

CITY OF CATHEDRAL CITY CALIFORNIA

Adopted Budget Fiscal Years 2025/2026 and 2026/2027



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) 2025/2026 and 2026/2027 for the City of Cathedral City. The biennial budget includes the Operating Budget, the Capital Improvement Program (CIP) Plan, the Parks Improvement Program 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 2025. 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

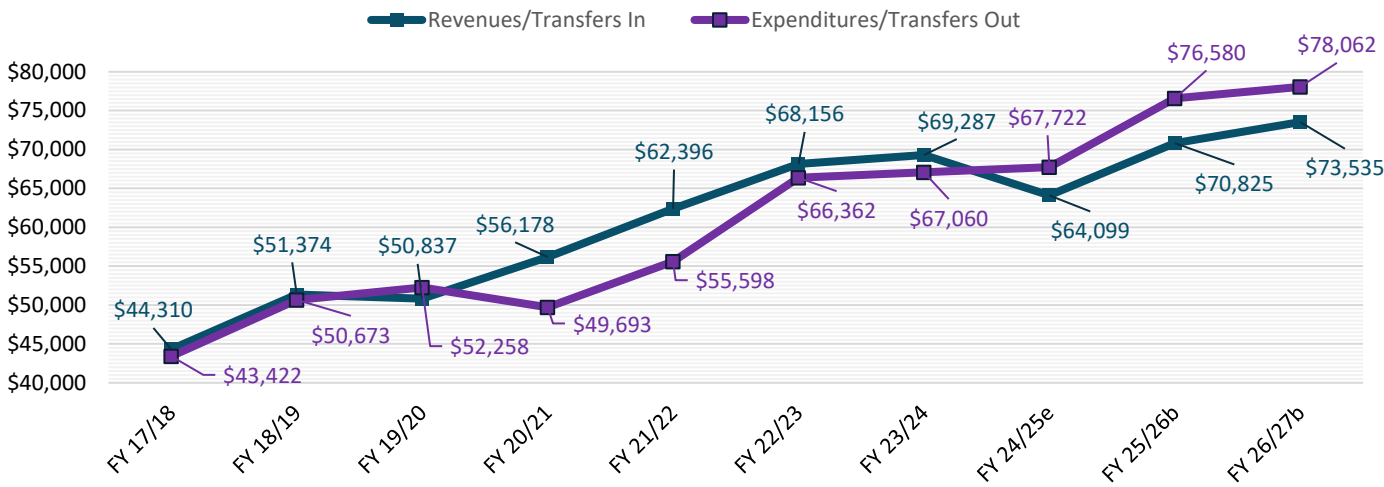
These past five years have proven to be challenging for the City of Cathedral City with the COVID-19 global pandemic and recovery from Tropical Storm Hilary. The City has been proactive in taking measures to mitigate possible negative economic effects by making reductions to City staffing and department 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 property values along with an increase in single family dwelling development, which translates into more rooftops result in increased revenues for our City.

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, achieving a net surplus in 11 of the past 12 fiscal years with significant growth in our Fund Balance, or “savings account”. To illustrate, revenues grew from \$44.310 million in FY 2017/2018 to \$69.287 million in FY 2023/2024. 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. The following measures have resulted in secure revenue sources: the Utility Users’ Tax (Measure L) passed in 2008, the Transactions and Use Tax (Measure H) passed in 2010 coupled with Measure B in 2014 eliminating the Measure H tax sunset, and most recently, the Transactions and Use Tax increase (Measure W) passed in 2024. In FY 2015/2016, the City

BUDGET MESSAGE

Council pursued diversifying the City’s tax revenue source through a Cannabis Tax allowing this new 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. During the past two fiscal years the general fund budgets were adopted with projected deficits; however, a surplus of \$2.23 million was recognized in FY 2023/2024, and we anticipate a net deficit not more (and hopefully less) than \$3.62 million in FY 2024/2025. During uncertain economic times, the City is committed to responsible fiscal management and has therefore identified various extraordinary expenditures that may be postponed beyond this biennial budget into future years.

Revenues/Transfers In vs. Expenditures/Transfers Out (thousands)



FY 2025/2026 AND FY 2026/2027 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 General Fund budgeted revenues for FY 2025/2026 are \$70.8 million, and the budgeted expenditures are \$76.6 million, resulting in a net deficit of \$5.8 million. For FY 2026/2027, the General Fund budgeted revenues are \$73.5 million, and the budgeted expenditures are \$78.0 million, resulting in a net deficit of \$4.5 million. With these projections, the General Fund is anticipated to be \$38.8 million at the start of FY 2025/2026, approximately \$13.0 million above the 33% fund balance threshold (\$25.3 million) of the FY 2026/2027 budgeted expenditures. For all funds, the total City expenditure budget for FY 2025/2026 is \$161.4 million; and is \$159.8 million for FY 2026/2027.

BUDGET MESSAGE

Citywide Staffing

Over the years, labor force reductions resulted from budget shortfalls, causing various departments to do more with less. During the COVID-19 pandemic, the City full-time equivalents (FTE) were reduced from 201 FTEs to 183 FTEs. With the infusion from the federally funded American Rescue Plan Act (ARPA), the City was able to rehire those 18 positions over the next two fiscal years to climb back up to the 201 FTEs. Since then, the City has focused on efficiency reviews and targeted recruitment to avoid City-wide layoffs. Staffing resources have grown over these past few years with adopted FTE counts of 230 FTEs in the FY 2025/2026 budget and 231 FTEs in the FY 2026/2027 budget, resulting in a staffing increase of 15.2% over the past 5 years. With these staffing increases, the City is approaching similar staffing counts to our highest number of 238 FTEs in FY 2007/2008 prior to the Great Recession.

In doing so, City departments and staff will continue to find ways to work efficiently to provide high-quality services while protecting the safety of Cathedral City residents through innovation, ingenuity, and employee productivity. To that extent, the City has achieved significant savings from the implementation of many facets of the enterprise-wide resource planning (ERP) system including the most recent implementation of 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, cannabis, transient occupancy, utility user tax, and franchise fees) contributing more than 70% to our General Fund revenues. Licenses and permits, charges for services, fines and forfeits, intergovernmental revenues, use of money and property, and miscellaneous revenues, and transfers in from other City funds contribute almost 30%.

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

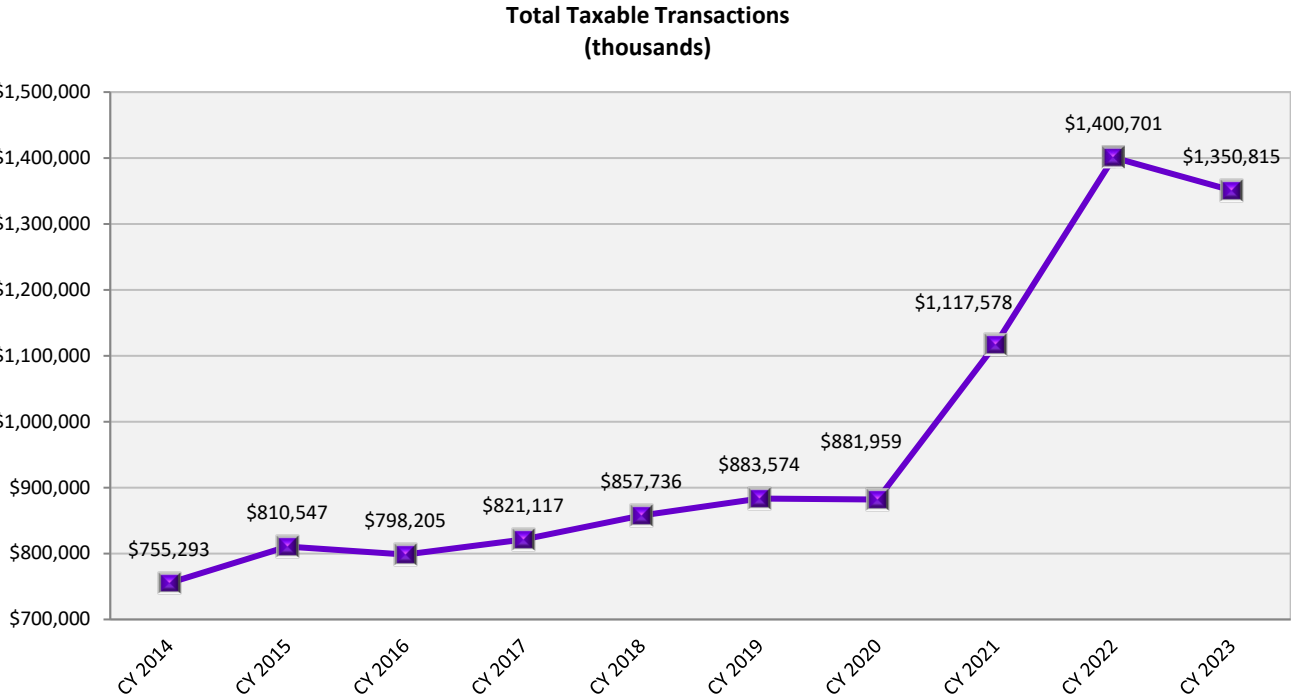
- During April 1, 2009, the Utility Users’ Tax (UUT) became effective. UUT imposed a 3% tax on the use of telecommunications, cable (video), electricity (including cogenerated), gas, and solid waste. In FY 2025/2026, UUT is projected to generate \$4.3 million in annual revenues.
- During June 2010, the Transactions and Use Tax (TUT) became effective, imposing a 1% tax on all retailers doing business within the city. In FY 2025/2026, 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 2025/2026, Cannabis Tax is projected to generate \$3.2 million in annual revenues.
- During FY 2024/2025, Measure W passed with a 73.4% majority and starting April 1st of 2025 there will be an additional .5 cent transaction and use tax increase for Cathedral City, which is projected to generate an additional \$5.0 million in annual revenues.

Going forward, the challenge will be to balance each fiscal year’s budget on its own without depleting General Fund reserves. To ensure long-term viability, the City needs to not only maintain but also grow the core revenues discussed above through continued development activities prompting a growth in tax revenues, e.g., Sales Tax, TUT, UUT, TOT, and Cannabis.

BUDGET MESSAGE

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 calendar year (CY) 2005, and then a low of \$600 million just three years later in CY 2008. Fortunately, the City has seen a consistent trend upward in taxable transactions since CY 2017 to exceed \$1.4 billion in CY 2022. In the coming years, we strive to pursue opportunities for Cathedral City to maintain sustainable growth well into the future.



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 to provide Cathedral City residents with the necessary level and highest quality services available within our current capabilities. Through the City Council-adopted goals and strategic planning, 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 Program Plan recommending significant investments in the City's streets and road, and the Parks Improvement Program Plan making significant investments, e.g., American Disabilities Act (ADA), 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 as the City grows 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 Zoning Code; 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

BUDGET MESSAGE

venue continues to grow year-over-year with new City events and musical performances e.g., Taste and Sounds, and sustained growth in arts, theatre, and cultural events at the CV Repertory Theatre. In addition, the Agua Caliente Band of Cahuilla Indians (ACBCI) continues to increase their programming at their newest and most innovative state-of-the-art Casino in downtown Cathedral City, attracting even more visitors to the 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 to strengthen Cathedral City.

ACKNOWLEDGEMENTS

We would like to thank the City Council and City Manager (CM) for their leadership and overall direction of this budget. We would also like to thank the many residents and business owners for providing input and feedback throughout the year to not only the City Council, but also to City staff and the respective Commissions and Committees. 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,



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:
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- 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

Mayor 2025
District 2



Nancy Ross
Term Expires 2028

Mayor Pro Tem 2024
District 5



Raymond Gregory
Term Expires 2026

Council Member
District 1



Rita Lamb
Term Expires 2028

Council Member
District 3



Mark Carnevale
Term Expires 2026

Council Member
District 4



Ernesto Gutierrez
Term Expires 2026

OTHER ELECTED OFFICIALS

City Treasurer..... Greg Jackson

ADMINISTRATIVE OFFICIALS

City Manager Charles McClendon
Assistant City Manager Anne Ambrose
City Attorney Eric Vail
Financial Services Director Kevin Biersack
Community and Economic Development Director Andrew Firestine
Public Works Director John Corella
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, 2023. This was the City's ninth 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, 2023

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, Community and Economic Development (ED), Engineering (ENG) and Public Works, Financial Services, Fire, and Police) based on historical data and trends. In January, the Financial Services Department conducted in-person training for utilizing the Tyler ERP Central Budget Entry module to make budget requests. Individual departments are then directly responsible for reviewing the draft operating budgets and proposing any adjustments. The Community and Economic Development 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 entries. In March, the Financial Services Director and City Management discussed and reviewed the preliminary budget as a whole prior to disseminating it to the 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 Program (CIP) Plan and the Parks Improvement Program Plan.

With budget adoption, staff will publish the adopted budget document and integrate the budgetary data into Tyler ERP, 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 nine budget cycles and strives for a successful 10th 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 requested 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 Program (CIP) Plan and the Parks Improvement Program 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 22, 2025 – Study Session briefing on biennial budget overview and timeline. In-person training session conducted for the Financial Services Department.
- January 23, 2025 – In-person training sessions for using Central Budget Entry for City Management and Public Works Department.
- January 24, 2025 – Budget calendar related to their FY 2025/2026 and FY 2026/2027 budgets distributed to each department. Department narratives to include descriptions, goals, objectives, and accomplishments sent to departments for their review and update. Staffing Composition sent to Departments for review.
- January 25, 2025 – Strategic Planning and Goal Planning session.
- January 28, 2025 – In-person training sessions for using Central Budget Entry for Community and Economic Development Department, Police Department and Fire Department.
- January 31, 2025 – Preliminary Five-Year CIP Plan submitted to the Engineering Division for review.
- February 7, 2025 – Meeting with Engineering staff to discuss Five-Year CIP Plan.
- February 7, 2025 – Deadline for departments' proposed adjustments to operational expenditures via Central Budget Entry.
- February 14, 2025 – Updated department descriptions, goals, objectives, and accomplishments returned to the Finance Division.
- March 7, 2025 – City Management completes preliminary budget review.
- March 14, 2025 – City Council receives budget workbook reflecting line-item details for all departments and projected revenues and expenditures for FY 2025/2026 and FY 2026/2027.
- March 28, 2025 – City Council budget questions due to the Finance Services department.
- April 9, 2025 – In Study Session, City Council holds initial discussions of the budget workbook for FY 2025/2026 and FY 2026/2027 with emphasis on the General Fund. This meeting includes specific time and associated discussion for public comments and council consideration.
- April 23, 2025 – In Study Session, City Council continues discussion of the budget workbook for FY 2025/2026 and FY 2026/2027 with emphasis on special revenue funds, proprietary funds, the Five-Year CIP Plan and the Parks Improvement Program Plan. This meeting includes specific time and associated discussion for public comments and council consideration.

BUDGET DEVELOPMENT

- May 14, 2025 – City Council approves the proposed biennial budget and Five-Year Plans for FY 2025/2026 and FY 2026/2027.
- May 28, 2025 – City Council approves the adopted biennial budget and Five-Year Plans for FY 2025/2026 and FY 2026/2027.

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

- February 19, 2025 – City Council holds a meeting for a staffing and budget review of the City Management Department and divisions.
- March 5, 2025 – City Council holds a meeting for a staffing and budget review of Fire Department and divisions.
- March 19, 2025 – City Council holds a meeting for a staffing and budget review of Police Department and divisions.
- April 2, 2025 – City Council holds a meeting for a staffing and budget review of Community and Economic Development Department and divisions.
- April 16, 2025 – City Council holds a meeting for a staffing and budget review of Public Works and Engineering Department and divisions.
- April 30, 2025 – City Council holds a meeting for a staffing and budget review of 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 2025/2026 and FY 2026/2027 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 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. 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

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 city 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 2025/2026 and FY 2026/2027. Starting with FY 2027/2028, the City may fall below the 33% minimum Fund Balance level. Current estimates anticipate a 4% growth in FY 2027/2028 revenues and a corresponding 3% growth in FY 2027/2028 expenditures over the next three years and into the future. During the next two budget years, the City anticipates additional Federal Emergency management Agency (FEMA) revenue from Tropical Storm Hilary that occurred in August of 2023. This revenue would assist with closing the gap between expenditures and revenues and will strive to maintain a fund balance minimum of 33%.

GENERAL FUND (FUND 100) FORECAST							
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adpoted	FY 2026/2027 Adopted	FY 2027/2028 Projected	FY 2028/2029 Projected	FY 2029/2030 Projected
BEGINNING BALANCE	40,176,890	42,403,293	38,780,405	33,025,728	28,498,789	26,532,429	25,271,841
Revenues and Other Sources	71,162,618	64,099,416	70,824,937	73,534,761	76,476,151	79,535,197	82,716,605
Expenditures and Other Uses	68,936,215	67,722,304	76,579,614	78,061,701	78,442,510	80,795,786	83,219,659
Net increase (decrease)	2,226,403	-3,622,888	-5,754,677	-4,526,940	-1,966,359	-1,260,589	-503,054
ENDING BALANCE	42,403,293	38,780,405	33,025,728	28,498,789	26,532,429	25,271,841	24,768,787
33% Fund Balance Reserve Policy	22,348,360	25,271,273	25,760,361	25,886,028	26,662,609	27,462,488	28,286,362
Available General Fund Balance	20,054,933	13,509,132	7,265,367	2,612,761	-130,180	-2,190,647	-3,517,575
50% Target Fund Balance Policy	33,861,152	38,289,807	39,030,851	39,221,255	40,397,893	41,609,830	42,858,124
Available General Fund Balance	8,542,141	490,598	-6,005,123	-10,722,466	-13,865,464	-16,337,989	-18,089,337

During this current period of economic uncertainty, any one-time (extraordinary) expenditures have been identified as expenditures utilizing fund balance "savings" and could be candidates for postponement should there be an economic downturn. As a result, it will be incumbent upon Financial Services staff to actively monitor revenue and expenditure trends and keep City Management and City Council apprised of adverse conditions, especially when significant one-time expenditures are planned for and anticipated to be made. With revenues (4%) and expenditures (3%) forecasted to increase at these respective percentages, it will be important to evaluate these forecasts and compare to the future market conditions in preparing the next biennial budget for FY 2027/2028 and beyond.

CAPITAL IMPROVEMENT PROGRAM PLAN

The Five-Year Capital Improvement Program (CIP) Plan is another integral part of the City's long-range financial planning. The City currently has identified 18 current/active projects to be completed in the upcoming biennial budget for FY 2025/2026 and FY 2026/2027, 28 new projects planned to begin during the upcoming five-year plan, and 7 unfunded projects.

LONG-RANGE FINANCIAL PLANNING

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 design of the Septic to Sewer Project (\$1,468,061 in FY 2025/2026 and \$738,286 in FY 2026/2027) which will transfer approximately 1,140 homes from septic to municipal sewer. The design and construction of Date Palm north of I-10 6-Lane (\$521,069 in FY 2025/2026 and \$4,737,575 in FY 2026/2027) which will provide safe roadways and proper drainage for storm water. Whispering Palms Trail Bike Lane (\$1,028,757 in FY 2025/2026) will provide Class III bicycle lanes in one of the City most densely populated area.

