding to all requests for medical assistance. Our new staffing model has one dual role Firefighter/Paramedic partnered with a single role Ambulance Operator/EMT.

Dual Role Firefighter/Paramedics are specially trained to provide advanced life support (ALS) to patients during emergency incidents. Advanced life support patient care includes pharmacology, cardiology, bandaging and splinting of traumatic injuries, and advanced airway management to stabilize patients during transport to the hospital by the city ambulances. Paramedic personnel, because of their dual roles, perform firefighter and other all hazard duties as well. In addition to the Firefighter/Paramedic staffed ambulances, fire companies are staffed with paramedic personnel creating a layered response system which provides advanced life support services to the community.

Single role Ambulance Operator/EMTs are trained to provide basic life support (BLS) to patients during emergency incidents. Basic life support patient care includes basic pharmacology, basic airway management, and bandaging and splinting of traumatic injuries while on scene of emergency incidents. Ambulance Operator/EMTs operate the ambulance during transport to a hospital while a Firefighter/Paramedic partner provides patient care in the patient compartment of the ambulance.

ACCOMPLISHMENTS

Paramedic Services accomplishments include:

- Responding to 5,577 emergency medical service incidents in 2022 which was up 7.5% from 2021 with 5,190 emergency medical incidents.
- Three Type I, box mounted on truck style chassis, ambulances have been purchased, with two being placed into service in October of 2022, and the third to be placed into service in March of 2023. These new ambulances are replacing an aging fleet to ensure there is no interruption to patient care and transport.
- Medic 2 was placed in-service, full-time, on March 4, 2023. Medic 2 will be stationed out of Fire Station 2, providing a much-needed ambulance to the center of Cathedral City. Medic 2 will enable us to provide an ALS transport unit on scene much faster to emergency incidents in the center of Cathedral City.

AMBULANCE SERVICES

- All three new ambulances have been outfitted with Striker Power Load systems. The power load system hydraulically loads the patient and gurney into our ambulances automatically, preventing the need for personnel to lift the gurney. When paired with our Stryker Power Pro Cots, the amount of times personnel will need to perform heavy lifts on EMS incidents has significantly been reduced.
- Cardiac arrest management has been a priority of our department, with High Performance CPR (HP CPR) being brought into the department at the end of 2019, with an emphasis on training and reviews of all cardiac arrest management occurring towards the latter part of 2021, once the COVID-19 restrictions loosened. The goal in cardiac arrest management is to obtain a return of spontaneous circulation (ROSC), where the patient's heart begins to beat on its own and provide perfusion to the rest of the body. We have experienced a significant rise in patients' experiencing ROSC to coincide with our ability to conduct training and reviews.
 - In 2020, we encountered 48 patients in cardiac arrest and were able to obtain ROSC in 8 of these patients (16.7%).
 - In 2021, we encountered 40 patients in cardiac arrest and were able to obtain ROSC in 7 of these patients (17.5%).
 - In 2022, after restarting our training programs due to the loosening of COVID-19 restrictions, we encountered 39 patients in cardiac arrest and were able to obtain ROSC in 12 of these patients (30.8%)
- Purchased and trained personnel on the use of six new video enhanced laryngoscopes to aid in more precise and successful intubation of patients.
- Recertified all emergency medical technicians and paramedics using the county mandated training criteria, with instruction provided by internal fire department personnel.
- Renewed the Riverside County Emergency Medical Services Agency permits for the department's ambulances, to provide ambulance transport services to the community.

GOALS AND OBJECTIVES

Ambulance Services' goals and objectives include:

City Council Goal D: Innovation

Cathedral City continually focuses on improving service delivery and customer experiences by successfully leveraging technology and creative initiatives to improve public services, public safety, and stimulate economic growth.

- D-8 Establish innovative community-based Fire Prevention programs regarding Drowning, Smoke Alarm Installation, Paramedic Services, Fall Prevention, and CPR.

City Council Goal E: Safety

- E-1 Fill the authorized Ambulance Operator positions and complete the transition to the ambulance operator program and provision of the third ambulance.
 - Continue to recruit Ambulance Operators (ongoing).

AMBULANCE SERVICES

- Establish an internal Community Risk Reduction Committee to explore and implement Sidewalk CPR, drown prevention, home fire safety training and EMS clinic partnerships.

Emergency Response

- Continue to provide two paramedic engine companies, located at Fire Stations 1 and 3.
- Continue to provide one paramedic ladder truck company, located at Fire Station 2.

Emergency Transport

- Maintain licensure by the California Emergency Medical Services Authority to provide pre-hospital emergency medical services using state certified emergency medical technicians and paramedics and by Riverside County EMS.
- Continue our Operating Area Agreement with Riverside County EMS Agency (REMSA) to operate 9-1-1 ambulance services in the City of Cathedral City.
- Continue management of the ambulance billing and collections program.
- Process reimbursements from the State of California GEMT, QAF and new PPGEMT IGT programs.
- Provide local ambulance transportation resources during disasters.
- Adjust and train personnel in changing protocols regarding COVID-19.

Non-Emergency Service

- Recover costs for non-transport “treat and refer” services.
- Maintain emergency ambulances and life-saving equipment.

Non-Emergency Service

- Provide the community with a liaison to the Local Emergency Medical Service Agency.
- Provide CPR training to local businesses and residents.
- Provide EMS rapid entry lock boxes for homebound or functional needs residents.
- Continue CPR program and community fire safety programs.
- Provide additional Community Emergency Response Team (CERT) training to the community.

AMBULANCE SERVICES

PERFORMANCE MEASURES

Measure	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Estimated
Paramedic Response to Emergency Medical Incidents	5,190	5,577	6,125
ALS Ambulance Calls for Service	3,686	3,848	4,231
BLS Ambulance Calls for Service	0	0	0
Treated, Not Transported	118	121	124



EMERGENCY MANAGEMENT

EMERGENCY MANAGEMENT EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	4,572	8,881	14,150	5,269	14,150	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	4,572	8,881	14,150	5,269	14,150	0

The City's Emergency Management Division of the Fire Department provides for the Disaster Preparedness Program to support the needs of the community before, during and after a disaster. There are four main components of the program:

- Community Emergency Response Team (CERT) Training which has been suspended during the COVID-19 pandemic.
- Emergency Operations Center management by a Battalion Chief.
- Equipment and Supplies.
- Staff Training on the Standard Emergency Management System (SEMS) and National Information Management System (NIMS).

The program is responsible for developing, implementing, and maintaining disaster preparedness programs to recruit, educate, and train interested community participants. This program also ensures the ongoing readiness of the City's Emergency Operations Center (EOC) and ensures city staff is adequately trained to activate, operate, and deactivate the EOC. Coordination of these programs provides a better foundation for early recovery after a disaster occurs.

ACCOMPLISHMENTS

Disaster Preparedness accomplishments include:

- Providing Teen CERT training to 90 Cathedral City High School student participants.
- Awarded grant funding for CERT training program instructors.
- Presented disaster preparedness instruction for church groups, homeowner associations, library, and the senior center.
- City staff and Fire Department personnel participated in incident command training, which complied with National Incident Management System (NIMS) Standardized Emergency Management System (SEMS) criteria.
- Provided disaster readiness training and conducted Emergency Operations Center training with city staff in 2020.
- Serviced and updated the equipment and supplies in the community emergency caches located at Fire Stations 412 and 413, and Cathedral City High School.
- Updated supplies, i.e., audio and vests, in the City Emergency Operations Center.

EMERGENCY MANAGEMENT

- Fire Department staff worked with Riverside County Emergency Management Division (EMD) in monitoring the pandemic responses and support through protocol updates, Personal Protective Equipment (PPE) acquisitions, and daily communications with Riverside County EMD.
- Fire Department Staff also worked with adjoining agencies and staff to acquire federal grant funds to purchase PPE and disinfecting supplies and equipment.

GOALS AND OBJECTIVES

Disaster Preparedness' goals and objectives include:

City Council Goal E: Safety

Cathedral City is safe for all who live, work, visit and play in our community.

- E-7 Strengthen the City's ability to prepare for, respond to, and recover from disasters by reviewing and updating the City's Emergency Operations Plans through annual training sessions and tabletop exercises.
- E-8 Build community resiliency through implementation of community training programs, CERT training, and other educational outreach

Staff Training

- Continue to coordinate and train city staff on how to activate and operate the City's EOC in compliance with SEMS and NIMS protocols.
- Continue to assess NIMS, SEMS, and ICS training levels for EOC team.
- Provide ongoing review of new industry trends, training, and regulations/laws pertaining to and impacting the operation of the EOC.
- Conduct annual table-top and discussion-based EOC exercises for the City's management team

Community Emergency Response Team (CERT) Training

- Provide CERT training for community members, in coordination with Riverside County Emergency Management Department within current COVID-19 pandemic restrictions within the county.

Emergency Operations Center

- Review, update and maintain the City's emergency operations guides.
- Emergency Operations Plan due to be updated in 2024.
- Local Hazard Mitigation Plan due to be revised in 2023.

Equipment and Supplies

- Inventory and maintain the EOC equipment and supply to ensure operational readiness for training exercises and disaster response.

EMERGENCY MANAGEMENT

PERFORMANCE MEASURES

New Performance Measures for FY 2023/24:

- Conduct one (1) Emergency Operation Center drill annually (Council Goal F)

GENERAL GOVERNMENT

GENERAL GOVERNMENT EXPENDITURES						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
EXPENDITURES						
Salaries and benefits	-19,179	0	300,000	300,000	300,000	0
Operations	1,676,323	1,508,125	3,354,091	1,845,966	3,448,222	94,131
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	3,380,734	3,287,139	-93,595	3,234,695	-52,444
TOTAL EXPENDITURES	1,657,144	4,888,860	6,941,230	2,052,370	6,982,917	94,131

The General Government function accounts for those general government expenditures not readily able to be allocated to any one department and/or reflect jointly coordinated programs or projects across multiple departments. Expenditures included in this category provide a broad benefit and may be applicable to various departments and divisions. Examples include: miscellaneous dues and subscriptions, supplies used by all departments, common use office equipment and associated maintenance, tax sharing agreements, unassigned fleet and utilities, OPEB and CalPERS payments for City retirees, and City debt service obligations, non – Assessment District or Successor Agency debt, and contingencies.



Cathedral City

OTHER FUNDS

- Big League Dreams Fund (Fund 431)
- Special Deposits Fund (Fund 711)



BIG LEAGUE DREAMS FUND

Fund 431

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	2,760,887	2,759,066	2,562,626	-196,440	2,180,133	-382,493
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-7,445	182,058	5,000	-177,058	5,000	0
Other revenues	0	0	0	0	0	0
Transfers in	386,720	0	0	0	0	0
Total Revenues and Other Sources	379,275	182,058	5,000	-177,058	5,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	3,125	0	10,000	10,000	10,000	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	377,971	378,498	377,493	-1,005	374,999	-2,494
Total Expenditures and Other Uses	381,096	378,498	387,493	8,995	384,999	-2,494
Net increase (decrease)	-1,821	-196,440	-382,493	-186,053	-379,999	2,494
Ending Balance	2,759,066	2,562,626	2,180,133	-382,493	1,800,134	-379,999

Description: The Big League Dreams Fund was established to account for the loan from bond funds to construct Big League Dreams, a sports park within the city. Although the loan activity related to Big League Dreams is accounted for in a separate fund, it does not meet the definition of a debt service fund per Governmental Accounting Standards Board (GASB) Statement No. 54, **Fund Balance Reporting and Governmental Fund Type Definitions**. With the implementation of GASB Statement No. 54, this fund has been considered a sub-fund of the General Fund and has been reported as such since 2008.

Funding Sources: Revenues are generated from interest earnings and rents (use of money and property).

Fund Balance: Fund balance is projected to decrease \$382,493, or -14.9%, to \$2,180,133 as of June 30, 2024 and decrease \$379,999, or -17.4%, to \$1,800,134 as of June 30, 2025. The decrease in fund balance is due to a transfer out budgeted for the fund in FY 2023/2024 and FY 2024/2025 but no corresponding transfer planned for FY 2023/2024 and FY 2024/2025.

SPECIAL DEPOSITS FUND

Fund 711

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 23 to FY 24	FY 2024/2025	FY 24 to FY 25
	Actual	Projected	Adopted	\$ Change	Adopted	\$ Change
Beginning Balance	265,946	-20,315	-20,315	0	-8,315	12,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-286,261	0	12,000	12,000	12,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	-286,261	0	12,000	12,000	12,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	0	0	0	0
Net increase (decrease)	-286,261	0	12,000	12,000	12,000	0
Ending Balance	-20,315	-20,315	-8,315	12,000	3,685	12,000

Description: The Special Deposits Fund was established to account for deposits held by the City on behalf of others. Such deposits include utility deposits, developer deposits, PM10 deposits and other miscellaneous deposits. Although the deposit activity is accounted for in a separate fund, it does not meet the definition of a special revenue fund per Governmental Accounting Standards Board (GASB) Statement No. 54, **Fund Balance Reporting and Governmental Fund Type Definitions**. With the implementation of GASB Statement No. 54, this fund has been considered a sub-fund of the General Fund and has been reported as such since 2010.

Funding Sources: Revenues are generated from interest earnings (use of money and property).

Fund Balance: Fund balance is projected to increase \$12,000 or -59.1%, to \$-8,315 as of June 30, 2024 and increase another \$12,000, or -144.3%, to \$3,685 as of June 30, 2025.



Cathedral City

SPECIAL REVENUE FUNDS

- Master Underground Plan Fund (Fund 232)
- Traffic Safety Fund (Fund 233)
- City Mitigation Fee Fund (Fund 234)
- Developer Fees Fund (Fund 235)
- Public Education and Government (PEG) Fees Fund (Fund 236)
- Transportation Development Act (TDA SB 821) Fund (Fund 240)
- State Gas Tax Fund (Fund 241)
- Air Quality Improvement Fund (Fund 242)
- Measure A Fund (Fund 243)
- Asset Forfeiture Program Fund (Fund 244)
- Solid Waste Fund (Fund 246)
- Police Grants Fund (Fund 247)
- Road Maintenance Rehabilitation Account (RMRA) Fund (Fund 248)
- Community Development Block Grant (CDBG) Fund (Fund 251)
- Police Department Special Revenues Fund (Fund 255)
- Fire Department Special Revenues Fund (Fund 256)
- Fire Grants Fund (Fund 259)
- Landscape and Lighting District Fund (Fund 261)
- Successor Housing Agency Fund (Fund 561)

MASTER UNDERGROUND PLAN FUND

Fund 232

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	2,157,611	2,129,034	2,180,032	50,999	2,120,032	-60,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-38,276	0	0	0	0	0
Other revenues	22,699	53,199	40,000	-13,199	40,000	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	-15,577	53,199	40,000	-13,199	40,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	20,000	20,000	20,000	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	13,000	2,200	80,000	77,800	750,000	670,000
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	13,000	2,200	100,000	97,800	770,000	670,000
Net increase (decrease)	-28,577	50,999	-60,000	-110,999	-730,000	-670,000
Ending Balance	2,129,034	2,180,032	2,120,032	-60,000	1,390,032	-730,000

Description: The Master Underground Plan Fund was established to account for the costs of burying above ground utility lines in the downtown corridor.

Funding Sources: Revenues are generated from the use of money and property (interest) and developer fees (other revenues).

Fund Balance: Fund balance is projected to decrease \$60,000, or -2.8%, to \$2,120,032 as of June 30, 2024 and decrease another \$730,000 or -34.4%, to \$1,390,032 as of June 30, 2025.

TRAFFIC SAFETY FUND

Fund 233

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	480,826	523,049	481,231	-41,818	253,857	-227,374
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	215,028	117,799	125,000	7,201	150,000	25,000
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-9,215	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	205,813	117,799	125,000	7,201	150,000	25,000
EXPENDITURES AND OTHER USES						
Salaries and benefits	10,394	20,301	66,765	46,464	66,955	190
Operations	77,506	61,353	202,427	141,074	202,427	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	75,690	77,962	83,182	5,220	85,678	2,496
Total Expenditures and Other Uses	163,589	159,617	352,374	192,757	355,060	2,686
Net increase (decrease)	42,223	-41,818	-227,374	-185,556	-205,060	22,314
Ending Balance	523,049	481,231	253,857	-227,374	48,797	-205,060

Description: The Traffic Safety Fund was established to account for costs related to traffic safety signal installation, traffic safety maintenance and road repairs; State and County citation fees; and personnel-related activities for the crossing guards.

Funding Sources: Revenues are generated from vehicle code fines (fines and forfeits) collected by Riverside County and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to decrease \$227,374, or -47.2%, to \$253,857 as of June 30, 2024 and decrease another \$205,060, or -80.8%, to \$48,797 as of June 30, 2025. Projected fines and forfeiture revenues are not sufficient to offset the corresponding budgeted expenditures.

CITY MITIGATION FEE FUND

Fund 234

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	3,024,524	3,306,438	3,558,586	252,148	3,694,128	135,542
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	344,405	252,148	324,000	71,852	330,000	6,000
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-57,216	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	287,190	252,148	324,000	71,852	330,000	6,000
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	5,276	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	188,458	188,458	0	-188,458
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	5,276	0	188,458	188,458	0	-188,458
Net increase (decrease)	281,914	252,148	135,542	-116,606	330,000	194,458
Ending Balance	3,306,438	3,558,586	3,694,128	135,542	4,024,128	330,000

Description: The City Mitigation Fee Fund (formerly Transfer Station Road Fund) was established to account for costs related to road construction and maintenance of roadways and traffic signalization in accessing the Edom Hill Transfer Station. Any excess mitigation fees collected may be used for any streets or public services within the city.

Funding Sources: Revenues are generated from mitigation fees (charges for services) collected by Riverside County and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to increase \$135,542, or 3.8%, to \$3,694,128 as of June 30, 2024 and increase another \$330,000, or 8.9%, to \$4,024,128 as of June 30, 2025. This increase in fund balance is due to the steady mitigation fee revenues and no corresponding expenditures until the work commences on design for the Transfer Station roadway scheduled for FY 2025/2026.

DEVELOPER FEES FUND

Fund 235

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	259,094	1,531,742	1,656,547	124,805	1,976,547	320,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	205,466	159,893	400,000	240,107	400,000	0
Charges for services	29,025	32,927	40,000	7,073	40,000	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-3,105	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	30,957	0	0	0	0	0
Total Revenues and Other Sources	262,343	192,820	440,000	247,180	440,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	30,957	27,260	40,000	12,740	40,000	0
Debt service	0	0	0	0	0	0
Capital outlay	53,788	40,755	0	-40,755	0	0
CIP projects	62,973	0	80,000	80,000	800,000	720,000
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	147,717	68,015	120,000	51,985	840,000	720,000
Net increase (decrease)	114,626	124,805	320,000	195,195	-400,000	-720,000
Ending Balance	373,720	1,656,547	1,976,547	320,000	1,576,547	-400,000

Description: The Developer Fees Fund was established to account for costs related to various developer impact fees imposed by the City as approved by the City Council. These fees are primarily covered under the AB 1600, Government Code (GC) 66000 – 66008, the Mitigation Fee Act. These funds are used with the purpose of defraying all or a portion of the cost of public facilities related to a development project.

Funding Sources: Revenues are generated from developer impact fees (other revenues) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to increase \$320,000, or 19.3%, to \$1,976,547 as of June 30, 2024 and decrease \$400,000, or -20.2%, to \$1,576,547 as of June 30, 2025. Annual expenditure fluctuations are based on level of project activity. Fund Balance decreases due to capital outlay expenditures identified and budgeted in FY 2023/2024 and FY 2024/2025.

PUBLIC EDUCATION AND GOVERNMENT (PEG) FEES FUND

Fund 236

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	496,430	543,618	624,357	80,739	522,766	-101,591
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	115,021	109,938	118,000	8,062	118,000	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-9,172	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	105,849	109,938	118,000	8,062	118,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	11,590	7,426	73,000	65,574	53,600	-19,400
Debt service	0	0	0	0	0	0
Capital outlay	0	0	100,000	100,000	60,000	-40,000
CIP projects	15,364	0	0	0	0	0
Transfers out	31,708	21,773	46,591	24,818	47,989	1,398
Total Expenditures and Other Uses	58,662	29,199	219,591	190,392	161,589	-58,002
Net increase (decrease)	47,188	80,739	-101,591	-182,330	-43,589	58,002
Ending Balance	543,618	624,357	522,766	-101,591	479,177	-43,589

Description: The Public Education and Government (PEG) Fees Fund was established to account for costs related to local public education and government access stations.

Funding Sources: Revenues are generated from funds received from local video franchise holder(s) (charges for services) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to decrease \$101,591, or -16.3%, to \$522,766 as of June 30, 2024 and decrease another \$43,589, or 8.3%, to \$479,177 as of June 30, 2025. The increased budget expenditures are for technology improvements in the council chambers.

TRANSPORTATION DEVELOPMENT ACT (TDA) FUND

Fund 240

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	(21,064)	840	840	0	840	0
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	21,920	0	0	0	0	0
Use of money and property	-16	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	21,904	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	0	0	0	0
Net increase (decrease)	21,904	0	0	0	0	0
Ending Balance	840	840	840	0	840	0

Description: The TDA SB 821 Fund was established to account for costs related to the Transportation Development Act (TDA) Article 3 program funded by the Riverside County Transportation Commission (RCTC).

Funding Sources: Revenues are generated from RCTC (intergovernmental revenue) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to remain steady at \$840 as of June 30, 2024 and June 30, 2025.

STATE GAS TAX FUND

Fund 241

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	104,798	13,227	226,890	213,663	49,893	-176,997
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	16,102	15,292	20,000	4,708	20,000	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	1,277,500	1,276,963	1,320,000	43,037	1,440,000	120,000
Use of money and property	-315	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	55,063	58,598	69,003	10,405	70,556	1,553
Total Revenues and Other Sources	1,348,350	1,350,853	1,409,003	58,150	1,530,556	121,553
EXPENDITURES AND OTHER USES						
Salaries and benefits	917,992	737,204	851,675	114,471	896,092	44,417
Operations	421,633	262,243	574,829	312,586	494,763	-80,066
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	100,296	137,743	159,496	21,753	164,280	4,784
Total Expenditures and Other Uses	1,439,921	1,137,190	1,586,000	448,810	1,555,135	-30,865
Net increase (decrease)	-91,571	213,663	-176,997	-390,660	-24,579	152,418
Ending Balance	13,227	226,890	49,893	-176,997	25,313	-24,579

Description: The State Gas Tax Fund, also known as the Highway User Tax Account (HUTA) was established to account for costs related to street improvements, street maintenance and associated engineering costs.

Funding Sources: Revenues are generated from state gasoline taxes (intergovernmental revenue) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to decrease \$176,997, or -78.0%, to \$49,893 as of June 30, 2024 and decrease another \$24,579, or -49.3%, to 25,313 as of June 30, 2025. Fund Balance is anticipated to decrease in the upcoming years due to modest revenue projections coupled with increased street maintenance costs. If there is a surplus in future years, these additional funds will be used to fund future projects.

AIR QUALITY IMPROVEMENT FUND

Fund 242

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	250,053	257,950	274,849	16,899	204,849	-70,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	12,853	16,899	20,000	3,101	20,000	0
Use of money and property	-4,956	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	7,897	16,899	20,000	3,101	20,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	10,000	10,000	10,000	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	80,000	80,000	0	-80,000
Total Expenditures and Other Uses	0	0	90,000	90,000	10,000	-80,000
Net increase (decrease)	7,897	16,899	-70,000	-86,899	10,000	80,000
Ending Balance	257,950	274,849	204,849	-70,000	214,849	10,000

Description: The Air Quality Improvement Fund was established to account for costs related to air pollution reduction.

Funding Sources: Revenues are generated from vehicle registration surcharges allocated to Cathedral City by South Coast Air Quality Management District (SCAQMD) (intergovernmental revenue) and interest earnings (use of money and property).

In September 1990, Assembly Bill (AB) 2766, Motor Vehicle Subvention Program, was signed into law authorizing a \$2 motor vehicle registration surcharge, with a subsequent increase to \$4 in 1992. Section 44223 of the Health & Safety Code, enacted by AB 2766, specifies this fee be used "solely to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies necessary for the implementation of the California Clean Air Act of 1998."

Cathedral City receives 25% of each vehicle registration dollar to implement projects reducing mobile source emissions. SCAQMD distributes these dollars quarterly to South Coast cities and counties based upon their prorated share of population.

Fund Balance: Fund balance is projected to decrease \$70,000, or -25.5%, to \$204,849 as of June 30, 2024 and increase \$10,000, or 4.9%, to \$214,849 as of June 30, 2025.

MEASURE A FUND

Fund 243

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	1,158,625	1,597,566	2,390,361	792,795	1,543,364	-846,997
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	16,102	16,792	20,000	3,208	20,000	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	2,074,478	2,029,000	2,040,000	11,000	2,081,000	41,000
Use of money and property	-19,514	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	55,063	62,998	69,003	6,005	70,556	1,553
Total Revenues and Other Sources	2,126,129	2,108,790	2,129,003	20,213	2,171,556	42,553
EXPENDITURES AND OTHER USES						
Salaries and benefits	917,991	737,204	851,675	114,471	896,092	44,417
Operations	635,470	441,048	964,829	523,781	884,764	-80,065
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	1,000,000	1,000,000	690,227	-309,773
Transfers out	133,728	137,743	159,496	21,753	164,280	4,784
Total Expenditures and Other Uses	1,687,189	1,315,995	2,976,000	1,660,005	2,635,363	-340,637
Net increase (decrease)	438,941	792,795	-846,997	-1,639,792	-463,807	383,190
Ending Balance	1,597,566	2,390,361	1,543,364	-846,997	1,079,556	-463,807

Description: The Measure A Fund was established to account for costs related to street improvements, street maintenance, and associated engineering costs.

Funding Sources: Revenues are generated from the proportionate share of the Riverside County Measure A use tax funds (intergovernmental revenue) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to decrease \$846,997, or -35.4%, to \$1,543,364 as of June 30, 2024 and decrease another \$463,807, or -30.1%, to \$1,079,556 as of June 30, 2025. Fund Balance is anticipated to decrease in the upcoming years due to modest revenue projections coupled with increased street maintenance costs. If there is a surplus in future years, these additional funds will be used to fund future projects.

ASSET FORFEITURE PROGRAM FUND

Fund 244

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	293,863	291,053	291,053	0	286,053	-5,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	2,406	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-5,216	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	-2,810	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	5,000	5,000	5,000	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	5,000	5,000	5,000	0
Net increase (decrease)	-2,810	0	-5,000	-5,000	-5,000	0
Ending Balance	291,053	291,053	286,053	-5,000	281,053	-5,000

Description: The Asset Forfeiture Program Fund was established to account for costs incurred in narcotics interdiction efforts.

Funding Sources: Revenues are generated from seized assets awarded by the court (fines and forfeits), if any, and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to decrease \$5,000, or -1.7%, to \$286,053 as of June 30, 2024 and decrease another \$5,000, or -1.7%, to \$281,053 as of June 30, 2025.