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 Parks Improvement Program 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 Redevelopment Agency (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	331	Areawide Capital Projects	Capital Project
151	Measure W	General	341	Assessment District 85-1	Capital Project
431	Big League Dreams	General	344	Assessment District 86-5	Capital Project
711	Special Deposits	General	345	Assessment District 87-2	Capital Project
229	Transit Development	Special Revenue	347	Assessment District 88-3	Capital Project
230	Quimby Act	Special Revenue	348	Assessment District 96-1	Capital Project
231	Art in Public Places	Special Revenue	349	Assessment District 2001-01	Capital Project
232	Master Underground Plan	Special Revenue	351	CFD Rio Vista	Capital Project
233	Traffic Safety	Special Revenue	352	Assessment District 2003-01	Capital Project
234	City Mitigation Fee	Special Revenue	353	Assessment District 2004-01	Capital Project
236	Public Education Government (PEG) Fees	Special Revenue	354	Assessment District 2004-02	Capital Project
240	TDA SB 821	Special Revenue	448	Assessment District 96-1	Fiduciary ¹
241	State Gas Tax	Special Revenue	449	Assessment District 2001-01	Fiduciary ¹
242	Air Quality Improvement	Special Revenue	451	Rio Vista Community Facilities District	Fiduciary ¹
243	Measure A	Special Revenue	452	Assessment District 2003-01	Fiduciary ¹
244	Asset Forfeiture Program	Special Revenue	453	Assessment District 2004-01	Fiduciary ¹
246	Solid Waste	Special Revenue	454	Assessment District 2004-02	Fiduciary ¹
247	Police Grants	Special Revenue	PUBLIC FINANCING AUTHORITY		
248	Road Maintenance and Rehabilitation Account	Special Revenue	491	Public Financing Authority	Debt Service
249	Civic Grants	Special Revenue	SUCCESSOR AGENCY TO THE RDA		
251	Community Development Block Grant	Special Revenue	530	Redevelopment Obligation Retirement	Fiduciary ²
255	Police Department Special Revenues	Special Revenue	536	Successor Agency TABs	Fiduciary ²
256	Fire Department Special Revenues	Special Revenue	540	Successor Agency Administration	Fiduciary ²
259	Fire Grants	Special Revenue	541	Successor Agency Other	Fiduciary ²
261	Landscape and Lighting District	Special Revenue	550	Successor Agency 2007 Series A TAB	Fiduciary ²
271	Park Facilities	Special Revenue	552	Successor Agency 2007 Series C TAB	Fiduciary ²
272	Transportation	Special Revenue	PROPRIETARY (INTERNAL SERVICE)		
273	General Government Facilities	Special Revenue	611	Equipment Replacement	Proprietary
274	Fire Facilities	Special Revenue	612	Insurance	Proprietary
275	Police Facilities	Special Revenue	613	Technology	Proprietary
561	Successor Housing Agency	Special Revenue	614	Facilities	Proprietary
LEGEND					
Appropriated funds					
* Major fund					
¹ Agency Fund					
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	344	Assessment District 86-5	Capital Project
151	Measure W	General	345	Assessment District 87-2	Capital Project
229	Transit Development	Special Revenue	347	Assessment District 88-3	Capital Project
230	Quimby Act	Special Revenue	348	Assessment District 96-1	Capital Project
231	Art in Public Places	Special Revenue	349	Assessment District 2001-01	Capital Project
232	Master Underground Plan	Special Revenue	351	CFD Rio Vista	Capital Project
233	Traffic Safety	Special Revenue	352	Assessment District 2003-01	Capital Project
234	City Mitigation Fee	Special Revenue	353	Assessment District 2004-01	Capital Project
236	Public Education Government (PEG) Fees	Special Revenue	354	Assessment District 2004-02	Capital Project
240	TDA SB 821	Special Revenue	431	Big League Dreams	General
241	State Gas Tax	Special Revenue	448	Assessment District 96-1	Fiduciary ¹
242	Air Quality Improvement	Special Revenue	449	Assessment District 2001-01	Fiduciary ¹
243	Measure A	Special Revenue	451	Rio Vista Community Facilities District	Fiduciary ¹
244	Asset Forfeiture Program	Special Revenue	452	Assessment District 2003-01	Fiduciary ¹
246	Solid Waste	Special Revenue	453	Assessment District 2004-01	Fiduciary ¹
247	Police Grants	Special Revenue	454	Assessment District 2004-02	Fiduciary ¹
248	Road Maintenance and Rehabilitation Account	Special Revenue	491	Public Financing Authority	Debt Service
249	Civic Grants	Special Revenue	530	Redevelopment Obligation Retirement	Fiduciary ²
251	Community Development Block Grant	Special Revenue	536	Successor Agency TABs	Fiduciary ²
255	Police Department Special Revenues	Special Revenue	540	Successor Agency Administration	Fiduciary ²
256	Fire Department Special Revenues	Special Revenue	541	Successor Agency Other	Fiduciary ²
259	Fire Grants	Special Revenue	550	Successor Agency 2007 Series A TAB	Fiduciary ²
261	Landscape and Lighting District	Special Revenue	552	Successor Agency 2007 Series C TAB	Fiduciary ²
271	Park Facilities	Special Revenue	561	Successor Housing Agency	Special Revenue
272	Transportation	Special Revenue	611	Equipment Replacement	Proprietary
273	General Government Facilities	Special Revenue	612	Insurance	Proprietary
274	Fire Facilities	Special Revenue	613	Technology	Proprietary
275	Police Facilities	Special Revenue	614	Facilities	Proprietary
331	Areawide Capital Projects	Capital Project	711	Special Deposits	General
341	Assessment District 85-1	Capital Project			

LEGEND

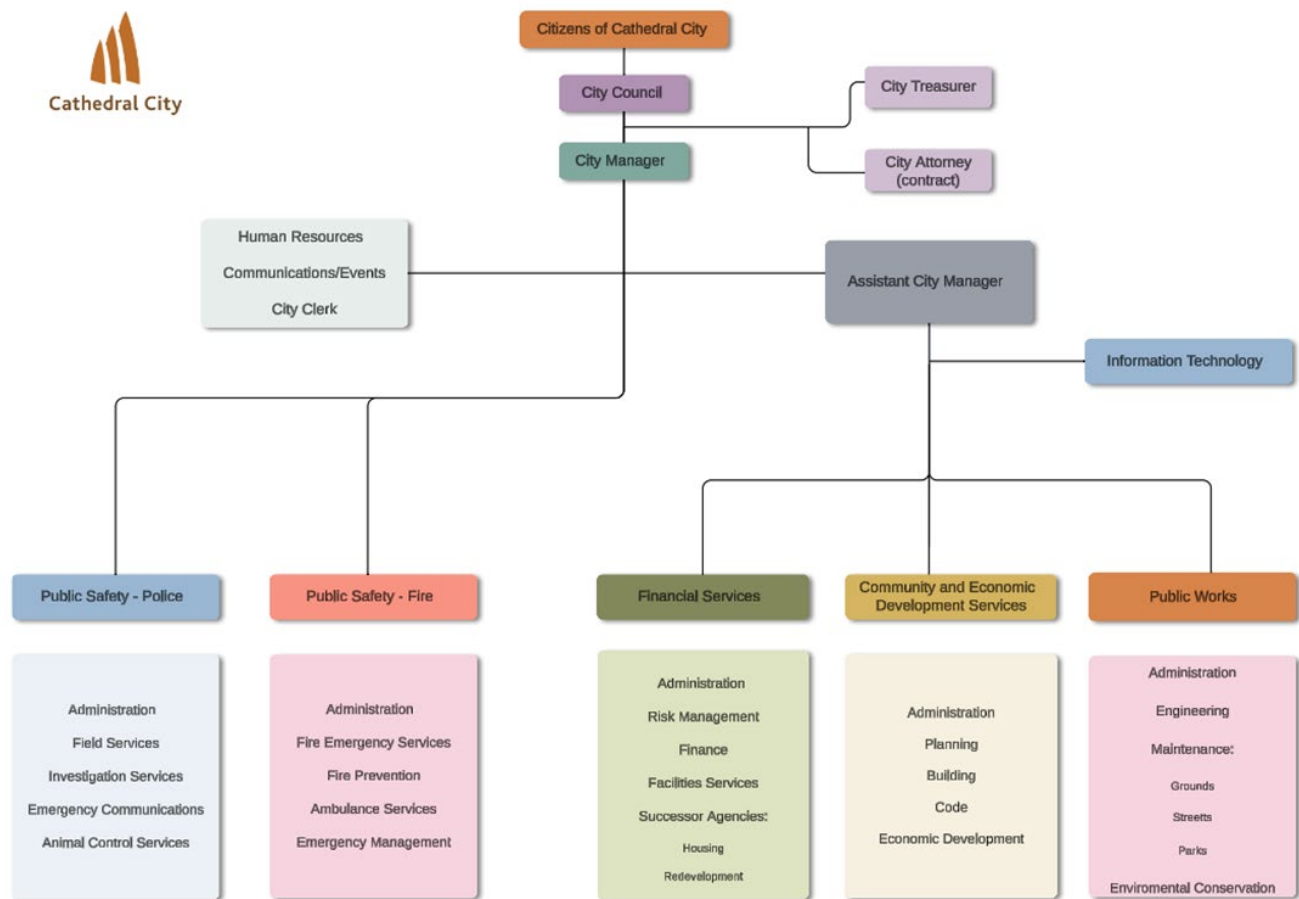
Appropriated funds

* Major fund

¹ Agency Fund

² Private-Purpose Trust Fund

CITY OF CATHEDRAL CITY ORGANIZATION CHART





Cathedral City

PERSONNEL AND STAFFING

DEPARTMENT/DIVISION/JOB TITLE	FY 2023/2024 Final Positions	FY 2024/2025 Final Positions	FY 2025/2026 Adopted Positions	FY 2025/2026 Position Changes	FY 2026/2027 Adopted Positions	FY 2026/2027 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						
ANALYST II	0.00	0.00	0.50	0.50	0.50	0.00
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 MANAGER TOTAL	2.00	2.00	2.50	0.50	2.50	0.00
HUMAN RESOURCES						
HUMAN RESOURCES ASSISTANT	0.50	0.50	1.00	0.50	1.00	0.00
HUMAN RESOURCES MANAGER	1.00	1.00	1.00	0.00	1.00	0.00
HUMAN RESOURCES SPECIALIST	2.00	1.00	1.00	0.00	1.00	0.00
SENIOR HUMAN RESOURCES SPECIALIST	0.00	1.00	1.00	0.00	1.00	0.00
HUMAN RESOURCES TOTAL	3.50	3.50	4.00	0.50	4.00	0.00
COMMUNICATION AND EVENTS						
COMMUNICATIONS AND EVENTS MANAGER	1.00	1.00	1.00	0.00	1.00	0.00
EVENTS COORDINATOR	1.00	1.00	1.00	0.00	1.00	0.00
WEBMASTER AND GRAPHIC DESIGNER	1.00	1.00	0.00	-1.00	0.00	0.00
COMMUNICATION AND EVENTS TOTAL	3.00	3.00	2.00	-1.00	2.00	0.00
CITY CLERK						
CITY CLERK	1.00	1.00	1.00	0.00	1.00	0.00
DEPUTY 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	0.00	0.00	0.00	0.00	0.00
GIS ENGINEER	1.00	1.00	1.00	0.00	1.00	0.00
INFORMATION TECH TECHNICIAN	0.00	1.00	2.00	1.00	2.00	0.00
SYSTEM ADMIN/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
INFORMATION TECHNOLOGY TOTAL	5.00	5.00	6.00	1.00	6.00	0.00
CITY MANAGEMENT TOTAL	15.50	15.50	16.50	1.00	16.50	0.00
FINANCIAL SERVICES						
ADMINISTRATION						
ADMINISTRATIVE ASSISTANT I	0.50	0.50	0.00	-0.50	0.00	0.00
DIRECTOR OF FINANCIAL SERVICES	1.00	1.00	1.00	0.00	1.00	0.00
SENIOR ANALYST	1.00	1.00	1.00	0.00	1.00	0.00
FINANCIAL SERVICES TOTAL	2.50	2.50	2.00	-0.50	2.00	0.00
FINANCE						
ACCOUNTANT II	2.00	0.00	0.00	0.00	0.00	0.00
ANALYST I	2.00	2.00	2.00	0.00	2.00	0.00
ANALYST II	2.00	2.00	2.00	0.00	3.00	1.00
DEPUTY DIRECTOR OF FINANCE	1.00	1.00	0.00	-1.00	0.00	0.00
FISCAL OFFICER	1.00	1.00	3.00	2.00	3.00	0.00
LICENSING OFFICER	1.00	1.00	1.00	0.00	0.00	-1.00
OFFICE ASSISTANT I	1.00	1.00	0.00	-1.00	0.00	0.00
PART TIME OFFICE ASSISTANT	0.50	0.50	0.00	-0.50	0.00	0.00
PAYROLL SPECIALIST/COORDINATOR	1.00	1.00	1.00	0.00	1.00	0.00
SENIOR ACCOUNTANT	0.00	2.00	0.00	-2.00	0.00	0.00
SENIOR ANALYST	0.00	0.00	2.00	2.00	2.00	0.00
FINANCE TOTAL	11.50	11.50	11.00	-0.50	11.00	0.00
FACILITIES						
ASSISTANT FACILITIES MAINTENANCE SUPERVISOR	1.00	1.00	0.00	-1.00	0.00	0.00
FACILITIES MAINTENANCE WORKER I	0.00	0.00	1.00	1.00	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
SENIOR FACILITIES MAINTENANCE WORKER	0.00	0.00	1.00	1.00	1.00	0.00
FACILITIES TOTAL	3.00	3.00	4.00	1.00	4.00	0.00

PERSONNEL AND STAFFING

HOUSING					
ADMINISTRATIVE ASSISTANT I	0.50	0.50	0.00	-0.50	0.00
HOUSING TOTAL	0.50	0.50	0.00	-0.50	0.00
FINANCIAL SERVICES TOTAL	17.50	17.50	17.00	-0.50	17.00
COMMUNITY AND ECONOMIC DEVELOPMENT					
ADMINISTRATION					
ADMINISTRATIVE ASSISTANT I	1.00	1.00	1.00	0.00	1.00
DIRECTOR OF DEVELOPMENT SERVICES	1.00	1.00	1.00	0.00	1.00
ADMINISTRATION TOTAL	2.00	2.00	2.00	0.00	2.00
ECONOMIC DEVELOPMENT					
ANALYST II	0.00	1.00	0.50	-0.50	0.50
ECONOMIC DEVELOPMENT MANAGER	1.00	1.00	1.00	0.00	1.00
ECONOMIC DEVELOPMENT TOTAL	1.00	2.00	1.50	-0.50	1.50
PLANNING					
ASSISTANT PLANNER	1.00	1.00	1.00	0.00	1.00
ASSOCIATE PLANNER	2.00	2.00	2.00	0.00	2.00
DEPUTY DIRECTOR OF DEVELOPMENT SERVICES	1.00	1.00	1.00	0.00	1.00
PLANNING ASSISTANT	1.00	1.00	1.00	0.00	1.00
PLANNING TOTAL	5.00	5.00	5.00	0.00	5.00
BUILDING					
BUILDING INSPECTOR II	1.00	1.00	2.00	1.00	2.00
CHIEF BUILDING OFFICIAL	1.00	1.00	1.00	0.00	1.00
OFFICE ASSISTANT I	1.00	1.00	1.00	0.00	1.00
PERMIT TECHNICIAN I	1.00	1.00	0.00	-1.00	0.00
PERMIT TECHNICIAN II	2.00	2.00	2.00	0.00	2.00
PLANS EXAMINER	1.00	1.00	1.00	0.00	1.00
BUILDING TOTAL	7.00	7.00	7.00	0.00	7.00
CODE					
ADMINISTRATIVE ASSISTANT II	1.00	1.00	1.00	0.00	1.00
ANALYST I	1.00	0.00	1.00	1.00	1.00
ANALYST II	0.00	1.00	0.00	-1.00	0.00
CODE COMPLIANCE MANAGER	1.00	1.00	1.00	0.00	1.00
CODE COMPLIANCE OFFICER I	3.00	3.00	2.00	-1.00	2.00
CODE COMPLIANCE OFFICER II	3.00	3.00	4.00	1.00	4.00
OFFICE ASSISTANT I	1.00	1.00	0.00	-1.00	0.00
CODE TOTAL	10.00	10.00	9.00	-1.00	9.00
COMMUNITY AND ECONOMIC DEVELOPMENT TOTAL	25.00	26.00	24.50	-1.50	24.50
PUBLIC WORKS					
ENGINEERING					
ADMINISTRATIVE ASSISTANT I	1.00	1.00	1.00	0.00	1.00
ANALYST II	0.50	0.50	0.50	0.00	0.50
ASSISTANT CIVIL ENGINEER	1.20	1.20	0.00	-1.20	0.00
ASSOCIATE CIVIL ENGINEER	0.00	0.00	1.40	1.40	1.40
CITY ENGINEER	0.40	0.40	0.70	0.30	0.70
DEVELOPMENT PROJECT MANAGER	0.40	0.40	0.70	0.30	0.70
DIRECTOR OF PUBLIC WORKS	0.75	0.75	0.70	-0.05	0.70
ENGINEERING TECHNICIAN I	1.00	1.00	0.00	-1.00	0.00
ENGINEERING TECHNICIAN II	1.00	1.00	1.00	0.00	1.00
JUNIOR ENGINEER	0.00	0.00	0.70	0.70	0.70
LAND DEVELOPMENT ENGINEER	1.00	1.00	0.00	-1.00	0.00
ENGINEERING TOTAL	7.25	7.25	6.70	-0.55	6.70
MAINTENANCE					
ENVIRONMENTAL CONSERVATION MANAGER	0.10	0.10	0.10	0.00	0.10
FLEET & EQUIPMENT MAINTENANCE COORDINATOR	0.75	0.75	0.75	0.00	0.75
PUBLIC WORKS SUPERVISOR	0.25	0.25	0.25	0.00	0.25
MAINTENANCE TOTAL	1.10	1.10	1.10	0.00	1.10

PERSONNEL AND STAFFING

DEPARTMENT/DIVISION/JOB TITLE	FY 2023/2024 Final Positions	FY 2024/2025 Final Positions	FY 2025/2026 Adopted Positions	FY 2025/2026 Position Changes	FY 2026/2027 Adopted Positions	FY 2026/2027 Position Changes
STREET MAINTENANCE						
ANALYST II	0.00	0.00	0.20	0.20	0.20	0.00
ASSISTANT CIVIL ENGINEER	1.80	1.80	0.00	-1.80	0.00	0.00
ASSOCIATE CIVIL ENGINEER	0.00	0.00	0.60	0.60	0.60	0.00
CITY ENGINEER	0.60	0.60	0.30	-0.30	0.30	0.00
DEVELOPMENT PROJECT MANAGER	0.60	0.60	0.30	-0.30	0.30	0.00
DIRECTOR OF PUBLIC WORKS	0.25	0.25	0.30	0.05	0.30	0.00
ENVIRONMENTAL CONSERVATION MANAGER	0.10	0.10	0.00	-0.10	0.00	0.00
FLEET & EQUIPMENT MAINTENANCE COORDINATOR	0.25	0.25	0.25	0.00	0.25	0.00
JUNIOR ENGINEER	0.00	0.00	0.30	0.30	0.30	0.00
PUBLIC WORKS SUPERVISOR	0.75	0.75	0.50	-0.25	0.50	0.00
STREET MAINTENANCE WORKER I	4.00	4.00	5.00	1.00	5.00	0.00
STREET MAINTENANCE WORKER II	6.00	6.00	5.00	-1.00	5.00	0.00
STREET MAINTENANCE TOTAL	14.35	14.35	12.75	-1.60	12.75	0.00
ENVIRONMENTAL CONSERVATION						
ANALYST II	1.00	1.00	0.80	-0.20	0.80	0.00
ENVIRONMENTAL CONSERVATION MANAGER	0.80	0.80	0.90	0.10	0.90	0.00
PUBLIC WORKS SUPERVISOR	0.00	0.00	0.25	0.25	0.25	0.00
ENVIRONMENTAL CONSERVATION TOTAL	1.80	1.80	1.95	0.15	1.95	0.00
COMMUNITY DEVELOPMENT BLOCK GRANT						
ANALYST II	0.50	0.50	0.50	0.00	0.50	0.00
COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL	0.50	0.50	0.50	0.00	0.50	0.00
PUBLIC WORKS TOTAL	25.00	25.00	23.00	-2.00	23.00	0.00
PUBLIC SAFETY						
POLICE						
ADMINISTRATION						
ANALYST I	1.00	0.00	0.00	0.00	0.00	0.00
ANALYST II	0.00	1.00	1.00	0.00	1.00	0.00
BACKGROUND INVESTIGATOR (3 PART-TIME)	1.50	1.50	1.50	0.00	1.50	0.00
POLICE CHIEF	1.00	1.00	1.00	0.00	1.00	0.00
POLICE COMMANDER	1.00	1.00	0.00	-1.00	0.00	0.00
POLICE DEPUTY CHIEF	0.00	0.00	1.00	1.00	1.00	0.00
POLICE OFFICER	1.00	1.00	0.00	-1.00	0.00	0.00
POLICE RECORDS SPECIALIST II	4.00	4.00	3.00	-1.00	3.00	0.00
POLICE SERGEANT	1.00	1.00	1.00	0.00	1.00	0.00
SENIOR ANALYST	1.00	1.00	1.00	0.00	1.00	0.00
ADMINISTRATION TOTAL	11.50	11.50	9.50	-2.00	9.50	0.00
FIELD SERVICES						
COMMUNITY SERVICE OFFICER	2.00	2.00	3.00	1.00	4.00	1.00
POLICE CADET (4 PART-TIME)	2.00	2.00	2.00	0.00	2.00	0.00
POLICE COMMANDER	2.00	2.00	2.00	0.00	2.00	0.00
POLICE OFFICER	32.00	32.00	30.00	-2.00	30.00	0.00
POLICE SERGEANT	8.00	8.00	7.00	-1.00	7.00	0.00
FIELD SERVICES TOTAL	46.00	46.00	44.00	-2.00	45.00	1.00
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	5.00	5.00	8.00	3.00	8.00	0.00
POLICE SERGEANT	1.00	1.00	1.00	0.00	1.00	0.00
PROPERTY EVIDENCE TECHNICIAN I	0.50	0.50	1.00	0.50	1.00	0.00
PROPERTY EVIDENCE TECHNICIAN II	0.50	0.50	1.00	0.50	1.00	0.00
INVESTIGATIVE SERVICES TOTAL	9.00	9.00	13.00	4.00	13.00	0.00
EMERGENCY COMMUNICATION						
PUBLIC SAFETY DISPATCHER I	3.00	3.00	5.00	2.00	5.00	0.00
PUBLIC SAFETY DISPATCHER II	8.00	8.00	8.00	0.00	8.00	0.00
SAFETY DISPATCHER PART TIME (5 PART-TIME)	1.00	1.00	1.00	0.00	1.00	0.00
POLICE SERGEANT	0.00	0.00	1.00	1.00	1.00	0.00
EMERGENCY COMMUNICATION TOTAL	12.00	12.00	15.00	3.00	15.00	0.00

PERSONNEL AND STAFFING

DEPARTMENT/DIVISION/JOB TITLE	FY 2023/2024 Final Positions	FY 2024/2025 Final Positions	FY 2025/2026 Adopted Positions	FY 2025/2026 Position Changes	FY 2026/2027 Adopted Positions	FY 2026/2027 Position Changes
TRAFFIC SAFETY						
CROSSING GUARD (5 PART-TIME)	1.00	1.00	0.00	-1.00	0.00	0.00
TRAFFIC SAFETY TOTAL	1.00	1.00	0.00	-1.00	0.00	0.00
POLICE TOTAL	79.50	79.50	81.50	2.00	82.50	1.00
FIRE						
ADMINISTRATION						
ADMINISTRATIVE ASSIST II	1.00	1.00	2.00	1.00	2.00	0.00
ANALYST I	1.00	1.00	1.00	0.00	1.00	0.00
DEPUTY FIRE CHIEF	0.00	1.00	1.00	0.00	1.00	0.00
FIRE BATTALION CHIEF	0.00	0.00	1.00	1.00	1.00	0.00
FIRE CHIEF	1.00	1.00	1.00	0.00	1.00	0.00
ADMINISTRATION TOTAL	3.00	4.00	6.00	2.00	6.00	0.00
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	8.00	8.00	8.00	0.00	8.00	0.00
EMERGENCY SERVICES TOTAL	29.00	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 MARSHAL	0.50	0.50	0.50	0.00	0.50	0.00
PREVENTION TOTAL	1.50	1.50	1.50	0.00	1.50	0.00
AMBULANCE SERVICES						
AMBULANCE OPERATOR	9.00	9.00	9.00	0.00	9.00	0.00
FIREFIGHTER EMT	4.00	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	19.00	19.00	19.00	0.00	19.00	0.00
MEASURE W - AMBULANCE SERVICES						
FIREFIGHTER PARAMEDIC	0.00	0.00	6.00	6.00	6.00	0.00
FIRE TOTAL	52.50	53.50	61.50	8.00	61.50	0.00
PUBLIC SAFETY TOTAL	132.00	133.00	143.00	10.00	144.00	1.00
GRAND TOTAL	221.00	223.00	230.00	7.00	231.00	1.00

PERSONNEL AND STAFFING

PERSONAL AND STAFFING CHANGES BY DEPARTMENT/DIVISION		
DEPARTMENT/DIVISION/JOB TITLE	FY 2025/2026 Position Changes	FY 2026/2027 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		
ANALYST II	0.50	0.00
ASSISTANT CITY MANAGER	0.00	0.00
CITY MANAGER	0.00	0.00
CITY MANAGER TOTAL	0.50	0.00
HUMAN RESOURCES		
HUMAN RESOURCES ASSISTANT	0.50	0.00
HUMAN RESOURCES MANAGER	0.00	0.00
HUMAN RESOURCES SPECIALIST	0.00	0.00
SENIOR HUMAN RESOURCES SPECIALIST	0.00	0.00
HUMAN RESOURCES TOTAL	0.50	0.00
COMMUNICATION AND EVENTS		
COMMUNICATIONS AND EVENTS MANAGER	0.00	0.00
EVENTS COORDINATOR	0.00	0.00
WEBMASTER AND GRAPHIC DESIGNER	-1.00	0.00
COMMUNICATION AND EVENTS TOTAL	-1.00	0.00
CITY CLERK		
CITY CLERK	0.00	0.00
DEPUTY 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
INFORMATION TECH TECHNICIAN	1.00	0.00
SYSTEM ADMIN/ENGINEER	0.00	0.00
SENIOR NETWORK ENGINEER	0.00	0.00
INFORMATION TECHNOLOGY TOTAL	1.00	0.00
CITY MANAGEMENT TOTAL	1.00	0.00
FINANCIAL SERVICES		
ADMINISTRATION		
ADMINISTRATIVE ASSISTANT I	-0.50	0.00
DIRECTOR OF FINANCIAL SERVICES	0.00	0.00
SENIOR ANALYST	0.00	0.00
FINANCIAL SERVICES TOTAL	-0.50	0.00
FINANCE		
ACCOUNTANT II	0.00	0.00
ANALYST I	0.00	0.00
ANALYST II	0.00	1.00
DEPUTY DIRECTOR OF FINANCE	-1.00	0.00
FISCAL OFFICER	2.00	0.00
LICENSING OFFICER	0.00	-1.00
OFFICE ASSISTANT I	-1.00	0.00
PART TIME OFFICE ASSISTANT	-0.50	0.00
PAYROLL SPECIALIST/COORDINATOR	0.00	0.00
SENIOR ACCOUNTANT	-2.00	0.00
SENIOR ANALYST	2.00	0.00
FINANCE TOTAL	-0.50	0.00
FACILITIES		
ASSISTANT FACILITIES MAINTENANCE SUPERVISOR	-1.00	0.00
FACILITIES MAINTENANCE WORKER I	1.00	0.00
FACILITIES MAINTENANCE WORKER II	0.00	0.00
FACILITIES MANAGER	0.00	0.00
SENIOR FACILITIES MAINTENANCE WORKER	1.00	0.00
FACILITIES TOTAL	1.00	0.00

PERSONNEL AND STAFFING

HOUSING		
ADMINISTRATIVE ASSISTANT I	-0.50	0.00
HOUSING TOTAL	-0.50	0.00
FINANCIAL SERVICES TOTAL	-0.50	0.00
COMMUNITY AND ECONOMIC DEVELOPMENT		
ADMINISTRATION		
ADMINISTRATIVE ASSISTANT I	0.00	0.00
DIRECTOR OF DEVELOPMENT SERVICES	0.00	0.00
ADMINISTRATION TOTAL	0.00	0.00
ECONOMIC DEVELOPMENT		
ANALYST II	-0.50	0.00
ECONOMIC DEVELOPMENT MANAGER	0.00	0.00
ECONOMIC DEVELOPMENT TOTAL	-0.50	0.00
PLANNING		
ASSISTANT PLANNER	0.00	0.00
ASSOCIATE PLANNER	0.00	0.00
DEPUTY DIRECTOR OF DEVELOPMENT SERVICES	0.00	0.00
PLANNING ASSISTANT	0.00	0.00
PLANNING TOTAL	0.00	0.00
BUILDING		
BUILDING INSPECTOR II	1.00	0.00
CHIEF BUILDING OFFICIAL	0.00	0.00
OFFICE ASSISTANT I	0.00	0.00
PERMIT TECHNICIAN I	-1.00	0.00
PERMIT TECHNICIAN II	0.00	0.00
PLANS EXAMINER	0.00	0.00
BUILDING TOTAL	0.00	0.00
CODE		
ADMINISTRATIVE ASSISTANT II	0.00	0.00
ANALYST I	1.00	0.00
ANALYST II	-1.00	0.00
CODE COMPLIANCE MANAGER	0.00	0.00
CODE COMPLIANCE OFFICER I	-1.00	0.00
CODE COMPLIANCE OFFICER II	1.00	0.00
OFFICE ASSISTANT I	-1.00	0.00
CODE TOTAL	-1.00	0.00
COMMUNITY AND ECONOMIC DEVELOPMENT TOTAL	-1.50	0.00
PUBLIC WORKS		
ENGINEERING		
ADMINISTRATIVE ASSISTANT I	0.00	0.00
ANALYST II	0.00	0.00
ASSISTANT CIVIL ENGINEER	-1.20	0.00
ASSOCIATE CIVIL ENGINEER	1.40	0.00
CITY ENGINEER	0.30	0.00
DEVELOPMENT PROJECT MANAGER	0.30	0.00
DIRECTOR OF PUBLIC WORKS	-0.05	0.00
ENGINEERING TECHNICIAN I	-1.00	0.00
ENGINEERING TECHNICIAN II	0.00	0.00
JUNIOR ENGINEER	0.70	0.00
LAND DEVELOPMENT ENGINEER	-1.00	0.00
ENGINEERING TOTAL	-0.55	0.00
MAINTENANCE		
ENVIRONMENTAL CONSERVATION MANAGER	0.00	0.00
FLEET & EQUIPMENT MAINTENANCE COORDINATOR	0.00	0.00
PUBLIC WORKS SUPERVISOR	0.00	0.00
MAINTENANCE TOTAL	0.00	0.00

PERSONNEL AND STAFFING

PERSONAL AND STAFFING CHANGES BY DEPARTMENT/DIVISION

	FY 2025/2026	FY 2026/2027
DEPARTMENT/DIVISION/JOB TITLE	Position Changes	Position Changes
STREET MAINTENANCE		
ANALYST II	0.20	0.00
ASSISTANT CIVIL ENGINEER	-1.80	0.00
ASSOCIATE CIVIL ENGINEER	0.60	0.00
CITY ENGINEER	-0.30	0.00
DEVELOPMENT PROJECT MANAGER	-0.30	0.00
DIRECTOR OF PUBLIC WORKS	0.05	0.00
ENVIRONMENTAL CONSERVATION MANAGER	-0.10	0.00
FLEET & EQUIPMENT MAINTENANCE COORDINATOR	0.00	0.00
JUNIOR ENGINEER	0.30	0.00
PUBLIC WORKS SUPERVISOR	-0.25	0.00
STREET MAINTENANCE WORKER I	1.00	0.00
STREET MAINTENANCE WORKER II	-1.00	0.00
STREET MAINTENANCE TOTAL	-1.60	0.00
ENVIRONMENTAL CONSERVATION		
ANALYST II	-0.20	0.00
ENVIRONMENTAL CONSERVATION MANAGER	0.10	0.00
PUBLIC WORKS SUPERVISOR	0.25	0.00
ENVIRONMENTAL CONSERVATION TOTAL	0.15	0.00
COMMUNITY DEVELOPMENT BLOCK GRANT		
ANALYST II	0.00	0.00
COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL	0.00	0.00
PUBLIC WORKS TOTAL	-2.00	0.00
PUBLIC SAFETY		
POLICE		
ADMINISTRATION		
ANALYST I	0.00	0.00
ANALYST II	0.00	0.00
BACKGROUND INVESTIGATOR (3 PART-TIME)	0.00	0.00
POLICE CHIEF	0.00	0.00
POLICE COMMANDER	-1.00	0.00
POLICE DEPUTY CHIEF	1.00	0.00
POLICE OFFICER	-1.00	0.00
POLICE RECORDS SPECIALIST II	-1.00	0.00
POLICE SERGEANT	0.00	0.00
SENIOR ANALYST	0.00	0.00
ADMINISTRATION TOTAL	-2.00	0.00
FIELD SERVICES		
COMMUNITY SERVICE OFFICER	1.00	1.00
POLICE CADET (4 PART-TIME)	0.00	0.00
POLICE COMMANDER	0.00	0.00
POLICE OFFICER	-2.00	0.00
POLICE SERGEANT	-1.00	0.00
FIELD SERVICES TOTAL	-2.00	1.00
INVESTIGATIVE SERVICES		
CRIME ANALYST	0.00	0.00
POLICE COMMANDER	0.00	0.00
POLICE OFFICER	3.00	0.00
POLICE SERGEANT	0.00	0.00
PROPERTY EVIDENCE TECHNICIAN I	0.50	0.00
PROPERTY EVIDENCE TECHNICIAN II	0.50	0.00
INVESTIGATIVE SERVICES TOTAL	4.00	0.00
EMERGENCY COMMUNICATION		
PUBLIC SAFETY DISPATCHER I	2.00	0.00
PUBLIC SAFETY DISPATCHER II	0.00	0.00
SAFETY DISPATCHER PART TIME (5 PART-TIME)	0.00	0.00
POLICE SERGEANT	1.00	0.00
EMERGENCY COMMUNICATION TOTAL	3.00	0.00

PERSONNEL AND STAFFING

PERSONAL AND STAFFING CHANGES BY DEPARTMENT/DIVISION		
DEPARTMENT/DIVISION/JOB TITLE	FY 2025/2026 Position Changes	FY 2026/2027 Position Changes
TRAFFIC SAFETY		
CROSSING GUARD (5 PART-TIME)	-1.00	0.00
TRAFFIC SAFETY TOTAL	-1.00	0.00
POLICE TOTAL	2.00	1.00
FIRE		
ADMINISTRATION		
ADMINISTRATIVE ASSIST II	1.00	0.00
ANALYST I	0.00	0.00
DEPUTY FIRE CHIEF	0.00	0.00
FIRE BATTALION CHIEF	1.00	0.00
FIRE CHIEF	0.00	0.00
ADMINISTRATION TOTAL	2.00	0.00
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 MARSHAL	0.00	0.00
PREVENTION TOTAL	0.00	0.00
AMBULANCE SERVICES		
AMBULANCE OPERATOR	0.00	0.00
FIREFIGHTER EMT	0.00	0.00
FIREFIGHTER PARAMEDIC	0.00	0.00
AMBULANCE SERVICES TOTAL	0.00	0.00
MEASURE W - AMBULANCE SERVICES		
FIREFIGHTER PARAMEDIC	6.00	0.00
FIRE TOTAL	8.00	0.00
PUBLIC SAFETY TOTAL	10.00	1.00
GRAND TOTAL	7.00	1.00

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 (Fund 251)	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									
FINANCIAL SERVICES									
Administration									
Risk Management									
Finance									
Facilities									
COMMUNITY AND ECONOMIC DEVELOPMENT									
Administration									
Economic Development									
Planning									
Building									
Code									
PUBLIC WORKS									
Administration									
Engineering									
Maintenance									
Parks									
Art									
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 2025/2026
- Financial Summary – All Funds – FY 2026/2027
- Financial Summary by Fund – All Funds
- Revenues and Other Sources Summary by Major Category and Fund – All Funds
 - FY 2023/2024 Actual
 - FY 2024/2025 Projected
 - FY 2025/2026 Adopted
 - FY 2026/2027 Adopted
- Expenditures and Other Uses Summary by Major Category and Fund – All Funds
 - FY 2023/2024 Actual
 - FY 2024/2025 Projected
 - FY 2025/2026 Adopted
 - FY 2026/2027 Adopted
- Operating Transfers Summary – All Funds

FINANCIAL SUMMARIES

FINANCIAL SUMMARY - ALL FUNDS - FY 2025/2026

	General Fund (as reported)	Special Revenue Funds	Capital Projects Funds	Internal Service Funds	Total	Successor Agency	Public Financing Authority	Grand Total
BEGINNING BALANCES	41,939,752	30,478,960	5,020,329	29,441,440	106,880,482	-101,279,527	27,363,581	32,964,536
REVENUES AND OTHER SOURCES								
Taxes	58,392,216	0	0	0	58,392,216	14,466,691	0	72,858,907
Licenses and permits	3,359,292	914,571	0	0	4,273,863	0	0	4,273,863
Charges for services	7,450,590	2,098,000	0	19,341,289	28,889,879	0	0	28,889,879
Special assessments	275,000	337,522	0	0	612,522	0	0	612,522
Fines and forfeitures	306,000	227,170	0	0	533,170	0	0	533,170
Intergovernmental revenue	2,715,751	6,821,148	9,748,781	0	19,285,680	0	0	19,285,680
Use of money and property	1,146,040	523,500	5,000	538,000	2,212,540	0	1,250,000	3,462,540
Other revenues	187,500	33,000	0	100,000	320,500	0	0	320,500
Transfers in	2,218,172	15,732	0	30,904	2,264,808	9,227,491	9,469,233	20,961,532
Total revenues and other sources	76,050,561	10,970,643	9,753,781	20,010,193	116,785,178	23,694,182	10,719,233	151,198,593
EXPENDITURES AND OTHER USES								
Salaries and benefits	44,674,940	2,115,787	0	14,386,360	61,177,087	0	0	61,177,087
Operations	28,618,402	4,676,251	0	8,133,229	41,427,882	35,000	4,000	41,466,882
Debt service	0	0	0	0	0	6,086,364	11,280,070	17,366,434
Transfers out	5,645,958	873,452	0	0	6,519,410	14,442,122	0	20,961,532
Capital outlay	1,351,414	325,000	0	267,601	1,944,015	0	0	1,944,015
CIP projects	1,514,524	7,324,827	9,328,781	280,000	18,448,132	0	0	18,448,132
Total expenditures and other uses	81,805,238	15,315,317	9,328,781	23,067,190	129,516,526	20,563,486	11,284,070	161,364,082
Net increase (decrease)	-5,754,677	-4,344,673	425,000	-3,056,997	-12,731,347	3,130,696	-564,837	-10,165,488
ENDING BALANCES	36,185,075	26,134,287	5,445,329	26,384,443	94,149,135	-98,148,831	26,798,744	22,799,048

FINANCIAL SUMMARY - ALL FUNDS - FY 2026/2027

	General Fund (as reported)	Special Revenue Funds	Capital Projects Funds	Internal Service Funds	Total	Successor Agency	Public Financing Authority	Grand Total
BEGINNING BALANCES	36,185,075	26,134,287	5,445,329	26,384,443	94,149,135	-98,148,831	26,798,744	22,799,048
REVENUES AND OTHER SOURCES								
Taxes	60,843,105	0	0	0	60,843,105	14,528,203	0	75,371,308
Licenses and permits	3,398,644	525,149	0	0	3,923,793	0	0	3,923,793
Charges for services	7,769,755	2,133,900	0	19,873,590	29,777,245	0	0	29,777,245
Special assessments	300,000	351,023	0	0	651,023	0	0	651,023
Fines and forfeitures	306,000	232,100	0	0	538,100	0	0	538,100
Intergovernmental revenue	2,715,751	6,658,970	5,620,168	0	14,994,889	0	0	14,994,889
Use of money and property	1,146,040	516,000	5,000	538,000	2,205,040	0	1,250,000	3,455,040
Other revenues	200,000	33,000	0	100,000	333,000	0	0	333,000
Transfers in	1,891,444	16,362	0	0	1,907,806	9,202,457	9,256,067	20,366,330
Total revenues and other sources	78,570,739	10,466,504	5,625,168	20,511,590	115,174,001	23,730,660	10,506,067	149,410,728
EXPENDITURES AND OTHER USES								
Salaries and benefits	45,841,717	2,203,831	0	15,131,263	63,176,812	0	0	63,176,812
Operations	28,901,636	4,188,556	0	8,900,150	41,990,342	42,500	4,000	42,036,842
Debt service	0	0	0	0	0	6,081,330	11,049,476	17,130,806
Transfers out	5,244,668	755,465	0	0	6,000,133	14,366,197	0	20,366,330
Capital outlay	1,351,414	60,000	0	0	1,411,414	0	0	1,411,414
CIP projects	1,758,245	6,586,637	7,079,169	280,000	15,704,051	0	0	15,704,051
Total expenditures and other uses	83,097,680	13,794,489	7,079,169	24,311,413	128,282,752	20,490,027	11,053,476	159,826,255
Net increase (decrease)	-4,526,941	-3,327,985	-1,454,001	-3,799,823	-13,108,750	3,240,633	-547,409	-10,415,526
ENDING BALANCES	31,658,134	22,806,303	3,991,328	22,584,620	81,040,384	-94,908,198	26,251,335	12,383,521