SOLID WASTE FUND

Fund 246

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 23 to FY 24	FY 2024/2025	FY 24 to FY 25
	Actual	Projected	Adopted	\$ Change	Adopted	\$ Change
Beginning Balance	2,334,228	2,814,917	3,227,858	412,941	2,874,651	-353,207
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	1,174,252	1,248,287	1,400,000	151,713	1,500,000	100,000
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	125,690	13,230	90,323	77,093	23,250	-67,073
Use of money and property	-47,851	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	1,252,091	1,261,517	1,490,323	228,806	1,523,250	32,927
EXPENDITURES AND OTHER USES						
Salaries and benefits	261,776	210,143	337,227	127,084	352,537	15,310
Operations	468,389	576,335	1,367,130	790,795	1,393,826	26,696
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	9,513	29,419	100,000	70,581	100,000	0
Transfers out	31,723	32,679	39,173	6,494	40,347	1,174
Total Expenditures and Other Uses	771,402	848,576	1,843,530	994,954	1,886,710	43,180
Net increase (decrease)	480,689	412,941	-353,207	-766,148	-363,460	-10,253
Ending Balance	2,814,917	3,227,858	2,874,651	-353,207	2,511,191	-363,460

Description: The Solid Waste Fund was established to account for costs related to programs initiating recycling efforts throughout the City.

Funding Sources: Revenues are generated from monies received under Assembly Bill (AB) 939, Integrated Waste Management Act (charges for services) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to decrease \$353,207, or -10.9%, to \$2,874,651 as of June 30, 2024 and decrease another \$363,460, or -12.6%, to \$2,511,191 as of June 30, 2025. This fund balance can be used to fund projects in future years.

The Public Works Solid Waste Division manages waste and other environmental initiatives for the City. Waste collection is provided by Burrtec Waste and Recycling Services.

The Solid Waste Division is responsible for ensuring that the City complies with the requirements of The California Integrated Waste Management Act (AB 939) and the California Short-Lived Climate Pollutant Reduction Strategy (SB 1383) which both have targets of reducing disposal of organic waste in landfills and reducing greenhouse gas production. AB 939 requires that all California jurisdictions prepare a SRRE (Source Reduction Recycling Element) report identifying how they divert 50% of their jurisdiction's waste stream from landfill disposal each year. The penalty for not diverting 50% each year is a \$10,000/day fine until the diversion goal is obtained. According to the requirements of Cathedral City's SRRE, the following components need to be implemented to reach the 50% diversion goal for each year:

- Source reduction component
- Recycling component

- Composting component
- Special waste component
- Public education and information component
- Disposal facility capacity component
- Funding component
- Integration component

ACCOMPLISHMENTS

Compliance with AB 939 is funded through the waste management franchise agreement. The funds earned from the franchise fees are set aside in a separate fund to be used only for the development and implementation of the above-mentioned components. The City of Cathedral City has been and will continue to take an aggressive approach towards eliminating the amount of waste disposed of at the landfills. Since 2000, the City has continued to surpass the 50% diversion goal. The following programs have been created and implemented on an on-going basis to accomplish this yearly goal:

- Xeriscape/Grasscycling.
- WaterSmart Landscapes Grant Program.
- City Median Water Conservation and Beautification Program.
- Smart Irrigation Controller Rebate Program.
- Backyard and On-Site Composting/Mulching Educational and Give-Away Program.
- SB 1383, Short-lived Climate Pollutants (SCLP) for Commercial Organics and Recycling Programs.
- Student Creative Recycle Art Program (SCRAP) Gallery Programs.
- Cathedral City Environmental School Educational Program.
- Multi-Family Recycling and Large Item Collection Programs.
- Government Source Reduction Programs
- Material Exchange/Thrift Shops
- Residential Curbside Recycling
- Residential Buy-Back (Buy-Back Centers)
- Stop Identity Theft Community (Shredding) Programs
- Special Collection Seasonal (Regular)
- Electronic and Tire Weekly Recycling Event
- Residential Curbside Green Waste Collection
- Bulky Item (Large Item) Collection Programs for Residential and Commercial
- Concrete/Asphalt/Rubble Recycling and Reuse Programs
- Print (Brochures, Flyers, Guides, News Articles)
- Household Hazardous Waste Facility
- Sharps Disposal by Mail and Weekly Collection Program

- Takeaway Medication Disposal Program
- Energy and Climate Action Plan
- Bicycle Education and Outreach Program
- Healthy Eating Active Living (HEAL) Programs
- Community Gardens and Tree Planting Programs

Senate Bill 1383 (Lara, Chapter 395, Statutes of 2016) passed in 2016 as part of California's larger strategy to combat climate change. This law is the largest and most prescriptive waste management legislative update in California since AB 939. Jurisdictions play a vital role in implementing SB 1383 and are responsible for the following requirements:

- Providing Mandatory Organics Collection Services to All Residents and Businesses
 - Total Number of Businesses Subject to AB 341: 237
 - Total Number of Businesses Subject to AB 1826: 431
 - Total Number Multifamily Subject to AB 1826: 51
- Conducting Education and Outreach to the Community
- Procuring Recycled Organics Products: Procure 4,300 tons annually.
- Establishing Food Recovery Programs:
 - Tier 1: Seven Food Markets.
 - Tier 2: Six Hotels and Restaurants
- Securing Access to Recycling and Food Recovery Capacity:
 - Open Edom Hill Compost Facility in Cathedral City to accept 17,455 tons of organic waste generated in Cathedral City.
- Monitoring Compliance and Conducting Enforcement:

GOALS AND OBJECTIVES

City Council Goal B: Community Investment

Cathedral City roads, gateways, public spaces, and other city infrastructure are well planned, designed, constructed, and maintained.

- B-1 Develop an Electric Vehicle transition plan to comply with upcoming state mandate and include consideration of providing publicly accessible charging stations
 - Climate and Energy Actions Plan: Update documents to include all programs listed above for AB 939 and SB 1383 and add new components:

Other objectives that will be continued during this budget cycle include:

- Continue to maintain and implement programs to meet the City's annual waste diversion rate of 50%
- Continue to conduct community outreach and education
- Maintain and establish new food recovery programs
- Continue to monitor compliance and conduct enforcement when necessary

- Enhance procurement of recycled and organic products

PERFORMANCE MEASURES

Performance Measurements for FY 2023/24 will establish the baseline for future performance measurements:

- Measurement of diversion rate from the landfill
- Number of community outreach and education activities provided
- Monitor and report on procurement of recycled and organic products

POLICE GRANTS FUND

Fund 247

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	283,928	254,746	470,722	215,976	450,722	-20,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	198,220	231,104	200,000	-31,104	220,000	20,000
Use of money and property	-4,899	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	193,321	231,104	200,000	-31,104	220,000	20,000
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	138,147	15,128	220,000	204,872	220,000	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	84,356	0	0	0	0	0
Total Expenditures and Other Uses	222,503	15,128	220,000	204,872	220,000	0
Net increase (decrease)	-29,182	215,976	-20,000	-235,976	0	20,000
Ending Balance	254,746	470,722	450,722	-20,000	450,722	0

Description: The Police Grants Fund was established to account for costs related to federal and state grants received for the City's Police Department.

Funding Sources: Revenues are generated from grants (intergovernmental revenue) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to decrease \$20,000, or -4.2%, to \$450,722 as of June 30, 2024 and maintain the same fund balance as of June 30, 2025.

ROAD MAINTENANCE AND REHABILITATION ACCOUNT (RMRA)

Fund 248

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	853,549	1,495,497	1,644,292	148,795	1,130,911	-513,381
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	1,073,715	1,049,100	1,140,000	90,900	1,146,000	6,000
Use of money and property	-23,793	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	1,049,923	1,049,100	1,140,000	90,900	1,146,000	6,000
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	19,339	15,053	0	-15,053	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	388,636	885,252	1,653,381	768,129	1,170,000	-483,381
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	407,975	900,305	1,653,381	753,076	1,170,000	-483,381
Net increase (decrease)	641,948	148,795	-513,381	-662,176	-24,000	489,381
Ending Balance	1,495,497	1,644,292	1,130,911	-513,381	1,106,911	-24,000

Description: The Road Maintenance and Rehabilitation Account Fund was established to account for costs related to street improvements and maintenance.

Funding Sources: Revenues are generated from the City's allocation from SB 1, the 12-cent state gasoline tax augmentation (intergovernmental revenue), along with interest earnings (use of money and property).

Fund Balance: Fund balance is projected to decrease \$513,381 or -32.2%, to \$1,130,911 as of June 30, 2024 and decrease another \$24,000, or -2.1%, to \$1,106,911 as of June 30, 2025. This decrease in fund balance is for street improvement projects identified in the CIP Plan.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

Fund 251

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	20,603	15,424	15,423	-0	15,923	500
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	754,623	537,046	569,557	32,511	586,644	17,087
Use of money and property	4	0	0	0	0	0
Other revenues	0	0	500	500	500	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	754,628	537,046	570,057	33,011	587,144	17,087
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	113,911	113,911	117,329	3,417
Operations	689,947	145,421	0	-145,421	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	47,699	391,625	455,646	64,021	469,315	13,669
Transfers out	22,161	0	0	0	0	0
Total Expenditures and Other Uses	759,807	537,046	569,557	32,511	586,644	17,087
Net increase (decrease)	-5,179	-0	500	500	500	0
Ending Balance	15,424	15,423	15,923	500	16,423	500

Description: The Community Development Block Grant Fund was established to account for costs related to projects approved by the U.S. Department of Housing and Urban Development (HUD).

Funding Sources: Revenues are generated from grants (intergovernmental revenue) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to increase \$500, or 3.2%, to \$15,923 as of June 30, 2024 and increase another \$500, or 3.1%, to \$16,423 as of June 30, 2025. Based on level of project activity, annual expenditures can fluctuate.

POLICE DEPARTMENT SPECIAL REVENUES FUND

Fund 255

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	287,167	287,145	188,616	-98,529	203,616	15,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	11,000	15,000	4,000	15,000	0
Use of money and property	-5,327	0	0	0	0	0
Other revenues	45,772	19,555	25,000	5,445	25,000	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	40,445	30,555	40,000	9,445	40,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	40,467	10,098	25,000	14,902	25,000	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	118,986	0	-118,986	0	0
Total Expenditures and Other Uses	40,467	129,084	25,000	-104,084	25,000	0
Net increase (decrease)	-22	-98,529	15,000	113,529	15,000	0
Ending Balance	287,145	188,616	203,616	15,000	218,616	15,000

Description: The Police Department Special Revenues Fund was established to account for costs related to various projects of the City's Police Department, such as Community Outreach, Donations, Citizens on Patrol, etc.

Funding Sources: Revenues are generated from interest earnings (use of money and property), and various donations and other miscellaneous sources (other revenues).

Fund Balance: Fund balance is projected to increase \$15,000, or 8.0%, to \$203,616 as of June 30, 2024 and increase another \$15,000, or 7.4%, to \$218,616 as of June 30, 2025.

FIRE DEPARTMENT SPECIAL REVENUES FUND

Fund 256

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	16,111	44,306	23,760	-20,546	23,760	0
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-805	0	0	0	0	0
Other revenues	39,550	200	25,000	24,800	25,000	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	38,745	200	25,000	24,800	25,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	10,550	20,746	25,000	4,254	25,000	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	10,550	20,746	25,000	4,254	25,000	0
Net increase (decrease)	28,195	-20,546	0	20,546	0	0
Ending Balance	44,306	23,760	23,760	0	23,760	0

Description: The Fire Department Special Revenues Fund was established to account for costs related to Fire Department projects of the City's Fire Department, such as funds received from donations, etc.

Funding Sources: Revenues are generated from interest earnings (use of money and property), and various donations and other miscellaneous sources (other revenues).

Fund Balance: Fund balance is projected to remain steady at \$23,760 as of June 30, 2024 and June 30, 2025.

FIRE GRANTS FUND

Fund 259

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	12,745	12,521	12,521	0	12,521	0
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-224	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	-224	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	0	0	0	0
Net increase (decrease)	-224	0	0	0	0	0
Ending Balance	12,521	12,521	12,521	0	12,521	0

Description: The Fire Grants Fund was established to account for costs related to federal and state grants, e.g., Homeland Security Grant Program, the Emergency Management Performance Grant (EMPG) Program.

Funding Sources: Revenues are generated from grants (intergovernmental revenue) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to remain at \$12,521 as of June 30, 2024 and June 30, 2025.

LANDSCAPE AND LIGHTING DISTRICT FUND

Fund 261

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	312,411	338,912	389,093	50,181	419,900	30,807
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	384,045	412,500	372,000	-40,500	372,000	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-6,914	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	308,991	316,200	323,000	6,800	323,000	0
Total Revenues and Other Sources	686,123	728,700	695,000	-33,700	695,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	448,327	440,596	432,500	-8,096	442,231	9,731
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	211,296	237,923	231,693	-6,230	236,906	5,213
Total Expenditures and Other Uses	659,622	678,519	664,193	-14,326	679,137	14,944
Net increase (decrease)	26,501	50,181	30,807	-19,374	15,863	-14,944
Ending Balance	338,912	389,093	419,900	30,807	435,763	15,863

Description: The Landscape and Lighting District Fund was established to account for costs related to landscaping and street lighting maintenance in the 16 zones within Landscape and Lighting Maintenance District No. 1.

Funding Sources: Revenues are generated from special assessments levied on real property (special assessments), interest earnings (use of money and property), and transfers from other funds (transfers in).

Fund Balance: Fund balance is projected to increase \$30,807, or 7.9%, to \$419,900 as of June 30, 2024 and increase another \$15,863, or 3.8%, to \$435,763 as of June 30, 2025. Annual increases in fund balance are planned to maximize maintenance reserves.

SUCCESSOR HOUSING AGENCY FUND

Fund 561

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 23 to FY 24	FY 2024/2025	FY 24 to FY 25
	Actual	Projected	Adopted	\$ Change	Adopted	\$ Change
Beginning Balance	11,695,808	11,697,728	11,635,113	-62,616	11,474,443	-160,670
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-48,063	0	0	0	0	0
Other revenues	180,203	55,279	30,000	-25,279	30,000	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	132,140	55,279	30,000	-25,279	30,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	22,418	23,228	62,911	39,683	66,144	3,233
Operations	57,311	33,096	74,825	41,729	75,297	472
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	50,491	61,571	52,934	-8,637	54,521	1,587
Total Expenditures and Other Uses	130,220	117,895	190,670	72,775	195,962	5,292
Net increase (decrease)	1,920	-62,616	-160,670	-98,054	-165,962	-5,292
Ending Balance	11,697,728	11,635,113	11,474,443	-160,670	11,308,481	-165,962

Description: With the dissolution of the Cathedral City Redevelopment Agency by the state of California, the Successor Housing Agency Fund was established in FY 2011/2012. The City of Cathedral City opted to be the city's Successor Housing Agency. This fund was established to account for activities related to those individuals eligible for low- and moderate-income housing.

Funding Sources: Revenues are from interest earnings and rents (use of money and property) and other revenues, such as reimbursements received under various loan programs (CHIP, ADFAP, SHARP, FTHB and DHRP).

Fund Balance: Fund balance is projected to decrease \$160,670, or -1.4%, to \$11,474,443 as of June 30, 2024 and decrease another \$165,962, or -1.4%, to \$11,308,481 as of June 30, 2025.



Cathedral City

CAPITAL PROJECTS FUNDS

- Police and Fire Facilities Fund (Fund 321)
- Traffic Signalization Fund (Fund 322)
- Areawide Capital Projects Fund (Fund 331)
- Assessment District 85-1 Fund (Fund 341)
- Assessment District 86-5 Fund (Fund 344)
- Assessment District 87-2 Fund (Fund 345)
- Assessment District 88-3 Fund (Fund 347)
- Assessment District 96-1 Fund (Fund 348)
- Assessment District 2001-01 Fund (Fund 349)
- CFD Rio Vista Fund (Fund 351)
- Assessment District 2003-01 Fund (Fund 352)
- Assessment District 2004-01 Fund (Fund 353)
- Assessment District 2004-02 Fund (Fund 354)

POLICE AND FIRE FACILITIES FUND

Fund 321

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	298,340	319,830	347,986	28,156	377,986	30,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-5,708	0	0	0	0	0
Other revenues	27,198	28,156	30,000	1,844	30,000	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	21,490	28,156	30,000	1,844	30,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	0	0	0	0
Net increase (decrease)	21,490	28,156	30,000	1,844	30,000	0
Ending Balance	319,830	347,986	377,986	30,000	407,986	30,000

Description: Police and Fire Facilities Fund was established to account for activity related to providing site, facilities and equipment required by the demand for services from new developments in the city.

Funding Sources: Revenues are generated from interest earnings (use of money and property) and developer fees (other revenues).

Fund Balance: Fund balance is projected to increase \$30,000, or 8.6%, to \$377,986 as of June 30, 2024 and increase another \$30,000, or 7.9%, to \$407,986 as of June 30, 2025. The increase in fund balance is due to no budgeted expenditures in FY 2023/2024 and FY 2024/2025.

TRAFFIC SIGNALIZATION FUND

Fund 322

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	196,175	204,476	214,570	10,094	229,570	15,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-3,651	0	0	0	0	0
Other revenues	11,952	10,094	15,000	4,906	15,000	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	8,301	10,094	15,000	4,906	15,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	0	0	0	0
Net increase (decrease)	8,301	10,094	15,000	4,906	15,000	0
Ending Balance	204,476	214,570	229,570	15,000	244,570	15,000

Description: The Traffic Signalization Fund was established to account for activity related to signalization of additional intersections required by traffic safety demands resulting from new development.

Funding Sources: Revenues are generated from interest earnings (use of money and property) and developer fees (other revenues).

Fund Balance: Fund balance is projected to increase \$15,000, or 7.0%, to \$229,750 as of June 30, 2024 and increase another \$15,000, or 6.5%, to \$244,570 as of June 30, 2025. The increase in fund balance is due to no budgeted expenditures in FY 2023/2024 and FY 2024/2025.

AREAWIDE CAPITAL PROJECTS FUND

Fund 331

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 23 to FY 24	FY 2024/2025	FY 24 to FY 25
	Actual	Projected	Adopted	\$ Change	Adopted	\$ Change
Beginning Balance	2,754,416	3,015,253	4,408,501	1,393,248	6,036,354	1,627,854
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	11,925,391	3,072,276	11,282,553	8,210,277	5,877,106	-5,405,447
Use of money and property	-2,534	0	0	0	0	0
Other revenues	200,058	182,561	270,000	87,439	250,000	-20,000
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	12,122,914	3,254,837	11,552,553	8,297,716	6,127,106	-5,425,447
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	11,862,077	1,861,589	9,924,700	8,063,110	4,540,144	-5,384,556
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	11,862,077	1,861,589	9,924,700	8,063,110	4,540,144	-5,384,556
Net increase (decrease)	260,837	1,393,248	1,627,854	234,606	1,586,962	-40,892
Ending Balance	3,015,253	4,408,501	6,036,354	1,627,854	7,623,316	1,586,962

Description: The Areawide Capital Projects Fund was established to account for the capital projects not otherwise budgeted for in other funds.

Funding Sources: Revenues are generated from grants (intergovernmental revenue), interest earnings (use of money and property) and transfers from other funds (transfers in).

Fund Balance: Fund balance is projected to increase \$1,627,854, or 36.9%, to \$6,036,354 as of June 30, 2024 and increase another \$1,586,962, or 26.3%, to \$7,623,316 as of June 30, 2025.

ASSESSMENT DISTRICT 85-1 FUND

Fund 341

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	262,709	258,085	258,085	0	0	-258,085
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-4,624	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	-4,624	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	258,085	258,085	0	-258,085
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	258,085	258,085	0	-258,085
Net increase (decrease)	-4,624	0	-258,085	-258,085	0	258,085
Ending Balance	258,085	258,085	0	-258,085	0	0

Description: The Assessment District 85-1 Fund was established to account for authorized projects within Assessment District 85-1.

Funding Sources: Revenues are generated from interest earnings (use of money and property). Original funding was provided by the Limited Obligation Improvement Bonds issued.

Fund Balance: Fund balance is projected to decrease \$258,085, or -100.00%, to \$0.00 as of June 30, 2024, and remain at \$0.00 as of June 30, 2025.

ASSESSMENT DISTRICT 86-5 FUND

Fund 344

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	565,219	555,271	555,271	0	0	-555,271
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-9,948	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	-9,948	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	555,271	555,271	0	-555,271
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	555,271	555,271	0	-555,271
Net increase (decrease)	-9,948	0	-555,271	-555,271	0	555,271
Ending Balance	555,271	555,271	0	-555,271	0	0

Description: The Assessment District 86-5 Fund was established to account for authorized projects within Assessment District 86-5.

Funding Sources: Revenues are generated from interest earnings (use of money and property). Original funding was provided by the Limited Obligation Improvement Bonds issued.

Fund Balance: Fund balance is projected to decrease \$555,271, or -100.0%, to \$0.00 as of June 30, 2024, and remain at \$0.00 as of June 30, 2025.

ASSESSMENT DISTRICT 87-2 FUND

Fund 345

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	13,571	13,332	13,332	0	13,332	0
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-239	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	-239	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	0	0	0	0
Net increase (decrease)	-239	0	0	0	0	0
Ending Balance	13,332	13,332	13,332	0	13,332	0

Description: The Assessment District 87-2 Fund was established to account for authorized projects within Assessment District 87-2.

Funding Sources: Revenues are generated from interest earnings (use of money and property). Original funding was provided by the Limited Obligation Improvement Bonds issued.

Fund Balance: Fund balance of \$13,332 is projected to have no significant change as of June 30, 2024, and June 30, 2025.

ASSESSMENT DISTRICT 88-3 FUND

Fund 347

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	273,437	268,625	268,625	0	38,625	-230,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-4,813	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	-4,813	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	230,000	230,000	0	-230,000
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	230,000	230,000	0	-230,000
Net increase (decrease)	-4,813	0	-230,000	-230,000	0	230,000
Ending Balance	268,625	268,625	38,625	-230,000	38,625	0

Description: The Assessment District 88-3 Fund was established to account for authorized projects within Assessment District 88-3.

Funding Sources: Revenues are generated from interest earnings (use of money and property). Original funding was provided by the Limited Obligation Improvement Bonds issued.

Fund Balance: Fund balance is projected to decrease \$230,000, or -85.6%, to \$38,625 as of June 30, 2024, and remain at \$38,625 as of June 30, 2025.

ASSESSMENT DISTRICT 96-1 FUND

Fund 348

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	487,467	487,467	487,467	0	337,467	-150,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	0	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	150,000	150,000	0	-150,000
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	150,000	150,000	0	-150,000
Net increase (decrease)	0	0	-150,000	-150,000	0	150,000
Ending Balance	487,467	487,467	337,467	-150,000	337,467	0

Description: The Assessment District 96-1 Fund was established to account for authorized projects within Assessment District 96-1.

Funding Sources: Revenues are generated from interest earnings (use of money and property). Original funding was provided by the Limited Obligation Improvement Bonds issued.

Fund Balance: Fund balance is projected to decrease \$150,000, or -30.8%, to \$337,467 as of June 30, 2024, and remain at \$337,467 as of June 30, 2025.

ASSESSMENT DISTRICT 2001-01 FUND

Fund 349

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	300,940	138,253	117,729	-20,524	117,729	0
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	0	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	162,687	20,524	0	-20,524	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	162,687	20,524	0	-20,524	0	0
Net increase (decrease)	-162,687	-20,524	0	20,524	0	0
Ending Balance	138,253	117,729	117,729	0	117,729	0

Description: The Assessment District 2001-01 Fund was established to account for authorized projects within Assessment District 2001-01.

Funding Sources: Revenues are generated from interest earnings (use of money and property). Original funding was provided by the Limited Obligation Improvement Bonds issued.

Fund Balance: Fund balance of \$117,729 is projected to have no significant change as of June 30, 2024, and June 30, 2025.

CFD RIO VISTA FUND

Fund 351

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	4,196	4,196	4,196	0	4,196	0
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	0	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	0	0	0	0
Net increase (decrease)	0	0	0	0	0	0
Ending Balance	4,196	4,196	4,196	0	4,196	0

Description: The CFD Rio Vista Fund was established to account for authorized projects within the Rio Vista Community Facilities District (CFD).

Funding Sources: Revenues are generated from interest earnings (use of money and property). Original funding was provided by the Limited Obligation Improvement Bonds issued.

Fund Balance: Fund balance of \$4,196 is projected to have no significant change as of June 30, 2024 and June 30, 2025.

ASSESSMENT DISTRICT 2003-01 FUND

Fund 352

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	842,214	842,214	842,214	0	842,214	0
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	0	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	0	0	0	0
Net increase (decrease)	0	0	0	0	0	0
Ending Balance	842,214	842,214	842,214	0	842,214	0

Description: The Assessment District 2003-01 Fund was established to account for authorized projects within Assessment District 2003-01.

Funding Sources: Revenues are generated from interest earnings (use of money and property). Original funding was provided by the Limited Obligation Improvement Bonds issued.

Fund Balance: Fund balance of \$842,214 is projected to have no significant change as of June 30, 2024 and June 30, 2025.

ASSESSMENT DISTRICT 2004-01 FUND**Fund 353****REVENUES/EXPENDITURES/FUND BALANCE SUMMARY**

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	207,753	207,753	207,753	0	207,753	0
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	0	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	0	0	0	0
Net increase (decrease)	0	0	0	0	0	0
Ending Balance	207,753	207,753	207,753	0	207,753	0

Description: The Assessment District 2004-01 Fund was established to account for authorized projects within Assessment District 2004-01.

Funding Sources: Revenues are generated from interest earnings (use of money and property). Original funding was provided by the Limited Obligation Improvement Bonds issued.

Fund Balance: Fund balance of \$207,753 is projected to have no change as of June 30, 2024 and June 30, 2025.

ASSESSMENT DISTRICT 2004-02 FUND

Fund 354

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	429,187	429,187	419,188	-9,999	19,188	-400,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	0	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	9,999	0	-9,999	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	400,000	400,000	0	-400,000
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	9,999	400,000	390,001	0	-400,000
Net increase (decrease)	0	-9,999	-400,000	-390,001	0	400,000
Ending Balance	429,187	419,188	19,188	-400,000	19,188	0

Description: The Assessment District 2004-02 Fund was established to account for authorized projects within Assessment District 2004-02.

Funding Sources: Revenues are generated from interest earnings (use of money and property). Original funding was provided by the Limited Obligation Improvement Bonds issued and various grants.

Fund Balance: Fund balance is projected to decrease \$400,000, or -95.4%, to \$19,188 as of June 30, 2024, and remain at \$19,188 as of June 30, 2025. As a result, the decrease in fund balance in FY 2023/2024 is due to a budgeted capital expenditure.

PROPRIETARY AND CUSTODIAL FUNDS

Proprietary (Internal Service) Funds:

- Equipment Replacement Fund (Fund 611)
- Insurance Fund (Fund 612)
- Technology Fund (Fund 613)
- Facilities Fund (Fund 614)

Custodial Funds:

- Assessment District 96-1 Fund (Fund 448)
- Assessment District 2001-01 Fund (Fund 449)
- Rio Vista CFD Fund (Fund 451)
- Assessment District 03-01 Fund (Fund 452)
- Assessment District 04-01 Fund (Fund 453)
- Assessment District 04-02 Fund (Fund 454)

EQUIPMENT REPLACEMENT FUND

Fund 611

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	10,379,877	11,091,133	11,227,057	135,924	7,726,859	-3,500,198
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	1,238,253	844,047	897,902	53,855	743,216	-154,686
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-114,011	0	0	0	0	0
Other revenues	88,210	21,877	0	-21,877	0	0
Transfers in	268,718	70,000	224,900	154,900	99,010	-125,890
Total Revenues and Other Sources	1,481,170	935,924	1,122,802	186,878	842,226	-280,576
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	769,914	800,000	995,000	195,000	1,055,000	60,000
Debt service	0	0	0	0	0	0
Capital outlay	0	0	3,628,000	3,628,000	438,000	-3,190,000
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	769,914	800,000	4,623,000	3,823,000	1,493,000	-3,130,000
Net increase (decrease)	711,256	135,924	-3,500,198	-3,636,122	-650,774	2,849,424
Ending Balance	11,091,133	11,227,057	7,726,859	-3,500,198	7,076,085	-650,774

Description: The Equipment Replacement Fund was established to account for the purchase of new capital equipment and replacing department vehicles.

Funding Sources: Revenues are generated from interdepartmental charges (charges for services) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to decrease \$3,500,198, or -31.2%, to \$7,726,859 as of June 30, 2024 and decrease another \$650,774, or -8.4%, to \$7,076,085 as of June 30, 2025. The decrease in fund balance is due to increased capital outlay expenditures.

INSURANCE FUND

Fund 612

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	17,812,098	6,745,031	8,360,479	1,615,448	6,877,782	-1,482,697
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	9,971,136	15,157,371	16,701,629	1,544,258	17,806,200	1,104,571
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	-138,435	0	0	0	0	0
Other revenues	2,186	0	100,000	100,000	100,000	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	9,834,886	15,157,371	16,801,629	1,644,258	17,906,200	1,104,571
EXPENDITURES AND OTHER USES						
Salaries and benefits	18,285,549	10,871,454	13,460,326	2,588,872	14,439,608	979,282
Operations	2,523,177	2,662,909	4,524,000	1,861,091	4,924,000	400,000
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	93,227	7,560	300,000	292,440	100,000	-200,000
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	20,901,953	13,541,923	18,284,326	4,742,403	19,463,608	1,179,282
Net increase (decrease)	-11,067,067	1,615,448	-1,482,697	-3,098,145	-1,557,408	-74,711
Ending Balance	6,745,031	8,360,479	6,877,782	-1,482,697	5,320,374	-1,557,408

Description: The Insurance Fund was established to account for costs related to the City's insurance coverages, including employee and retiree benefits. Premium costs, self-insured claim losses, liability claims, and other administrative costs are reported in this fund.

Funding Sources: Revenues are generated from interdepartmental charges (charges for services) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to decrease \$1,482,697, or -17.7%, to \$6,877,782 as of June 30, 2024 and decrease another \$1,557,408, or -22.6%, to \$5,320,374 as of June 30, 2024. The decrease in fund balance is due to an increase in insurance costs and payments made to CalPERS for UAL payments.

TECHNOLOGY FUND

Fund 613

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	1,340,561	1,668,478	1,682,934	14,456	1,620,849	-62,085
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	237,149	28,041	30,000	1,959	30,000	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	120,815	0	0	0	0	0
Use of money and property	(16,462)	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	341,503	28,041	30,000	1,959	30,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	13,585	13,585	92,085	78,500	92,085	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	13,585	13,585	92,085	78,500	92,085	0
Net increase (decrease)	327,917	14,456	-62,085	-76,541	-62,085	0
Ending Balance	1,668,478	1,682,934	1,620,849	-62,085	1,558,764	-62,085

Description: The Technology Fund was established to account for costs related to future acquisition and replacement of technology software used throughout the City.

Funding Sources: Revenues are generated from interdepartmental charges (charges for services) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to decrease \$62,085, or -3.7%, to \$1,620,849 as of June 30, 2024 and decrease another \$62,085, or -3.8%, to \$1,558,764 as of June 30, 2025.

FACILITIES FUND

Fund 614

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	3,690,306	4,271,698	4,304,898	33,200	4,347,898	43,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	600,000	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	16,698	73,200	78,000	4,800	78,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	616,698	73,200	78,000	4,800	78,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	35,306	40,000	35,000	-5,000	35,000	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	35,306	40,000	35,000	-5,000	35,000	0
Net increase (decrease)	581,392	33,200	43,000	9,800	43,000	0
Ending Balance	4,271,698	4,304,898	4,347,898	43,000	4,390,898	43,000

Description: The Facilities Fund was established to account for costs related to future replacement of major building components.

Funding Sources: Revenues are generated from interdepartmental charges (charges for services), rental income from City owned property, and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to increase \$43,000, or 1.0%, to \$4,347,898 as of June 30, 2024 and increase another \$43,000, or 1.0%, to \$4,390,898 as of June 30, 2025.



Cathedral City

CUSTODIAL FUNDS

ASSESSMENT DISTRICT 96-1 FUND (FUND 448)

This fund accounts for the receipt of special assessments and principal and interest payments on the Limited Obligation Improvement Bonds.

ASSESSMENT DISTRICT 2001-01 FUND (FUND 449)

This fund accounts for the receipt of special assessments and principal and interest payments on the Limited Obligation Improvement Bonds.

RIO VISTA CFD FUND (FUND 451)

This fund accounts for the receipt of special assessments and principal and interest payments on the Rio Vista Community Facilities District bonds.

ASSESSMENT DISTRICT 03-01 FUND (FUND 452)

This fund accounts for the receipt of special assessments and principal and interest payments on the Limited Obligation Improvement Bonds.

ASSESSMENT DISTRICT 04-01 FUND (FUND 453)

This fund accounts for the receipt of special assessments and principal and interest payments on the Limited Obligation Improvement Bonds.

ASSESSMENT DISTRICT 04-02 FUND (FUND 454)

This fund accounts for the receipt of special assessments and principal and interest payments on the Limited Obligation Improvement Bonds.



Cathedral City

SUCCESSOR AGENCY (PRIVATE-PURPOSE TRUST FUNDS)

- Successor Agency Redevelopment Obligation Retirement Fund (Fund 530)
- Successor Agency 2014 & 2021 A/B/C TABs Fund (Fund 536)
- Successor Agency Administration Fund (Fund 540)
- Successor Agency Other Fund (Fund 541)
- Successor Agency 2007 Series A TAB Fund (Fund 550)
- Successor Agency 2007 Series C TAB Fund (Fund 552)

SUCCESSOR AGENCY REDEVELOPMENT OBLIGATION RETIREMENT FUND Fund 530

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 23 to FY 24	FY 2024/2025	FY 24 to FY 25
	Actual	Projected	Adopted	\$ Change	Adopted	\$ Change
Beginning Balance	11,493,939	12,135,167	12,066,227	-68,940	12,560,148	493,920
REVENUES AND OTHER SOURCES						
Taxes	15,258,072	14,930,746	15,246,125	315,379	14,766,895	-479,230
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	15,258,072	14,930,746	15,246,125	315,379	14,766,895	-479,230
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	20,393	20,000	30,000	10,000	30,000	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	14,596,451	14,979,686	14,722,204	-257,482	14,726,895	4,690
Total Expenditures and Other Uses	14,616,844	14,999,686	14,752,204	-247,482	14,756,895	4,690
Net increase (decrease)	641,228	-68,940	493,920	562,860	10,000	-483,920
Ending Balance	12,135,167	12,066,227	12,560,148	493,920	12,570,148	10,000

Description: With the dissolution of the Cathedral City Redevelopment Agency by the state of California, the Successor Agency Redevelopment Obligation Retirement Fund was established in FY 2011/2012. The City of Cathedral City opted to be the Successor Agency for winding down the former redevelopment agency's affairs. This fund was established to account for the receipt of property tax revenues from Riverside County to pay for enforceable obligations.

Funding Sources: Revenues are generated from property taxes (taxes).

Fund Balance: Fund balance is projected to increase \$493,920, or 4.1%, to \$12,560,148 as of June 30, 2024 and increase another \$10,000, or 0.1%, to \$12,570,148 as of June 30, 2025. Fund balance represents monies received for the subsequent fiscal year.

SUCCESSOR AGENCY 2014 & 2021 A/B/C TABs FUND

Fund 536

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	-116,466,607	-109,474,739	-103,229,643	6,245,096	-97,792,516	5,437,127
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	19	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	10,351,409	10,337,994	9,397,127	-940,867	9,401,894	4,767
Total Additions and Other Sources	10,351,428	10,337,994	9,397,127	-940,867	9,401,894	4,767
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	5,230	5,250	10,000	4,750	10,000	0
Debt service	3,354,330	4,087,648	3,950,000	-137,648	3,720,000	-230,000
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Deductions and Other Uses	3,359,560	4,092,898	3,960,000	-132,898	3,730,000	-230,000
Net increase (decrease)	6,991,868	6,245,096	5,437,127	-807,968	5,671,894	234,767
Ending Balance	-109,474,739	-103,229,643	-97,792,516	5,437,127	-92,120,621	5,671,894

Description: With defeasing certain former redevelopment agency's bonds, the Successor Agency 2014 A/B/C TABs Fund was established in FY 2014/2015. This fund was established to account for the principal and interest payments on long-term debt associated with the 2014 Tax Allocation Bonds, Series A, B and C.

Subsequently, in January 2021, the Successor Agency to the RDA issued Tax Allocation Revenue Refunding Bonds, Series 2021A (\$26,195,000), Tax Allocation Revenue Refunding Bonds, Series 2021B (\$5,905,000) and Subordinate Taxable Tax Allocation Revenue Refunding Bonds, Series 2021C (\$18,840,000). These bonds refunded the Cathedral City Public Financing Authority's 2004 Tax Allocation Bonds, Series B; 2007 Tax Allocation Bonds, Series A; and 2007 Tax Allocation Bonds, Series C.

Funding Sources: Revenues are generated from interest earnings (use of money and property) and transfers of property taxes (transfers in) from the Successor Agency Redevelopment Obligation Retirement Fund.

Fund Balance: Fund balance is projected to increase \$5,437,127, or 5.3%, to -97,792,516 as of June 30, 2024 and increase another \$5,671,894, or 5.8%, to -92,120,621 as of June 30, 2025.

SUCCESSOR AGENCY ADMINISTRATION FUND

Fund 540

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	0	0	0	0	0	0
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	250,000	250,000	250,000	0	250,000	0
Total Additions and Other Sources	250,000	250,000	250,000	0	250,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	250,000	250,000	250,000	0	250,000	0
Total Deductions and Other Uses	250,000	250,000	250,000	0	250,000	0
Net increase (decrease)	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

Description: With the dissolution of the Cathedral City Redevelopment Agency by the state of California, the Successor Agency Administration Fund was established in FY 2011/2012. The City of Cathedral City opted to be the Successor Agency for winding down the former redevelopment agency's affairs. This fund was established to account for the administration costs to be paid from the administrative allowance.

Funding Sources: Revenues are generated from transfers of property taxes (transfers in) from the Successor Agency Redevelopment Obligation Retirement Fund.

Fund Balance: Fund balance of \$0.00 is projected to have no significant change as of June 30, 2024 and June 30, 2025.

SUCCESSOR AGENCY OTHER FUND

Fund 541

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 23 to FY 24	FY 2024/2025	FY 24 to FY 25
	Actual	Projected	Adopted	\$ Change	Adopted	\$ Change
Beginning Balance	-17,934,904	-18,911,962	-20,295,572	-1,383,609	-21,919,217	-1,623,646
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Additions and Other Sources	0	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	977,058	1,383,609	1,623,646	240,036	1,753,537	129,892
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Deductions and Other Uses	977,058	1,383,609	1,623,646	240,036	1,753,537	129,892
Net increase (decrease)	-977,058	-1,383,609	-1,623,646	-240,036	-1,753,537	-129,892
Ending Balance	-18,911,962	-20,295,572	-21,919,217	-1,623,646	-23,672,755	-1,753,537

Description: With the dissolution of the Cathedral City Redevelopment Agency by the state of California, the Successor Agency Other Fund was established in FY 2011/2012. The City of Cathedral City opted to be the Successor Agency for winding down the former redevelopment agency's affairs. This fund was established to account for the administration costs related to redevelopment projects.

Funding Sources: Revenues are generated from interest earnings and transfers of bond funds (transfers in).

Fund Balance: Fund balance is projected to decrease \$1,623,646, or -8.0%, to -\$21,919,217 as of June 30, 2024 and decrease another \$1,753,537, or -8.0%, to -\$23,672,755 as of June 30, 2025.

SUCCESSOR AGENCY 2007 SERIES A TAB FUND

Fund 550

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022 Actual	FY 2022/2023 Projected	FY 2023/2024 Adopted	FY 23 to FY 24 \$ Change	FY 2024/2025 Adopted	FY 24 to FY 25 \$ Change
Beginning Balance	156,870	52,920	12,645	-40,275	12,645	0
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	1,050	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Additions and Other Sources	1,050	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	105,000	40,275	0	-40,275	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Deductions and Other Uses	105,000	40,275	0	-40,275	0	0
Net increase (decrease)	-103,950	-40,275	0	40,275	0	0
Ending Balance	52,920	12,645	12,645	0	12,645	0

Description: With the dissolution of the Cathedral City Redevelopment Agency by the state of California, the Successor Agency 2007 Series A TAB Fund was established in FY 2011/2012. The City of Cathedral City opted to be the Successor Agency for winding down the former redevelopment agency's affairs. This fund was established to account for miscellaneous capital improvements in the 2006 Merged Redevelopment Project Area.

Funding Sources: Revenues are generated from interest earnings. Original funding was provided by the 2007 Tax Allocation Bonds, Series A issued.

Fund Balance Fund balance of \$12,645 is projected to have no significant change as of June 30, 2024 and June 30, 2025.

SUCCESSOR AGENCY 2007 SERIES C TAB FUND

Fund 552

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 23 to FY 24	FY 2024/2025	FY 24 to FY 25
	Actual	Projected	Adopted	\$ Change	Adopted	\$ Change
Beginning Balance	259,871	261,610	11,610	-250,000	-0	-11,610
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	1,739	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Additions and Other Sources	1,739	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	250,000	11,610	-238,390	0	-11,610
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Deductions and Other Uses	0	250,000	11,610	-238,390	0	-11,610
Net increase (decrease)	1,739	-250,000	-11,610	238,390	0	11,610
Ending Balance	261,610	11,610	-0	-11,610	-0	0

Description: With the dissolution of the Cathedral City Redevelopment Agency by the state of California, the Successor Agency 2007 Series C TAB Fund was established in FY 2011/2012. The City of Cathedral City opted to be the Successor Agency for winding down the former redevelopment agency's affairs. This fund was established to account for miscellaneous capital improvements in the 2006 Merged Redevelopment Project Area.

Funding Sources: Revenues are generated from interest earnings. Original funding was provided by the 2007 Tax Allocation Bonds, Series C issued.

Fund Balance: Fund balance is projected to decrease \$11,610, or -100.00%, to \$0.00 as of June 30, 2024 and remain at \$0.00 as of June 30, 2025.



Cathedral City

PUBLIC FINANCING AUTHORITY

- Public Financing Authority Fund (Fund 491)



PUBLIC FINANCING AUTHORITY FUND

Fund 491

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 23 to FY 24	FY 2024/2025	FY 24 to FY 25
	Actual	Projected	Adopted	\$ Change	Adopted	\$ Change
Beginning Balance	37,462,719	36,186,167	34,849,971	-1,336,196	33,529,519	-1,320,452
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	1,575,778	1,500,000	1,500,000	0	1,500,000	0
Other revenues	28,780,000	0	0	0	0	0
Transfers in	4,373,013	8,149,716	8,739,709	589,993	8,684,695	-55,014
Total Revenues and Other Sources	34,728,791	9,649,716	10,239,709	589,993	10,184,695	-55,014
EXPENDITURES AND OTHER USES						
Salaries and benefits	26,128,585	0	0	0	0	0
Operations	523,096	3,800	5,000	1,200	5,000	0
Debt service	9,353,661	10,982,112	11,555,161	573,049	11,502,997	-52,164
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	36,005,342	10,985,912	11,560,161	574,249	11,507,997	-52,164
Net increase (decrease)	-1,276,552	-1,336,196	-1,320,452	15,744	-1,323,302	-2,850
Ending Balance	36,186,167	34,849,971	33,529,519	-1,320,452	32,206,217	-1,323,302

Description: The Public Financing Authority Fund was established to account for the repayment of principal and interest on lease revenue and tax allocation bonds issued.

Funding Sources: Revenues are generated from interest earnings (use of money and property) and transfers from other funds (transfers in).

Fund Balance: Fund balance is projected to decrease \$1,320,452 or -3.8%, to \$33,529,519 as of June 30, 2024 and decrease another \$1,323,302, or -3.9%, to \$32,206,217 as of June 30, 2025.

FIVE-YEAR CAPITAL IMPROVEMENT PROJECT (CIP) PLAN

- Capital Improvement Project (CIP) Plan – Descriptions
- Capital Improvement Project (CIP) Plan – Capital Improvement Project Detail
- Capital Improvement Project (CIP) Plan – Summary by Fund



CAPITAL IMPROVEMENT PROJECT (CIP) PLAN - DESCRIPTIONS

The City's Five-Year Capital Improvement Project (CIP) Plan is submitted to the City Council for review. The projects have been prioritized by those being planned for a given fiscal year. Projects included in the CIP budget are generally those with costs exceeding \$50,000, lasting more than three months, and/or involving construction.

Capital projects are long-term improvement and maintenance programs designed to increase the City's assets (physical systems and/or facilities) and preserve those already in place. The programs are broad, and can include land and building acquisitions, street and sidewalk rehabilitation, blow sand mitigation, interchange improvements, traffic signalization, sewer construction and park improvements and/or major renovations.

This document includes both capital improvement and capital maintenance projects. Capital improvements boost economic development by attracting new businesses and new customers, which bring an increased vitality to the City. Because they are easily identified and are location specific, capital improvements are often the most visible municipal activities.

Conversely, capital maintenance is a city service commonly taken for granted. Most users do not recognize the deterioration of a facility or roadway until significant damage has been done. This makes capital maintenance easy to postpone (deferred) when budgets are tight and demands for more visible City programs and services are high. Delays in maintenance create greater costs in future years because expensive reconstruction or replacement of assets must be completed rather than the less expensive preservation efforts.

Projects increasing the number of facilities or expanding the existing facilities can impact ongoing operating costs for the City. Any operating impacts from projects expected to be completed prior to the start of or during FY 2023/2024 and FY 2024/2025 have been included in the operating budget, e.g., a new park. Most capital projects funded in FY 2023/2024 and FY 2024/2025 do not add to the cost of operations. Those projects are major replacements or maintenance projects for existing facilities or infrastructure.

There are no significant operating expenditures expected during the next two-year period for capital projects included in the Five-Year Capital Improvement Project (CIP) Plan.

The Five-Year Capital Improvement Project (CIP) Plan detail and the budget summary by fund for current and new projects are included on the pages following these project descriptions and funding sources.

CURRENT PROJECTS – DESCRIPTIONS AND FUNDING SOURCES

C01016 – EDOM HILL TRUCK CLIMBING LANE

- 100% - Transfer Station Road Fund – 234

C02500 – RAMON ROAD BRIDGE AND ROADWAY WIDENING

- 100% - Areawide Capital Projects Fund – 331
 - 88.53% Federal Funding
 - 8.60% Grant Funding
 - 2.87% City Funding

C07021 – DREAM HOMES PARK

- 100% - Areawide Capital Projects Fund – 331
 - Grant Funding

C08504 – EAST PALM CANYON BIKE LANE

- 75% - Areawide Capital Projects Fund – 331
 - Grant Funding
- 25% - General Fund – 100
 - City MOE Match

C08505 – CATHEDRAL CANYON BIKE LANE AND SIDEWALK

- 75% - Areawide Capital Projects Fund – 331
 - Grant Funding
- 25% - General Fund – 100
 - City MOE Match

C08508 – DATE PALM DRIVE EAST BIKE LANE AND SIDEWALK

- 75% - Areawide Capital Projects Fund – 331
 - Grant Funding
- 25% - General Fund – 100
 - City MOE Match

C08509 – LOS GATOS ROAD DRAINAGE AT DATE PALM DRIVE

- 100% - Measure “A” Fund – 243

C08662 – LANDAU/MCCALLUM INTERSECTION

- 100% - RMRA Fund – 248

C08726 – JEFFERSON/I-10 INTERCHANGE

- 100% - Areawide Capital Projects Fund – 331
 - Successor Redevelopment Funding

C08751 – HSIP 9B - VARNER/DATE PALM DRIVE SAFETY IMPROVEMENTS

- 100% - Areawide Capital Projects Fund – 331
 - Federal Funding

C08752 – HSIP 9A - TEN INTERSECTION IMPROVEMENTS

- 100% - Areawide Capital Projects Fund – 331
 - Federal Funding

CURRENT PROJECTS – DESCRIPTIONS AND FUNDING SOURCES

C08753 – HSIP 10 - CROSSWALK AT RAMON ROAD AND AVENIDA LA PALOMA

- 100% - Areawide Capital Projects Fund – 331
 - Federal Funding
 - State Funding

C08840 – DATE PALM SOUTH OF RAMON AND NORTH OF GERALD FORD

- 75% - Areawide Capital Projects Fund – 331
 - State Funding
 - ACBCI Funding
- 25% - General Fund – 100
 - City MOE Match

C08874 – EAST PALM CANYON WIDENING AND MUP

- Master Underground Plan Fund – 232
- Measure “A” Fund – 243
- General Fund – 100

C08899 – VISTA CHINO BRIDGE

- 100% - Areawide Capital Projects Fund – 331
 - Federal Funding

C08835 – VIA DE ANZA STREET REHAB II

- 100% - Community Development Block Grant Fund – 251
 - Federal Funding

C08841 – VIA DE ANZA STREET REHAB III

- 100% - Community Development Block Grant Fund – 251
 - Federal Funding

NEW PROJECTS – DESCRIPTIONS AND FUNDING SOURCES

C0XXX1 – LANDAU PUBLIC ALLEYWAY RECONSTRUCTION

- RMRA Fund – 248

C0XXX2 – WHITEWATER AREA BETWEEN 33RD AVE AND DINAH SHORE

- General Fund – 100
- RMRA Fund – 248
- Community Development Block Grant Fund – 251

C0XXX3 – OCOTILLO SQUARE NEIGHBORHOOD STREETS DESIGN

- General Fund – 100
 - City MOE Match

C0XXX4 – VICTORIA DRIVE REAS

- RMRA Fund – 248

C0XXX5 – ASSESSMENT DISTRICT 85-1 STREET IMPROVEMENTS

- General Fund – 100
 - MOE Match
- RMRA Fund – 248
- Assessment District 85-1 Fund – 341

C0XXX6 – ASSESSMENT DISTRICT 86-5 STREET IMPROVEMENTS

- RMRA Fund – 248
- Assessment District 86-5 Fund – 344

C0XXX7 – RANORAMA PARK AREA STREET IMPROVEMENTS AVENIDA MARAVILLA AND AVENIDA LA VISTA

- RMRA Fund – 248

C0XXX8 – DA VALL DRIVE PAVEMENT REHAB S/O RAMON

- Measure “A” Fund – 243

C0XXX9 – EAST PALM CANYON REAS, AND EAST PALM CANYON – PEREZ RD TO AUTO CENTER DR

- Measure “A” Fund – 243
- General Fund – 100
 - MOE Match

C0XXX10 – CYPRESS RD/SANTORO DR DRAIN IMPROVEMENT

- General Fund – 100
 - MOE Match

C0XXX11 – VARNER ROAD, DATE PALM TO MOUNTAIN VIEW

- Areawide Capital Projects Fund – 331
 - CVAG Funding
- General Fund – 100
 - MOE Match

NEW PROJECTS – DESCRIPTIONS AND FUNDING SOURCES

C0XX12 – CATHEDRAL CANYON CHANNEL EAST MULTIMODAL PATH

- Developer Fees Fund – 235
- General Fund – 100
 - MOE Match

C0XX13 – DATE PALM DRIVE, I-10 TO VARNER

- Areawide Capital Projects Fund – 331
 - CVAG Funding
- General Fund – 100
 - MOE Match