FINANCIAL SUMMARIES

FINANCIAL SUMMARY BY FUND - ALL FUNDS

	Actual Fund Balance 06/30/23	FY 2023/2024			FY 2024/2025		
		Actual Revenues and Other Sources	Actual Expenditures and Other Uses	Actual Fund Balance 06/30/24	Projected Revenues and Other Sources	Projected Expenditures and Other Uses	Projected Fund Balance 06/30/25
CITY							
GENERAL FUND							
100 General Fund	\$40,176,890	71,162,618	68,936,215	42,403,293	64,099,416	67,722,304	38,780,405
151 Measure W	0	0	0	0	0	0	0
431 Big League Dreams	2,541,535	3,727	377,493	2,167,770	1,575	163,605	2,005,740
711 Special Deposits	435,241	690,402	0	1,125,643	27,964	0	1,153,607
Total General Fund (reportable)	43,153,666	71,856,747	69,313,707	45,696,706	64,128,955	67,885,908	41,939,752
SPECIAL REVENUE FUNDS							
229 Transit Development	0	9,352	0	9,352	1,355	0	10,707
230 Quimby Act	0	16,172	0	16,172	11,954	0	28,127
231 Art in Public Places	0	29,135	0	29,135	30,181	17,775	41,541
232 Master Underground Plan	2,208,693	160,208	0	2,368,901	137,801	0	2,506,702
233 Traffic Safety	546,866	267,231	161,467	652,631	223,089	230,901	644,819
234 City Mitigation Fee	3,683,686	674,600	0	4,358,286	564,803	0	4,923,089
236 Public Education Government (PEG) Fees	597,291	127,965	64,844	660,412	56,459	69,982	646,889
240 TDA SB 821	857	24	255,292	-254,411	314,417	60,005	0
241 State Gas Tax	8,415	1,510,702	1,393,146	125,970	1,585,391	1,267,029	444,332
242 Air Quality Improvement	284,677	35,594	0	320,271	23,810	0	344,082
243 Measure A	2,142,308	2,152,890	2,606,247	1,688,951	2,093,062	2,375,225	1,406,788
244 Asset Forfeiture Program	302,975	17,079	0	320,054	6,848	0	326,902
246 Solid Waste	3,046,069	1,803,565	1,489,314	3,360,320	1,545,626	1,857,570	3,048,375
247 Police Grants	483,661	440,733	292,163	632,231	223,461	253,372	602,319
248 Road Maintenance and Rehabilitation Account	1,498,481	1,404,368	612,227	2,290,622	1,338,878	1,391,066	2,238,435
249 Civic Grants	0	0	0	0	178,721	94,745	83,976
251 Community Development Block Grant	15,423	684,733	684,733	15,423	603,288	603,288	15,423
255 Police Department Special Revenues	388,838	113,587	61,561	440,864	24,795	44,502	421,156
256 Fire Department Special Revenues	23,513	1,351	0	24,864	1,300	0	26,164
259 Fire Grants	12,770	25,087	27,522	10,335	63,563	175,082	-101,184
261 Landscape and Lighting District	423,773	742,752	690,354	476,171	780,909	724,072	533,008
271 Park Facilities	0	312,114	150,541	161,573	318,824	263,213	217,185
272 Transportation	0	38,207	1,613	36,594	31,111	3,038	64,667
273 General Government Facilities	0	11,010	0	11,010	12,354	0	23,364
274 Fire Facilities	0	10,697	0	10,697	8,980	0	19,676
275 Police Facilities	0	14,594	0	14,594	12,124	0	26,718
561 Successor Housing Agency	11,714,540	310,558	197,541	11,827,557	226,249	118,104	11,935,702
Total Special Revenue Funds	27,382,836	10,914,307	8,688,565	29,608,578	10,419,352	9,548,969	30,478,960
CAPITAL PROJECTS FUNDS							
331 Areawide Capital Projects	4,160,423	9,713,918	12,745,658	1,128,683	12,438,053	9,939,692	3,627,044
341 Assessment District 85-1	263,211	14,984	0	278,195	8,953	0	287,148
344 Assessment District 86-5	566,299	25,233	371,495	220,037	7,208	213,012	14,233
345 Assessment District 87-2	13,597	774	0	14,371	457	0	14,829
347 Assessment District 88-3	274,610	15,615	255,847	34,378	5,208	3,708	35,878
348 Assessment District 96-1	487,467	0	0	487,467	0	487,467	0
349 Assessment District 2001-01	117,731	100,004	0	217,735	2	0	217,737
351 CFD Rio Vista	4,196	0	0	4,196	0	0	4,196
352 Assessment District 2003-01	842,214	0	508,279	333,935	0	0	333,935
353 Assessment District 2004-01	207,753	400,000	0	607,753	0	207,753	400,000
354 Assessment District 2004-02	419,188	600,000	79,090	940,098	0	854,769	85,329
Total Capital Projects Funds	7,356,689	10,870,529	13,960,369	4,266,849	12,459,882	11,706,401	5,020,329
PROPRIETARY FUNDS							
611 Equipment Replacement	11,987,561	3,156,243	1,071,113	14,072,691	1,033,042	1,030,000	14,075,733
612 Insurance	1,167,543	15,037,015	17,317,050	-1,112,493	20,957,350	12,701,306	7,143,551
613 Technology	1,870,367	632,494	13,585	2,489,276	127,215	13,585	2,602,906
614 Facilities	4,815,724	607,031	47,599	5,375,156	282,851	38,756	5,619,250
Total Proprietary Funds	19,841,195	19,432,783	18,449,348	20,824,630	22,400,457	13,783,647	29,441,440
TOTAL CITY	97,734,386	113,074,366	110,411,990	100,396,763	109,408,646	102,924,926	106,880,482
SUCCESSOR AGENCY TO THE RDA							
530 Redevelopment Obligation Retirement	12,069,272	15,314,120	14,737,560	12,645,832	14,661,383	14,674,197	12,633,018
536 Successor Agency TABs	-102,214,254	9,405,072	2,844,498	-95,653,680	9,849,433	2,953,280	-88,757,527
540 Successor Agency Administration	0	250,000	250,000	0	200,000	200,000	0
541 Successor Agency Other	-20,681,272	0	2,186,138	-22,867,410	0	2,287,609	-25,155,019
550 Successor Agency 2007 Series A TAB	12,644	0	12,644	0	0	0	0
552 Successor Agency 2007 Series C TAB	11,611	0	11,611	0	0	0	0
TOTAL SUCCESSOR AGENCY TO THE RDA	-110,801,999	24,969,192	20,042,451	-105,875,257	24,710,816	20,115,086	-101,279,527
PUBLIC FINANCING AUTHORITY							
491 Public Financing Authority	31,455,559	10,125,980	12,676,787	28,904,752	9,553,158	11,094,329	27,363,581
TOTAL PUBLIC FINANCING AUTHORITY	31,455,559	10,125,980	12,676,787	28,904,752	9,553,158	11,094,329	27,363,581
GRAND TOTAL	\$18,387,946	148,169,539	143,131,227	23,426,258	143,672,620	134,134,341	32,964,536

FINANCIAL SUMMARIES

FY 2025/2026					FY 2026/2027				
Budgeted Revenues and Other Sources	Budgeted Expenditures and Other Uses	Projected Fund Balance 06/30/26	FY25 to FY26 \$ Change	FY25 to FY26 % Change	Budgeted Revenues and Other Sources	Budgeted Expenditures and Other Uses	Projected Fund Balance 06/30/27	FY26 to FY27 \$ Change	FY26 to FY27 % Change
70,824,937	76,579,614	33,025,728	-5,754,677	-14.80%	73,534,760	78,061,701	28,498,787	-4,526,941	-13.70%
5,000,000	5,000,000	0	0	0%	5,000,000	5,000,000	0	0	0%
0	0	2,005,740	0	0%	0	0	2,005,740	0	0%
225,624	225,624	1,153,607	0	0%	35,979	35,979	1,153,607	0	0%
76,050,561	81,805,238	36,185,075	-5,754,677	-13.70%	78,570,739	83,097,680	31,658,133	-4,526,941	-12.50%
500	0	11,207	500	4.70%	500	0	11,707	500	4.50%
5,000	0	33,127	5,000	17.80%	5,000	0	38,127	5,000	15.10%
95,000	90,000	46,541	5,000	12.00%	5,000	0	51,541	5,000	10.70%
90,000	1,500,000	1,096,702	-1,410,000	-56.20%	90,000	0	1,186,702	90,000	8.20%
247,170	737,686	154,303	-490,516	-76.10%	252,100	187,604	218,799	64,496	41.80%
483,000	20,479	5,385,610	462,521	9.40%	483,000	3,115,325	2,753,285	-2,632,325	-48.90%
100,000	366,000	380,889	-266,000	-41.10%	90,000	192,875	278,014	-102,875	-27.00%
579,485	579,485	0	0	0%	566,775	566,775	0	0	0%
1,539,918	1,610,732	373,518	-70,814	-15.90%	1,585,216	1,743,626	215,108	-158,410	-42.40%
21,700	0	365,782	21,700	6.30%	21,500	0	387,282	21,500	5.90%
2,072,303	3,477,006	2,084	-1,404,703	-99.90%	2,132,672	2,120,641	14,115	12,031	577.20%
5,000	5,000	326,902	0	0%	5,000	5,000	326,902	0	0%
1,732,620	2,420,831	2,360,164	-688,211	-22.60%	1,665,900	2,292,553	1,733,511	-626,653	-26.60%
305,382	215,959	691,741	89,422	14.80%	155,325	45,325	801,741	110,000	15.90%
1,500,000	1,922,000	1,816,435	-422,000	-18.90%	1,650,000	1,750,000	1,716,435	-100,000	-5.50%
8,000	57,470	34,506	-49,470	-58.90%	500	0	35,006	500	1.40%
530,000	530,000	15,423	0	0%	530,000	530,000	15,423	0	0%
18,000	13,000	426,156	5,000	1.20%	18,000	13,000	431,156	5,000	1.20%
500	0	26,664	500	1.90%	500	0	27,164	500	1.90%
281,741	263,885	-83,329	17,855	-17.60%	139,483	71,184	-15,030	68,299	-82.00%
358,254	454,878	436,384	-96,624	-18.10%	372,385	468,317	340,452	-95,932	-22.00%
580,000	550,000	247,185	30,000	13.80%	530,000	500,000	277,185	30,000	12.10%
294,571	274,571	84,667	20,000	30.90%	45,149	25,149	104,667	20,000	23.60%
7,500	0	30,864	7,500	32.10%	7,500	0	38,364	7,500	24.30%
5,000	0	24,676	5,000	25.40%	5,000	0	29,676	5,000	20.30%
5,000	0	31,718	5,000	18.70%	5,000	0	36,718	5,000	15.80%
105,000	226,334	11,814,368	-121,334	-1.00%	105,000	167,115	11,752,253	-62,115	-5.0%
10,970,643	15,315,317	26,134,287	-4,344,673	-14.30%	10,466,504	13,794,489	22,806,303	-3,327,985	-12.70%
9,753,781	8,748,781	4,632,044	1,005,000	27.70%	5,625,168	7,079,169	3,178,043	-1,454,001	-31.40%
0	280,000	7,148	-280,000	-97.50%	0	0	7,148	0	0%
0	0	14,233	0	0%	0	0	14,233	0	0%
0	0	14,829	0	0%	0	0	14,829	0	0%
0	0	35,878	0	0%	0	0	35,878	0	0%
0	0	0	0	0%	0	0	0	0	0%
0	0	217,737	0	0%	0	0	217,737	0	0%
0	0	4,196	0	0%	0	0	4,196	0	0%
0	0	333,935	0	0%	0	0	333,935	0	0%
0	300,000	100,000	-300,000	-75.00%	0	0	100,000	0	0%
0	0	85,329	0	0%	0	0	85,329	0	0%
9,753,781	9,328,781	5,445,329	425,000	8.50%	5,625,168	7,079,169	3,991,328	-1,454,001	-26.70%
1,420,192	1,430,000	14,065,925	-9,808	-1.10%	1,365,829	1,450,000	13,981,754	-84,171	-6.0%
18,312,001	19,911,585	5,543,967	-1,599,584	-22.40%	18,867,761	21,093,409	3,318,319	-2,225,648	-40.10%
100,000	97,069	2,605,837	2,931	.10%	100,000	97,069	2,608,768	2,931	.10%
178,000	1,628,536	4,168,715	-1,450,536	-25.80%	178,000	1,670,935	2,675,780	-1,492,935	-35.80%
20,010,193	23,067,190	26,384,443	-3,056,997	-10.40%	20,511,590	24,311,413	22,584,620	-3,799,823	-14.40%
116,785,178	129,516,526	94,149,135	-12,731,347	-11.90%	115,174,001	128,282,752	81,040,384	-13,108,749	-13.90%
14,466,691	14,312,122	12,787,587	154,569	1.20%	14,528,203	14,291,197	13,024,593	237,006	1.90%
9,077,491	3,351,364	-83,031,400	5,726,127	-6.50%	9,102,457	3,098,830	-77,027,773	6,003,627	-7.20%
150,000	150,000	0	0	0%	100,000	100,000	0	0	0%
0	2,750,000	-27,905,019	-2,750,000	10.90%	0	3,000,000	-30,905,019	-3,000,000	10.80%
0	0	0	0	0%	0	0	0	0	0%
0	0	0	0	0%	0	0	0	0	0%
23,694,182	20,563,486	-98,148,831	3,130,696	-3.10%	23,730,660	20,490,027	-94,908,198	3,240,633	-3.30%
10,719,233	11,284,070	26,798,744	-564,837	-2.10%	10,506,067	11,053,476	26,251,335	-547,409	-2.00%
10,719,233	11,284,070	26,798,744	-564,837	-2.10%	10,506,067	11,053,476	26,251,335	-547,409	-2.00%
151,198,593	161,364,082	22,799,048	-10,165,488	-30.80%	149,410,728	159,826,255	12,383,521	-10,415,525	-45.70%

FINANCIAL SUMMARIES

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2023/2024 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	50,186,992	3,427,345	5,974,296	266,226	354,490	5,995,911	2,088,354	80,182	2,788,822	71,162,618
151 Measure W	0	0	0	0	0	0	0	0	0	0
431 Big League Dreams	0	0	0	0	0	0	3,727	0	0	3,727
711 Special Deposits	0	0	0	0	0	0	433,912	0	256,490	690,402
Total General Fund (reportable)	50,186,992	3,427,345	5,974,296	266,226	354,490	5,995,911	2,525,993	80,182	3,045,312	71,856,747
SPECIAL REVENUE FUNDS										
229 Transit Development	0	7,250	0	0	0	0	2,102	0	0	9,352
230 Quimby Act	0	0	0	0	0	0	16,172	0	0	16,172
231 Art in Public Places	0	8,496	0	0	0	0	20,639	0	0	29,135
232 Master Underground Plan	0	0	33,856	0	0	0	126,352	0	0	160,208
233 Traffic Safety	0	0	0	0	236,113	0	31,119	0	0	267,231
234 City Mitigation Fee	0	0	459,170	0	0	0	215,429	0	0	674,600
236 Public Education Government (PEG) Fees	0	0	94,466	0	0	0	33,499	0	0	127,965
240 TDA SB 821	0	0	0	0	0	0	24	0	0	24
241 State Gas Tax	0	0	23,418	0	0	1,411,997	1,368	95	73,824	1,510,702
242 Air Quality Improvement	0	0	0	0	0	17,296	16,814	1,485	0	35,594
243 Measure A	0	0	23,418	0	0	1,957,894	97,659	95	73,824	2,152,890
244 Asset Forfeiture Program	0	0	0	0	0	0	17,079	0	0	17,079
246 Solid Waste	0	0	1,460,023	0	0	168,634	174,908	0	0	1,803,565
247 Police Grants	0	0	0	0	0	411,724	29,009	0	0	440,733
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	1,301,930	102,439	0	0	1,404,368
249 Civic Grants	0	0	0	0	0	0	0	0	0	0
251 Community Development Block Grant	0	0	0	0	0	684,733	0	0	0	684,733
255 Police Department Special Revenues	0	0	0	0	0	72,132	19,567	21,888	0	113,587
256 Fire Department Special Revenues	0	0	0	0	0	0	1,339	11	0	1,351
259 Fire Grants	0	0	0	0	0	24,422	665	0	0	25,087
261 Landscape and Lighting District	0	0	0	372,801	0	0	23,835	0	346,116	742,752
271 Park Facilities	0	253,402	0	0	0	0	58,712	0	0	312,114
272 Transportation	0	1,613	0	0	0	0	36,594	0	0	38,207
273 General Government Facilities	0	0	0	0	0	0	11,010	0	0	11,010
274 Fire Facilities	0	0	0	0	0	0	10,697	0	0	10,697
275 Police Facilities	0	0	0	0	0	0	14,594	0	0	14,594
561 Successor Housing Agency	0	0	0	0	0	86,943	153,154	70,461	0	310,558
Total Special Revenue Funds	0	270,761	2,094,350	372,801	236,113	6,137,705	1,214,777	94,036	493,764	10,914,307
CAPITAL PROJECTS FUNDS										
331 Areawide Capital Projects	0	0	0	0	0	8,762,808	169,795	287,965	493,351	9,713,918
341 Assessment District 85-1	0	0	0	0	0	0	14,984	0	0	14,984
344 Assessment District 86-5	0	0	0	0	0	0	25,233	0	0	25,233
345 Assessment District 87-2	0	0	0	0	0	0	774	0	0	774
347 Assessment District 88-3	0	0	0	0	0	0	15,615	0	0	15,615
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	4	0	100,000	100,004
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	400,000	400,000
354 Assessment District 2004-02	0	0	0	0	0	0	0	0	600,000	600,000
Total Capital Projects Funds	0	0	0	0	0	8,762,808	226,405	287,965	1,593,351	10,870,529
PROPRIETARY FUNDS										
611 Equipment Replacement	0	0	2,400,000	0	0	0	302,585	-19,013	472,671	3,156,243
612 Insurance	0	0	14,328,244	0	0	0	537,060	171,711	0	15,037,015
613 Technology	0	0	573,908	0	0	0	58,586	0	0	632,494
614 Facilities	0	0	250,000	0	0	0	357,031	0	0	607,031
Total Proprietary Funds	0	0	17,552,152	0	0	0	1,255,263	152,698	472,671	19,432,783
TOTAL CITY	50,186,992	3,698,106	25,620,798	639,027	590,602	20,896,424	5,222,438	614,881	5,605,098	113,074,366
SUCCESSOR AGENCY TO THE RDA										
530 Redevelopment Obligation Retirement	15,314,120	0	0	0	0	0	0	0	0	15,314,120
536 Successor Agency TABs	0	0	0	0	0	0	7,944	0	9,397,128	9,405,072
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	15,314,120	0	0	0	0	0	7,944	0	9,647,128	24,969,192
PUBLIC FINANCING AUTHORITY										
491 Public Financing Authority	0	0	0	0	0	0	1,386,271	0	8,739,709	10,125,980
TOTAL PUBLIC FINANCING AUTHORITY	0	0	0	0	0	0	1,386,271	0	8,739,709	10,125,980
GRAND TOTAL	65,501,112	3,698,106	25,620,798	639,027	590,602	20,896,424	6,616,653	614,881	23,991,935	148,169,539