C0XX14 – PAPAYA – SUNNY LANE AREA REAS

- Measure “A” Fund – 243

C0XX15a – ASSESSMENT DISTRICT 88-3 STREET IMPROVEMENTS

- Assessment District 88-3 Fund – 347

C0XX15b – PANORAMA NEIGHBORHOOD REAS

- General Fund – 100
 - MOE Match

C0XX16 – ASSESSMENT DISTRICT 2004-02 COVE CRACKS STREET IMPROVEMENTS

- Assessment District 04-02 Fund – 354

C0XX17 – RIO VISTA BLOW SAND ASSESSMENT DISTRICT 96-1

- Solid Waste Fund – 246

C0XX18 – CATHEDRAL CANYON, PEREZ ROAD TO BRIDGE IMPROVEMENTS

- General Fund – 100
 - MOE Match

C0XX19 – DATE PALM DRIVE, EAST PALM CANYON TO GERALD FORD REAS

- General Fund – 100
 - MOE Match

C0XX20 – PEREZ ROAD REAS

- General Fund – 100
 - MOE Match

C0XX21 – VARNER ROAD EAST OF BOB HOPE SLURRY

- General Fund – 100
 - MOE Match

C0XX22 – OCOTILLO SQUARE NEIGHBORHOOD STREETS PHASE I

- Community Development Block Grant Fund – 251
 - Federal Funding

NEW PROJECTS – DESCRIPTIONS AND FUNDING SOURCES

C0XX23 – OCOTILLO SQUARE NEIGHBORHOOD STREETS PHASE II

- Community Development Block Grant Fund – 251
 - Federal Funding

C0XX24 – FUTURE CDBG NEIGHBORHOOD STREETS - TBD

- Community Development Block Grant Fund – 251
 - Federal Funding

C0XX25 – CV LINK TRAFFIC SIGNAL – CATHEDRAL CANYON AT CANYON SHORES

- Areawide Capital Projects Fund – 331
 - CVAG Funding

C0XX26 – HSIP 11 PEDESTRIAN CROSSWALK/SIGNALS

- Areawide Capital Projects Fund – 331
 - CVAG Funding
 - Unspecified

CAPITAL IMPROVEMENT PROJECT (CIP) PLAN – PROJECT DETAIL

Capital Improvement Project (CIP) Plan - Project Detail					FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
Project Title	Project String	Account Number	Remaining Encumbrances		Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
CURRENT PROJECTS									
EDOM HILL TRUCK CLIMBING	C01016-CIP-DESIGN-	234-100-150-156-8600-8601-	16,379		172,079	-	-	-	-
EDOM HILL TRUCK CLIMBING	C01016-CIP-CONSTRUCT-	234-100-150-156-8800-8802-	-		-	-	6,231,000	-	-
RAMON RD BRIDGE	C02500-CIP---	331-100-150-156-0000-0000-	1,286,491		-	-	-	-	-
RAMON RD BRIDGE	C02500-CIP-ACBCI-CONSTRUCT-	331-100-150-156-8800-8802-	-		320,000	830,000	-	-	-
RAMON RD BRIDGE	C02500-CIP-CONSTRUCT-MATCH-	331-100-150-156-8800-8802-	-		100,000	400,000	-	-	-
DREAM HOMES PARK	C07021-CIP-DESIGN-GRANTMGMT-	331-100-150-156-8600-8601-	75,205		-	-	-	-	-
DREAM HOMES PARK	C07021-CIP-DESIGN-	331-100-150-156-8600-8601-	409,607		-	-	-	-	-
DREAM HOMES PARK	C07021-CIP-CONSTRUCT-GRANT-	331-100-150-156-8800-8802-	-		2,588,553	5,177,106	-	-	-
EAST PALM CYN BIKE LN	C08504-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-		66,801	-	-	-	-
EAST PALM CYN BIKE LN	C08504-CIP-CONSTRUCT-CVAG-	331-100-150-156-8800-8802-	-		200,402	-	-	-	-
CATHEDRAL CYN BIKE LN & SIDEWALK	C08505-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-		286,026	71,507	-	-	-
CATHEDRAL CYN BIKE LN & SIDEWALK	C08505-CIP-CONSTRUCT-CVAG-	331-100-150-156-8800-8802-	-		858,078	214,520	-	-	-
DATE PALM DR E BIKE LN & SIDEWALK	C08508-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-		544,883	136,221	-	-	-
DATE PALM DR E BIKE LN & SIDEWALK	C08508-CIP-CONSTRUCT-CVAG-	331-100-150-156-8800-8802-	-		1,634,649	408,662	-	-	-
LOS GATOS RD - DATE PALM DRAINAGE IMPROVEMENT	C08509-CIP-DESIGN-MEASURE A-	243-100-150-156-8600-8601-	-		50,000	-	-	-	-
LOS GATOS RD - DATE PALM DRAINAGE IMPROVEMENT	C08509-CIP-CONSTRUCT-MEASURE A-	243-100-150-156-8800-8802-	-		250,000	-	-	-	-
LANDAU/MCCALLUM INTERSECTION	C08662-CIP-DESIGN--	248-100-150-156-8600-8601-	38,381		-	-	-	-	-
LANDAU/MCCALLUM INTERSECTION	C08662-CIP-CONSTRUCT--RMRA	248-100-150-156-8800-8802-	-		715,000	-	-	-	-
JEFFERSON/I-10	C08726-CIP---	331-100-150-156-8800-8802-	179,317		179,317	-	-	-	-
HSIP 9B VARNER/DATE PALM SAFETY IMPROVEMENT	C08751-CIP-DESIGN--	331-100-150-156-8600-8601-	11,197		-	-	-	-	-
HSIP 9B VARNER/DATE PALM SAFETY IMPROVEMENT	C08751-CIP-CONSTRUCT-	331-100-150-156-8800-8802-	-		895,200	-	-	-	-
HSIP 9A 10 INTERSECTION IMPROVEMENT	C08752-CIP-CONSTRUCT-	331-100-150-156-8800-8802-	-		1,070,500	700,000	-	-	-
HSIP10 PEDESTRIAN RAMON AT AVENIDA LA PALOMA	C08753-CIP-DESIGN-PROF SVCS-	331-100-150-156-8600-8601-	33,372		550,000	-	-	-	-
HSIP10 PEDESTRIAN RAMON AT AVENIDA LA PALOMA	C08753-CIP-CONSTRUCT-	331-100-150-156-8800-8802-	-		638,300	-	-	-	-
DATE PALM S/O RAMON N/O GERALD FORD	C08840-CIP-DESIGN-GEN FUND-	100-100-150-156-8600-8601-	251,443		25,000	-	-	-	-
DATE PALM S/O RAMON N/O GERALD FORD	C08840-CIP-STATE-CONSTRUCT-	331-100-150-156-8800-8802-	-		70,000	-	-	-	-
DATE PALM S/O RAMON N/O GERALD FORD	C08840-CIP-CONSTRUCT-ACBCI-	331-100-150-156-8800-8802-	-		5,000,000	-	-	-	-
EAST PALM CYN WIDENING & MUP	C08874-CIP-DESIGN-GEN FUND-	100-100-150-156-8600-8601-	18,808		-	-	-	-	-
EAST PALM CYN WIDENING & MUP	C08874-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-		-	59,773	-	-	-
EAST PALM CYN WIDENING & MUP	C08874-CIP-CONSTRUCT-MEASURE A-	243-100-150-156-8800-8802-	-		-	690,227	-	-	-
EAST PALM CYN WIDENING & MUP	C08874-CIP-DESIGN-	232-100-150-156-8600-8601-	-		80,000	-	-	-	-
EAST PALM CYN WIDENING & MUP	C08874-CIP-CONSTRUCT-	232-100-150-156-8800-8802-	-		-	750,000	-	-	-
VISTA CHINO BRIDGE	C08899-CIP-DESIGN-MATCH-	331-100-150-156-8600-8601-	27,572		-	-	-	-	-
VISTA CHINO BRIDGE	C08899-CIP-DESIGN-GEN FUND-	100-100-150-156-8600-8601-	-		-	-	-	-	-
VISTA CHINO BRIDGE	C08899-CIP-CONSTRUCT--	331-100-150-156-8800-8802-	167,310		-	-	-	-	500,000
VIA DE ANZA STREET IMPROVEMENT II	C08835-CIP-CDBG-CONSTRUCT-	251-100-150-156-8800-8802-	-		348,719	-	-	-	-
VIA DE ANZA STREET IMPROVEMENT II	C08835-CIP-CONSTRUCT-CVWD-	331-100-150-156-8800-8802-	-		470,000	-	-	-	-
VIA DE ANZA STREET IMPROVEMENT III	C08841-CIP-CDBG-CONSTRUCT-	251-100-150-156-8800-8802-	-		455,000	-	-	-	-
TOTAL CURRENT PROJECTS			2,515,081		17,568,506	9,438,015	6,231,000	-	500,000

CAPITAL IMPROVEMENT PROJECT (CIP) PLAN – PROJECT DETAIL

Capital Improvement Project (CIP) Plan - Project Detail

Capital Improvement Project (CIP) Plan - Project Detail				FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
Project Title	Project String	Account Number	Remaining Encumbrances	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
NEW PROJECTS								
LANDAU PUBLIC ALLEYWAY RECONSTRUCTION	C0XXX1-CIP-DESIGN-RMRA-SB1	248-100-150-156-8600-8601-	-	70,000	-	-	-	-
LANDAU PUBLIC ALLEYWAY RECONSTRUCTION	C0XXX1-CIP-CONSTRUCT-RMRA-SB1	248-100-150-156-8800-8802-	-	830,000	-	-	-	-
WHITEWATER AREA ST IMPROVEMENT BETWEEN 33RD AVE AND ORTEGA RD	C0XXX2-CIP-CONSTRUCT-RMRA-SB1	248-100-150-156-8800-8802-	-	-	270,000	-	-	-
WHITEWATER AREA ST IMPROVEMENT BETWEEN 33RD AVE AND ORTEGA RD	C0XXX2-CIP-CONSTRUCT-CDBG-	251-100-150-156-8800-8802-	-	-	480,000	-	-	-
WHITEWATER AREA ST IMPROVEMENT BETWEEN ORTEGA RD AND DINAH SHORE DRIVE	C0XXX2-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	-	-	750,000
OCOTILLO SQUARE NEIGHBORHOOD STREETS DESIGN	C0XXX3-CIP-DESIGN-GEN FUND-	100-100-150-156-8600-8601-	-	-	170,000	-	-	-
VICTORIA DRIVE NEIGHBORHOOD REAS	C0XXX4-CIP-CONSTRUCT-RMRA-SB1	248-100-150-156-8800-8802-	-	-	-	485,000	-	-
AD 85-1, N/O BARISTO, S/O VEGA, E/O LANDAU, W/O AVE LOS NINOS	C0XXX5-CIP-CONSTRUCT-AD	341-100-150-156-8800-8802-	-	258,085	-	-	-	-
AD 85-1, N/O BARISTO, S/O VEGA, E/O LANDAU, W/O AVE LOS NINOS	C0XXX5-CIP-CONSTRUCT-GEN FUND	100-100-150-156-8800-8802-	-	60,000	-	-	-	-
N/O BARISTO, S/O VEGA, E/O LANDAU, W/O AVE LOS NINOS - STREET IMPROVEMENT	C0XXX5-CIP-CONSTRUCT-RMRA-SB1	248-100-150-156-8800-8802-	-	-	-	365,000	-	-
AD 86-5, N/O RAMON, S/O MCCALLUM, E/O DATE PALM, W/O SANTORO STREET IMPROVEMENT	C0XXX6-CIP-CONSTRUCT-AD	344-100-150-156-8800-8802-	-	555,271	-	-	-	-
N/O RAMON, S/O MCCALLUM, E/O DATE PALM, W/O SANTORO - STREET IMPROVEMENT	C0XXX6-CIP-CONSTRUCT-RMRA-SB1	248-100-150-156-8800-8802-	-	-	-	-	915,000	-
PANORAMA PARK AREA STREET IMPROVEMENTS AVENIDA MARAVILLA AND AVENIDA LA VISTS	C0XXX7 -CIP-CONSTRUCT-RMRA-SB1	248-100-150-156-8800-8802-	-	-	-	-	-	550,000
DA VALL PAVEMENT REHAB S/O RAMON	C0XXX8-CIP-DESIGN-MEASURE A-	243-100-150-156-8600-8601-	-	30,000	-	-	-	-
DA VALL PAVEMENT REHAB S/O RAMON	C0XXX8-CIP-CONSTRUCT-MEASURE A-	243-100-150-156-8800-8802-	-	320,000	-	-	-	-
EAST PALM CYN - PEREZ RD TO AUTO CENTER DR	C0XXX9-CIP-CONSTRUCT-MEASURE A-	243-100-150-156-8800-8802-	-	200,000	-	-	-	-
EAST PALM CYN REAS	C0XXX9-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	350,000	-	-	-	-
CYPRESS RD/SANTORO DR DRAIN IMPROVEMENT	C0XX10-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	80,000	-	-	-	-
VARNER RD PALM DRIVE TO DATE PALM DRIVE	C0XX11-CIP-DESIGN-GEN FUND-	100-100-150-156-8600-8601-	-	375,000	375,000	-	-	-
VARNER RD PALM DRIVE TO DATE PALM DRIVE	C0XX11-CIP-DESIGN-CVAG-	331-100-150-156-8600-8601-	-	1,125,000	1,125,000	-	-	-
CATH CYN CHANNEL EAST MULTIMODAL PATH	C0XX12-CIP-DESIGN-GEN FUND-	100-100-150-156-8600-8601-	-	220,000	-	-	-	-
CATH CYN CHANNEL EAST MULTIMODAL PATH	C0XX12-CIP-DESIGN-AB1600-	235-100-150-156-8600-8601-	-	80,000	-	-	-	-
DATE PALM, I-10 TO VARNER	C0XX13-CIP-DESIGN-CVAG-	331-100-150-156-8600-8601-	-	225,000	225,000	-	-	-
DATE PALM, I-10 TO VARNER	C0XX13-CIP-DESIGN-MATCH-	100-100-150-156-8600-8601-	-	87,500	87,500	-	-	-
DATE PALM, I-10 TO VARNER	C0XX13-CIP-CONSTRUCT-CVAG-	331-100-150-156-8800-8802-	-	-	-	1,056,220	704,146	-
DATE PALM, I-10 TO VARNER	C0XX13-CIP-CONSTRUCT-MATCH-	100-100-150-156-8800-8802-	-	-	-	352,073	234,716	-
DATE PALM, I-10 TO VARNER LONG CYN CROSSING	C0XX13-CIP-CONSTRUCT-RCFCD-	331-100-150-156-8800-8802-	-	-	-	1,966,500	-	-
PAPAYA - SUNNY LN AREA REAS	C0XX14-CIP-CONSTRUCT-MEASURE A-	243-100-150-156-8800-8802-	-	150,000	-	-	-	-
AD 88-3, PANORAMA RD FROM AVENIDA LA VISTA TO VISTA CHINO	C0XX15-CIP-CONSTRUCT-	347-100-150-156-8800-8802-	-	230,000	-	-	-	-
PANORAMA NEIGHBORHOOD REAS - STREETS TBD	C0XX15-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	-	720,000	-
AD 2004-02 COVE CRACK REPAIRS	C0XX16-CIP-CONSTRUCT-	354-100-150-156-8800-8802-	-	400,000	-	-	-	-
RIO VISTA BLOW SAND RDWAY PRESERVATION PROJECT	C0XX17-CIP-ENV-R&M-	246-900-910-911-8300-8302-	-	50,000	-	-	-	-
CATHEDRAL CYN, PEREZ RD TO BRIDGE IMPROVEMENTS	C0XX18-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	970,000	-	-
DATE PALM, FROM E PALM CYN TO GERALD FORD REAS	C0XX19-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	-	90,000	-

CAPITAL IMPROVEMENT PROJECT (CIP) PLAN – PROJECT DETAIL

Capital Improvement Project (CIP) Plan - Project Detail					FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
Project Title	Project String	Account Number	Remaining Encumbrances		Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
NEW PROJECTS									
PEREZ RD REAS	C0XX20-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	-	-	425,000	-
VARNER RD EAST OF BOB HOPE - RCTC - SLURRY	C0XX21-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	15,000	-	-	-	-	-
OCOTILLO SQUARE NEIGHBORHOOD STREETS - PHASE I	C0XX22-CIP-CONSTRUCT-	251-100-150-156-8800-8802-	-	-	-	-	480,000	-	-
OCOTILLO SQUARE NEIGHBORHOOD STREETS - PHASE II	C0XX23-CIP-CONSTRUCT-	251-100-150-156-8800-8802-	-	-	-	-	-	480,000	-
FUTURE CDBG NEIGHBORHOOD STREETS -TBD	C0XX24-CIP-CONSTRUCT -	251-100-150-156-8800-8802-	-	-	-	-	-	-	480,000
CV LINK TRAFFIC SIGNAL - CATH CYN AT CYN SHORES	C0XX25-CIP-CONSTRUCT -	331-100-150-156-8800-8802-	-	400,000	-	-	-	-	-
HSIP 11A - PEDESTRIAN CROSSWALK UPGRADES (18 INTERSECTIONS)	C0XX26, NOTICE OF AWARD	331-100-150-156-8800-8802-	-	1,306,890	-	-	-	-	-
HSIP 11A - PEDESTRIAN CROSSWALK UPGRADES (18 INTERSECTIONS)	C0XX26, CITY MATCH	UNSPECIFIED 2	-	145,210	-	-	-	-	-
HSIP 11B - PEDESTRIAN SIGNALS (2 INTERSECTIONS)	C0XX26, GRANT APPLICATION SUBMITTED, NOTICE OF AWARD	331-100-150-156-8800-8802-	-	959,670	-	-	-	-	-
HSIP 11B - PEDESTRIAN SIGNALS (2 INTERSECTIONS)	C0XX26, CITY MATCH	UNSPECIFIED 2	-	106,660	-	-	-	-	-
HSIP 11C - SIGNAL HARDWARE (49 INTERSECTIONS)	C0XX26, GRANT APPLICATION SUBMITTED, NOTICE OF AWARD	331-100-150-156-8800-8802-	-	1,008,000	-	-	-	-	-
HSIP 11C - SIGNAL HARDWARE (49 INTERSECTIONS)	C0XX26, CITY MATCH	UNSPECIFIED 2	-	112,000	-	-	-	-	-
HSIP 11D - 30TH AVE AND SAN ELJAY AVE (SET-ASIDE)	C0XX26, GRANT APPLICATION SUBMITTED, NOTICE OF AWARD	331-100-150-156-8800-8802-	-	249,840	-	-	-	-	-
HSIP 11D - 30TH AVE AND SAN ELJAY AVE (SET-ASIDE)	C0XX26, CITY MATCH	UNSPECIFIED 2	-	27,760	-	-	-	-	-
TOTAL NEW PROJECTS			-	10,026,886	2,732,500	5,674,793	3,568,862	1,780,000	

CAPITAL IMPROVEMENT PROJECT (CIP) PLAN – PROJECT DETAIL

Capital Improvement Project (CIP) Plan - Project Detail					FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
Project Title	Project String	Account Number	Remaining Encumbrances		Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
UNSPECIFIED PROJECTS									
DA VALL/I-10 INTERCHANGE	C01010-CIP---	UNSPECIFIED 1	44,512	-	-	-	-	-	-
DA VALL/I-10 INTERCHANGE	C01010-CIP-DESIGN-GEN FUND-	UNSPECIFIED 1	13,705	-	-	-	-	-	-
DA VALL/I-10 INTERCHANGE	C01010-CIP-PSR--	UNSPECIFIED 1	-	-	-	-	-	-	-
VARNER FROM MOUNTAIN VIEW TO DATE PALM	UNKNOWN SOURCE	UNSPECIFIED 2a	-	-	-	-	-	-	-
WILLOW HOLE CROSSING ON VARNER	CVAG	UNSPECIFIED 2b	-	1,770,000	-	-	-	-	-
WILLOW HOLE CROSSING ON VARNER	MATCH	UNSPECIFIED 2b	-	590,000	-	-	-	-	-
WILLOW HOLE CROSSING ON VARNER	RCFCD	UNSPECIFIED 2b	-	790,000	-	-	-	-	-
WILLOW HOLE CROSSING ON VARNER	* POTENTIAL FEMA FUNDING	UNSPECIFIED 2b	-	-	-	-	-	-	-
VARNER FROM DATE PALM TO MOUNTAIN VIEW	UNKNOWN SOURCE	UNSPECIFIED 2c	-	-	-	-	-	-	-
VARNER FROM DATE PALM TO BOB HOPE	UNKNOWN SOURCE	UNSPECIFIED 2d	-	-	-	-	-	-	-
EDOM HILL CROSSING	CVAG	UNSPECIFIED 3	-	1,882,500	-	-	-	-	-
EDOM HILL CROSSING	MATCH	UNSPECIFIED 3	-	627,500	-	-	-	-	-
EDOM HILL CROSSING	RCFCD	UNSPECIFIED 3	-	600,000	-	-	-	-	-
EDOM HILL CROSSING	* POTENTIAL FEMA FUNDING	UNSPECIFIED 3	-	-	-	-	-	-	-
TOTAL UNSPECIFIED PROJECTS			58,217	6,260,000	-	-	-	-	-

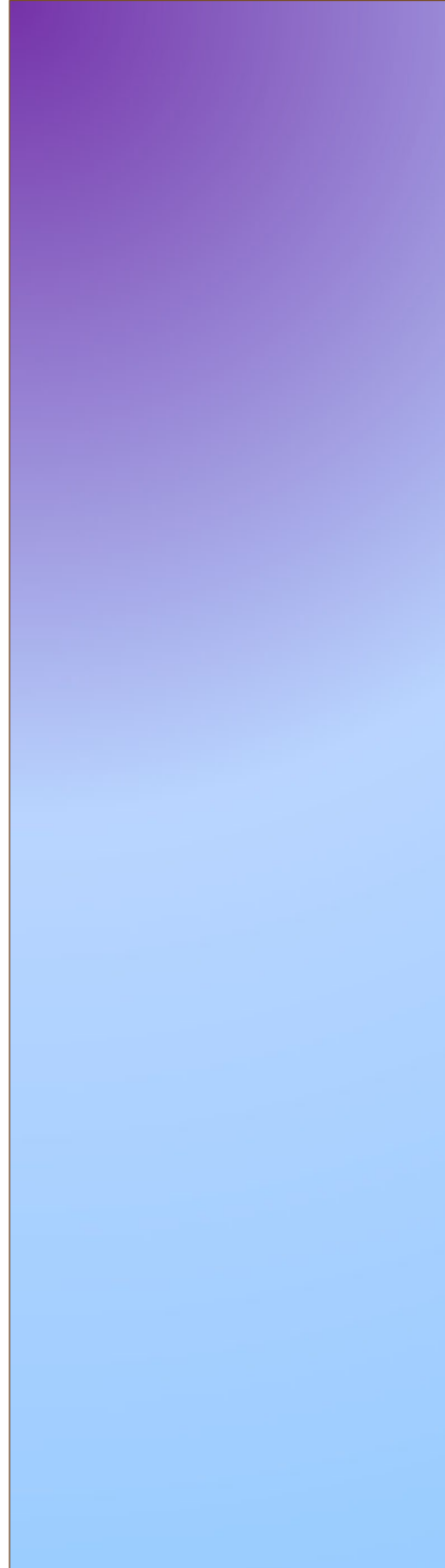
CAPITAL IMPROVEMENT PROJECT (CIP) PLAN – SUMMARY BY FUND

Capital Improvement Project (CIP) Plan - Summary By Fund							
FUND	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028		FUND TOTAL
100	\$ 2,110,210	\$ 900,000	\$ 1,322,073	\$ 1,469,716	\$ 750,000		\$ 6,551,999
232	80,000	750,000	-	-	-		830,000
234	172,079	-	6,231,000	-	-		6,403,079
235	80,000	-	-	-	-		80,000
243	1,000,000	690,227	-	-	-		1,690,227
246	50,000	-	-	-	-		50,000
248	1,615,000	270,000	850,000	915,000	550,000		4,200,000
251	803,719	480,000	480,000	480,000	480,000		2,723,719
331	19,849,399	9,080,288	3,022,720	704,146	500,000		33,156,552
341	258,085	-	-	-	-		258,085
344	555,271	-	-	-	-		555,271
347	230,000	-	-	-	-		230,000
354	400,000	-	-	-	-		400,000
UNSPECIFIED	391,630	-	-	-	-		391,630
TOTAL	\$ 27,595,392	\$ 12,170,515	\$ 11,905,793	\$ 3,568,862	\$ 2,280,000		\$ 57,520,562

Note: Fund totals are for current and new CIP projects only

PARKS IMPROVEMENT PROJECT (PIP) PLAN

- Parks Improvement Project (PIP) Plan – Descriptions
- Parks Improvement Project (PIP) Plan – Project Detail



PARKS IMPROVEMENT PROJECT (PIP) PLAN - DESCRIPTIONS

The City's Parks Improvement Project (PIP) Plan is submitted to the City Council for review. As a result of the City Council Goal Planning Session, these projects have been prioritized.

- City Council Goal B: Community Investment
 - Support Parks and Community Events Commission priorities for improvements to our Parks facilities.
 - B-3 Develop a wilderness trail plan
 - B-7 Maximize the use of existing resources to include underutilized parks and the library to support goals with the budget we have
 - B-9 Improve pedestrian access to parks through the use of crosswalks and sidewalk improvements

The following park improvement projects are categorized into two sections:

- Americans with Disabilities (ADA) projects
- Park Upgrade projects to include splash pads and sports fields within the City of Cathedral City.

The Park Improvement Project (PIP) Plan detail for approved projects are included on the pages following the Project Descriptions.

PARKS IMPROVEMENT PROJECT (PIP) PLAN - DESCRIPTIONS

CENTURY PARK

- Repair and renew walking path, add crosswalk and ADA ramps in Century Park. Upgrade the baseball field, install new water splash pad, and enhance security features.

DENNIS KEAT SOCCER PARK

- Install crosswalk, ADA ramps and parking lot at the Dennis Keat Soccer Park. Renovate and repair pedestrian lighting for fitness walking path.

DOWNTOWN DOG PARK

- Build a park which has both large and small dog sections, a parking lot, restrooms, and four pickleball courts.

OCOTILLO PARK

- Install crosswalk and ADA ramps in Ocotillo Park. Install outfield fence for baseball field and upgrade mechanics of splash pad to recycle the water.

PANORAMA PARK

- Install crosswalk and ADA ramps in Panorama Park. Install lighting for basketball court and baseball field, enhance security features and upgrade splash pad area.

TOWN SQUARE FOUNTAIN OF LIFE

- Install a new splash pad for recreation as the Fountain of Life art installation is no longer utilized as for recreation.

PARKS IMPROVEMENT PROJECT (PIP) PLAN – PROJECT DETAIL

PARKS IMPROVEMENT PROJECT (PIP) PLAN			FY 2023/2024 Proposed Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Unspecified Funding	FY 2026/2027 Unspecified Funding	FY 2027/2028 Unspecified Funding
ADA PROJECTS							
CENTURY PARK							
	ADA CONCRETE PATH OF TRAVEL IMPROVEMENTS	612-500-510-511-8800-8802-	100,000	-	-	-	-
DENNIS KEAT SOCCER PARK							
	ADA CONCRETE PATH OF TRAVEL IMPROVEMENTS	612-500-510-511-8800-8802-	50,000	-	-	-	-
	ADA ASPHALT (PARKING LOT) PATH OF TRAVEL IMPROVEMENTS	612-500-510-511-8800-8802-	50,000	-	-	-	-
VARIOUS							
	PANORAMA PARK-ADD CROSSWALKS AND ADA RAMPS TO VARIOUS LOCATIONS AT PARKS	612-500-510-511-8800-8802-	100,000	-	-	-	-
	CENTURY PARK-ADD CROSSWALKS AND ADA RAMPS TO VARIOUS LOCATIONS AT PARKS	612-500-510-511-8800-8802-	-	100,000	-	-	-
	OCOTILLO PARK-ADD CROSSWALKS AND ADA RAMPS TO VARIOUS LOCATIONS AT PARKS	612-500-510-511-8800-8802-	-	-	100,000	-	-
	DENNIS KEAT SOCCER PARK-ADD CROSSWALKS AND ADA RAMPS TO VARIOUS LOCATIONS AT PARKS	612-500-510-511-8800-8802-	-	-	-	100,000	-
PARK UPGRADE PROJECTS							
CENTURY PARK							
	DUGOUT, BACKSTOP, BLEACHERS AND DIAMOND FOR BASEBALL FIELD	UNSPECIFIED FUNDING SOURCE	-	-	200,000	-	-
	NEW WATER/SPLASH PLAY AREA	100-500-510-511-8800-8802-	-	200,000	-	-	-
	NEW WATER/SPLASH PLAY AREA	246-900-910-911-8800-8802-	-	100,000	-	-	-
	LIGHTING FOR BASKETBALL COURT	UNSPECIFIED FUNDING SOURCE	-	-	110,000	-	-
	SECURITY DOORS FOR RESTROOMS (MEN/WOMEN)	100-500-510-511-8300-8302-	40,000	-	-	-	-
	LIGHTING FOR PARKING LOT AREA	100-500-510-511-8300-8302-	50,000	-	-	-	-
DOWNTOWN DOG PARK							
	DOWNTOWN DOG PARK	100-500-510-511-8800-8802-	-	250,000	500,000	-	-
	DOWNTOWN DOG PARK	235-500-510-511-8800-8802-	-	500,000	-	-	-
	DOWNTOWN DOG PARK PARTICIPATION FUNDING (STATE GRANT)	GRANT FUNDING	-	750,000	500,000	-	-
DENNIS KEAT SOCCER PARK							
	PEDESTRIAN LIGHTING FOR FITNESS WALKING PATH (30TH, SANTORO AND TORTUGA)	235-500-510-511-8800-8802-	-	300,000	-	-	-
OCOTILLO PARK							
	OUTFIELD FENCE FOR BASEBALL FIELD	100-500-510-511-8300-8302-	50,000	-	-	-	-
	RECYCLE WATER SYSTEM FOR WATER/SPLASH AREA	UNSPECIFIED FUNDING SOURCE	-	-	250,000	-	-
PANORAMA PARK							
	LIGHTING FOR BASKETBALL COURT	100-500-510-511-8300-8302-	-	110,000	-	-	-
	LOW LEVEL LIGHTING FOR BASEBALL FIELD	UNSPECIFIED FUNDING SOURCE	-	-	250,000	-	-
	SECURITY DOORS FOR RESTROOMS (MEN/WOMEN)	100-500-510-511-8300-8302-	40,000	-	-	-	-
	UPGRADE WATER/SPLASH PLAY AREA	UNSPECIFIED FUNDING SOURCE	-	-	-	250,000	-
TOWN SQUARE WATER FEATURE							
	NEW WATER/SPLASH PLAY AREA	246-900-910-911-8800-8802-	100,000	-	-	-	-
	NEW WATER/SPLASH PLAY AREA	100-500-510-511-8800-8802-	200,000	-	-	-	-
VARIOUS							
	PANORAMA PARK-IMPROVEMENTS WITHIN RESTROOMS AT PARKS	100-500-510-511-8300-8302-	-	30,000	-	-	-
	CENTURY PARK-IMPROVEMENTS WITHIN RESTROOMS AT PARKS	100-500-510-511-8300-8302-	-	-	30,000	-	-
	OCOTILLO PARK-IMPROVEMENTS WITHIN RESTROOMS AT PARKS	100-500-510-511-8300-8302-	-	-	-	30,000	-
	DENNIS KEAT SOCCER PARK-IMPROVEMENTS WITHIN RESTROOMS AT PARKS	100-500-510-511-8300-8302-	-	-	-	-	30,000
TOTALS			780,000	2,340,000	1,940,000	380,000	30,000

PARKS IMPROVEMENT PROJECT (PIP) PLAN – SUMMARY BY FUND

Parks Improvement Project (PIP) Plan - Summary By Fund							
FUND	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FUND TOTAL	
100	\$ 380,000	\$ 590,000	\$ 530,000	\$ 30,000	\$ 30,000	\$ 1,560,000	
235	-	800,000	-	-	-	800,000	
246	100,000	100,000	-	-	-	200,000	
612	300,000	100,000	100,000	100,000	-	600,000	
GRANT FUNDING	-	750,000	500,000	-	-	1,250,000	
UNSPECIFIED	-	-	810,000	250,000	-	1,060,000	
TOTAL	\$ 780,000	\$ 2,340,000	\$ 1,940,000	\$ 380,000	\$ 30,000	\$ 5,470,000	



Cathedral City

SUPPLEMENTAL INFORMATION

- Community History and Profile
- Financial Policies
- Debt Administration
- Legal Debt Margin



COMMUNITY HISTORY AND PROFILE

HISTORY

The Cahuilla Indians, the original inhabitants of the Cathedral City area and the area now known as the Coachella Valley, have lived throughout the area for over two thousand years. Members of the Shoshone tribe, the Cahuilla Indians were industrious farmers, hunting local wildlife like deer and sheep when necessary to fulfill tribal needs. In 1876, the Agua Caliente Band, descendants of the Cahuilla tribe, established a 52,000-acre reservation, which encompasses 28% of the Cathedral City area.