FINANCIAL SUMMARIES

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2024/2025 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	50,434,771	3,717,047	5,773,279	146,877	175,282	1,330,767	1,436,695	200,300	884,399	64,099,416
151 Measure W	0	0	0	0	0	0	0	0	0	0
431 Big League Dreams	0	0	0	0	0	0	1,575	0	0	1,575
711 Special Deposits	0	0	0	0	0	0	27,964	0	0	27,964
Total General Fund (reportable)	50,434,771	3,717,047	5,773,279	146,877	175,282	1,330,767	1,466,233	200,300	884,399	64,128,955
SPECIAL REVENUE FUNDS										
229 Transit Development	0	0	0	0	0	0	1,355	0	0	1,355
230 Quimby Act	0	0	0	0	0	0	11,954	0	0	11,954
231 Art in Public Places	0	17,775	0	0	0	0	12,406	0	0	30,181
232 Master Underground Plan	0	0	46,914	0	0	0	90,887	0	0	137,801
233 Traffic Safety	0	0	0	0	209,194	0	13,895	0	0	223,089
234 City Mitigation Fee	0	0	395,229	0	0	0	169,574	0	0	564,803
236 Public Education Government (PEG) Fees	0	0	42,763	0	0	0	13,696	0	0	56,459
240 TDA SB 821	0	0	0	0	0	314,417	0	0	0	314,417
241 State Gas Tax	0	0	11,825	0	0	1,473,440	2,943	0	97,183	1,585,391
242 Air Quality Improvement	0	0	0	0	0	16,764	7,047	0	0	23,810
243 Measure A	0	0	11,310	0	0	1,953,692	30,877	0	97,183	2,093,062
244 Asset Forfeiture Program	0	0	0	0	0	0	6,848	0	0	6,848
246 Solid Waste	0	0	1,479,667	0	0	0	65,958	0	0	1,545,626
247 Police Grants	0	0	0	0	0	209,879	13,581	0	0	223,461
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	1,253,927	84,951	0	0	1,338,878
249 Civic Grants	0	0	0	0	13,016	0	16,000	149,705	0	178,721
251 Community Development Block Grant	0	0	0	0	0	603,288	0	0	0	603,288
255 Police Department Special Revenues	0	0	0	0	0	0	8,755	16,039	0	24,795
256 Fire Department Special Revenues	0	0	0	0	0	0	1,300	0	0	1,300
259 Fire Grants	0	0	0	0	0	56,898	100	6,565	0	63,563
261 Landscape and Lighting District	0	0	0	354,995	0	0	8,905	0	417,009	780,909
271 Park Facilities	0	263,213	0	0	0	0	55,611	0	0	318,824
272 Transportation	0	3,038	0	0	0	0	28,073	0	0	31,111
273 General Government Facilities	0	0	0	0	0	0	12,354	0	0	12,354
274 Fire Facilities	0	0	0	0	0	0	8,980	0	0	8,980
275 Police Facilities	0	0	0	0	0	0	12,124	0	0	12,124
561 Successor Housing Agency	0	0	0	0	0	63,057	135,000	28,192	0	226,249
Total Special Revenue Funds	0	284,026	1,987,707	354,995	222,210	5,945,362	813,176	200,500	611,374	10,419,352
CAPITAL PROJECTS FUNDS										
331 Areawide Capital Projects	0	0	0	0	0	11,886,802	70,338	480,913	0	12,438,053
341 Assessment District 85-1	0	0	0	0	0	0	8,953	0	0	8,953
344 Assessment District 86-5	0	0	0	0	0	0	7,208	0	0	7,208
345 Assessment District 87-2	0	0	0	0	0	0	457	0	0	457
347 Assessment District 88-3	0	0	0	0	0	0	5,208	0	0	5,208
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	2	0	0	2
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	11,886,802	92,167	480,913	0	12,459,882
PROPRIETARY FUNDS										
611 Equipment Replacement	0	0	750,000	0	0	0	167,541	19,412	96,089	1,033,042
612 Insurance	0	0	20,624,336	0	0	0	288,217	44,796	0	20,957,350
613 Technology	0	0	62,571	0	0	0	64,644	0	0	127,215
614 Facilities	0	0	0	0	0	0	282,851	0	0	282,851
Total Proprietary Funds	0	0	21,436,907	0	0	0	803,253	64,208	96,089	22,400,457
TOTAL CITY	50,434,771	4,001,074	29,197,894	501,872	397,492	19,162,930	3,174,830	945,921	1,591,862	109,408,646
SUCCESSOR AGENCY TO THE RDA										
530 Redevelopment Obligation Retirement	14,661,383	0	0	0	0	0	0	0	0	14,661,383
536 Successor Agency TABs	0	0	0	0	0	0	447,539	0	9,401,894	9,849,433
540 Successor Agency Administration	0	0	0	0	0	0	0	0	200,000	200,000
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	14,661,383	0	0	0	0	0	447,539	0	9,601,894	24,710,816
PUBLIC FINANCING AUTHORITY										
491 Public Financing Authority	0	0	0	0	0	0	1,300,015	0	8,253,144	9,553,158
TOTAL PUBLIC FINANCING AUTHORITY	0	0	0	0	0	0	1,300,015	0	8,253,144	9,553,158
GRAND TOTAL	65,096,154	4,001,074	29,197,894	501,872	397,492	19,162,930	4,922,383	945,921	19,446,900	143,672,620

FINANCIAL SUMMARIES

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2025/2026 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	53,392,216	3,359,292	7,224,966	275,000	306,000	2,715,751	1,146,040	187,500	2,218,172	70,824,937
151 Measure W	5,000,000	0	0	0	0	0	0	0	0	5,000,000
431 Big League Dreams	0	0	0	0	0	0	0	0	0	0
711 Special Deposits	0	0	225,624	0	0	0	0	0	0	225,624
Total General Fund (reportable)	58,392,216	3,359,292	7,450,590	275,000	306,000	2,715,751	1,146,040	187,500	2,218,172	76,050,561
SPECIAL REVENUE FUNDS										
229 Transit Development	0	0	0	0	0	0	500	0	0	500
230 Quimby Act	0	0	0	0	0	0	5,000	0	0	5,000
231 Art in Public Places	0	90,000	0	0	0	0	5,000	0	0	95,000
232 Master Underground Plan	0	0	40,000	0	0	0	50,000	0	0	90,000
233 Traffic Safety	0	0	0	0	227,170	0	20,000	0	0	247,170
234 City Mitigation Fee	0	0	408,000	0	0	0	75,000	0	0	483,000
236 Public Education Government (PEG) Fees	0	0	80,000	0	0	0	20,000	0	0	100,000
240 TDA SB 821	0	0	0	0	0	579,485	0	0	0	579,485
241 State Gas Tax	0	0	20,000	0	0	1,517,418	2,500	0	0	1,539,918
242 Air Quality Improvement	0	0	0	0	0	16,700	5,000	0	0	21,700
243 Measure A	0	0	20,000	0	0	2,012,303	40,000	0	0	2,072,303
244 Asset Forfeiture Program	0	0	0	0	0	0	5,000	0	0	5,000
246 Solid Waste	0	0	1,530,000	0	0	127,620	75,000	0	0	1,732,620
247 Police Grants	0	0	0	0	0	295,382	10,000	0	0	305,382
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	1,450,000	50,000	0	0	1,500,000
249 Civic Grants	0	0	0	0	0	500	7,500	0	0	8,000
251 Community Development Block Grant	0	0	0	0	0	530,000	0	0	0	530,000
255 Police Department Special Revenues	0	0	0	0	0	10,000	5,000	3,000	0	18,000
256 Fire Department Special Revenues	0	0	0	0	0	0	500	0	0	500
259 Fire Grants	0	0	0	0	0	281,741	0	0	0	281,741
261 Landscape and Lighting District	0	0	0	337,522	0	0	5,000	0	15,732	358,254
271 Park Facilities	0	550,000	0	0	0	0	30,000	0	0	580,000
272 Transportation	0	274,571	0	0	0	0	20,000	0	0	294,571
273 General Government Facilities	0	0	0	0	0	0	7,500	0	0	7,500
274 Fire Facilities	0	0	0	0	0	0	5,000	0	0	5,000
275 Police Facilities	0	0	0	0	0	0	5,000	0	0	5,000
561 Successor Housing Agency	0	0	0	0	0	0	75,000	30,000	0	105,000
Total Special Revenue Funds	0	914,571	2,098,000	337,522	227,170	6,821,148	523,500	33,000	15,732	10,970,643
CAPITAL PROJECTS FUNDS										
331 Areawide Capital Projects	0	0	0	0	0	9,748,781	5,000	0	0	9,753,781
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	9,748,781	5,000	0	0	9,753,781
PROPRIETARY FUNDS										
611 Equipment Replacement	0	0	1,309,288	0	0	0	80,000	0	30,904	1,420,192
612 Insurance	0	0	17,962,001	0	0	0	250,000	100,000	0	18,312,001
613 Technology	0	0	70,000	0	0	0	30,000	0	0	100,000
614 Facilities	0	0	0	0	0	0	178,000	0	0	178,000
Total Proprietary Funds	0	0	19,341,289	0	0	0	538,000	100,000	30,904	20,010,193
TOTAL CITY	58,392,216	4,273,863	28,889,879	612,522	533,170	19,285,680	2,212,540	320,500	2,264,808	116,785,178
SUCCESSOR AGENCY TO THE RDA										
530 Redevelopment Obligation Retirement	14,466,691	0	0	0	0	0	0	0	0	14,466,691
536 Successor Agency TABs	0	0	0	0	0	0	0	0	9,077,491	9,077,491
540 Successor Agency Administration	0	0	0	0	0	0	0	0	150,000	150,000
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	14,466,691	0	0	0	0	0	0	0	9,227,491	23,694,182
PUBLIC FINANCING AUTHORITY										
491 Public Financing Authority	0	0	0	0	0	0	1,250,000	0	9,469,233	10,719,233
TOTAL PUBLIC FINANCING AUTHORITY	0	0	0	0	0	0	1,250,000	0	9,469,233	10,719,233
GRAND TOTAL	72,858,907	4,273,863	28,889,879	612,522	533,170	19,285,680	3,462,540	320,500	20,961,532	151,198,593

FINANCIAL SUMMARIES

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2026/2027 ADOPTED

	REVENUES								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	Total Revenues and Other Sources
CITY										
GENERAL FUND										
100 General Fund	55,843,105	3,398,644	7,733,776	300,000	306,000	2,715,751	1,146,040	200,000	1,891,444	73,534,760
151 Measure W	5,000,000	0	0	0	0	0	0	0	0	5,000,000
431 Big League Dreams	0	0	0	0	0	0	0	0	0	0
711 Special Deposits	0	0	35,979	0	0	0	0	0	0	35,979
Total General Fund (reportable)	60,843,105	3,398,644	7,769,755	300,000	306,000	2,715,751	1,146,040	200,000	1,891,444	78,570,739
SPECIAL REVENUE FUNDS										
229 Transit Development	0	0	0	0	0	0	500	0	0	500
230 Quimby Act	0	0	0	0	0	0	5,000	0	0	5,000
231 Art in Public Places	0	0	0	0	0	0	5,000	0	0	5,000
232 Master Underground Plan	0	0	40,000	0	0	0	50,000	0	0	90,000
233 Traffic Safety	0	0	0	0	232,100	0	20,000	0	0	252,100
234 City Mitigation Fee	0	0	408,000	0	0	0	75,000	0	0	483,000
236 Public Education Government (PEG) Fees	0	0	70,000	0	0	0	20,000	0	0	90,000
240 TDA SB 821	0	0	0	0	0	566,775	0	0	0	566,775
241 State Gas Tax	0	0	20,000	0	0	1,562,716	2,500	0	0	1,585,216
242 Air Quality Improvement	0	0	0	0	0	16,500	5,000	0	0	21,500
243 Measure A	0	0	20,000	0	0	2,072,672	40,000	0	0	2,132,672
244 Asset Forfeiture Program	0	0	0	0	0	0	5,000	0	0	5,000
246 Solid Waste	0	0	1,575,900	0	0	15,000	75,000	0	0	1,665,900
247 Police Grants	0	0	0	0	0	145,325	10,000	0	0	155,325
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	1,600,000	50,000	0	0	1,650,000
249 Civic Grants	0	0	0	0	0	500	0	0	0	500
251 Community Development Block Grant	0	0	0	0	0	530,000	0	0	0	530,000
255 Police Department Special Revenues	0	0	0	0	0	10,000	5,000	3,000	0	18,000
256 Fire Department Special Revenues	0	0	0	0	0	0	500	0	0	500
259 Fire Grants	0	0	0	0	0	139,483	0	0	0	139,483
261 Landscape and Lighting District	0	0	0	351,023	0	0	5,000	0	16,362	372,385
271 Park Facilities	0	500,000	0	0	0	0	30,000	0	0	530,000
272 Transportation	0	25,149	0	0	0	0	20,000	0	0	45,149
273 General Government Facilities	0	0	0	0	0	0	7,500	0	0	7,500
274 Fire Facilities	0	0	0	0	0	0	5,000	0	0	5,000
275 Police Facilities	0	0	0	0	0	0	5,000	0	0	5,000
561 Successor Housing Agency	0	0	0	0	0	0	75,000	30,000	0	105,000
Total Special Revenue Funds	0	525,149	2,133,900	351,023	232,100	6,658,970	516,000	33,000	16,362	10,466,504
CAPITAL PROJECTS FUNDS										
331 Areawide Capital Projects	0	0	0	0	0	5,620,168	5,000	0	0	5,625,168
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	5,620,168	5,000	0	0	5,625,168
PROPRIETARY FUNDS										
611 Equipment Replacement	0	0	1,285,829	0	0	0	80,000	0	0	1,365,829
612 Insurance	0	0	18,517,761	0	0	0	250,000	100,000	0	18,867,761
613 Technology	0	0	70,000	0	0	0	30,000	0	0	100,000
614 Facilities	0	0	0	0	0	0	178,000	0	0	178,000
Total Proprietary Funds	0	0	19,873,590	0	0	0	538,000	100,000	0	20,511,590
TOTAL CITY	60,843,105	3,923,793	29,777,245	651,023	538,100	14,994,889	2,205,040	333,000	1,907,806	115,174,001
SUCCESSOR AGENCY TO THE RDA										
530 Redevelopment Obligation Retirement	14,528,203	0	0	0	0	0	0	0	0	14,528,203
536 Successor Agency TABs	0	0	0	0	0	0	0	0	9,102,457	9,102,457
540 Successor Agency Administration	0	0	0	0	0	0	0	0	100,000	100,000
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	14,528,203	0	0	0	0	0	0	0	9,202,457	23,730,660
PUBLIC FINANCING AUTHORITY										
491 Public Financing Authority	0	0	0	0	0	0	1,250,000	0	9,256,067	10,506,067
TOTAL PUBLIC FINANCING AUTHORITY	0	0	0	0	0	0	1,250,000	0	9,256,067	10,506,067
GRAND TOTAL	75,371,308	3,923,793	29,777,245	651,023	538,100	14,994,889	3,455,040	333,000	20,366,330	149,410,728

FINANCIAL SUMMARIES

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

	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	250,337	442,072	0	0	692,409	92,843	0	92,843	785,253
Legal Services	0	180,744	0	0	180,744	0	0	0	180,744
City Management	2,943,152	3,047,297	0	0	5,990,449	0	0	0	5,990,449
Financial Services	2,227,851	8,317,190	0	0	10,545,041	0	0	0	10,545,041
Community and Economic Development Services	3,444,339	1,953,864	0	0	5,398,203	0	0	0	5,398,203
Public Works	1,156,391	2,025,029	0	356,971	3,538,392	0	343,869	343,869	3,882,261
Public Safety:									
Police	14,971,206	3,174,601	0	413,122	18,558,930	0	0	0	18,558,930
Fire	11,545,069	2,875,284	0	0	14,420,352	0	0	0	14,420,352
General Governmet	26,394	4,361,501	0	4,787,089	9,174,983	0	0	0	9,174,983
Total General Fund (Fund 100)	36,564,738	26,377,582	0	5,557,182	68,499,502	92,843	343,869	436,712	68,936,215
151 Measure W	0	0	0	0	0	0	0	0	0
431 Big League Dreams	0	0	0	377,493	377,493	0	0	0	377,493
711 Special Deposits	0	0	0	0	0	0	0	0	0
Total General Fund (reportable)	36,564,738	26,377,582	0	5,934,675	68,876,995	92,843	343,869	436,712	69,313,707
SPECIAL REVENUE FUNDS									
229 Transit Development	0	0	0	0	0	0	0	0	0
230 Quimby Act	0	0	0	0	0	0	0	0	0
231 Art in Public Places	0	0	0	0	0	0	0	0	0
232 Master Underground Plan	0	0	0	0	0	0	0	0	0
233 Traffic Safety	6,725	71,560	0	83,182	161,467	0	0	0	161,467
234 City Mitigation Fee	0	0	0	0	0	0	0	0	0
236 Public Education Government (PEG) Fees	0	15,548	0	46,591	62,139	2,704	0	2,704	64,844
240 TDA SB 821	0	0	0	0	0	0	255,292	255,292	255,292
241 State Gas Tax	734,310	499,340	0	159,496	1,393,146	0	0	0	1,393,146
242 Air Quality Improvement	0	0	0	0	0	0	0	0	0
243 Measure A	734,310	854,686	0	156,632	1,745,627	0	860,619	860,619	2,606,247
244 Asset Forfeiture Program	0	0	0	0	0	0	0	0	0
246 Solid Waste	257,775	1,022,426	0	136,939	1,417,140	72,175	0	72,175	1,489,314
247 Police Grants	11,828	42,063	0	238,272	292,163	0	0	0	292,163
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	0	612,227	612,227	612,227
249 Civic Grants	0	0	0	0	0	0	0	0	0
251 Community Development Block Grant	29,874	27,800	0	45,433	103,107	0	581,627	581,627	684,733
255 Police Department Special Revenues	0	61,561	0	0	61,561	0	0	0	61,561
256 Fire Department Special Revenues	0	0	0	0	0	0	0	0	0
259 Fire Grants	0	27,522	0	0	27,522	0	0	0	27,522
261 Landscape and Lighting District	0	479,759	0	210,595	690,354	0	0	0	690,354
271 Park Facilities	0	0	0	0	0	0	150,541	150,541	150,541
272 Transportation	0	0	0	0	0	0	1,613	1,613	1,613
273 General Government Facilities	0	0	0	0	0	0	0	0	0
274 Fire Facilities	0	0	0	0	0	0	0	0	0
275 Police Facilities	0	0	0	0	0	0	0	0	0
561 Successor Housing Agency	64,585	111,318	0	21,638	197,541	0	0	0	197,541
Total Special Revenue Funds	1,839,407	3,213,583	0	1,098,777	6,151,767	74,879	2,461,919	2,536,798	8,688,565
CAPITAL PROJECTS FUNDS									
331 Areaw ide Capital Projects	0	0	0	493,351	493,351	0	12,252,307	12,252,307	12,745,658
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	371,495	371,495	371,495
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	255,847	255,847	255,847
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	508,279	508,279	508,279
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	79,090	79,090	79,090
Total Capital Projects Funds	0	0	0	493,351	493,351	0	13,467,018	13,467,018	13,960,369
PROPRIETARY FUNDS									
611 Equipment Replacement	0	1,071,113	0	0	1,071,113	0	0	0	1,071,113
612 Insurance	12,133,728	5,041,486	0	136,437	17,311,650	0	5,400	5,400	17,317,050
613 Technology	0	13,585	0	0	13,585	0	0	0	13,585
614 Facilities	0	47,599	0	0	47,599	0	0	0	47,599
Total Proprietary Funds	12,133,728	6,173,783	0	136,437	18,443,948	0	5,400	5,400	18,449,348
TOTAL CITY	50,537,873	35,764,948	0	7,663,240	93,966,061	167,722	16,278,206	16,445,928	110,411,990
SUCCESSOR AGENCY TO THE RDA									
530 Redevelopment Obligation Retirement	0	15,355	0	14,722,205	14,737,560	0	0	0	14,737,560
536 Successor Agency TABs	0	5,250	2,839,248	0	2,844,498	0	0	0	2,844,498
540 Successor Agency Administration	0	0	0	250,000	250,000	0	0	0	250,000
541 Successor Agency Other	0	0	2,186,138	0	2,186,138	0	0	0	2,186,138
550 Successor Agency 2007 Series A TAB	0	12,644	0	0	12,644	0	0	0	12,644
552 Successor Agency 2007 Series C TAB	0	11,611	0	0	11,611	0	0	0	11,611
TOTAL SUCCESSOR AGENCY TO THE RDA	0	44,860	5,025,386	14,972,205	20,042,451	0	0	0	20,042,451
PUBLIC FINANCING AUTHORITY									
491 Public Financing Authority	0	0	11,576,787	1,100,000	12,676,787	0	0	0	12,676,787
TOTAL PUBLIC FINANCING AUTHORITY	0	0	11,576,787	1,100,000	12,676,787	0	0	0	12,676,787
GRAND TOTAL	50,537,873	35,809,808	16,602,173	23,735,445	126,685,299	167,722	16,278,206	16,445,928	143,131,222

FINANCIAL SUMMARIES

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2024/2025 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	365,530	417,939	0	0	783,468	16,600	0	16,600	800,068
Legal Services	0	129,016	0	0	129,016	0	0	0	129,016
City Management	3,331,406	2,700,244	0	0	6,031,650	0	0	0	6,031,650
Financial Services	2,345,495	6,810,678	0	0	9,156,172	0	0	0	9,156,172
Community and Economic Development Services	3,195,868	1,761,794	0	0	4,957,662	0	0	0	4,957,662
Public Works	1,238,260	1,953,571	0	397,218	3,589,050	0	1,006,631	1,006,631	4,595,681
Public Safety:									
Police	16,312,627	2,993,650	0	29,829	19,336,107	0	0	0	19,336,107
Fire	12,839,278	2,797,466	0	0	15,636,744	0	0	0	15,636,744
General Government	0	4,051,967	0	3,027,236	7,079,203	0	0	0	7,079,203
Total General Fund (Fund 100)	39,628,465	23,616,325	0	3,454,283	66,699,073	16,600	1,006,631	1,023,231	67,722,304
151 Measure W	0	0	0	0	0	0	0	0	0
431 Big League Dreams	0	0	0	163,605	163,605	0	0	0	163,605
711 Special Deposits	0	0	0	0	0	0	0	0	0
Total General Fund (reportable)	39,628,465	23,616,325	0	3,617,888	66,862,677	16,600	1,006,631	1,023,231	67,885,908
SPECIAL REVENUE FUNDS									
229 Transit Development	0	0	0	0	0	0	0	0	0
230 Quimby Act	0	0	0	0	0	0	0	0	0
231 Art in Public Places	0	17,775	0	0	17,775	0	0	0	17,775
232 Master Underground Plan	0	0	0	0	0	0	0	0	0
233 Traffic Safety	5,186	87,926	0	85,678	178,790	0	52,111	52,111	230,901
234 City Mitigation Fee	0	0	0	0	0	0	0	0	0
236 Public Education Government (PEG) Fees	0	32,038	0	35,992	68,030	1,952	0	1,952	69,982
240 TDA SB 821	0	0	0	0	0	0	60,005	60,005	60,005
241 State Gas Tax	748,692	354,057	0	164,280	1,267,029	0	0	0	1,267,029
242 Air Quality Improvement	0	0	0	0	0	0	0	0	0
243 Measure A	748,700	583,825	0	161,095	1,493,620	0	881,604	881,604	2,375,225
244 Asset Forfeiture Program	0	0	0	0	0	0	0	0	0
246 Solid Waste	292,604	1,334,087	0	230,879	1,857,570	0	0	0	1,857,570
247 Police Grants	0	190,078	0	63,293	253,372	0	0	0	253,372
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	0	1,391,066	1,391,066	1,391,066
249 Civic Grants	0	94,745	0	0	94,745	0	0	0	94,745
251 Community Development Block Grant	115,300	5,357	0	0	120,658	0	482,630	482,630	603,288
255 Police Department Special Revenues	0	44,502	0	0	44,502	0	0	0	44,502
256 Fire Department Special Revenues	0	0	0	0	0	0	0	0	0
259 Fire Grants	0	139,620	0	35,462	175,082	0	0	0	175,082
261 Landscape and Lighting District	0	466,760	0	257,312	724,072	0	0	0	724,072
271 Park Facilities	0	0	0	0	0	0	263,213	263,213	263,213
272 Transportation	0	0	0	0	0	0	3,038	3,038	3,038
273 General Government Facilities	0	0	0	0	0	0	0	0	0
274 Fire Facilities	0	0	0	0	0	0	0	0	0
275 Police Facilities	0	0	0	0	0	0	0	0	0
561 Successor Housing Agency	60,835	16,377	0	40,891	118,104	0	0	0	118,104
Total Special Revenue Funds	1,971,318	3,367,148	0	1,074,883	6,413,349	1,952	3,133,669	3,135,621	9,548,969
CAPITAL PROJECTS FUNDS									
331 Areawide Capital Projects	0	0	0	0	0	0	9,939,692	9,939,692	9,939,692
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	213,012	213,012	213,012
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	3,708	3,708	3,708
348 Assessment District 96-1	0	0	0	0	0	0	487,467	487,467	487,467
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	207,753	207,753	207,753
354 Assessment District 2004-02	0	0	0	0	0	0	854,769	854,769	854,769
Total Capital Projects Funds	0	0	0	0	0	0	11,706,401	11,706,401	11,706,401
PROPRIETARY FUNDS									
611 Equipment Replacement	0	1,030,000	0	0	1,030,000	0	0	0	1,030,000
612 Insurance	9,193,806	3,484,889	0	22,610	12,701,306	0	0	0	12,701,306
613 Technology	0	13,585	0	0	13,585	0	0	0	13,585
614 Facilities	0	38,756	0	0	38,756	0	0	0	38,756
Total Proprietary Funds	9,193,806	4,567,231	0	22,610	13,783,647	0	0	0	13,783,647
TOTAL CITY	50,793,589	31,550,703	0	4,715,381	87,059,673	18,552	15,846,701	15,865,253	102,924,926
SUCCESSOR AGENCY TO THE RDA									
530 Redevelopment Obligation Retirement	0	10,000	0	14,664,197	14,674,197	0	0	0	14,674,197
536 Successor Agency TABs	0	552,409	2,400,872	0	2,953,280	0	0	0	2,953,280
540 Successor Agency Administration	0	0	0	200,000	200,000	0	0	0	200,000
541 Successor Agency Other	0	0	2,287,609	0	2,287,609	0	0	0	2,287,609
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	562,409	4,688,481	14,864,197	20,115,086	0	0	0	20,115,086
PUBLIC FINANCING AUTHORITY									
491 Public Financing Authority	0	3,205	11,091,124	0	11,094,329	0	0	0	11,094,329
TOTAL PUBLIC FINANCING AUTHORITY	0	3,205	11,091,124	0	11,094,329	0	0	0	11,094,329
GRAND TOTAL	50,793,589	32,116,317	15,779,605	19,579,578	118,269,089	18,552	15,846,701	15,865,253	134,134,341

FINANCIAL SUMMARIES

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2025/2026 ADOPTED

	OPERATING EXPENDITURES		OTHER USES		Total Operating Expenditure	CAPITAL EXPENDITURES		Total Capital Expenditure	Total Expenditures and Other
	Salaries and Benefits	Operations	Debt Service	Transfers Out		Capital Outlay	CIP Projects		
CITY									
GENERAL FUND									
100 General Fund									
Elected Officials	250,637	561,416	0	0	812,053	150,000	0	150,000	962,053
Legal Services	0	180,000	0	0	180,000	0	0	0	180,000
City Management	3,790,048	3,516,438	0	0	7,306,486	0	0	0	7,306,486
Financial Services	2,751,611	7,919,792	0	0	10,671,403	0	0	0	10,671,403
Community and Economic Development	3,730,276	1,923,891	0	0	5,654,167	0	0	0	5,654,167
Public Works	1,385,684	2,121,533	0	15,732	3,522,949	0	1,514,524	1,514,524	5,037,473
Public Safety:									
Police	17,704,470	3,472,593	0	0	21,177,063	0	0	0	21,177,063
Fire	13,927,215	4,319,436	0	0	18,246,651	0	0	0	18,246,651
General Government	135,000	3,804,717	0	3,404,602	7,344,319	0	0	0	7,344,319
Total General Fund (Fund 100)	43,674,940	27,819,816	0	3,420,334	74,915,090	150,000	1,514,524	1,664,524	76,579,614
151 Measure W	1,000,000	798,586	0	2,000,000	3,798,586	1,201,414	0	1,201,414	5,000,000
431 Big League Dreams	0	0	0	0	0	0	0	0	0
711 Special Deposits	0	0	0	225,624	225,624	0	0	0	225,624
Total General Fund (reportable)	44,674,940	28,618,402	0	5,645,958	78,939,300	1,351,414	1,514,524	2,865,938	81,805,238
SPECIAL REVENUE FUNDS									
229 Transit Development	0	0	0	0	0	0	0	0	0
230 Quimby Act	0	0	0	0	0	0	0	0	0
231 Art in Public Places	0	0	0	0	0	90,000	0	90,000	90,000
232 Master Underground Plan	0	0	0	0	0	0	1,500,000	1,500,000	1,500,000
233 Traffic Safety	0	56,000	0	83,013	139,013	0	598,673	598,673	737,686
234 City Mitigation Fee	0	0	0	0	0	0	20,479	20,479	20,479
236 Public Education Government (PEG) Fees	0	90,000	0	41,000	131,000	235,000	0	235,000	366,000
240 TDA SB 821	0	0	0	0	0	0	579,485	579,485	579,485
241 State Gas Tax	841,260	595,369	0	174,103	1,610,732	0	0	0	1,610,732
242 Air Quality Improvement	0	0	0	0	0	0	0	0	0
243 Measure A	841,338	1,066,969	0	174,103	2,082,410	0	1,394,596	1,394,596	3,477,006
244 Asset Forfeiture Program	0	5,000	0	0	5,000	0	0	0	5,000
246 Solid Waste	394,235	1,964,128	0	62,468	2,420,831	0	0	0	2,420,831
247 Police Grants	0	106,367	0	109,592	215,959	0	0	0	215,959
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	0	1,922,000	1,922,000	1,922,000
249 Civic Grants	0	57,470	0	0	57,470	0	0	0	57,470
251 Community Development Block Grant	38,954	0	0	6,023	44,977	0	485,023	485,023	530,000
255 Police Department Special Revenues	0	13,000	0	0	13,000	0	0	0	13,000
256 Fire Department Special Revenues	0	0	0	0	0	0	0	0	0
259 Fire Grants	0	236,540	0	27,346	263,885	0	0	0	263,885
261 Landscape and Lighting District	0	411,173	0	43,705	454,878	0	0	0	454,878
271 Park Facilities	0	0	0	0	0	0	550,000	550,000	550,000
272 Transportation	0	0	0	0	0	0	274,571	274,571	274,571
273 General Government Facilities	0	0	0	0	0	0	0	0	0
274 Fire Facilities	0	0	0	0	0	0	0	0	0
275 Police Facilities	0	0	0	0	0	0	0	0	0
561 Successor Housing Agency	0	74,235	0	152,099	226,334	0	0	0	226,334
Total Special Revenue Funds	2,115,787	4,676,251	0	873,452	7,665,490	325,000	7,324,827	7,649,827	15,315,317
CAPITAL PROJECTS FUNDS									
331 Areawide Capital Projects	0	0	0	0	0	0	8,748,781	8,748,781	8,748,781
341 Assessment District 85-1	0	0	0	0	0	0	280,000	280,000	280,000
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	300,000	300,000	300,000
354 Assessment District 2004-02	0	0	0	0	0	0	0	0	0
Total Capital Projects Funds	0	0	0	0	0	0	9,328,781	9,328,781	9,328,781
PROPRIETARY FUNDS									
611 Equipment Replacement	0	1,430,000	0	0	1,430,000	0	0	0	1,430,000
612 Insurance	14,386,360	5,245,225	0	0	19,631,585	0	280,000	280,000	19,911,585
613 Technology	0	97,069	0	0	97,069	0	0	0	97,069
614 Facilities	0	1,360,935	0	0	1,360,935	267,601	0	267,601	1,628,536
Total Proprietary Funds	14,386,360	8,133,229	0	0	22,519,589	267,601	280,000	547,601	23,067,190
TOTAL CITY	61,177,087	41,427,882	0	6,519,410	109,124,379	1,944,015	18,448,132	20,392,146	129,516,526
SUCCESSOR AGENCY TO THE RDA									
530 Redevelopment Obligation Retirement	0	20,000	0	14,292,122	14,312,122	0	0	0	14,312,122
536 Successor Agency TABs	0	15,000	3,336,364	0	3,351,364	0	0	0	3,351,364
540 Successor Agency Administration	0	0	0	150,000	150,000	0	0	0	150,000
541 Successor Agency Other	0	0	2,750,000	0	2,750,000	0	0	0	2,750,000
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	35,000	6,086,364	14,442,122	20,563,486	0	0	0	20,563,486
PUBLIC FINANCING AUTHORITY									
491 Public Financing Authority	0	4,000	11,280,070	0	11,284,070	0	0	0	11,284,070
TOTAL PUBLIC FINANCING AUTHORITY	0	4,000	11,280,070	0	11,284,070	0	0	0	11,284,070
GRAND TOTAL	61,177,087	41,466,882	17,366,434	20,961,532	140,971,935	1,944,015	18,448,132	20,392,146	161,364,082

FINANCIAL SUMMARIES

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2026/2027 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	254,721	567,154	0	0	821,875	150,000	0	150,000	971,875
Legal Services	0	180,000	0	0	180,000	0	0	0	180,000
City Management	3,571,954	3,378,514	0	0	6,950,468	0	0	0	6,950,468
Financial Services	3,010,974	8,172,235	0	0	11,183,209	0	0	0	11,183,209
Community and Economic Development	3,853,282	1,605,130	0	0	5,458,412	0	0	0	5,458,412
Public Works	1,457,318	2,304,174	0	16,362	3,777,854	0	1,758,245	1,758,245	5,536,099
Public Safety:									
Police	18,156,580	3,596,643	0	0	21,753,223	0	0	0	21,753,223
Fire	14,401,889	4,342,325	0	0	18,744,214	0	0	0	18,744,214
General Government	135,000	3,956,875	0	3,192,327	7,284,202	0	0	0	7,284,202
Total General Fund (Fund 100)	44,841,717	28,103,050	0	3,208,689	76,153,456	150,000	1,758,245	1,908,245	78,061,701
151 Measure W	1,000,000	798,586	0	2,000,000	3,798,586	1,201,414	0	1,201,414	5,000,000
431 Big League Dreams	0	0	0	0	0	0	0	0	0
711 Special Deposits	0	0	0	35,979	35,979	0	0	0	35,979
Total General Fund (reportable)	45,841,717	28,901,636	0	5,244,668	79,988,021	1,351,414	1,758,245	3,109,659	83,097,680
SPECIAL REVENUE FUNDS									
229 Transit Development	0	0	0	0	0	0	0	0	0
230 Quimby Act	0	0	0	0	0	0	0	0	0
231 Art in Public Places	0	0	0	0	0	0	0	0	0
232 Master Underground Plan	0	0	0	0	0	0	0	0	0
233 Traffic Safety	0	52,427	0	86,812	139,239	0	48,365	48,365	187,604
234 City Mitigation Fee	0	0	0	0	0	0	3,115,325	3,115,325	3,115,325
236 Public Education Government (PEG) Fees	0	90,000	0	42,875	132,875	60,000	0	60,000	192,875
240 TDASB 821	0	0	0	0	0	0	566,775	566,775	566,775
241 State Gas Tax	872,036	689,512	0	182,078	1,743,626	0	0	0	1,743,626
242 Air Quality Improvement	0	0	0	0	0	0	0	0	0
243 Measure A	872,106	1,069,212	0	179,323	2,120,641	0	0	0	2,120,641
244 Asset Forfeiture Program	0	5,000	0	0	5,000	0	0	0	5,000
246 Solid Waste	412,735	1,714,492	0	65,326	2,192,553	0	100,000	100,000	2,292,553
247 Police Grants	0	500	0	44,825	45,325	0	0	0	45,325
248 Road Maintenance and Rehabilitation Account	0	0	0	0	0	0	1,750,000	1,750,000	1,750,000
249 Civic Grants	0	0	0	0	0	0	0	0	0
251 Community Development Block Grant	46,954	0	0	2,023	48,977	0	481,023	481,023	530,000
255 Police Department Special Revenues	0	13,000	0	0	13,000	0	0	0	13,000
256 Fire Department Special Revenues	0	0	0	0	0	0	0	0	0
259 Fire Grants	0	57,090	0	14,094	71,184	0	0	0	71,184
261 Landscape and Lighting District	0	422,610	0	45,707	468,317	0	0	0	468,317
271 Park Facilities	0	0	0	0	0	0	500,000	500,000	500,000
272 Transportation	0	0	0	0	0	0	25,149	25,149	25,149
273 General Government Facilities	0	0	0	0	0	0	0	0	0
274 Fire Facilities	0	0	0	0	0	0	0	0	0
275 Police Facilities	0	0	0	0	0	0	0	0	0
561 Successor Housing Agency	0	74,713	0	92,402	167,115	0	0	0	167,115
Total Special Revenue Funds	2,203,831	4,188,556	0	755,465	7,147,852	60,000	6,586,637	6,646,637	13,794,489
CAPITAL PROJECTS FUNDS									
331 Areawide Capital Projects	0	0	0	0	0	0	7,079,169	7,079,169	7,079,169
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	7,079,169	7,079,169	7,079,169
PROPRIETARY FUNDS									
611 Equipment Replacement	0	1,450,000	0	0	1,450,000	0	0	0	1,450,000
612 Insurance	15,131,263	5,682,146	0	0	20,813,409	0	280,000	280,000	21,093,409
613 Technology	0	97,069	0	0	97,069	0	0	0	97,069
614 Facilities	0	1,670,935	0	0	1,670,935	0	0	0	1,670,935
Total Proprietary Funds	15,131,263	8,900,150	0	0	24,031,413	0	280,000	280,000	24,311,413
TOTAL CITY	63,176,812	41,990,342	0	6,000,133	111,167,287	1,411,414	15,704,051	17,115,465	128,282,752
SUCCESSOR AGENCY TO THE RDA									
530 Redevelopment Obligation Retirement	0	25,000	0	14,266,197	14,291,197	0	0	0	14,291,197
536 Successor Agency TABs	0	17,500	3,081,330	0	3,098,830	0	0	0	3,098,830
540 Successor Agency Administration	0	0	0	100,000	100,000	0	0	0	100,000
541 Successor Agency Other	0	0	3,000,000	0	3,000,000	0	0	0	3,000,000
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	42,500	6,081,330	14,366,197	20,490,027	0	0	0	20,490,027
PUBLIC FINANCING AUTHORITY									
491 Public Financing Authority	0	4,000	11,049,476	0	11,053,476	0	0	0	11,053,476
TOTAL PUBLIC FINANCING AUTHORITY	0	4,000	11,049,476	0	11,053,476	0	0	0	11,053,476
GRAND TOTAL	63,176,812	42,036,842	17,130,806	20,366,330	142,710,790	1,411,414	15,704,051	17,115,465	159,826,255

FINANCIAL SUMMARIES

OPERATING TRANSFERS SUMMARY - ALL FUNDS

FUND	FY 2025/2026 Transfers In	FY 2025/2026 Transfers Out	FY 2026/2027 Transfers In	FY 2026/2027 Transfers Out	Purpose
100 General Fund	83,013	-	86,812	-	Admin overhead
100 General Fund	41,000	-	42,875	-	Admin overhead
100 General Fund	174,103	-	182,078	-	Admin overhead
100 General Fund	174,103	-	179,323	-	Admin overhead
100 General Fund	62,468	-	65,326	-	Admin overhead
100 General Fund	6,023	-	2,023	-	Admin overhead
100 General Fund	43,705	-	45,707	-	Admin overhead
100 General Fund	78,688	-	44,825	-	Labor reimbursement
100 General Fund	152,099	-	92,402	-	Admin overhead
100 General Fund	1,000,000	-	1,000,000	-	Desert Recreation District
100 General Fund	27,346	-	14,094	-	Labor reimbursement
100 General Fund	-	3,404,602	-	3,192,327	Bond payment
100 General Fund	150,000	-	100,000	-	ROPS admin expenditures
100 General Fund	-	-	-	-	Big League Dreams
100 General Fund	-	15,732	-	16,362	Maintenance support costs
100 General Fund	225,624	-	35,979	-	Zoning code update
Total - General Fund	2,218,172	3,420,334	1,891,444	3,208,689	
151 Measure W	-	1,000,000	-	1,000,000	Desert Recreation District
151 Measure W	-	1,000,000	-	1,000,000	Desert Recreation District
Total - Measure W	-	2,000,000	-	2,000,000	
233 Traffic Safety	-	83,013	-	86,812	Admin overhead
236 Public, Education and Government (PEG)	-	41,000	-	42,875	Admin overhead
241 Gas Tax	-	174,103	-	182,078	Admin overhead
243 Measure A	-	174,103	-	179,323	Admin overhead
246 Solid Waste	-	62,468	-	65,326	Admin overhead
247 Police Grants	-	78,688	-	44,825	Labor reimbursement
247 Police Grants	-	30,904	-	-	Equipment replacement
Total - Police Grants	-	109,592	-	44,825	
251 Community Development Block Grant	-	6,023	-	2,023	Admin overhead
261 Landscape/Lighting District	-	43,705	-	45,707	Admin overhead
261 Landscape/Lighting District	15,732	-	16,362	-	Maintenance support costs
Total - Landscape/Lighting District	15,732	43,705	16,362	45,707	
259 Fire Grants	-	27,346	-	14,094	Labor reimbursement
491 Public Financing Authority	3,404,602	-	3,192,327	-	Bond payment
491 Public Financing Authority	5,064,631	-	5,063,740	-	Bond payment
491 Public Financing Authority	1,000,000	-	1,000,000	-	Desert Recreation District
Total - Public Financing Authority	9,469,233	-	9,256,067	-	
530 Redevelopment Obligation Retirement	-	5,064,631	-	5,063,740	Bond payment
530 Redevelopment Obligation Retirement	-	150,000	-	100,000	ROPS admin expenditures
530 Redevelopment Obligation Retirement	-	9,077,491	-	9,102,457	ROPS bond payments
Total - Redevelop Oblig Retirement	-	14,292,122	-	14,266,197	
536 Successor Agency TABs	9,077,491	-	9,102,457	-	ROPS bond payments
540 Successor Agency Admin	150,000	-	100,000	-	ROPS admin expenditures
540 Successor Agency Admin	-	150,000	-	100,000	ROPS admin expenditures
Total - Successor Agency Admin	150,000	150,000	100,000	100,000	
561 Successor to Housing Agency	-	152,099	-	92,402	Admin overhead
611 Equipment Replacement	30,904	-	-	-	Equipment replacement
711 Special Deposits	-	225,624	-	35,979	Zoning code update
TOTALS	20,961,532	20,961,532	20,366,330	20,366,329	



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
 - Financial Services:
 - Administration
 - Risk Management
 - Finance
 - Facilities
 - Successor Agencies:
 - Housing
 - Redevelopment
 - Community and Economic Development:
 - Administration
 - Economic Development
 - Planning
 - Building
 - Code
 - Public Works:
 - Engineering
 - Maintenance
 - Parks
 - Recreation
 - Art
 - 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 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY25 to FY26 % Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change	FY26 to FY27 % Change
BEGINNING BALANCE	40,176,890	42,403,293	38,780,405	-3,622,888	-8.50%	33,025,728	-5,754,677	-14.84%
REVENUES AND OTHER SOURCES								
Taxes	50,186,992	50,434,771	53,392,216	2,957,445	5.90%	55,843,106	2,450,890	4.59%
Licenses and permits	3,427,345	3,717,047	3,359,292	-357,755	-9.60%	3,398,644	39,352	1.17%
Charges for services	5,974,296	5,773,279	7,224,966	1,451,687	25.10%	7,733,776	508,810	7.04%
Special assessments	266,226	146,877	275,000	128,123	0.00%	300,000	25,000	0.00%
Fines and forfeitures	354,490	175,282	306,000	130,718	74.60%	306,000	0	0.00%
Intergovernmental revenue	5,995,911	1,330,767	2,715,751	1,384,984	104.10%	2,715,751	0	0.00%
Use of money and property	2,088,354	1,436,695	1,146,040	-290,655	-20.20%	1,146,040	0	0.00%
Other revenues	80,182	200,300	187,500	-12,800	-6.40%	200,000	12,500	6.67%
Transfers in and other financing source	2,788,822	884,399	2,218,172	1,333,773	150.80%	1,891,444	-326,728	-14.73%
Total revenues and other sources	71,162,618	64,099,416	70,824,937	6,725,521	10.50%	73,534,761	2,709,824	3.83%
EXPENDITURES AND OTHER USES								
Salaries and benefits	36,564,738	39,628,465	43,674,940	4,046,476	10.20%	44,841,717	1,166,777	2.67%
Operations	26,377,582	23,616,325	27,819,816	4,203,491	17.80%	28,103,050	283,234	1.02%
Capital outlay	221,716	16,600	150,000	133,400	803.60%	150,000	0	0.00%
CIP projects	214,997	1,006,631	1,514,524	507,893	50.50%	1,758,245	243,721	16.09%
Transfers out and other financing uses	5,557,182	3,454,283	3,420,334	-33,949	-1.00%	3,208,689	-211,645	-6.19%
Total expenditures and other uses	68,936,215	67,722,304	76,579,614	8,857,311	13.10%	78,061,701	1,482,087	1.94%
Net increase (decrease)	2,226,403	-3,622,888	-5,754,677	-2,131,790	58.80%	-4,526,941	1,227,737	-21.33%
ENDING BALANCE	42,403,293	38,780,405	33,025,728	-5,754,677	-14.80%	28,498,788	-4,526,940	-13.71%

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.