The first Spaniards were thought to appear in the area in 1772, with the first settlers planting roots in approximately 1821. In 1850, Colonel Henry Washington of the U.S. Army Corps of Engineers discovered the area's canyons resembled the interior of a grand cathedral and he named this canyon of majestic architecture Cathedral Canyon. In 1925, developers had the same impression, naming the area's first subdivision Cathedral City.

PROFILE

The City of Cathedral City, incorporated in 1981, is a business and resort community located in the heart of the Coachella Valley in eastern Riverside County, located approximately 110 miles east of Los Angeles and 125 miles northeast of San Diego. Bordered by Palm Springs to the west and Rancho Mirage to the east, it is the second largest city in the Valley, with a permanent population of more than 51,000. With the annexation of land north of the city completed in 2014, the City currently occupies a land area of approximately 23 square miles at an elevation of 325 feet above sea level and boasts an ideal climate of 350 sunny days a year, clean air, scenic beauty and unlimited leisure activities, housing options and business opportunities. In February 2011, *US News & World Report* named the City of Cathedral City as one of the "10 Bargain Retirement Spots in America".

From the original inhabitants, the Agua Caliente Band of Cahuilla Indians, Cathedral City has become a home of diversity in ethnicity, income, and lifestyle. White-collar and blue-collar workers, professionals and retirees are all part of a population working and living together in a community striving for an enjoyable, prosperous, and healthy lifestyle.

The City transitioned from a general law city to a charter city operating under the council-manager form of government. With the November 2018 elections, the governing body consists of five Council members with a rotating mayor each year. In addition, the 2018 elections brought districting to the City with five sections (wards) comprised of equivalent residential populations. The City Council is elected on a nonpartisan basis with Council members serving four-year staggered terms – three Council members elected in one two-year cycle, e.g., 2022, for Districts 3, 4 and 5. Alternately, two Council members elected in the next two-year cycle, e.g., 2024, for Districts 1 and 2. Among other things, the City Council is responsible for passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. The City Manager is responsible for carrying out the policies, resolutions, and ordinances of the City Council, overseeing the day-to-day operations of the City, and appointing the various department heads.

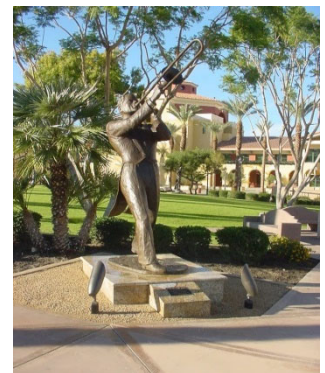
COMMUNITY HISTORY AND PROFILE

The city's centerpiece, the 70-acre Downtown Core and adjacent Pickfair Promenade, has become a dining, and entertainment destination for Cathedral City and neighboring Coachella Valley residents and visitors. This area expanded in recent years with the addition of the Cathedral City Community Amphitheater and the Agua Caliente Casino. In addition, there is a 14-plex movie theatre at the east end of Avenida Lalo Guerrero and the Coachella Valley Repertory (CVRep) 208-seat playhouse (live theatre) at the west end. In addition to the theaters and restaurants, the new Cathedral City Community Amphitheater is host to various weekend events throughout the season. The City has four signature events: Hot Air Balloon Festival, SnowFest, Taste of Jalisco, and Lesbian, Gay, Bisexual and Transgender (LGBT) Days which can also be hosted on the Festival Lawn and Town Square directly in front of City Hall.



For those whose tastes are on the artistic side, Cathedral City is Where Art Lives. The city has a growing collection of public art on display in various parks and medians throughout the city. Our flourishing art collection is made possible through public art funds and private donations collected through commercial development fees placed into the public arts fund and cannot be used for any other purpose. As a result, no City General Fund dollars are used for public arts.

Much of the art can be viewed if one strolls around the Civic Center complex and Town Square. Various photographs and paintings are on display in the Civic Center offices. More than 20 sculptures are placed throughout the City and Town Square, including the centerpiece – Fountain of Life, a uniquely designed, award-winning stone sculpture in the Downtown's Town Square. Bronze statues of film star George Montgomery and musicians Buddy Rogers and Lalo Guerrero are also located in our Town Square. There are nine (9) different steel surfaced sculptures by Simi Dabah located throughout the City. These sculptures have been left in natural unfinished state and allowed to rust to a warm patina.



The city boasts numerous attractions for visitors and residents alike. Activities vary from bowling at Palm Springs Lanes to playing baseball/softball at replica baseball parks located in Big League Dreams to walking the fitness track at Dennis Keat Soccer Park; from playing a round of miniature golf and riding go carts at Boomers Family Fun Park to playing a round of regular golf at one of the city's three public golf courses. There is something for everyone in Cathedral City.

COMMUNITY HISTORY AND PROFILE

CITY INFORMATION	
Date Incorporated:	November 16, 1981
Form of Government:	Council – Manager
Population (calendar year):	2019 – 53,580 2020 – 53,937 2021 – 51,840
Unemployment Rate (February 2023):	3.2%
Per Capita Personal Income (2021 calendar year):	\$29,766
Principal Employers (2022):	Desert Princess Homeowners Doubletree Golf Resort
Net Taxable Assessed Property Value (2022):	2020 - \$4,784,372,742 2021 - \$5,062,361,987 2022 - \$5,348,739,839
Principal Property Taxpayers (2022): (based on taxable assessed value)	MHC Date Palm LLC Welk Park North MHH Cathedral City Holdings LLC CC RP LLC
Police Stations (2022):	1
Fire Stations (2022):	3
Parks (2022):	10
Libraries (2022):	1
Miles of City Streets (2022):	161

FINANCIAL POLICIES

INVESTMENT POLICY

It is the policy of the City of Cathedral City to invest public funds in a manner which will provide the maximum security with best investment return, while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

In order of priority, the primary objectives of the City's investment activities shall be:

1. **Safety of principal** is the foremost objective of the investment program. Investments shall be undertaken in a manner seeking to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk (the risk of loss due to failure of the financial institution, broker/dealer default, or erosion of market value) and interest rate risk (the risk the market value of securities in the portfolio will fall due to changes in general interest rates). To attain this objective, the City will diversify its investments by investing funds among a variety of securities offering independent returns and financial institutions.
2. **Liquidity** is the second most important objective of the investment program. The investment portfolio shall remain sufficiently liquid to enable the City to meet all operating and capital requirements that may be reasonably anticipated. Prior to investing City funds, the City Treasurer shall meet with Financial Services Department staff to understand the City's projected cash needs for day-to-day operations and ongoing capital improvement projects. Using this information, the City Treasurer can then determine the appropriate length of time for the investment.
3. **Yield** or rate of return shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles considering the investment risk constraints and liquidity needs. Market rate of return is defined as the average return on the one-year U.S. Treasury Bill. Whenever possible, and in a manner consistent with the more important objectives of safety of principal and liquidity, a yield higher than the market rate of return shall be sought.

The standard of care to be applied shall be the "prudent person," which states:

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Officers and employees acting in accordance with the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

Authority to manage the investment program is granted to the Treasurer who shall be responsible for the investment of all funds. In his/her absence, the Financial Services Director, and/or Director of Finance, and City Manager, in that order, are authorized to act on his/her behalf. These responsibilities shall include the authority to open accounts with banks, brokers, and dealers, and to establish safekeeping accounts or other arrangements for the custody of securities and to execute such documents as may be necessary. Prior to any of the above activities being finalized, written concurrence by two of the above individuals shall be obtained.

FINANCIAL POLICIES

Responsibility for the operation of the investment program is delegated to the Financial Services Director and/or Director of Finance, who shall carry out established written procedures and internal controls consistent with this investment policy. Transactions shall be complete, valid, authorized and properly recorded.

All securities owned by the City shall be held in a safekeeping account with the financial institution in the name of the City, and under City control at all times. All trades, where applicable, shall be executed by delivery to the City, including those purchased for the City by financial advisers, consultants, or managers by book entry, physical delivery, or by third-party custodial agreement. All security transactions shall be evidenced by safekeeping receipts.

Sections 16429.1, 53601, 53601.1, 53601.7, 53635, and 53638 of the Government Code of the State of California set forth the investment vehicles available to local agencies as summarized in the following paragraphs. Section 53601, as now amended, provides that unless Section 53601 specifies a limitation on an investment's maturity, no investments with maturities exceeding five years shall be made unless otherwise directed by the City's Council members.

- **State Treasurer's Local Agency Investment Fund (LAIF)** – As authorized in Government Code Section 16429.1 and by LAIF procedures, local government agencies are authorized to invest a maximum of \$75 million (each regular account) in this investment program administered by the California State Treasurer. Bond proceeds accounts have no deposit restrictions.
- **Government Agency Issues - As authorized in Government Code Sections 53601(a) through (f), this category includes a wide variety of government securities which include the following:**
 - Local government bonds or other indebtedness.
 - State bonds or other indebtedness.
 - U. S. Treasury notes or other indebtedness secured by the full faith and credit of the federal government.
 - Other federal agency securities including but not limited to issues by the Government National Mortgage Association, Federal National Mortgage Association, and the Federal Home Loan Mortgage Corporation.
 - State of California obligations such as California Treasury Notes or General Obligation Bonds.

Investment may be made up to 80 percent of the portfolio; however, the total amount may not be committed to any one agency.

- **Bankers' Acceptances** – As authorized in Government Code Section 53601(f), 40 percent of the City's portfolio may be invested in bankers' acceptances; however, no more than 30 percent of the portfolio may be invested in bankers' acceptances with any one commercial bank. Additionally, the maturity period may not exceed 180 days.
- **Commercial Paper** – As authorized in Government Code Section 53601(g), 25 percent of the City's portfolio may be invested in commercial paper of the highest rating (A-1 or P-1) as rated by Moody's or Standard and Poor's, with maturities not to exceed 270 days. Local agencies may purchase no more than 10 percent of the outstanding commercial paper of any single issuer. There are other qualifications regarding investments in commercial paper based on the financial strength of the corporation and the size of the investment.

FINANCIAL POLICIES

- **Negotiable Certificates of Deposit** – As authorized in Government Code Section 53601(i), no more than 30 percent of the agency's money may be invested in negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association, or a federal association (as defined by Section 5102 of the Financial Code), a state or federal credit union, or by a state-licensed branch of a foreign bank. All purchases must be fully insured by the FDIC or fully collateralized.
- **Medium-term notes (MTNs)** – As authorized in Government Code Section 53601(k), medium-term notes are defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Notes eligible for investment under this subdivision shall be rated "A" or better by a nationally recognized ratings service. Purchases of medium-term notes shall not include other instruments authorized by this section and may not exceed 30 percent of the agency's money that may be invested pursuant to this section; however, no more than 5 percent in any one issue or issuer.
- **Money Market Mutual Funds** – As authorized in Government Code Section 53601(l)(2), shares of beneficial interest issued by diversified management companies that are money market mutual funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. The company shall have met either of the following criteria: (a) attained the highest ranking or the highest letter and numerical rating provided by not less than two nationally recognized statistical rating organizations; or (b) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of five hundred million dollars (\$500,000,000).

The purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include any commission the companies may charge and shall not exceed 20 percent of the agency's money that may be invested pursuant to this section. However, no more than 10 percent of the agency's funds may be invested in shares of beneficial interest of any one mutual fund.

A derivative is defined as a financial instrument created from or whose value depends on the value of one or more underlying assets or indexes of asset values. No investment shall be made in collateralized mortgage obligations (CMO's), interest-only (IO's) and principal-only (PO's) forwards, futures, currency and interest rate swaps, options, and caps/floor/collars. Neither shall any investment be made in reverse repurchase agreements as outlined in Government Code 53601(j).

With the objectives of this policy, diversification of the portfolio will be made at all times in such a manner to avoid incurring unreasonable risks. No investment shall be made in a security prohibited by this policy or by Government Code 53601.6. Liquidity shall be maintained in such a manner that no less than 20 percent of the portfolio shall have a term of one year or less.

At the time of each investment, either by renewal or initial purchase, an analysis shall be made of the entire portfolio to ensure the limit for that type of investment shall not be exceeded.

Assets held by fiscal agents are held pursuant to formal agreements such as the requirements of a bond issue or an agreement between the City and another government agency or other entity. The investment of assets held by fiscal agents shall occur pursuant to these formal requirements as permitted by Section 53601(m) of the California Government Code. However, the investment of such assets is subject to the laws established by the State of California pertaining to investments by local agencies as well as the City's primary investment objectives.

Investment decisions regarding these assets are made by the participants pursuant to the deferred compensation plans made available to the City and are not considered a part of this investment policy.

FINANCIAL POLICIES

Under provisions of the California Government Code Section 53646, there shall be a report at least quarterly made to the City Council and City Manager reporting the status of all investments. Per subdivision (d), the legislative body of a local agency may elect to require the report specified in subdivision (b) to be made on a monthly basis instead of quarterly. The City's Municipal Code requires the City Treasurer to make a monthly report to the City Council of all investments made pursuant to the authority delegated in this chapter. (Municipal Code 3.08.050 – Ord. 2 § 1 (part), 1981)

These reports shall show for all securities:

- type of investment
- issuer or institution
- date of maturity
- amount of deposit
- rate of interest
- current market value
- accrued interest due
- current broker/dealers and par amount invested through their company as a percentage of the total portfolio

In addition to the items required by Section 53646 of the California Government Code, the following items should be included on the monthly reports to ensure compliance with this investment policy and Governmental Accounting Standards Board (GASB) Statement No. 40, *Deposit and Investment Risk Disclosures*:

- investment rating at time of purchase (Moody's / Standard & Poor's)
- investment rating as of June 30 of each fiscal year (Moody's / Standard & Poor's)

Investments held by a fiscal agent and agents for any deferred compensation funds shall be reported based on the most recent published reports received by the City at the time the report is made to the City Council.

The City shall transact investment business only with banks, savings and loans, and registered securities dealers. All financial institutions and broker/dealers who desire to become bidders for investment transactions must supply the City with the following:

- audited financial statements
- proof of National Association of Security Dealers' certification
- trading resolution
- proof of California registration
- certification of having read the City of Cathedral City's investment policy
- résumé of employees who will be engaged in transactions with the City
- Community Reinvestment Act ("CRA") Rating of Satisfactory or above.

A periodic review of the financial condition and registrations of qualified bidders shall be conducted. An annual certification of having read the City's investment policy shall be required by all brokers/dealers.

The Treasurer shall review on a quarterly basis the LAIF report regarding its investments and the market value thereof and obtain and review the State Treasurer's investment policy and annual audited financial report as it pertains to LAIF.

This investment policy shall be reviewed at least annually by the City Council and City Manager or in accordance with California Government Code Section 53646 requirements.

FINANCIAL POLICIES

FUND BALANCE POLICY

The purpose of this policy is to establish a key element of the financial stability of the City by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the City's general operations.

Classification of Fund Balances

A fund's equity - commonly referred to as 'fund balance' - is generally the difference between its assets and its liabilities. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, fund balance will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- **Non-spendable fund balance** – amounts that will never convert to cash (such as prepaid items), amounts that will not convert to cash soon enough to affect the current period (such as assets held for resale), or are required to be maintained intact (such as the corpus of an endowment fund).
- **Restricted fund balance** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation.
- **Committed fund balance** – amounts constrained to specific purposes by the government itself. This requires a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- **Assigned fund balance** – amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to whom the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. At a minimum, this indicates resources in other governmental funds are intended to be used for the purpose of that fund.
- **Unassigned fund balance** – is the residual classification of the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Since there are practical and/or legal limitations on the use of non-spendable or restricted fund balances, they are not subject to the fund balance policies. The fund balance policies are relevant to the unrestricted fund balances, which include committed, assigned and unassigned fund balances.

Authorization and Action to Commit Fund Balance

The City Council is the government's highest level of decision-making authority and the formal action required to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at a City Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Authorization and Action to Assign Fund Balance

The City Council may assign fund balance to a specific purpose in relation to this fund balance policy. By resolution, the Council has also authorized the City Manager and/or Financial Services Director to assign fund balance. Assignments of fund balance by the City Manager and/or Financial Services Director do not require formal action by the City Council; however, each assignment must be approved by either of the authorized officials before the item can be presented in the financial statements.

FINANCIAL POLICIES

Of the available fund balance, the City strives to assign a minimum of 33% of budgeted expenditures and transfers out, with a target of 50% by fiscal year 2020, for the following purposes: (1) cash flow reserves (50%); (2) economic uncertainties (40%); and (3) budget-related reserves (10%). These assignments are to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to citizens.

Should the assignments noted above fall below the goal or have a deficiency; the City will seek to reduce expenditures prior to increasing revenues to replenish fund balance within a reasonable timeframe. The City will try to avoid using fund balances for recurring operational expenditures.

Additional assignments may be made at the discretion of City Council or their authorized designees.

Unassigned Fund Balance

To the extent the unassigned fund balance is positive, the City may draw upon the fund balance to provide cash financing for capital projects or other one-time purchases. Should economic projections and prudent measures warrant, City Council may also approve the systematic reduction of any excess fund balance as a tactic to prevent tax increases.

Order of Expenditure of Funds

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

FINANCIAL POLICIES

PROCUREMENT POLICY

The City of Cathedral City's procurement policy establishes efficient procedures for the purchase of supplies and equipment at the lowest possible cost commensurate with quality needed, to exercise positive financial control over purchases, to clearly define authority for the purchasing function and to assure the quality of purchases.

The complete procurement policy is included in the City's Municipal Code, Title 3 (Revenue and Finance), Chapter 3.12 (Purchases). Topics covered by the policy include:

ARTICLE 1 – GENERAL

- 3.12.010 Purpose.
- 3.12.020 Scope.
- 3.12.030 Council Contract Policies Adopted by Resolution.
- 3.12.040 Centralized Purchasing.
- 3.12.050 Purchasing Agent.
- 3.12.060 Exemptions from Centralized Purchasing.
- 3.12.070 Purchasing Orders.
- 3.12.080 Open (Standing) Purchase Orders.
- 3.12.090 Contract Types.

ARTICLE 2 – PURCHASING OF GOODS AND SERVICES

- 3.12.100 Bidding.
- 3.12.110 Local Vendor Preference.
- 3.12.120 Formal (sealed) bid procedure.
- 3.12.130 Tie Formal Bonds.
- 3.12.140 No Formal Bids.
- 3.12.150 Open Market or Informal Bid Procedure.
- 3.12.160 Exceptions to Competitive Bidding Requirement.
- 3.12.170 Regulations Regarding Selection of Contract Services.
- 3.12.180 Best Value Criteria.

ARTICLE 3 – FEDERAL REQUIREMENTS

- 3.12.190 Regulations for the Procurement of Property or Services Stemming from Federal Aid

ARTICLE 4 – PUBLIC WORKS CONTRACTS

- 3.12.200 Public Works Contracts.

ARTICLE 5 – DESIGN BUILD CONTRACT PROCUREMENT

- 3.12.210 Design-Build Contract Procurement Procedures.

ARTICLE 6 – DISPOSITION of SURPLUS PROPERTY

- 3.12.220 Surplus Supplies and Equipment.
- 3.12.230 Surplus Supplies – Trade-ins.
- 3.12.240 Surplus Supplies—Sale.

FINANCIAL POLICIES

FIXED ASSET POLICY

The City of Cathedral City's fixed asset policy stems from two major objectives:

1. **Accounting and Financial Reporting** - To accurately account for and report fixed assets in financial reports issued to external reporting agencies, granting agencies and the public.
2. **Safeguarding** - The City has a fiduciary responsibility to establish systems and procedures to protect its (fixed) assets from loss or theft.

In meeting the two objectives noted above, the City has established a Capitalization Policy (below) and an Inventory Control Policy (see Policy 30100), providing specific guidance to determine which fixed assets are subject to separate accounting and reporting (i.e., capitalization) and safeguarding, respectively.

The Financial Services Department is responsible for, and has established, systems and procedures through which both objectives are met. These systems and procedures are used to identify, process, control, track, and report City fixed assets.

Governmental Accounting Standards Board (GASB) Statement 51, Accounting and Financial Reporting for Intangible Assets, became effective beginning July 1, 2009 (FY 2010). To address this, the City has established an Intangible Assets Policy, which is included later in this section.

Capitalization Policy (Accounting and Financial Reporting)

Assets meeting the following criteria will be capitalized:

- The asset is used in the City's operations.
- Life expectancy is greater than one year.
- The asset has a minimum value as follows:

Vehicles, machinery, and equipment	\$5,000
Land and land improvements	\$10,000
Infrastructure	\$50,000
Buildings	\$50,000
Structures	\$50,000
Intangibles	\$50,000

This capitalization threshold is applied to individual units of fixed assets. For example, ten desks purchased through a single purchase order, each costing \$1,000, will not qualify for capitalization even though the total (\$10,000) exceeds the threshold of \$5,000.

For purposes of capitalization, the threshold will generally not be applied to components of fixed assets. For example, a keyboard, monitor and central processing unit purchased as components of a computer system will not be evaluated individually against the capitalization threshold. The entire computer system will be treated as a single fixed asset.

FINANCIAL POLICIES

Capital asset additions will be recorded as assets when purchased. Additions and deletions of capital assets will be recorded at least on an annual basis. Asset additions and deletions will be verified with the source documents. All costs associated with Capital Improvement Projects (CIP) Plan approved by City Council during the budget cycle will accumulate as construction-in-progress. At the end of the fiscal year, costs of completed projects, as accepted by City Council, will be transferred to the appropriate asset account as of the last day of the fiscal year. Depreciation will commence at the beginning of the next fiscal year.

The City will maintain a listing of all assets meeting the capitalization policy. Assets will be separated into the following classifications:

- A. Vehicles, machinery, and equipment
- B. Land and land improvements
- C. Infrastructure
 - 1. Bridges
 - 2. Streets
 - 3. Curbs and gutters
 - 4. Access ramps
 - 5. Bus turnouts
 - 6. Sidewalks
 - 7. Traffic signals
 - 8. Streetlights
 - 9. Storm drains
 - 10. Retention basins
 - 11. Sewer lines
 - 12. Water lines
 - 13. Utility lines
 - 14. Urban landscaping
 - a. Irrigation
 - b. Lighting
 - c. Outdoor furniture
 - d. Trees
- D. Buildings
- E. Structures

Capital assets additions will be recorded in the year assets are purchased. Additions and deletions of capital assets will be recorded at least on an annual basis. Asset additions and deletions will be verified with the source documents.

All costs associates with capital improvement projects approved by City Council during the budget cycle will accumulate as construction in progress. At the end of the fiscal year, costs of completed projects, as accepted by City Council, will be transferred to the appropriate asset account as of the last day of the fiscal year. Depreciation will commence at the beginning of the next fiscal year.

FINANCIAL POLICIES

Developer constructed infrastructure is capitalized by the City as donated assets at the end of the fiscal year in which the City accepts the infrastructure. The responsibility for general maintenance of the infrastructure transfers from the developer to the City at the time the City Council accepts the project. The value of infrastructure is calculated based on information provided by the developer's engineer.

The following will be included in capitalized costs:

- Purchased assets – Assets are capitalized individually at their historical cost, which includes trade-in allowance, sales tax, installation cost, freight and delivery charges, and any other ancillary charges needed to render the asset into service.
- Donated assets – Donated capital assets are recorded at estimated fair market value at the date of donation with a debit to expenditure and credit to revenue in related funds and the Statement of Net Assets.
- Constructed assets – Capital projects are capitalized as construction in progress until completed. Costs to be capitalized include all direct costs, site preparation, professional fees, as well as any other ancillary charges needed to render the asset into service. Upon completion and City Council acceptance, these costs are transferred to the appropriate asset classification.

Costs Unique to Specific Asset Classifications

- Land – Land costs, in addition to the purchase price, may include legal and title fees, survey fees, appraisal and negotiation fees, damage payments, relocation costs, site preparation costs (clearing, filling, and leveling), and demolition of unwanted structures. Land is capitalized, but not depreciated. For associated costs related to the purchase of easements and rights of way, please see the intangibles section below.
- Buildings and Structures – Buildings and structures assets costs may include purchase or construction costs; professional fees for engineers, architects, attorneys, appraisers, financial advisers, etc.; payment of damage claims; costs of fixtures attached to the building or other structure; insurance premiums; interest and related costs incurred during the period of construction and other expenditures necessary to put the building or structure in use.
- Infrastructure – Infrastructure assets are long-lived capital assets stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets (e.g., roads, bridges, tunnels, drainage systems, water and sewer systems, dams, lighting systems). Land associated with infrastructure is reported as land rather than as part of the cost of the related infrastructure asset. The City categorizes its infrastructure as networks. A network of assets provides a particular type of service, e.g., streets.

Improvements vs. Maintenance

The reporting department will make the differentiation between improvement and maintenance projects by reviewing the budget document and using the appropriate detailed account.

- Improvements – Improvements consist of additions or betterments. An addition refers to a physical extension of an existing asset or the acquisition of an entirely new unit, which does not merely replace one of similar function or value. Betterments exist when a part of an existing asset is replaced by another and the replacement provides a significant increase in the life or value of the asset. These costs will be capitalized.
- Maintenance – Maintenance costs refer to repairs to maintain the asset at its useful and current value. These costs will not be capitalized.

FINANCIAL POLICIES

Depreciation and Estimated Useful Lives

All depreciable capital assets will be depreciated over their estimated useful lives using the straight-line method of depreciation and the beginning of month convention. Estimated useful life by asset category is as follows:

- | | |
|---------------------------------------|-----------------|
| A. Vehicles, machinery, and equipment | 5 to 20 years |
| B. Land and land improvements | Not depreciable |
| C. Infrastructure: | |
| C.1 Bridges | 40 years |
| C.2 Streets | 20 years |
| C.3 Curbs and gutters | 30 years |
| C.4 Access ramps | 30 years |
| C.5 Bus turnouts | 30 years |
| C.6 Sidewalks | 30 years |
| C.7 Traffic signals | 20 years |
| C.8 Street lights | 25 years |
| C.9 Storm drains | 50 years |
| C.10 Retention basins | 50 years |
| C.11 Sewer lines | 50 years |
| C.12 Water lines | 20 years |
| C.13 Utility lines | 20 years |
| C.14 Urban landscaping: | |
| C.14.a. Irrigation | 10 years |
| C.14.b. Lighting | 10 years |
| C.14.c. Outdoor furniture | 10 years |
| C.14.d. Trees | 10 years |
| D. Buildings | 30 years |
| E. Structures | 20 years |

Intangible Assets

Governmental Accounting Standards Board (GASB) Statement 51, *Accounting and Financial Reporting for Intangible Assets*, became effective July 1, 2009 (FY 2010).

The cumulative effect, if any, of applying this Statement requires a restatement of beginning net assets, fund balances, or fund net assets (as appropriate). This means certain intangible assets (and related amortization) in existence from July 1, 1980 to June 30, 2009 may need to be reported as the beginning (July 1) balance for intangible assets for FY 2010. See section entitled "Retroactive Reporting" for further details.

FINANCIAL POLICIES

An intangible asset should be recognized in the statement of net assets only if it is **identifiable**, which means the asset is either:

- A. Separable (i.e., it can be separated/divided from the government and sold, transferred, licensed, rented or exchanged) or
- B. Arose from contractual or other legal rights, regardless of whether those rights are transferable or separable.

GASB Statement 51 defines intangible assets as assets identifiable and possess all the following characteristics:

- lack of physical substance,
- nonfinancial nature (not in monetary form like cash or investment securities), and
- initial useful life extending beyond a single reporting period.

Examples of intangible assets include easements, land use rights (i.e., water rights, timber rights and mineral rights), patents, trademarks, and copyrights. **In addition, intangible assets include computer software purchased, licensed or internally generated (including websites) as well as outlays associated with an internally generated modification of computer software.**

Intangible assets can be purchased or licensed, acquired through nonexchange transactions or internally generated.

All intangible assets subject to the provisions of GASB Statement 51 should be classified as capital assets. Accordingly, existing authoritative guidance related to the accounting and financial reporting for capital assets (i.e. recognition, measurement, presentation, disclosure, etc.) should be applied to intangible assets as applicable.

Exclusions

GASB Statement 51 applies to all intangible assets except: (a) assets acquired or created primarily for purposes of directly obtaining income or profit (these intangible assets should be considered investments), (b) assets from capital lease transactions reported by lessees, except licensing agreements to lease commercially available computer software, and (c) goodwill created through the combination of a government and another entity.

Threshold for Capitalization

The intangible asset capitalization threshold has been established at \$50,000. The threshold is to be consistently applied by all departments of the City for financial reporting purposes. All intangible assets at or above a specified dollar amount must be reported for the Annual Comprehensive Financial Report (ACFR), all other intangible assets are excluded.

Measurement/Recognition

Effective July 1, 2009, intangible assets exceeding the City's threshold should be recorded at actual historical cost. For business-type activities and enterprise funds capitalized interest and ancillary charges, if any, should be included in the historical cost.

Only direct costs will be capitalized (indirect costs will not be included).

Intangible assets received in a nonexchange transaction (i.e., donated) are to be recorded at their estimated fair value at the time of acquisition.

FINANCIAL POLICIES

- The fair value of an asset is the amount at which the asset could be exchanged in a current transaction between willing parties, other than in forced or liquidation sale. Therefore, it would be inappropriate to arbitrarily assign a nominal value to a donated intangible asset without applying a rational technique to estimate its fair value.

The threshold for intangible assets applies to individual assets and it is not acceptable to account for items in aggregate to meet the threshold limitations.

For **internally generated intangible assets**, outlays incurred by the government's personnel, or by a third-party contractor on behalf of the government, for development of internally generated intangible assets should be capitalized.

For **internally generated computer software**, outlays incurred during the application development stage (see next page) will be capitalized if they exceed the threshold. These outlays include the initial purchase of the computer software/license and modifications made to the software before it is placed into operation. The initial purchase of the software/license and modifications made should be analyzed **separately** for capitalization purposes (do not aggregate).

- Costs incurred prior to July 1, 2009, for internally generated computer software projects in the application development stage will not be capitalized. However, costs incurred July 1, 2009 and beyond, for these projects will be capitalized if exceeding the City's threshold.

Computer software licenses purchased/renewed will not be aggregated. Each individual license purchased/renewed will be measured against the City's threshold and the useful life must extend beyond a single reporting period for the license to be capitalized.

Internally Generated Intangible Assets

Internally generated intangible assets are created or produced by the government or an entity contracted by the government, or they are acquired from a third party but require more than minimal incremental effort on the part of the government to begin to achieve their expected level of service capacity.

Outlays related to the development of an internally generated intangible asset identifiable should be capitalized only upon the occurrence of all the following:

Specified-Conditions Criteria

- a. Determination of the specific objective of the project and the nature of the service capacity is expected to be provided by the intangible asset upon completion of the project.
- b. Demonstration of the technical or technological feasibility for completing the project so the intangible asset will provide its expected service capacity.
- c. Demonstration of the current intention, ability, and presence of effort to complete or, in the case of a multiyear project, continue development of the intangible asset.

Only outlays incurred subsequent to meeting the above criteria should be capitalized; outlays incurred prior to this point should be expensed.

FINANCIAL POLICIES

Internally Generated Computer Software

Computer software is considered internally generated if it is developed in-house by the government's personnel or by a third-party contractor on behalf of the government.

Commercially available software purchased or licensed by the government and modified using *more than minimal incremental effort* before being put into operation should be considered internally generated. Any of the following activities would satisfy the "*modified using more than minimal incremental effort*" criterion: changing code, changing fields, adding special reporting capabilities, and testing any changes.

The development and installation of internally generated computer software can be grouped into three stages:

1. **Preliminary Project Stage:** involves conceptual formulation and evaluation of alternatives, determination of the existence of needed technology and final selection of alternatives for development of the software. *Expense* all outlays in this stage.
2. **Application Development Stage:** includes the design of the chosen path (i.e., software configuration, software interfaces), coding, installation to hardware, and testing. Data conversion activities could be included in this phase if those activities are deemed necessary to make the software operational. *Capitalize* all outlays incurred during this stage once the *Specified-Conditions Criteria* are met. (Note: the *Specified-Conditions Criteria* are considered met when the Preliminary Project Stage is complete and management authorizes/commits to funding the project.) Capitalization should cease when the computer software is substantially complete and operational.
3. **Post-Implementation/Operation Stage:** includes application training and software **maintenance**. Data conversion activities would be included in this stage if not deemed necessary to make the software operational. *Expense* all outlays in this stage.

Outlays associated with an internally generated modification of computer software already in operation should be capitalized if the modification results in any of the following:

- a. increase in functionality of the software (able to perform tasks it was previously incapable of performing),
- b. increase in efficiency of the software (increase in level of service provided without the ability to perform additional tasks) or
- c. extension of the estimated useful life.

If the modification does not result in any of the three outcomes, the modification should be considered maintenance and expensed accordingly.

Amortization (Use Straight-Line Method)

The useful life of an intangible asset arising from contractual or other legal rights should not exceed the period to which the service capacity of the asset is limited by those contractual or legal provisions. Contract renewal periods may be considered in determining the useful life of the intangible asset if there is evidence the government will seek and be able to achieve renewal and the anticipated outlay for renewal is nominal in relation to the level of service capacity obtained.

If there are no legal, contractual, regulatory, technological, or other factors limiting the useful life of an intangible asset, then the intangible asset should be considered to have an indefinite useful life and no amortization should be recorded.

A useful life that must be estimated does not mean indefinite useful life. Intangible assets subject to amortization will be amortized over a period of 5 to 40 years, depending on the asset.

FINANCIAL POLICIES

Impairment

If changes in factors and conditions result in the useful life of an intangible asset no longer being indefinite, the asset should be tested for impairment because a change in the expected duration of use of the asset has occurred. The carrying value of the intangible asset, if any, following the recognition of any impairment loss should be amortized in subsequent reporting periods over the remaining estimated useful life of the asset.

A common indicator of impairment for internally generated intangible assets is development stoppage, such as stoppage of development of computer software due to changes in the priorities of management.

Retroactive Reporting

The City of Cathedral City will not retroactively report the following intangible assets:

1. Those considered to have indefinite useful lives as of June 30, 2009 or
2. Those that would be considered internally generated as of June 30, 2009.
3. Costs incurred prior to July 1, 2009, for **internally generated computer software projects** in the application development stage will not be capitalized. However, costs incurred July 1, 2009 and beyond, for these projects will be capitalized if exceeding the City's threshold.

Intangible assets (and related amortization) requiring retroactive reporting (for the period July 1, 1980 through June 30, 2009) will be reported at actual historical cost. **This includes purchased software still in use, even if fully amortized as of June 30, 2009.**

NOTE: If actual historical cost cannot be determined for these intangible assets due to lack of sufficient records, estimated historical cost will be used.

Miscellaneous

This policy must be applied to all intangible assets. If an intangible asset meeting the threshold criteria is fully amortized, the asset must be reported at the historical cost and the applicable accumulated amortization must also be reported. It is not appropriate to "net" the intangible asset and amortization to avoid reporting.

When intangible assets are sold or disposed of, it is necessary to calculate and report a gain or loss in the statement of activities. The gain/loss is calculated by subtracting the net book value (historical cost less any accumulated amortization) from the net amount realized on the sale or disposal.

Inventory Control Policy (Safeguarding)

Department heads are ultimately responsible for safeguarding their fixed assets from theft or loss. However, the Financial Services Department does recognize and acknowledge its responsibility to establish and maintain systems and procedures that enable department heads to properly safeguard their assets.

In general, inventory control is applied only to movable fixed assets (generally those falling into the "Vehicle and Equipment" category), and not to land, buildings, or other immovable fixed assets. Fixed assets subject to inventory control will be accounted for and controlled through the same systems and procedures used to account and control fixed assets subject to capitalization.

FINANCIAL POLICIES

Fixed assets will be subject to inventory control if they meet at least one of the following criteria:

- The original cost of the fixed asset is equal to or greater than \$5,000.
- Any asset less than \$5,000 as requested from a department. This may include certain machinery and equipment that, due to its portability, value outside of the office, or character, are susceptible to theft or loss. It may also include any asset that has been requested by a department to be controlled in order to satisfy an internal (operational) or external requirement. For example, Management Information Systems may wish to track all computer hardware to establish replacement and upgrade requirements for both hardware and system software.
- Any asset required to be controlled and separately reported pursuant to grant conditions or any other externally imposed reporting requirement. For example, a grant program that has funded the acquisition of a fixed asset may impose a requirement that the fixed asset be tracked and identified as a grant-funded asset.

The Financial Services Department will conduct a fixed asset inventory on a four-year rotation schedule:

- Year 1 – Police Facility
- Year 2 – City Hall
- Year 3 – Fire Facilities
- Year 4 – Public Works Facility

FINANCIAL POLICIES

DEBT POLICY

The purpose of this Debt Management Policy is to organize and formalize debt issuance and management related policies and procedures for the City of Cathedral City, CA (City), the City of Cathedral City as Successor Agency to the Former Redevelopment Agency, and the Cathedral City Public Finance Authority (references herein to the “City” are deemed to include the Successor Agency and Authority). The debt policies and procedures of the City are subject to and limited by applicable provisions of state and federal law and to prudent debt management principles.

This Debt Policy (Policy) is intended to comply with Government Code Section 8855(i), effective on January 1, 2017, and will apply to all future debt considerations and issuances for which the City Council acts as the legislative body for the City, the Successor Agency, and the Cathedral City Public Finance Authority (CCPFA).

The primary objectives of the City’s debt and financing related activities are to:

- Maintain cost-effective access to the capital markets through prudent fiscal management policies and practices;
- Ensure that judicious debt service commitments are made through effective planning and cash management;
- Ensure compliance with all applicable federal and state securities laws;
- Achieve the highest practical credit ratings within the context of the City’s financing needs and financing capabilities;
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the City; and
- Ensure that the City’s debt is consistent with the City’s planning goals and objectives and capital improvement program or budget, as applicable.

ASSIGNMENT OF RESPONSIBILITY

This Policy will govern the issuance and management of all future debt issued by the City, Successor Agency and CCPFA. This Policy will be reviewed and updated periodically as necessary. Any changes to the Policy will be approved by the City Council. The City Council is responsible for overall policy direction of this Policy, as well as the authorization of each debt financing. The Financial Services Director or Finance Director is to be responsible for implementation of the Policy, as well as its day-to-day administration.

The City recognizes that, while this Policy provides guidance and structure for the decisions and management of the City’s debt, changes in capital markets, city programs and other unforeseen circumstances may arise that are not addressed in this Policy. In these cases, management flexibility is appropriate, and modifications or exceptions may be necessary to achieve the City’s goals.



FINANCIAL POLICIES

DEBT ISSUANCE

Purpose of Debt Issuance

The City's debt management program will consider debt issuance in cases where public policy, generational equity and economic efficiency provide a benefit to the residents of Cathedral City.

The City will utilize debt obligations and will give due consideration to all available funding sources, including available cash reserves, available current revenues, potential future revenue sources, potential grants, and all other financing sources legally available to be used for such purposes. Expenditure of bond proceeds are expected to fund major, non-recurring expenditures/expenses, including but not limited to: the financing of costs related to capital project planning and design, environmental, land acquisition, real property, and equipment acquisition; the construction or renovation of buildings and permanent structures; financing costs related to the debt issuance, capitalized interest, necessary or financially prudent debt service reserves; or other costs as permitted by law. Refunding or refinancing existing debt obligations are acceptable uses of bond proceeds.

Types of Debt

The City will evaluate the use of appropriate financial alternatives available as permitted by the State Constitution and applicable State statutes. These alternatives will be considered in order to secure the most cost advantageous financing alternative available while limiting the City's risk exposure. Types of debt may include, but are not limited to:

- Lease revenue bonds
- Certificate of Participation
- Revenue bonds
- Land-secured financing, such as special tax bonds and assessment bonds
- General obligation bonds
- Tax increment financing
- Conduit financing, such as financing for affordable rental housing and qualified 501(c)(3) organizations
- Refunding/refinancing existing debt obligations
- General Obligation Bonds
- Short term notes
- Lease-purchase transactions
- Letters of Credit and revolving credit

The City will also consider the advantages of a negotiated or competitive bond sale and recognizes that a standard, all-purpose approach to debt financing does not serve the best interest of the City. The City will consider the unique combination of factors such as the type of debt needed, funding stream, market conditions and City programs to structure each debt issuance.

The City may choose to maintain an Interfund Loan Practice to provide guidance for internal financing between City funds.

Debt Structuring Practices

The maximum term of any debt issuance will not exceed the useful life of the assets funded from the financing. Capitalized interest and deferral of principal may be considered but not required during construction of a debt-funded project. Fixed rate debt is preferred, but the City may consider the appropriateness of variable rate debt when considering financial market conditions and risk factors.

FINANCIAL POLICIES

Financing Options

In general, debt may be issued to fund new projects or to refinance existing debt.

New Debt

New debt issuances are used to generate funding for capital projects. These funds will be used for necessary land acquisitions, capital construction, equipment, related financing costs, and other necessary expenses that would deliver a project for the City.

Refinancing Existing Debt

A periodic review of the City's outstanding debt will be undertaken by the Financial Services Department to determine refunding opportunities.

Refunding bonds are issued to retire all or a portion of an outstanding bond issue, typically to secure lower interest rates and to reduce overall debt service. Alternatively, some refunding's are undertaken for reasons other than to achieve cost savings, such as to restructure debt service payments, shorten maturities and to change the type of debt instruments being used, or to eliminate undesirable covenants.

A present value savings analysis will be prepared to identify the economic effects of any refunding being considered by the City. The savings from any particular refunding candidate shall generally be at least 3% of the refunded principle amount, net of all transaction expenses. This 3% savings target may be waived by the City upon a finding that such a refunding is in the City's best overall financial interest and shall not be applicable for refunding transactions that are not solely undertaken to achieve cost savings.

Integration with City Capital Improvement (CIP) Plan and Budgets

The City is committed to long-term financial planning, maintaining appropriate reserves levels, and employing prudent practices in governance, management, and budget administration. In addition, the City maintains a General Plan as well as a multi-year Capital Improvement Project (CIP) Plan to establish and monitor priorities for projects. The City strives to integrate its debt issuances with the goals of the CIP by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes and in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund budget.

The City intends to issue debt for the purposes stated in this Policy and to implement policy decisions incorporated both in the City's annual operations budget as well as the CIP.

Policy Goals

The City is committed to long-term financial planning, maintaining appropriate reserves levels, and employing prudent practices in governance, management, and budget administration. It is a policy goal of the City to protect taxpayers, ratepayers, and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates, and charges.

When refinancing debt, it shall be the policy goal of the City to realize, whenever possible, and subject to any overriding non-financial policy considerations, (i) minimum net present value debt service savings equal to or greater than 3.0% of the refunded principal amount, and (ii) present value debt service savings equal to or greater than 100% of any escrow fund negative arbitrage.

FINANCIAL POLICIES

Consultants

The City will, when appropriate and given the specific requirements of the financing, secure the services of independent financial advisors, underwriters, disclosure council, bond council, appraisal services and other service providers.

Investment of Bond Proceeds

Bond proceeds will be invested according to the City-adopted Investment Policy or the Bond Fiscal Agreement, if applicable. The City will not use derivatives unless the City adopts a separate comprehensive Derivatives Policy.

Ongoing Administration and Internal Controls

When issuing debt, in addition to complying with the terms of this Debt Policy, the City will comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The City will accurately account for all debt-related activity. These records will be designed to ensure that the City maintains compliance with all debt covenants, as well as state and federal laws. The City will maintain a system of reporting interest earnings that relates to and complies with Internal Revenue Code requirements relating to rebate, yield limits and arbitrage.

Compliance

Initial Disclosure

In accordance with Senate Bill 1029 (2016) ("SB1029"), the City will submit a report of final sale to the California Debt and Investment Advisory Commission, not later than 21 days following the sale of the debt. A copy of the final Official Statement shall accompany the report of final sale. In the event that the Official Statement has not yet been finalized, the City will provide documentation to satisfy the requirements of SB1029, as necessary.

Ongoing Disclosure

The City will maintain compliance with the regulations set forth in Government Code Section 8855(i), Rule 15(c)2-12 – Securities and Exchange Commission Rule 15(c)2-12, Continuing Disclosure ("Rule 15(c)2-12") and SB 1029.

Section 8855(i), Rule 15(c)2-12 – The City will file an annual report and annual financial information with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System (EMMA). The reports will be made timely and in accordance with Rule 15(c)2-12 as amended.

SB 1029 – The City will submit an annual report for any issue of debt whose final sale occurred on or after January 21, 2017. The annual report will cover the reporting period July through June 30 and will be submitted no later than seven months following the end of the reporting period.

Adoption by Legislative Body

In accordance with SB1029, the City and the Cathedral City Public Finance Authority will adopt this policy. In implementing this policy from time to time, interpretations and variations may be made at the discretion of the City's Manager or Chief Financial Officer, without approval of the Council, as determined by such person to be in the best interests of the City or its citizens, and/or for purposes of administrative efficiency or convenience or to comply with new applicable federal, state, or local law.

FINANCIAL POLICIES

REIMBURSEMENT FOR TRAVEL AND TRAINING, AND VEHICLE USE POLICY

The purpose of this Reimbursement for Travel and Training, and Vehicle Use Policy is to formalize an accountable plan and uniform procedures for travel expenses & reimbursing city employees for training, travel, meetings, and out of pocket expenses incurred while on official business.

The City hereby formalizes its policies and procedures for the reimbursement of training, general travel and other actual necessary expenses incurred by eligible individuals in the course of performing their official duties.

GENERAL POLICY

This policy formalizes standards for travel and business expenses incurred while performing or conducting official City business.

- Eligible Individuals:
 - All employees at the City covered by a collective bargaining agreement and all employees covered by Regulations Covering Executive, Administrative, Professional, Confidential, and Other Particular Employees.
 - Councilmembers and members of boards, commissions, committees.
- The City Manager and department heads are charged with the responsibility of authorizing travel and reimbursement, per this policy, and ensuring that all expenditures hereunder are within approved budget limits.
- All employees requesting reimbursement for allowed expenses, other than meals, shall provide a valid itemized receipt. Any such receipt shall include or be accompanied by documentation of the name of the vendor (e.g., hotel, airline, taxi), the date and purpose of service and actual amount charged. Employees shall file a Travel Expense Report for reimbursement through the Employee Self Service system.
- In the event a receipt is not available to substantiate an expense, the employee may submit a written explanation, with all pertinent expense and situational details, through their organizational chain of command to their respective department head. Requests approved by a department head may be sent to the City Manager, or designee, who will review such requests for reimbursement and make a final determination as to approval or denial. Reimbursement requests for business expenses without original receipts will be processed for payment only upon approval by City Manager, or designee.
- Discretion: This policy does not claim to have addressed all contingencies and conditions. Any necessary and reasonable expense that may from time-to-time be justified due to circumstances or opportunities for the City or any necessary and reasonable expenses that may deviate from the provision of this Policy, may be presented to the City Manager, or designee for their review and approval. The City Manager, or designee shall exercise due diligence to ensure that expenses are reasonable and necessary for the conduct of City business, are within budgetary limits and ensure the City's fiscal position by minimizing costs.
 - If an expense is not outlined in this policy, it may be subject to dismissal or rejection.
- Personal and business travel shall not be commingled in such a manner as to increase allowable expense or otherwise adversely affect the interest of the City.

FINANCIAL POLICIES

DEPARTMENT TRAINING AND TRAVEL BUDGETS

Departments will be provided an annual budget for business travel, conferences and training based upon their unique requirements. Departments should monitor their travel and training expenditures to ensure approved allocations are not exceeded. If the overall departmental budgeted allocation has been spent, and additional travel is necessary, authorization by the City Manager, or designee's required.

JOB TRAINING

The City supports job training as an ongoing process and as an important tool to help employees remain current in their job responsibilities and skills. All training is subject to available funds; however, job-required training will be given preference in the decision-making process for expending training funds. The City encourages training opportunities that can be obtained in a cost-effective manner. Such opportunities will be given priority over other similar types of training.

- Job Required Training: Includes mandated certifications, licenses or mandatory training required to perform the duties and responsibilities of a job. This may also include mandated safety training, technical or professional training, seminars and conferences, workshops, and similar programs. For employees required to obtain certification to perform the duties of their job, the City will pay all expenses required to obtain the certification one time. If the employee is required to retake the test, the expenses will be the employee's responsibility unless waived by the City Manager.
- Job Related Training: Includes general types of training related to the performance of current job duties, development of skills, or training that would assist an employee's advancement within their department and/or organization.
- Covered by MOU: These sections are not meant to provide greater or different rights than those that exist in any Memorandum of Understanding (MOU). To the extent that any MOU addresses this topic and/or there is a conflict, the provisions of the MOU will govern.

COMPENSABLE TIME

- Time attending any work-related training in which the cost is paid by the City is compensable time.
- Travel Time: The principles which apply in determining whether time spent in travel is compensable time depends upon the kind of travel involved.
 - Traveling during normal work hours is considered compensable work time, except for travel to and from the normal fixed or assigned workplace.
 - If travelling to a location that is one other than the normal fixed or assigned workplace, an employee's time traveling to and from the abnormal or not assigned workplace location is compensable.
- Travel Away from Home: Travel that keeps an employee away from home overnight is travel away from home. Travel away from home is work time when it cuts across the employee's workday. The time is not only hours worked on regular working days during normal working hours but also during corresponding hours on nonworking days.

FINANCIAL POLICIES

- Home to Work Travel: An employee who travels from home before the regular workday and returns to their home at the end of the workday is engaged in ordinary home to work travel, which is not work time and is not compensable.
- Time spent by an employee commuting to and from work is not work-related travel and is not compensable time.
- Lunch or meal breaks are not compensable time unless the lunch includes a speaker and/or is considered a working lunch as evidenced by the agenda.

GENERAL TRAVEL

- Employees shall select the most economical method of transportation in terms of expense to the City and the employee's time away from the office. Employees shall receive approval, per the below, prior to making any travel arrangements.
 - If travel expenses total more than five thousand dollars (\$5,000), including registration, lodging, meals, and transportation (all expenses outlined in the travel approval form), travel shall be approved by the City Manager or designee.
 - If travel expenses total less than five thousand dollars (\$5,000), including registration, lodging, meals, and transportation (all expenses outlined in the travel approval form), travel need only be approved by the employee's Department Head.
- Upon approval of travel, City credit cards may be used to make travel arrangements. Receipts, approval forms, and expense reports shall be submitted when reconciling City credit card statements.
 - Employees who do not have a City credit card may have their supervisor or other department employee reserve lodging on their behalf using a City credit card.
 - A travel advance may also be requested for lodging expenses. (Refer to Section J for additional information relating to travel advances.)
- If itemized receipts are not included in the Travel Expense Report, the employee may be responsible for travel expenses.
- An employee who extends the approved travel for their own convenience will not be entitled to any additional allowance for meals or lodging.
- Travel on behalf of the City in case of an emergency may be exempt from provisions of this section with approval from the City Manager. Expense reports or other paperwork will be completed and submitted as soon as practical upon return from travel, but no longer than thirty (30) days after travel expenses occurred.
- A valid California driver's license with appropriate endorsement is required if the employee is driving a City, personal, or rental vehicle while on City business. It is the employee's responsibility to maintain a valid California driver's license and report any changes to their supervisor. (Refer to Section M for additional information relating to private automobile.)