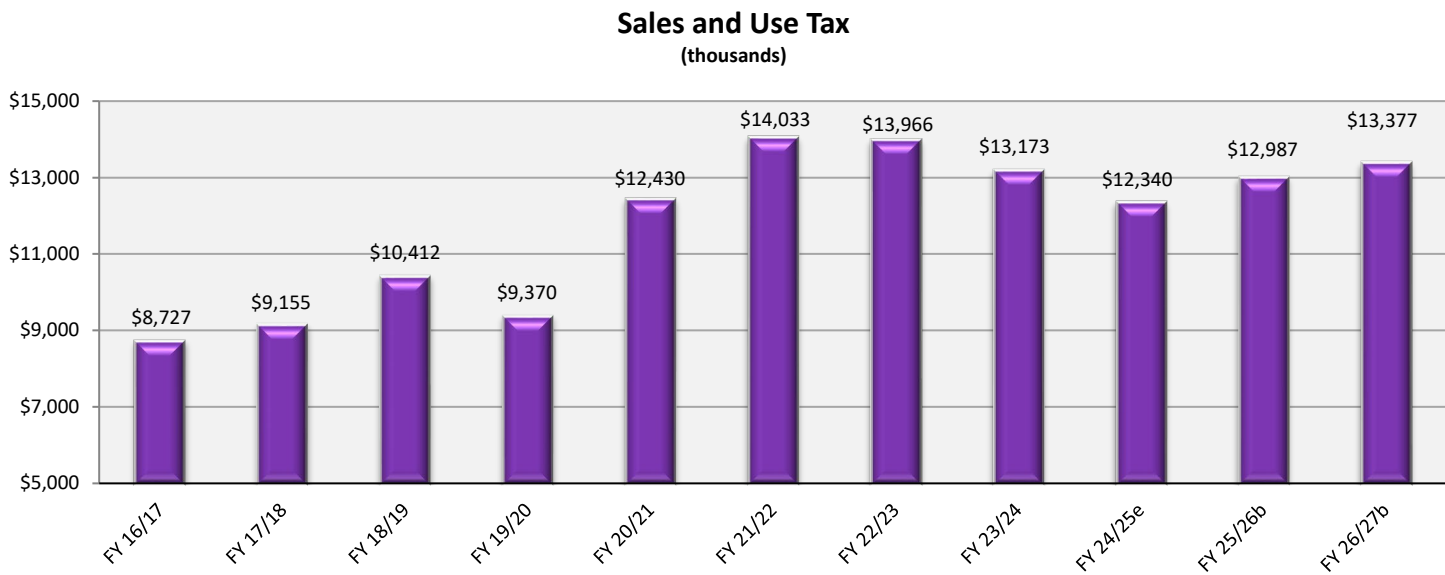
Fund Balance: Fund balance is projected to decrease \$5,754,677, or -14.8%, to \$33,025,728 as of June 30, 2026 and decrease another \$4,526,941, or -13.7%, to \$28,498,788 as of June 30, 2027. This change in fund balance for the General Fund is primarily due to increased personnel costs, continuing California Public Employees' Retirement System (CalPERS) and Other Post-Employment Benefits (OPEB), unfunded liability and completing various one-time significant improvements and/or repairs.

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 76% 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 42% while property-related taxes account for another 29%.

Assumptions used in projecting revenues for FY 2025/2026 and FY 2026/2027 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, including the additional .5% Measure A Tax, the current sales and use tax rate is 7.75%. 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%
• City/County Local Tax	1.2500%
• Riverside County Transportation Commission (Measure A)	<u>0.5000%</u>
Total Rate	<u>7.7500%</u>

GENERAL FUND REVENUES

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 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.

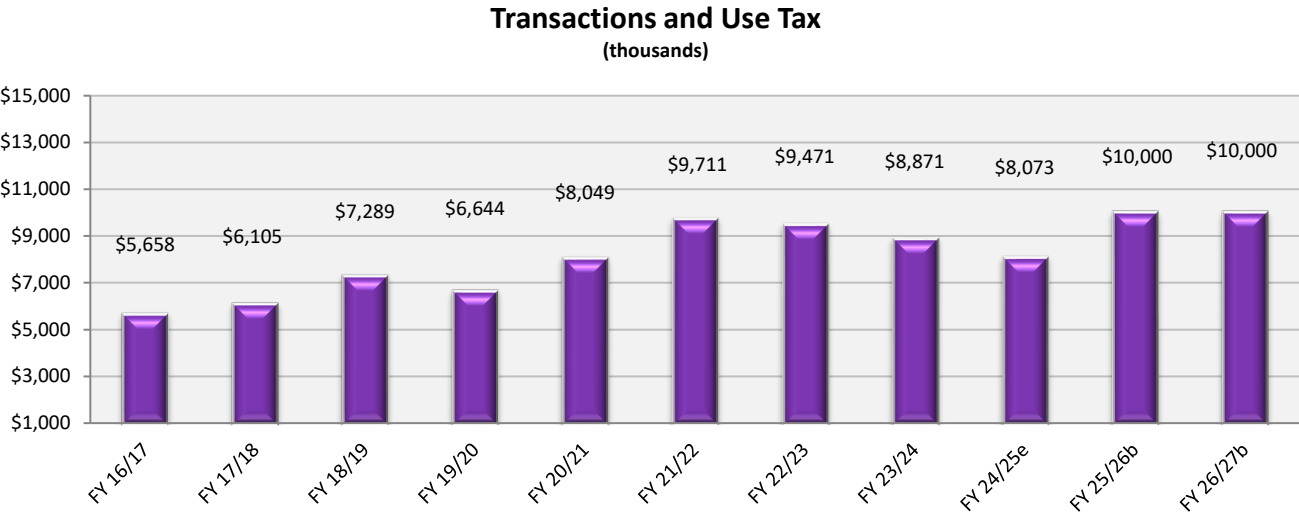
Sales tax represents the City of Cathedral City's single largest revenue source. Of the nine industry categories, the automotive category (dealers and supplies) generally accounts for roughly 51.3% of total taxable transactions.

Sales tax revenue has been steadily increasing since the low point in FY 2009/2010. Sales tax is projected at \$12.99 million for FY 2025/2026 and \$13.38 million for FY 2026/2027. This represents an increase of \$647,041, or 5.24% from FY 2024/2025 year-end estimates to FY 2025/2026 projections and an additional increase of \$389,610, or 3.0%, to FY 2026/2027 projections. Sales and use taxes account for 18.34% and 18.19% of total General Fund tax revenues projected for FY 2025/2026 and FY 2026/2027, 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. It is estimated the transactions and use tax revenues resulting from Measure H and Measure B will be \$8.07 million in FY 2024/2025, a decrease of \$797,821, or -8.99%, from FY 2023/2024. Projections for both FY 2025/2026 and FY 2026/2027 are \$10.0 million, respectively.

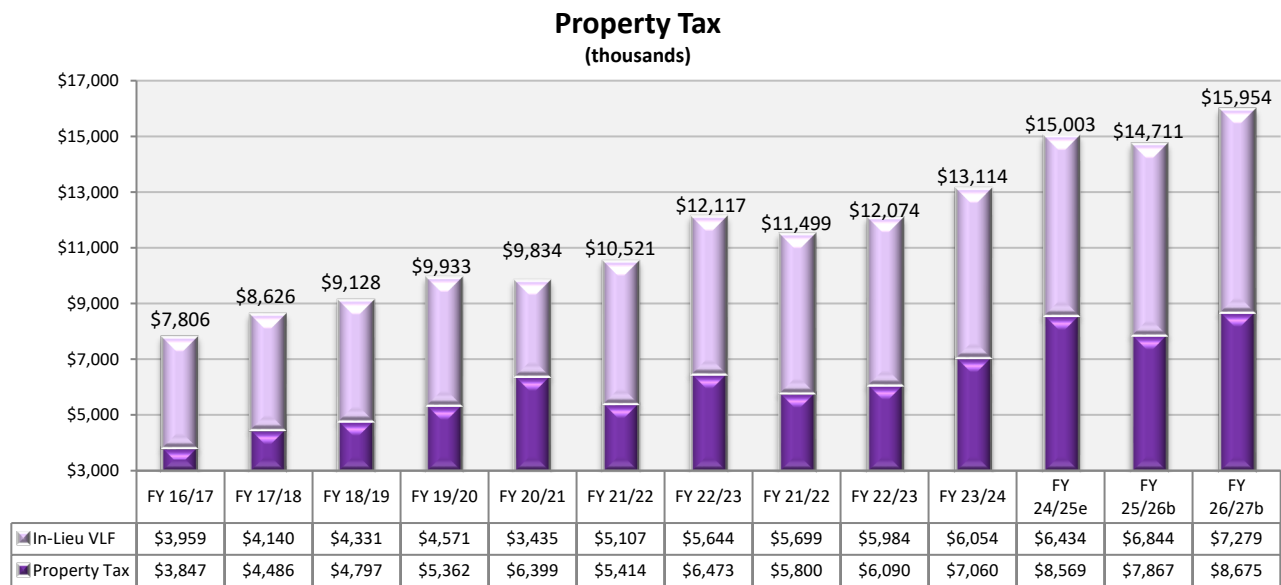
In November 2024, voters passed Measure W, which established an additional 0.5% in transactions and use tax within the City. The increase took effect April 1, 2025. These additional funds will be used to support City services such as an additional ambulance service for improved emergency response and coverage, community center programming and park operations via annexation into the Desert Recreation District effective July 1, 2025, debt service for a planned community center, and road improvements. Projections for both FY 2025/2026 and FY 2026/2027 are \$5.0 million, respectively. The additional revenue is not reflected in the graph above since it is not received into the general fund. The additional revenue will be recorded in a complimentary fund, Measure W Fund 151.

Beginning April 1, 2025, the combined total for the Transaction and Use Tax is 1.5%. 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.



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).

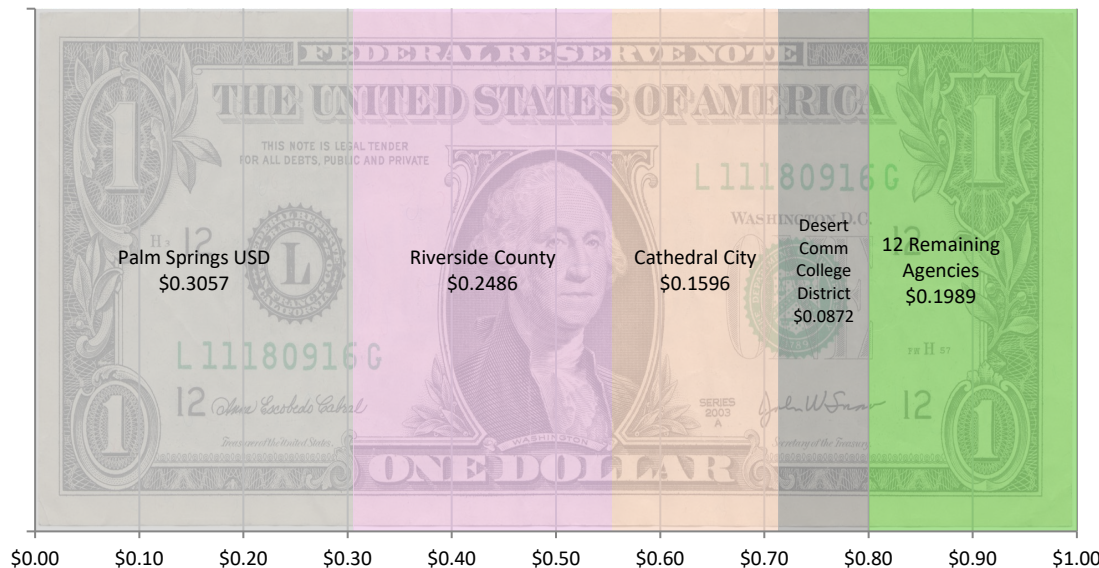
The City also receives property taxes by way of the motor vehicle license fee (VLF), or automobile in-lieu tax. The VLF was permanently reduced from 2% to 0.65% by the state legislature in 2004. Monies lost from this rate reduction have been replaced by property taxes on a dollar-for-dollar basis. Since 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 2023/2024 to FY 2024/2025, Cathedral City net assessed taxable property values increased \$402 million, or 6.36%. The median home selling price has increased from the low of \$150,000 in February 2011 to \$532,500 in January 2025, which has largely 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



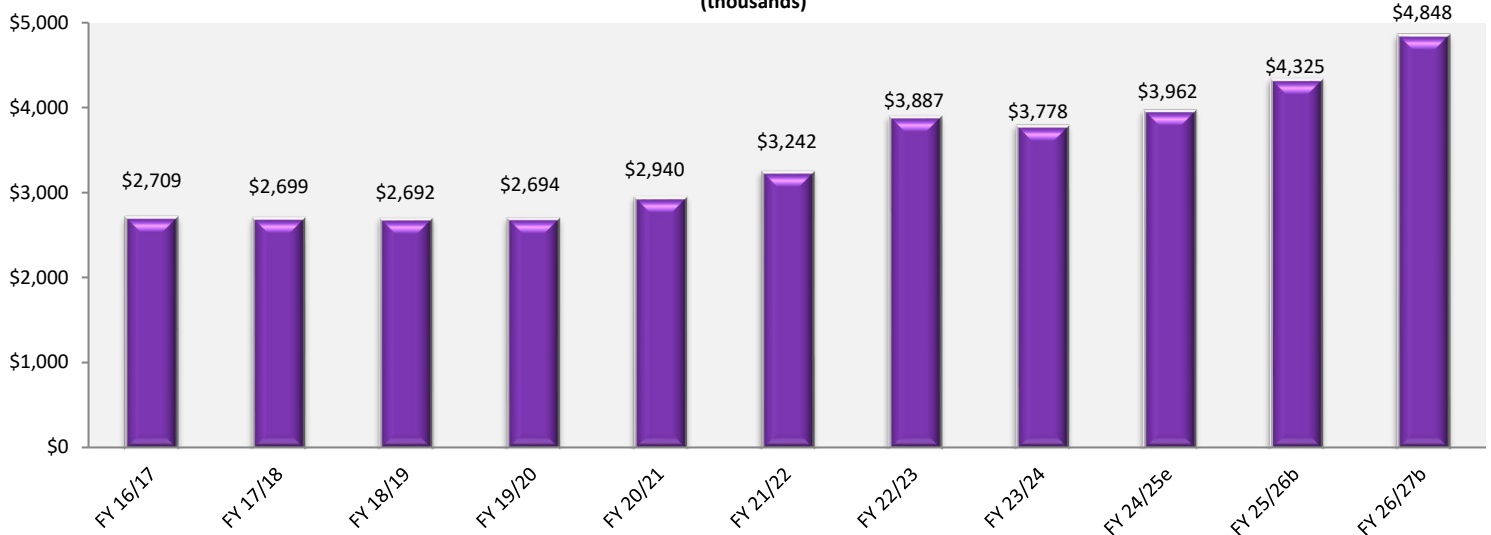
Revenues from property taxes, including the additional property taxes resulting from the property tax in lieu of VLF discussed previously, are projected at \$14.71 million for FY 2025/2026 and \$15.95 million for FY 2026/2027. This represents a decrease of (292,478) or -1.95% from FY 2024/2025 year-end estimates to FY 2025/2026 projections and an increase of \$1,242,971, or 8.45%, to FY 2026/2027 projections. Property taxes account for 20.77% and 21.70% of total General Fund tax revenues projected for FY 2025/2026 and FY 2026/2027, respectively.

GENERAL FUND REVENUES

UTILITY USERS' TAX

Utility Users' Tax (UUT)

(thousands)



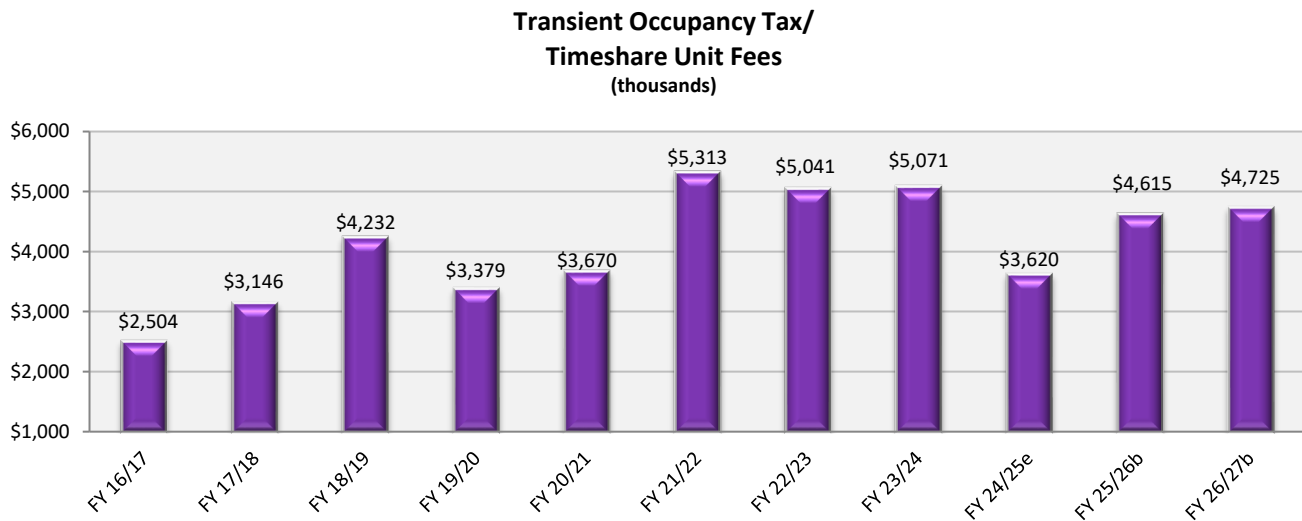
The citizens of Cathedral City voted in favor of a UUT in November 2008, and it became effective in April 2009. The City of Cathedral City imposes a 3% rate on the use of telecommunications, cable (video), electricity (including cogeneration), gas, and solid waste. Note – the State of California imposes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

Southern California Edison is the predominant energy provider and accounts for approximately 63% of the UUT received. UUT is received monthly from the various providers. UUT revenues are projected to increase over the next budget cycle. Therefore, revenues are projected at \$4.3 million for FY 2025/2026 and \$4.8 million for FY 2026/2027. This represents stable growth from FY 2024/2025 year-end estimates to FY 2025/2026 projections and slight increase in FY 2026/2027. UUT accounts for 6.11% and 6.59% of total General Fund tax revenues projected for FY 2025/2026 and FY 2026/2027.