FINANCIAL POLICIES

- If more than one employee is attending the same training, employees shall attempt to arrange to carpool, either using a City pool vehicle or a designated employee's personal vehicle. Personal vehicle mileage reimbursement will not be paid to more than one employee when carpooling.
- Airfare/Train: Allowance for air and train travel is based on actual round trip coach fare, tourist fare or by the method least costly to the City. Employees are expected to make special efforts to take advantage of discounts, special fares, and travel vouchers whenever available at reasonable and convenient times. If an employee opts to travel using a fare above the Coach rate, the employee shall provide documentation for the two fares and is personally responsible for the cost difference.
- Travel Insurance: The purchase of travel insurance requires prior authorization by the employee's department head for airfare.
- Car Rental: Allowance for car rental is based on actual cost to rent a mid-range size vehicle. Employees are expected to make special efforts to take advantage of discounts, special fares, and travel vouchers whenever available at reasonable and convenient times. Employees shall have a valid California driver's license and proof of insurance when using a rental vehicle while on City business. Employees are required to notify Risk Management and/or their department head as soon as possible (within 24 hours) of any event/incident causing property damage, or accident related to the rental car.
- Taxis, Shuttles, and/or Ride Shares (Uber/Lyft): Taxis, shuttles, and/or ride shares, such as Uber and Lyft may be reimbursed, with no more than 15% gratuity.
- Parking Expenses: The City will provide reimbursement for actual cost of parking associated with travel, including parking at the airport, hotel, and conference parking, training, or meeting site or in conjunction with any employee City business activity.
- Claims for payment or employee reimbursement shall be allowable when accompanied by a receipt for the purchase and a copy of the ticket purchased or other voucher for the common carrier expense.
- Government and group rates shall be used when available. Actual costs evidenced by an original, dated receipt and inclusive of all related taxes and other rental fees shall be submitted along with actual gas receipts (dated, vendor name printed on the receipt) obtained for the purchase of gas for the rental vehicle.

ADVANCE TRAVEL AUTHORIZATION

- Travel expenses require prior authorization by the Department Head and the City Manager's (or designee) approval when the estimated total cost (including registration, transportation, lodging, and meals) is expected to cost five thousand dollars (\$5,000) or more per person.
- Travel expenses require prior authorization by the employee's Department Head when the estimated total cost (including registration, transportation, lodging, and meals) is less than five thousand dollars (\$5,000) per person. The Department Head's approval indicates that the travel is approved and within budget.

USE OF TRAVEL ADVANCE AND/OR TRAVEL EXPENSE REPORT

- Each employee submitting a claim for reimbursement under this policy shall file a Travel Expense Report, through the Employee Self Service portal.

FINANCIAL POLICIES

- The Travel Expense Report shall include the date(s) of travel, business destination, total amount, and business purpose. It shall include a copy accompanied by all required supporting documents (expenditure receipts, lodging facility folio, registration forms, and meeting itineraries, conference flyer, etc.).
- Claims shall be filed promptly, but no later than 30 days after the expense occurred. Claims filed after this time may not be considered for payment.
- Each claim form submitted shall meet the requirements of this policy, including providing receipts and/or credit card slips, and shall be reviewed and approved by the submitting employee's department head and the Financial Services Department for compliance with this policy.
- All claim forms and associated documents related to reimbursable City expenditures are considered public records and may be subject to disclosure under the California Public Records Act {Chapter 3.5 (Commencing with Section 6250) of Division 7 Title 1}.

TRAVEL ADVANCES:

- Employees may request a travel advance for use in the course of necessary and allowable travel and shall be requested via the Employee Self Service (ESS) system. The employee's department head shall approve the issuance of cash advances.
- Travel advances may be requested for the following expenses:
 - Meals
 - Lodging
 - Air fare
 - Car rental

If a travel expense is not listed above, it shall be reimbursed after the fact. Typical reimbursable expenses include mileage, transportation (ride shares), and parking.

- Travel advances are to be documented and reported in the same manner as expenses incurred and submitted for reimbursements, e.g., receipts shall be saved (exceptions apply to meal expenses – Section L), a claim form may be submitted, expenses are limited, approvals of expenses shall be secured, etc. Should there be unused travel advance, the City shall be reimbursed within five (5) days if the following applies:
 - Travel arrangements have been cancelled; or,
 - At the conclusion of travel.

Notwithstanding, a travel advance of any denomination will not be granted whenever the requesting employee has an open travel-advance on file, wherein the employee has not submitted the necessary receipts and paperwork confirming the previous advance was used in its entirety for actual and necessary expenditures in accordance with this policy.

- Travel advances will be provided through payroll. A Claim Voucher shall be submitted to payroll through the Employee Self Service (ESS) system.
 - Travel shall occur within 30 days of the advance.

FINANCIAL POLICIES

LODGING AND RELATED EXPENSES:

- Lodging and overnight stays are not authorized for travel under 50-miles from the city limits. They may be authorized for travel more than 50 miles from City limits.
- Employees should seek the most affordable rates available for safe, convenient, clean accommodations at 3-star quality properties, using government, group, or discounted rates when available at reasonable and convenient times. In addition to the primary travel cost, e.g., room rate, etc., an employee making lodging arrangements should also consider secondary costs, e.g., internet service fees, property use fees, etc.
 - Reservations for lodging should be booked as early as possible to take advantage of lower rates.
- When lodging is in connection with a conference or organized educational activity, lodging expenses shall not exceed the group rate published by the conference sponsor for the conference in question. The employee shall endeavor to stay at the conference sponsored lodging facility.
- Lodging expenses over \$250 per night shall be approved by the City Manager, or designee. If the [GSA's](#) lodging per diem rate for the destination site is greater than \$250, the corresponding GSA per diem rates shall be submitted with the travel approval form for review by all approving parties.
 - However, this requirement does not apply if a conference sponsor has set aside rooms for conference attendees at a lodging facility. Instead, you shall book lodging directly with the lodging facility.
 - The group rate shall be clearly defined in the supporting documents provided by the conference coordinators or conference sponsor (all supporting documents shall be accompanied with the travel approval form).
- Actual and necessary cost of lodging and related expenses, including advance payments to any city employee shall be allowed, except as otherwise provided in this Section.
- Lodging in upgraded rooms is allowable if:
 - the employee pays the cost difference and provides proof of the price difference for the original and upgraded rooms; or,
 - the employee or their department can document that no other option exists, and the selected lodging is the only option available – supporting documentation shall be attached to the travel approval form.
- Lodging and related expenditures outside the provisions of this policy may be allowed only when pre-approved by the City Manager, in accordance with Section General Policy - Discretion.
- An employee's reimbursement claims for lodging shall include an explanation of the business purpose of the stay and be supported by receipts, a facility folio, and shall be accompanied by all approved travel forms. When reconciling City Credit card travel expenses shall be included as supporting documents for invoice reconciliation.

FINANCIAL POLICIES

MEAL EXPENSES:

- Meal expenses shall be allowed at the maximum daily meal allowance rate of \$60 (\$15 for breakfast, \$20 for lunch, and \$ 25 for dinner) per employee, inclusive of taxes and reasonable tips. Per diem advances and reimbursements for meals shall be allowed when related to attendance at conventions, scheduled meetings, conferences, seminars, special training, or assignments that require an overnight stay.
 - An employee's meal reimbursement claim shall be based on meals while enroute to the training site, at training, and enroute home, but does not include breakfast on the departure date and dinner on the return home date.
 - Meal expenses up to the per diem rate do not require a receipt to be allowable. Meal expenses beyond the per diem reimbursement allowance are the responsibility of the employee. If an employee uses a City credit card for meals, then the employee will reimburse the City if any meal limit amounts identified above are exceeded.
 - Meals included in a conference or meeting registration are not eligible for reimbursement. Therefore, if a meal is provided by conference or meeting registration, but the traveler chooses to eat elsewhere, the added meal expense is not reimbursable.
- Meal expenses during attendance at any single day event will be allowable only when it is not reasonable for the employee to provide their own meal(s). Requests for a same-day travel meal shall only be allowed when preapproved by the employee's department head, in accordance with this policy. In evaluating any request for same-day meal reimbursements, the employee's department head shall consider special situations on a case-by-case basis, taking into consideration the distance traveled and the duration of the specific business activity. The maximum reimbursement for any same day event should be \$20 for lunch.

PRIVATE AUTOMOBILE

- With the exception of employees receiving an automobile stipend, the City's preference is for all employees to use City vehicles rather than personal vehicles.
- The City's private-vehicle mileage reimbursement rate is the same as the Internal Revenue Service (IRS) standard mileage rate (www.irs.gov) for private vehicles and will be effective concurrently with IRS periodic establishment of said rate.
- Mileage shall be calculated by deducting the employee's normal commute from the total number of miles to and from the destination.
- Mileage reimbursements for use of a private vehicle shall be allowed upon authorization of the employee's department head. Reimbursement of private mileage will only be granted when a more economical means of travel is not available. However, travel/map documentation shall be provided with the travel expense form. In any case, mileage will not be reimbursed for portions of the trip made for non-business-related matters.
- Private vehicle expenses are allowable when in the course and scope of employment, including overnight travel.
 - Private vehicle use shall be approved by the employee's department head.

FINANCIAL POLICIES

- In the event of an incident or accident, the City does not assume responsibility for any physical damage to an employee's personal vehicle or for the payment of any kind of deductible.
- Employee shall maintain a valid driver's license, which is appropriate for the class of vehicle to be operated. If any restrictions apply, the employee shall notify their supervisor of the restrictions and/or any and all changes in the license (i.e., suspended, etc.).
- The use of motorcycles, mopeds, and similar types of vehicles for the conduct of City business is expressly prohibited, with the exception of personnel on duty in a specific assignment.
- When a department head or the City Manager authorizes use of a private vehicle for the convenience of the driver, instead of more economical travel by air, reimbursement shall not exceed the cost of usual airfare, plus ground transportation.
 - The quote shall be accompanied by the Travel Expense Report.
- Employees are required to notify Risk Management and the employee's department head, as soon as possible, but in no event more than twenty-four (24) hours after any incident or accident, unless physically unable.
- Neither an employee receiving a monthly auto allowance nor an employee utilizing a city owned vehicle in their regular scope of employment is eligible to receive private-vehicle mileage reimbursement.

LOCAL TRANSPORTATION, TOLLS, AND PARKING

- Public transportation use is described as local transportation and can be claimed with itemized receipts.
- Bridge and road tolls may be reimbursable with receipts.
- Receipts are required for reimbursement of allowable parking fees.

MISCELLANEOUS EXPENSES:

- Miscellaneous expenses, including charges for fax service, internet, the cost of usual or necessary services and supplies, including emergency repairs, parts or towing for City vehicles, conference registration fees, vehicle parking, bridge tolls, and any other justifiable business expenses shall be allowed if the expense is necessary for the employee to conduct City related business or is otherwise a legitimate business need.
- A satisfactory explanation and documentation of the circumstances is required for these miscellaneous expenditures. An employee's reimbursement request for actual miscellaneous expenses shall be accompanied by an original receipt or other original voucher.

FINANCIAL POLICIES

NON-REIMBURSABLE EXPENSES:

- Expenses that the city will not reimburse include, but are not limited to:
 - Purchases made for goods and/or services of a business owned (whether in whole or in part) by any current member of the City Council, or other authority for which the city is a partner agency.
 - The personal portion of any trip.
 - Political or charitable contributions.
 - Family expenses, including spouse or partner's expenses when accompanying an employee on agency-related business, as well as children- or pet-related expenses.
 - Personal guest expenses
 - Entertainment expenses, including but not limited to theater, movies (either in-room or at the theater), recreational events not related to City business (including gym, massage and/or golf related expenses), and cultural events not related to City business.
 - Personal automobile expenses, including repairs, traffic citations, insurance, or gasoline.
 - Personal alcohol or bar expenses, even when incurred in conjunction with reimbursable meal expenses.
 - Personal losses incurred while on City business.
 - Expenses bearing no relation to City business, even if incurred while traveling for City business.
 - If an expense is not outlined in this policy, it may be subject to dismissal or rejection.

PENALTIES:

- Penalties for the misuse of public resources, non-compliance with this policy or falsifying expense reports in violation of expense reporting policies may include, but are not be limited to, employee discipline as well as the penalties specified in state law including:
 - The loss of reimbursement privileges.
 - Restitution to the local agency.
 - Civil penalties for misuse of public resources pursuant to Section 8314 of the Government Code; and,
 - Prosecution for misappropriation of public resources, per Section 424 of the Penal Code.

FINANCIAL POLICIES

EXEMPTIONS

- The City Manager or Designee is authorized to exempt, by ratification after the expense is incurred or prior to the expense being incurred, any City personnel from the official rules, regulations, and procedures set forth herein under extenuating circumstances.
- The City Manager or Designee may, at their discretion, approve or disapprove any of the types of travel and/or business expenses outlined above, or any other expense not listed, as they deem appropriate under the specific circumstances.
- The City Manager or Designee shall decide all questions of interpretation of the policies, rules, regulations, and procedures set forth herein.

DISPUTES

- Disputed expenditures may be brought to the City Manager or Designee for resolution.



DEBT ADMINISTRATION

The City of Cathedral City ("City") has financed capital acquisitions by issuing bonds and entering into capital leases. The table below highlights the total principal and interest due for FY 2023/2024 and FY 2024/2025. Amounts due beyond the current two-year budget period are summarized in a single line.

OUTSTANDING DEBT

Year Ended June 30	Lease Revenue Bonds	Limited Obligation Bonds	Tax Allocation Bonds	Capital Lease Obligations	Total
2024	\$ 3,664,632	2,806,091	5,075,077	-	11,545,800
2025	3,609,694	2,808,942	5,075,001	-	11,493,636
2026 - 2036	24,597,955	25,494,294	34,624,955	-	84,717,203
Total	\$ 31,872,281	31,109,327	44,775,032	-	107,756,639

Separate tables identifying principal and interest amounts are included in the individual sections that follow.

BONDS

Lease Revenue Bonds

Lease revenue bonds were issued by the Cathedral City Public Financing Authority ("Authority") and loaned to the City. The City pledged lease revenues to the Authority for repayment of the bonds. Monies from the 1997 bonds were used to make a construction loan to Big League Dreams Sports, LLC for the construction of a sports complex and community park. In July 2015 the authority sold lease revenue refunding bonds to refund the 1997 bonds.

On April 13, 2022, the Cathedral City Public Financing Authority issued Cathedral City Public Financing Authority Lease Revenue Bonds, 2022 Series A (Federally Taxable) in the amount of \$28,780,000. The purpose of the issuance of the bonds was to refinance a portion of the City's CalPERS Obligation and refund the outstanding Authority Lease Revenue Refunding Bonds Series 2015A (Taxable). The City Council approved the issuance of the pension obligation bonds on September 15, 2021.

The table below highlights the total principal and interest due for FY 2023/2024 and FY 2024/2025 on the new issue. Amounts due beyond the current two-year budget period are summarized in a single line.

LEASE REVENUE BONDS

Year Ended June 30	Principal	Interest	Total
2024	\$ 2,705,000	959,632	3,664,632
2025	2,730,000	879,694	3,609,694
2026 - 2033	20,715,000	3,882,955	24,597,955
Total	\$ 26,150,000	5,722,281	31,872,281

DEBT ADMINISTRATION

Local Agency Revenue Bonds

Local Agency Revenue bonds were issued by the Authority and used to purchase outstanding Assessment District Bonds: Assessment District 96-1 (Rio Vista), Assessment District 01-01, Assessment District 03-01 (35th Avenue), Assessment District 04-01 (Dream Homes) and Assessment District 04-02 (Cove). In addition, the Authority's 2004 Limited Obligation Refunding Bonds, were refunded. Repayment of the bonds is secured solely by the payments received from the purchased assessment district bonds.

The table that follows highlights the total principal and interest due for FY 2023/2024 and FY 2024/2025. Amounts due beyond the current two-year budget period are summarized in a single line.

LOCAL AGENCY REVENUE BONDS			
Year Ended June 30	Principal	Interest	Total
2024	\$ 1,880,000	926,091	2,806,091
2025	1,955,000	853,942	2,808,942
2026 - 2036	20,970,000	4,524,294	25,494,294
Total	\$ 24,805,000	6,304,327	31,109,327

Tax Allocation Bonds

The proceeds of various tax allocation bonds issued by the Authority were either loaned to the former redevelopment agency to assist in financing the acquisition and construction of capital projects within the redevelopment area or used to purchase debt of the former redevelopment agency. Tax increment revenues were pledged by the former redevelopment agency to the Authority for debt service.

The State of California dissolved all redevelopment agencies in January 2012. Effective February 1, 2012, the Successor Agency to the RDA was established to pay all enforceable obligations of the former redevelopment agency. The tax allocation bonds are considered an enforceable obligation. Property taxes are allocated to the Successor Agency to the RDA from Riverside County based on the annually approved Recognized Obligation Payment Schedule (ROPS), which includes the bond payments.

In October 2014, the Successor Agency to the RDA issued Tax Allocation Refunding Bonds, Series 2014A (\$46,140,000), Tax Allocation Housing Revenue Refunding Bonds, Series 2014B (\$15,630,000) and Taxable Tax Allocation Housing Revenue Refunding Bonds, Series 2014C (\$11,985,000). These bonds refunded the Cathedral City Public Financing Authority's 2002 Tax Allocation Bonds, Series A; 2002 Tax Allocation Bonds, Series D; 2002 Tax Allocation Bonds, Series E; 2004 Tax Allocation Bonds, Series A; 2005 Tax Allocation Bonds, Series A; and a portion of the 2000 Tax Allocation Bonds, Series A.

In January 2021, the Successor Agency to the RDA issued Tax Allocation Revenue Refunding Bonds, Series 2021A (\$26,195,000), Tax Allocation Revenue Refunding Bonds, Series 2021B (\$5,905,000) and Subordinate Taxable Tax Allocation Revenue Refunding Bonds, Series 2021C (\$18,840,000). These bonds refunded the Cathedral City Public Financing Authority's 2004 Tax Allocation Bonds, Series B; 2007 Tax Allocation Bonds, Series A; and 2007 Tax Allocation Bonds, Series C.

DEBT ADMINISTRATION

The table below highlights the total principal and interest due on the remaining tax allocation bonds for FY 2023/2024 and FY 2024/2025. Amounts due beyond the current two-year budget period are summarized in a single line. The table does not include the refunding bonds issued by the Successor Agency to the RDA as these bonds are the sole responsibility of the Successor Agency to the RDA (a private purpose trust fund).

TAX ALLOCATION BONDS			
Year Ended June 30	Principal	Interest	Total
2024	\$ 2,891,094	2,183,984	5,075,077
2025	3,015,528	2,059,473	5,075,001
2026 - 2036	23,084,379	11,540,575	34,624,955
Total	\$ 28,991,000	15,784,032	44,775,032

LEGAL DEBT MARGIN

Under State law, the City has a legal debt limitation not to exceed 15% of the total assessed valuation of taxable property within the City boundaries. In accordance with California Government Code Section 43605, only the City's general obligation bonds are subject to the legal debt limit. With no outstanding debt subject to the legal debt limit and a legal debt limit of \$773,530,976, the City is not at risk of exceeding the legal debt limit.

Legal Debt Margin Calculation as of June 30, 2022

Assessed value (net taxable) ¹	<u>\$ 5,348,739,839</u>
Debt limit (15% of assessed value)	\$ 802,310,976
Less outstanding debt (subject to legal debt limit)	<u>(28,780,000)</u>
Legal debt margin	<u>\$ 773,530,976</u>

¹ Source: HdL Coren & Cone (Riverside County Assessor 2021/22 Combined Tax Rolls), as reported in *City of Cathedral City, California Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2022*.

APPENDICIES

- Glossary of Acronyms
- Glossary of Terms



GLOSSARY OF ACRONYMS

A

AB: Assembly Bill

ABC: Alcohol Beverage Control

ACBCI: Agua Caliente Band of Cahuilla Indians

ACFR: Annual Comprehensive Financial Report

AD: Assessment District

ADA: Americans with Disabilities Act

ADFAP: Assessment District Fee Assistance Program

AFSCME: American Federation of State, County and Municipal Employees

ALS: Advanced Life Support

AO: Ambulance Operator

APWA: American Public Works Association

ATP: Active Transportation Program

B

BLS: Basic Life Support

C

CA: California

CAD: Computer Aided Dispatch

CALED: California Association for Local Economic Development

CalPERS: California Public Employees' Retirement System

CCFMA: Cathedral City Fire Management Association

CCHS: Cathedral City High School

CCPD: Cathedral City Police Department

CCPFA: Cathedral City Professional Firefighters Association

CCPMA: Cathedral City Police Management Association

CCPOA: Cathedral City Police Officers Association

CDBG: Community Development Block Grant

CDTFA: California Department of Tax and Fee Administration

CERT: Community Emergency Response Team

CFD: Community Facilities District

CHIP: Community Home Improvement Program

CIP: Capital Improvement Project

GLOSSARY OF ACRONYMS

CIWMB: Countywide Integrated Waste Management Bureau

CMO's: Collateralized Mortgage Obligations

COP: Citizens on Patrol

COVID-19: Novel Coronavirus 2019-nCoV

CPR: Cardiopulmonary Resuscitation

CRRA: California Resource Recovery Association

CSO: Community Resource Officer

CURC: City Urban Revitalization Corporation

CV: Coachella Valley

CVAG: Coachella Valley Association of Governments

CVEP: Coachella Valley Economic Partnership

CVRep: Coachella Valley Repertory

CVWD: Coachella Valley Water District

CY: Calendar Year

D

DHRP: Dream Homes Rehabilitation Program

DHS: Desert Hot Springs

DIF: Development Impact Fee

DMV: Department of Motor Vehicles

DRD: Desert Recreation District

DUI: Driving Under the Influence

E

E/O: East of

EAP: Employee Assistance Program

ECD: Early Childhood Development

EDA: Economic Development Authority

EMD: Emergency Management Division

EMD: Emergency Medical Dispatching

EMPG: Emergency Management Performance Grant

EMS: Emergency Medical Service

EMT: Emergency Medical Technician

GLOSSARY OF ACRONYMS

EOC: Emergency Operations Center

ERICA: East Riverside County Interoperability Communications Authority

ERP: Enterprise Resource Planning

F

FTE: Full-Time Equivalents

FTHB: First Time Home Buyer

FTO: Field Training Officer

FY: Fiscal Year

G

GASB: Governmental Accounting Standards Board

GC: Government Code

GCVCC: Greater Coachella Valley Chamber of Commerce

GEMT: Ground Emergency Medical Transport

GFOA: Government Finance Officers Association

GIS: Geographic Information Systems

H

HBPF: Highway Bridge Program Fund

HEAL: Healthy Eating Active Living

HSIP: Highway Safety Improvement Program

HUD: Housing and Urban Development

I

IES: Inland Empire Section

IO's: Interest-Only

ISO: Insurance Services Office

L

LAIF: Local Agency Index Fund

LGBT: Lesbian, Gay, Bisexual, Transgender

LWCF: Land and Water Conservation Fund

M

MOE: Maintenance of Effort

MTNs: Medium-Term Notes

N

NFIRS: National Fire Incident Reporting System

GLOSSARY OF ACRONYMS

NIBRS: National Incident-Based Reporting System

NIMS: National Information Management System

NPDES: National Pollution Discharge Elimination System

O

OPEB: Other Post-Employment Benefits

OSHA: Occupational Safety and Health Administration

OTS: Office of Transportation Safety

P

PACT: Post-Release Accountability & Compliance Team

PBI: Project Budget Indicator

PEG: Public Education and Government

PIP: Parks Improvement Project

PMP: Pavement Management Program

PO's: Principal-Only

POST: Police Officers Standards Training

PPE: Personal Protective Equipment

PSEC: Public Safety Enterprise Communication

PSR: Project Study Report

PUC: Public Utility Commission

Q

QAF: Quality Assurance Fee

R

RCTC: Riverside County Transportation Commission

RDA: Redevelopment Agency

REAS: Rubberized Emulsion Aggregate Slurry

REMSA: Riverside County EMS Agency

RIPA: Racial Profiling Data Collection

RMRA: Road Maintenance and Rehabilitation Account

RMS: Records Management System

ROPS: Recognized Obligation Payment Schedule

S

S/O: South of

GLOSSARY OF ACRONYMS

SAS: Statement of Auditing Standards

SB1: Senate Bill 1

SCAG: Southern California Association of Governments

SCAQMD: South Coast Air Quality Management District

SCLP: Short-Lived Climate Pollutants

SCRAP: Student Creative Recycle Art Program

SEMS: Standard Emergency Management System

SFST: Standardized Field Sobriety Test

SHARP: Sewer Hookup Assistance Program

SRRE: Source Reduction Recycling Element

STVR: Short-Term Vacation Rental

T

TAB: Tax Allocation Bond

TDA: Transportation Development Act

TOT: Transient Occupancy Tax

TOWS: Threats, Opportunities, Weaknesses and Strengths

TUT: Transactions and Use Tax

U

UUT: Utility Users' Tax

V

VHF: Very High Frequency

VLf: Vehicle License Fee

GLOSSARY OF TERMS

A

ACCRUAL BASIS OF ACCOUNTING: Revenues are recognized when both measurable and earned; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.

ADOPTED BUDGET: The official budget as approved by the City Council prior to the start of each fiscal year.

AMENDED BUDGET: The official budget as approved by the City Council with amendments approved throughout the budgeted fiscal year.

ANNEXATION: The inclusion, attachment, or addition of territory to a city.

APPROPRIATIONS: 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 to the time when it may be expended.

ASSESSED VALUATION: A municipality's property tax base stated in dollars based on real estate and/or other taxable business property for the purposes of taxation, sometimes expressed as a percent of the full market value of the taxable property within a community.

ASSESSMENT DISTRICT: Assessment Districts are created to provide public works improvements to a large area at one time. Municipal bonds are sold for the full cost of the improvements.

AUDIT: An official examination of an organizations or individual's accounts, performed by an independent entity.

AUTHORITY OR AGENCY: A state or local unit of government created to perform a single activity or a limited group of functions and authorized by the state legislature to issue bonded debt.

B

BALANCED BUDGET: When the budgeted expenditures are equal to or less than the budgeted revenues plus other available sources.

BOND: A security whereby an issuer borrows money from an investor and agrees and promises, by written contract, to pay a fixed principal sum on a specified date (maturity date) and at a specified rate of interest.

BOND DISCOUNT: The amount at which a bond or note is bought, or sold, below its par value excluding accrued interest.

BOND PREMIUM: The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

BROKER: A bond trader in the secondary market buying from and selling to bond dealers. Its most common usage is as a description of a bond salesperson.

BUDGET: A plan of financial operation comprised of estimated expenditures for a given period and the proposed means of financing the expenditures (through revenues).

BUDGET MESSAGE: A written discussion of the budget presented by the City Manager, or their designee to the City Council.

GLOSSARY OF TERMS

C

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION: The state organization responsible for the administration of 30+ different taxes and fees, categorized as: 1) Prepaid Telephony, 2) Sales and Use Tax, 3) Special Taxes and Fees, or 4) Collection Cost Recovery Fees.

CAPITAL IMPROVEMENT PROJECT (CIP) PLAN: A plan for capital improvements to be implemented each year over multiple years to meet capital needs arising from the assessment of long-term needs. It sets forth the estimated cost for each project and specifies the resources required to finance the projected expenditures.

CAPITAL IMPROVEMENT PROJECT: The budget unit to group activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.

CAPITAL OUTLAY: Expenditures for equipment/furniture and fixtures with a cost of more than \$5,000 and a useful life exceeding one year.

CAPITAL PROJECTS FUNDS: Used to account for financial resources for the acquisition or construction of major capital facilities other than those financed by proprietary (internal service) and trust funds.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): Grants funded by the Federal government's Department of Housing and Urban Development (HUD) to eliminate blight and provide benefits to low- and moderate-income households.

CONTRACTED SERVICES: Services rendered in support of City operations and activities by external parties. These may be based upon either formal contracts or ad hoc charges.

CUSTODIAL FUND: Used to account for assets held by the City in a fiduciary capacity for individuals, government entities, and others. Such funds are operated by carrying out the specifications of trust indentures, statutes, ordinances, or other governing regulations.

CY: Calendar Year

D

DEALER: A corporation or partnership buying, selling, and maintaining an ongoing position in bonds and/or notes. They are also authorized to underwrite new issues. Some large commercial banks are licensed to act as bond dealers.

DEBT LIMIT: The maximum statutory or constitutional amount of debt the general obligation bond issuer can either issue or have outstanding at any time.

DEBT SERVICE FUNDS: Account for the accumulation of resources set aside to meet current and future debt service requirements (payments) on general long-term debt.

DELINQUENT TAXES: Property taxes that have been levied but remain unpaid on and after the due date. In California, the due dates are November 1 and March 1, and are considered delinquent if not paid by December 10 and April 10, respectively. Special levies and assessments are often due on these dates as well. When tax delinquencies exceed 5%, the Bond Advisor places the issue on its internal Bond Watch.

DEPARTMENT: A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION: The expense incurred with the expiration of a capital asset.

DIVISION: An organizational subgroup of a department.

GLOSSARY OF TERMS

E

ENCUMBRANCE: The commitment of appropriated funds to purchase goods, which have not been received, or services yet to be rendered.

ENTERPRISE FUNDS: Used to report any activity for which a fee is charged to external users for goods or services. Traditionally provide significant financial assistance to city's operations.

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

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

F

FIDUCIARY FUNDS: Used to account for assets held by the City acting in a fiduciary capacity for other entities, carrying out specific actions of agreements, ordinances, and other governing regulations. These funds cannot be used to support City programs.

FISCAL AGENT: Also known as the Paying Agent, the bank, designated by the issuer, to pay interest and principal to the bondholder.

FISCAL YEAR (FY): A 12-month period to which the annual operating budget applies and at the end of which an entity determines its financial position, the results of its operations, and adopts a budget for the coming year. The City of Cathedral City's fiscal year is from July 1 to June 30.

FIXED ASSETS: Equipment costing \$5,000 or more with a useful life more than one year, and not qualifying as a capital improvement project. Includes automotive equipment, office equipment, office furniture, acquisitions, landscaping improvements, etc.

FULL-TIME EQUIVALENT (FTE): The conversion of part-time employee hours to an equivalent of a full-time position. For example: one person working 20 hours a week for a year would be 0.5 FTE.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves, and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The equity (assets minus liabilities) of governmental fund and fiduciary fund types. However, for budgeting purposes, a working capital definition of current assets minus current liabilities is used for the computation.

G

GENERAL FUND: The City's main operating fund used to pay for City services.

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

GOVERNMENTAL FUNDS: These funds are used to account for tax-supported (governmental) activities. These include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.

GRANT: Contributions or gifts of cash or other assets from another governmental entity to be expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant awarded by the Federal government.

GLOSSARY OF TERMS

I

INTERFUND TRANSFERS: Defined as "flows of assets" (such as goods or services) without equivalent flows of assets in return and without requirement for repayment.

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

INTERNAL SERVICE FUNDS: Account for the goods or services provided by one fund and/or department to another fund and/or department on a cost reimbursement basis.

ISSUER: A state or local unit of government borrowing money through the sale of bonds and/or notes.

M

MAJOR FUND: Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

MELLO-ROOS BOND: The Mello-Roos (named for its legislative sponsors) Community Facilities District Act of 1982 established a method whereby almost every municipal subdivision of the state may form a special, separate district to finance a long list of public facilities by the sale of bonds and finance certain public services on a pay-as-you-go basis. These Community Facilities Districts are formed and bonds are issued authorized by a two-thirds vote of the property owners in the district. Typically, the only voters in a district are one or more real estate developers who own or have an option on the land in the district. These land-based financings were nicknamed "dirt bonds" by the Bond Advisor years ago. Bonds are sold to finance facilities that can include school, parks, libraries, public utilities, and other forms of infrastructure. The Districts may provide public services that include police and fire protection, recreation programs, area maintenance, library services, flood, and storm drainage. Bonded debt service and/or the public services are paid for by special taxes levied on the real property within the district. As the developer subdivides and sells off the land, the new property owner assumes the tax burden.

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

N

NON-MAJOR FUND: Funds deemed insignificant enough to not warrant an individual separate column when reported. These are aggregated and reported in a separate column.

O

OBJECTIVE: A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should specify a standard of performance for a given program or stated goal.

OPERATING BUDGET: A budget focusing on everyday operating activities and programs. Usually includes personnel, maintenance and operations and capital equipment.

P

PAR VALUE: The face value or principal amount of a bond, usually \$5,000, due to the holder at maturity. It has no relation to the market value.

PERSONNEL EXPENSES: Compensation paid to or on behalf of City employees for salaries and wages, overtime, and benefits.

PREMIUM: The amount, if any, by which the price exceeds the principal amount (par value) of a bond. Its current yield will be less than its coupon rate.

PRINCIPAL: The face value of a bond, exclusive of interest.

GLOSSARY OF TERMS

PROJECT AREA: An area designated in the Redevelopment Plan for redevelopment and revitalization efforts.

PROPERTY TAX: A tax levied on real estate and personal property. The basic rate in Riverside County is 1% of assessed value, of which the City of Cathedral City receives approximately 16 cents for every dollar collected.

PROPOSED BUDGET: The budget as formulated and proposed by the City Manager. It is submitted to the City Council for review and approval.

PROPRIETARY FUND: These funds are used to account for business-type activities. These include the Internal Service Funds and Enterprise Funds.

R

REDEVELOPMENT AGENCY (RDA): A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth. Tax Allocation Bonds were issued to pay the cost of land and building acquisition and their redevelopment and are repaid by the incremental increase in property tax revenues produced by the increase assessed value of the area after redevelopment. Redevelopment Agencies were able to sell Housing Mortgage Revenue Bonds to finance housing units within the area, 20% of which must be for low-cost housing. As a result of Assembly Bill X1-26, effective February 1, 2012, redevelopment agencies were dissolved by the state of California.

REFUNDING BOND: The issuance of a new bond for the purpose of retiring an already outstanding bond issue.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of Proprietary Fund types. For budgeting purposes, the working capital definition of fund balance is used.

REVENUE: Moneys the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

REVENUE BOND: A municipal bond whose debt service is payable solely from the revenues received from operating the facilities acquired or constructed with the proceeds of the bonds.

ROPS: Recognized Obligation Payment Schedule

S

SELF-INSURANCE: The retention of liabilities, arising out of the ownership of property or from some other cause, instead of transferring risk to an independent third party through the purchase of an insurance policy. The City currently provides self-insurance for \$250,000 for workers' compensation and general liability. The City participates in risk sharing pools related to general liability for losses up to \$5 million per occurrence, limited to \$10 million.

SPECIAL REVENUE FUNDS: Account for the revenue derived from specific taxes or other earmarked revenue sources (other than expendable trusts or for major capital projects) restricted by law or administrative action to expenditures for specified purposes.

SUCCESSOR AGENCY: The agency, such as city or county authorizing the creation of each redevelopment agency or another entity as provided for in Health & Safety Code Section 34173.

SUPPLEMENTAL ROLL PROPERTY TAXES: Assessed on property that changes ownership during the year and is based on the difference between the new and old assessed values.

T

TAX ALLOCATION BONDS: Bonds repaid with tax increments flowing to the Successor Agency to the RDA resulting from an increase in property taxes and assessed values over the original (frozen) base.

TAX BASE: The total resources of the community that are legally available for taxation.

GLOSSARY OF TERMS

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against certain 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, e.g., user charges.

TRUSTEE: A bank designated as the custodian of funds and official representative of bondholders. They are appointed to ensure compliance with the trust indenture.

U

USER CHARGES: Payments made by users or customers of publicly provided services benefiting specific individuals. These services exhibit "public good" characteristics. Examples of user charges are fees paid for recreational activities, building fees, police fees, etc.

W

WORKING CAPITAL: Working capital (also known as net working capital) represents the amount of day-by-day operating liquidity available to a business. Along with fixed assets such as plant and equipment, working capital is considered a part of operating capital. It is calculated as current assets minus current liabilities.

Note: This is a universal glossary of terms to include terminology for both the City of Cathedral City Adopted Budget as well as the City of Cathedral City Annual Comprehensive Financial Report.

COUNCIL ACTIONS

- GANN Appropriations Limit
- Resolutions



GANN APPROPRIATIONS LIMIT

In 1979, one year after Proposition 13 was adopted, the voters approved Proposition 4, referred to as the Gann Initiative. This proposition is now Article XIII B of the California Constitution. In June 1990, the original Article XIII B (Proposition 4) and its implementing Chapter 1205/80 were modified by Proposition III and SB88 (Chapter 60/90). The Gann Initiative was aimed at government spending and places limitations on appropriations of revenue from the "proceeds of taxes." These proceeds are defined to include: (1) all tax revenues; (2) revenues from the investment of tax revenues; (3) revenues from user charges and regulatory fees to the extent it exceeds the reasonable cost of providing the service; and (4) local government subventions received from the State.

In order to determine the "Gann Limit," the City was required to establish a base year 1981/1982 appropriations limitation. Each year this limitation has been adjusted to reflect changes in population and the cost of living. Beginning with the FY 1990/1991 Appropriations Limit, the annual adjustment factors changed. Instead of using the lesser of California Per Capita Income or U.S. CPI to measure inflation, each city may choose:

- The growth in the California Per Capita Income, **OR**
- The growth in the non-residential assessed valuation due to new construction within the city.

In addition, instead of using only the population growth of the city, each city may choose to use the population growth within its county. These are both annual elections.

After determining the dollar limit, the budgeted or anticipated "tax revenues" are calculated and compared to the "Gann Limit." If the City exceeds its "Gann Limit" in any one year they may avoid a tax refund if they fall sufficiently below the limit in the next fiscal year. They then have two more years to refund any remaining excess by revising tax rates or fee schedules or actually return monies already collected or obtain a successful override vote.

The State Department of Finance and the Riverside County Assessor's Office are charged with providing the data necessary for local jurisdictions to establish their appropriation limit. According to these sources, for purposes of the FY 2023/2024 calculation, the County population increased 0.34% while the City population decreased 0.37%. As such, the County population increase of 0.34% was used in the calculation. California per capita personal income increased by 4.44%. The City has chosen to use the change in California Per Capita Income as the annual factor.

The tax revenues of the City of Cathedral City are currently at about 48.23% of the "Gann Limit," which indicates that the City is not overtaxing its citizens.

The FY 2023/2024 Appropriation Limit was calculated as follows:

FY 2022/2023 Appropriation Limit	\$96,953,579
Increased by an inflation factor composed of the increase in population and increase in CA per capita income (1.0444 x 1.0034 = 1.048)	<u>X 1.048</u>
FY 2023/2024 Appropriation Limit	<u>\$101,602,596</u>

The "Proceeds of Taxes", as included in the FY 2023/2024 Adopted Budget, subject to the appropriations limit are estimated to be \$49,003,773. Therefore, the City has what is referred to as an appropriation "gap" of \$52,598,823 (\$101,602,596 - \$49,003,773). Simply stated, this means the City could collect and spend up to \$52,598,823 more in taxes during FY 2023/2024 without exceeding the Constitutional limit.



Cathedral City

RESOLUTION NO. 2023 - 13

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF CATHEDRAL CITY, CALIFORNIA, APPROVING A BUDGET FOR THE FISCAL YEARS 2023/2024 AND 2024/2025.

WHEREAS, a municipal budget for the Fiscal Years 2023/2024 and 2024/2025 has been prepared by the City Manager and Financial Services Director; and

WHEREAS, the City Council examined said budget and conferred with the City Manager and the Financial Services Director; and

WHEREAS, the City Council desires to adopt a final budget for the fiscal years; and

WHEREAS, the City Council has, after due deliberation and consideration, made such amendments in the proposed final budget as it considered desirable;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Cathedral City as follows:

SECTION 1. The budget, summary of which is attached hereto and made a part of hereof, is hereby approved and amounts thereby appropriated to the departments, activities, and projects. The revenue estimates contained are hereby accepted.

SECTION 2. The Financial Services Director shall have the authority to adjust the appropriations within each fund, provided however, the total appropriations for the entire fund do not exceed the amounts approved in this budget resolution (or amending resolution). Said adjustments of the appropriations for each department or activity shall be made only upon written request to the City Manager and/or the Financial Services Director, the form of which shall be prescribed and approved by the Financial Services Director. Once such a written request is properly executed and approved, the Financial Services Department shall make such funds available.

SECTION 3. Transfers of fund balances from one fund to another shall be approved by the Financial Services Director.


SECTION 4. At the close of a fiscal year, outstanding Operating Budget purchase commitments for goods and services will not be carried forward into the next fiscal year. Budgets for the five-year plans are appropriated for the duration of the project. Therefore, appropriations for the five-year plans and any unfulfilled purchasing commitments at the end of a fiscal year are automatically carried forward to the next fiscal year.

SECTION 5. Financial Services Director is authorized to advance pay the City's annual obligation to CalPERS should the advance pay result in savings to the City and any savings would be allocated to the City's CalPERS reserve to mitigate future rate increases.

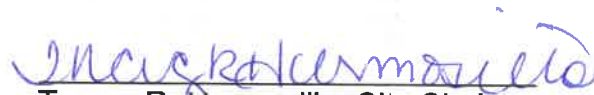
SECTION 6. The repayment of demands prior to audit may be made by the Financial Services Director in conformity with the authority provided by Section 37208 of the Government Code of the State of California.

SECTION 7. The Financial Services Director shall render a semi-annual report to the City Council on the status of City operational revenues and expenditures.

PASSED, APPROVED, AND ADOPTED this 24th day of May 2023.


Rita Lamb, Mayor

ATTEST:


Tracey R. Hermosillo, City Clerk

APPROVED AS TO FORM:


Eric S. Vail, City Attorney


I, TRACEY R. HERMOSILLO, CITY CLERK of the City of Cathedral City, do hereby certify that the foregoing Resolution was introduced and adopted at a regular meeting of the City Council of the City of Cathedral City held on the 24th day of May 2023 by the following vote:

AYES: Councilmembers Gutierrez, Gregory and Ross; Mayor Pro Tem Carnevale and Mayor Lamb

NOES: None

ABSENT: None

ABSTAIN: None


Tracey R. Hermosillo, City Clerk

RESOLUTION NO. PFA 2023 – 01

A RESOLUTION BY THE BOARD OF THE CATHEDRAL CITY PUBLIC FINANCING AUTHORITY APPROVING A BUDGET FOR THE FISCAL YEARS 2023/2024 AND 2024/2025.

WHEREAS, a budget for the Fiscal Years 2023/2024 and 2024/2025 has been prepared by the Cathedral City Public Financing Authority's Manager (City Manager) and Fiscal Officer (Financial Services Director); and

WHEREAS, the Board examined said budget and conferred with the Manager and the Fiscal Officer and

WHEREAS, the Board desires to adopt a final budget for the fiscal year; and

WHEREAS, the Board has, after due deliberation and consideration, made such amendments in the proposed final budget as it considered desirable;

NOW, THEREFORE, BE IT RESOLVED, by the Board of the Cathedral City Public Financing Authority as follows:

SECTION 1. The budget, a summary of which is attached hereto and made a part of hereof, is hereby approved and amounts thereby appropriated to the departments, activities, and projects. The revenue estimates contained are hereby accepted.

SECTION 2. The Fiscal Officer shall have the authority to adjust the appropriations within each fund, provided however, the total appropriations for the entire fund do not exceed the amounts approved in this budget resolution (or amending resolution). Said adjustments of the appropriations for each department or activity shall be made only upon written request to the Manager and/or the Fiscal Officer, the form of which shall be prescribed and approved by the Fiscal Officer. Once such a written request is properly executed and approved, the Financial Services Department shall make such funds available.

SECTION 3. Transfers of fund balances from one fund to another shall be approved by the Fiscal Officer.

SECTION 4. At the close of a fiscal year, outstanding Operating Budget purchase commitments for goods and services will not be carried forward into the next fiscal year. Budgets for the five-year plans are appropriated for the duration of the project. Therefore, appropriations for the five-year plans and any unfulfilled purchasing commitments at the end of a fiscal year are automatically carried forward to the next fiscal year.

SECTION 5. The repayment of demands prior to audit may be made by the Fiscal Officer in conformity with the authority provided by Section 37208 of the Government Code of the State of California.

SECTION 6. The Fiscal Officer shall render a semi-annual report to the Board on the status of operational revenues and expenditures.

PASSED, APPROVED, AND ADOPTED this 24th day of May 2023.


Rita Lamb, Chairman

ATTEST:


Tracey R. Hermosillo, Secretary

APPROVED AS TO FORM:


Eric S. Vail, Authority Attorney


I, TRACEY R. HERMOSILLO, SECRETARY of the Cathedral City Public Finance Authority, do hereby certify that the foregoing Resolution was introduced and adopted at a regular meeting of the City Council of the City of Cathedral City held on the 24th day of May 2023 by the following vote:

AYES: Councilmember Gutierrez, Gregory and Ross; Mayor Pro Tem

NOES: Carnevale and Mayor Lamb

ABSENT: None

ABSTAIN: None


Tracey R. Hermosillo, Secretary

RESOLUTION NO. SA-2023-01

A RESOLUTION BY THE SUCCESSOR AGENCY TO THE CATHEDRAL CITY REDEVELOPMENT AGENCY APPROVING A BUDGET FOR THE FISCAL YEARS 2023/2024 AND 2024/2025.

WHEREAS, estimates of revenue from all sources and estimates of expenditures required for the proper conduct of the activities of the Successor Agency to the Cathedral City Redevelopment Agency ("Successor Agency") for the Fiscal Years 2023/2024 and 2024/2025 has been prepared by the City Manager and Financial Services Director; and

WHEREAS, the Successor Agency has examined said budget and conferred with the City Manager and the Financial Services Director; and

WHEREAS, the Successor Agency Board desires to adopt a final budget, as approved and presented in the Recognized Obligation Payment Schedule ("ROPS") for the fiscal years; and

WHEREAS, the Successor Agency Board has, after due deliberation and consideration, made such amendments in the proposed final budget as it considered desirable;

NOW, THEREFORE, BE IT RESOLVED, by the Successor Agency Board as follows:

SECTION 1. The budget, summary of which is attached hereto and made a part of hereof, is hereby approved and amounts thereby appropriated to the departments, activities, and projects. The revenue estimates contained are hereby accepted.

SECTION 2. The Financial Services Director shall have the authority to adjust the appropriations within each fund, provided however, the total appropriations for the entire fund do not exceed the amounts approved in this budget resolution (or amending resolution). Said adjustments of the appropriations for each department or activity shall be made only upon written request to the City Manager and/or the Financial Services Director, the form of which shall be prescribed and approved by the Financial Services Director. Once such a written request is properly executed and approved, the Financial Services Department shall make such funds available.

SECTION 3. Transfers of fund balances from one fund to another shall be approved by the Financial Services Director.


SECTION 4. At the close of a fiscal year, outstanding Operating Budget purchase commitments for goods and services will not be carried forward into the next fiscal year. Budgets for the five-year plans are appropriated for the duration of the project. Therefore, appropriations for the five-year plans and any unfulfilled purchasing commitments at the end of a fiscal year are automatically carried forward to the next fiscal year.

SECTION 5. The repayment of demands prior to audit may be made by the Financial Services Director in conformity with the authority provided by Section 37208 of the Government Code of the State of California.

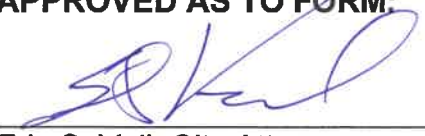
PASSED, APPROVED, AND ADOPTED this 24th day of May 2023.


Rita Lamb, Chairman

ATTEST:


Tracey R. Hermosillo, Secretary

APPROVED AS TO FORM:


Eric S. Vail, City Attorney

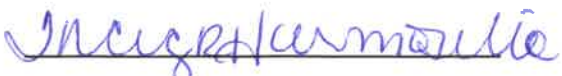
I, TRACEY R. HERMOSILLO, SECRETARY of the Successor Agency to the Cathedral City Redevelopment Agency, do hereby certify that the foregoing Resolution was introduced and adopted at a regular meeting of the Board of the Successor Agency to the City of Cathedral City Redevelopment Agency held on the 24th day of May 2023 by the following vote:

AYES: Board Members Gutierrez, Gregory and Ross; Vice-Chair Carnevale and Chair Lamb

NOES: None

ABSENT: None

ABSTAIN: None


Tracey R. Hermosillo, Secretary

RESOLUTION NO. HSA-2023-01

A RESOLUTION BY THE CITY OF CATHEDRAL CITY AS THE HOUSING SUCCESSOR AGENCY APPROVING A BUDGET FOR THE FISCAL YEARS 2023/2024 AND 2024/2025.

WHEREAS, estimates of revenue from all sources and estimates of expenditures required for the proper conduct of the activities of the City of Cathedral City as the Housing Successor Agency ("Successor Agency") for the Fiscal Years 2023/2024 and 2024/2025 has been prepared by the City Manager and Financial Services Director; and

WHEREAS, the Successor Agency has examined said budget and conferred with the City Manager and the Financial Services Director; and

WHEREAS, the Successor Agency Board desires to adopt a final budget for the fiscal years; and

WHEREAS, the Successor Agency Board has, after due deliberation and consideration, made such amendments in the proposed final budget as it considered desirable;

NOW, THEREFORE, BE IT RESOLVED, by the Successor Agency Board as follows:

SECTION 1. The budget, summary of which is attached hereto and made a part of hereof, is hereby approved and amounts thereby appropriated to the departments, activities, and projects. The revenue estimates contained are hereby accepted.

SECTION 2. The Financial Services Director shall have the authority to adjust the appropriations within each fund, provided however, the total appropriations for the entire fund do not exceed the amounts approved in this budget resolution (or amending resolution). Said adjustments of the appropriations for each department or activity shall be made only upon written request to the City Manager and/or the Financial Services Director, the form of which shall be prescribed and approved by the Financial Services Director. Once such a written request is properly executed and approved, the Financial Services Department shall make such funds available.

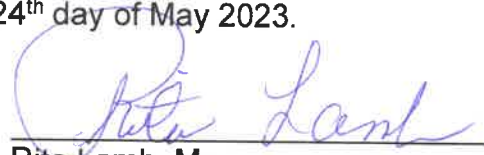
SECTION 3. Transfers of fund balances from one fund to another shall be approved by the Financial Services Director.

SECTION 4. At the close of a fiscal year, outstanding Operating Budget purchase commitments for goods and services will not be carried forward into the next fiscal year. Budgets for the five-year plans are appropriated for the duration of the project. Therefore, appropriations for the five-year plans and any unfulfilled purchasing

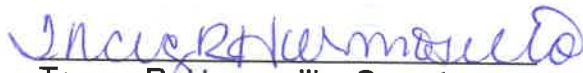
commitments at the end of a fiscal year are automatically carried forward to the next fiscal year.

SECTION 5. The repayment of demands prior to audit may be made by the Financial Services Director in conformity with the authority provided by Section 37208 of the Government Code of the State of California.


PASSED, APPROVED, AND ADOPTED this 24th day of May 2023.


Rita Lamb, Mayor

ATTEST:

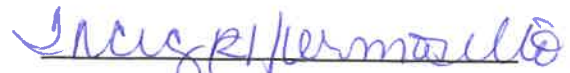

Tracey R. Hermosillo, Secretary

APPROVED AS TO FORM:


Eric S. Vail, Agency Attorney

I, **TRACEY R. HERMOSILLO, SECRETARY** of the Housing Successor Agency, do hereby certify that the foregoing Resolution was introduced and adopted at a regular meeting of the Board of the Housing Successor Agency held on the 24th day of May 2023 by the following vote:

AYES: Councilmembers Gutierrez, Gregory and Ross; Mayor Pro Tem
NOES: Carnevale and Mayor Lamb
ABSENT: None
ABSTAIN: None


Tracey R. Hermosillo, Secretary

RESOLUTION NO. 2023 - 14

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF CATHEDRAL CITY, CALIFORNIA, APPROVING THE CAPITAL IMPROVEMENT PROJECT (CIP) PLAN AND THE PARKS IMPROVEMENT PROJECT (PIP) PLAN FOR FISCAL YEARS 2024 THROUGH 2028.

WHEREAS, the City Council has received the proposed summary of approved projects for Fiscal Years 2024 through 2028; and

WHEREAS, the City Council reviewed said planned projects and conferred with the City Manager and the Financial Services Director; and

WHEREAS, the City Council desires to adopt the planned projects for the five-year period; and

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Cathedral City as follows:

SECTION 1. The City Council does hereby adopt the five-year CIP and PIP plans for Fiscal Years 2024 through 2028, a summary of which is attached hereto and made a part of hereof, and amounts are thereby allocated to the departments, projects, and activities. These amounts are subject to existing priorities and available funds.

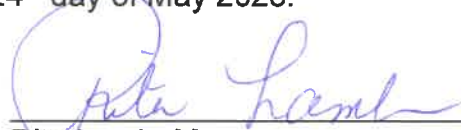
SECTION 2. Since budgets for Capital Improvement Projects are appropriated prior to the commencement of the individual project, the attached five-year plans are only intended to be planning documents. The adoption of the attached plans identifies the amounts planned to be expended during the FY 2023/2024 and FY 2024/2025 budget periods and in each of the subsequent three fiscal years.

SECTION 3. Each project in the attached CIP has previously received independent final approval from the City Council.

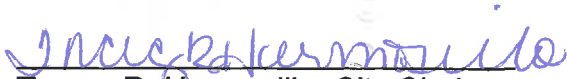
SECTION 4. The funding for each previously approved project is based on the anticipated funding mechanism as of the current date.

SECTION 5. The City Manager or the Financial Services Director shall have the authority to adjust amounts within each fund, provided however, the total amount for the plans does not exceed the amount approved for the plans.

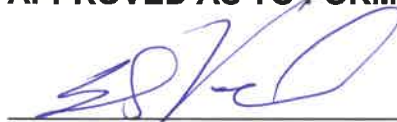
PASSED, APPROVED, AND ADOPTED this 24th day of May 2023.


Rita Lamb, Mayor

ATTEST:


Tracey R. Hermosillo, City Clerk

APPROVED AS TO FORM:


Eric S. Vail, City Attorney

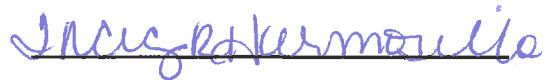
I, TRACEY R. HERMOSILLO, CITY CLERK of the City of Cathedral City, do hereby certify that the foregoing Resolution was introduced and adopted at a regular meeting of the City Council of the City of Cathedral City held on the 24th day of May 2023 by the following vote:

AYES: Councilmembers Gutierrez, Gregory and Ross; Mayor Pro Tem

NOES: Carnevale and Mayor Lamb

ABSENT: None

ABSTAIN: None


Tracey R. Hermosillo, City Clerk



Cathedral City

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