GENERAL FUND REVENUES

TRANSIENT OCCUPANCY TAX/TIMESHARE UNIT FEES



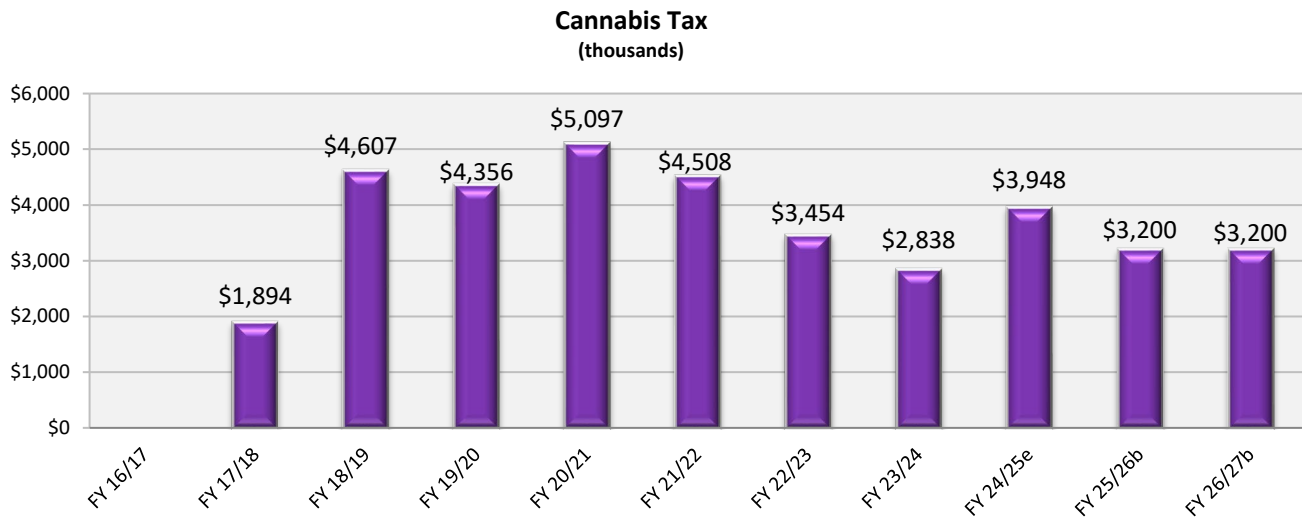
Transient occupancy tax (TOT) is imposed on guest stays of thirty days (29 nights) or less, in a hotel or privately owned vacation rental, within the City limits. Effective January 1, 2007, the TOT rate was increased to 12% of the rent charged by the operator and has remained unchanged. Cathedral City receives most of its TOT from the seven 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 in revenues during FY 2019/2020 and a slight increase in FY 2020/2021. As the state re-opened after the height of the pandemic, there was a significant increase through FY 2022/2023 of \$5.41 million. Effective January 2023, a sunset provision phased out residential STVRs in open neighborhoods, leading to a modest decrease in TOT revenues. FY 2023/2024 subsequently followed with a slight decrease to \$5.07 million and now FY 2025/2026 and FY 2026/2027 projections are forecasted to be \$4.62 million and \$4.73 million, respectively.



GENERAL FUND REVENUES

CANNABIS TAX



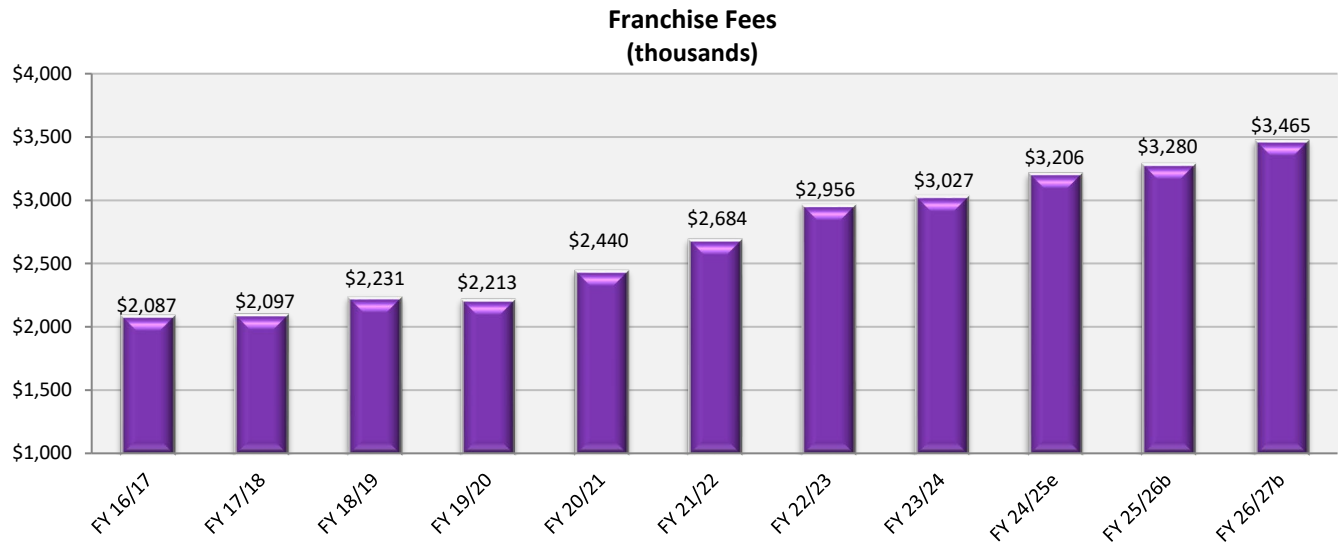
On November 4, 2014, the Cathedral City voters approved Measure N, which approved a new tax on cannabis businesses operating under California's medical marijuana laws. The new tax allows for up to 15% (currently 10% on past due accounts, 5% for customers current in tax payments) tax on each dollar of 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 cannabis market trends, we expect to see revenues less than our current projection for FY 2024/2025. FY 2023/2024 Cannabis Tax revenues were \$2,837,618 and are projected to be \$3,947,688 at the end of FY 2024/2025. Currently, there are 9 dispensaries, 31 cultivators, and 6 manufacturers in operation. We project Cannabis Tax revenue to decrease to \$3.2 million in both FY 2025/2026 and FY 2026/2027. These taxes represent approximately 4.52% and 4.35% of total General Fund revenues for FY 2025/2026 and FY 2026/2027, respectively.



GENERAL FUND REVENUES

FRANCHISE FEES



Overall franchise fees have steadily increased throughout the years, with a FY 2024/2025 estimate ending at \$3,205,732. These fees represent approximately 4.63% and 4.71% of total General Fund revenues for FY 2025/2026 and FY 2026/2027, respectively. Revenues from franchise fees are projected at \$3.28 million for FY 2025/2026 and \$3.47 million for FY 2026/2027.

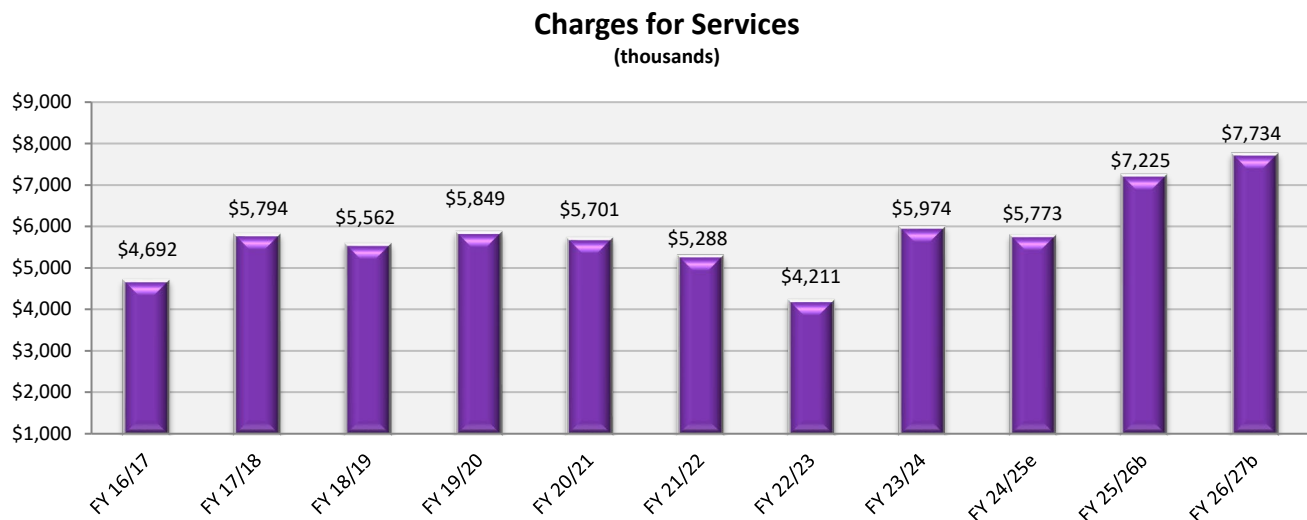
Utilities. The City grants a franchise to utility companies for the use of City streets and rights-of-way. The Public Utility Commission (PUC) limited electric and gas franchise fees to 2% and cable franchise fees to 5% of gross receipts. Any growth in franchise revenues would be a result of utility 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 44.4% 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 50.5% 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 August 2023, the City renegotiated and approved a three-year towing contract extension. Franchise fees are paid monthly and 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.

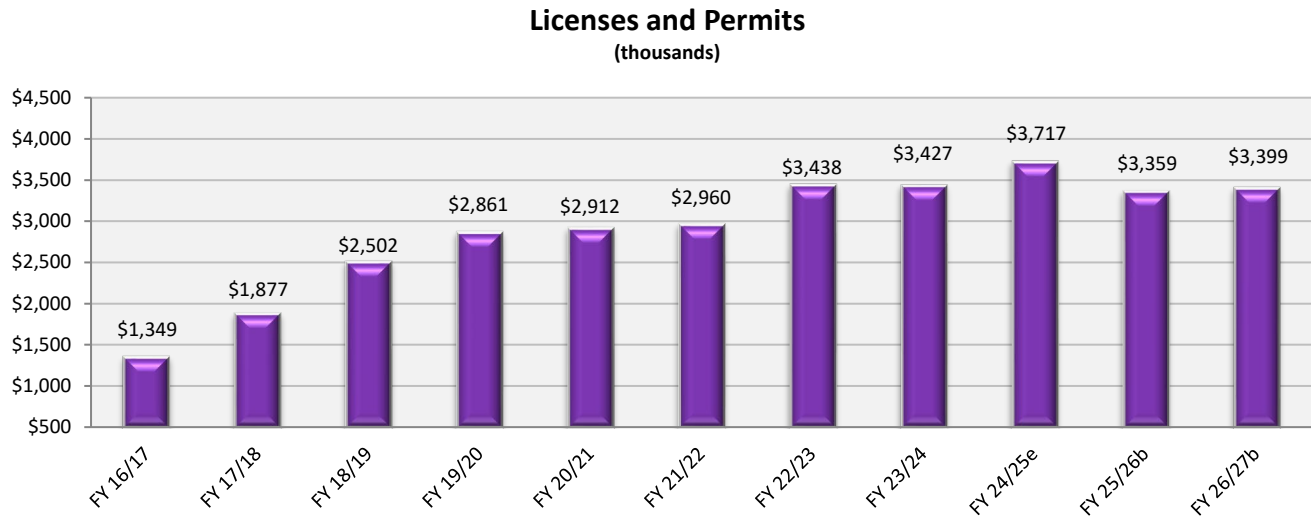
The City's charges for services include: plan check fees and other services provided by the Planning, Building, and Engineering Divisions related to zoning and conditional use permits; fingerprinting, false alarms, police reports, jail booking fees, police dispatch and police department reimbursements 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 2020, the City entered into a contract with a local vendor to complete a Citywide Comprehensive Cost Allocation Plan and User Fee Study. Fifteen years had passed since the last fee study before the first new study became effective, covering the period from December 2021 through October 2023. Since then, two additional fee Studies have been implemented: the first from November 2023 through June 2024, and the most recent effective from July 2024 through June 2025. A new Fee Study will become effective from July 2025 through June 2026.

Revenues from charges for services are projected at \$7.22 million for FY 2025/2026 and \$7.73 million for FY 2026/2027. This represents an increase of \$2.34 million, or 47.8% from FY 2042/2025 year-end estimates to FY 2025/2026 projections and an increase of \$508,810, or 7.04%, to FY 2026/2027 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.). We are projecting higher labor reimbursement revenues for these next two years based on the implementation of the next fee study. Paramedic services are also projected to increase due to the City's newest ambulance addition in FY 2025/2026.

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.

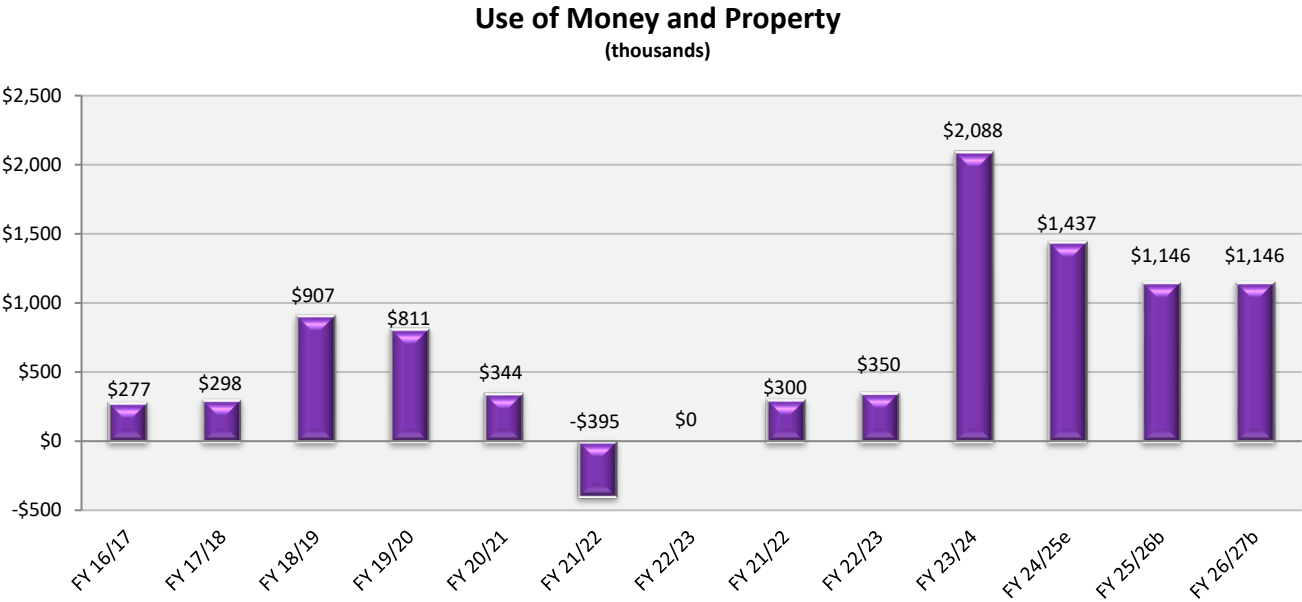
Business licenses are required for any establishment conducting business within the City’s limits. License fees are based on gross sales and the type of business. License fees have grown over the past few years to around \$650,000, with a FY 2024/2025 projection of \$638,201, comprised of \$478,233 in license fees and \$159,968 in processing fees. We are projecting an increase in revenue at \$744,960 in FY 2025/2026 and \$750,807 in FY 2026/2027.

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 slightly increased by \$78,309 between FY 2023/2024 and FY 2024/2025 estimated projections. Based on current and proposed development projects, revenues have been projected to further increase to \$1,333,930 in FY 2025/2026 and \$1,373,948 in FY 2026/2027.



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.

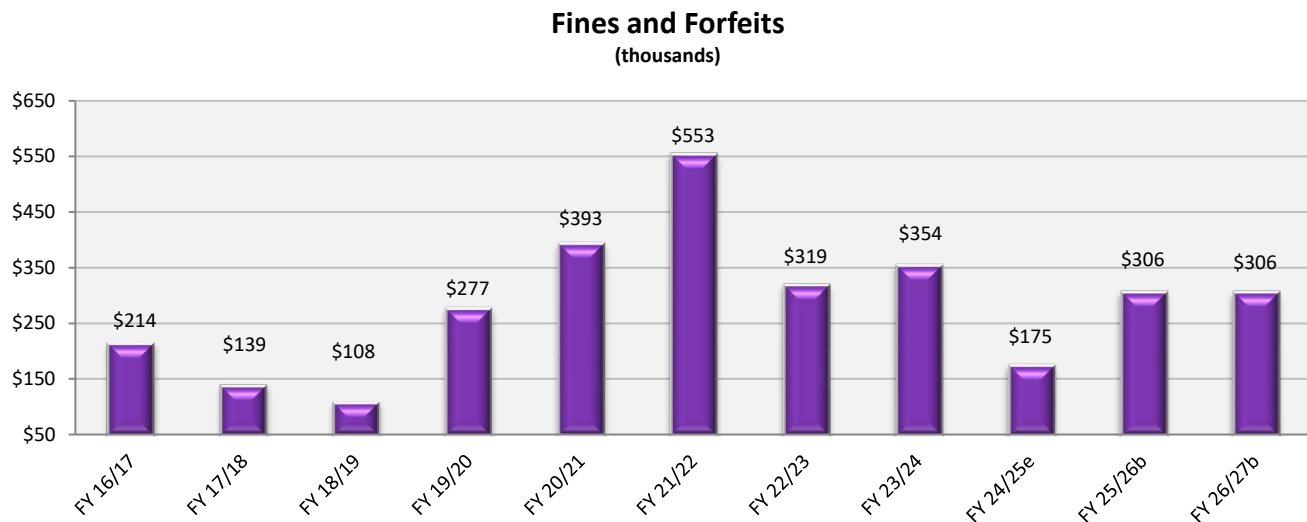
Cash balances are invested by the City Treasurer in accordance with the City’s investment policy, providing for the maximum security of principal, and meeting the City’s daily cash flow needs, while providing the best investment return. All investments are made in accordance with the California Government 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 year-end market valuation of the City’s investments.

Use of money and property revenues declined sharply in FY 2021/2022 and have since recovered based on FY 2024/2025 projections of \$1,436,695. 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 4.313% in March 2025. Based on market volatility and the yearend market valuation, revenues from the use of money and property (interest and rental revenue), have been projected conservatively to decrease and remain at \$1,146,040 in FY 2025/2026 and FY 2026/2027.



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, followed by a reduction in FY 2022/2023 to \$319,014 and slight increase to \$354,490 in FY 2023/2024. Revenues have been projected to increase from FY 2024/2025 projection of \$175,282 and stabilize at \$306,000 for both FY 2025/2026 and FY 2026/2027.



GENERAL FUND EXPENDITURES

EXPENDITURE SUMMARY BY DEPARTMENT/DIVISION - GENERAL FUND (FUND 100)								
Description	FY 2023/2024 Actuals	FY 2024/2025 Projected	FY 2025/2026 Adopted Budget	FY25 to FY26 \$ Change	FY25 to FY26 % Change	FY 2026/2027 Adopted Budget	FY26 to FY27 \$ Change	FY26 to FY27 % Change
ELECTED OFFICIALS								
ELECTED OFFICIALS	390,610	487,848	567,053	79,205	16.20%	576,875	9,822	1.70%
COMMUNITY ORGANIZATIONS	394,643	312,220	395,000	82,780	26.50%	395,000	-	0.00%
ELECTED OFFICIALS TOTAL	785,253	800,068	962,053	161,985	20.20%	971,875	9,822	1.00%
LEGAL SERVICES	180,744	129,016	180,000	50,984	39.50%	180,000	-	0.00%
CITY MANAGEMENT								
CITY MANAGER	710,874	786,720	1,249,731	463,011	58.90%	961,841	(287,890)	-23.00%
HUMAN RESOURCES	979,582	1,126,361	1,234,302	107,940	9.60%	1,215,855	(18,447)	-1.50%
COMMUNICATION AND EVENTS	1,147,980	1,444,743	1,367,755	(76,988)	-5.30%	1,408,138	40,383	3.00%
CITY CLERK	412,880	600,581	490,538	(110,043)	-18.30%	571,800	81,262	16.60%
INFORMATION TECHNOLOGY	2,739,133	2,073,245	2,964,161	890,915	43.00%	2,792,835	(171,326)	-5.80%
CITY MANAGEMENT TOTAL	5,990,449	6,031,650	7,306,486	1,274,836	21.10%	6,950,468	(356,018)	-4.90%
FINANCIAL SERVICES								
ADMINISTRATION	583,671	666,156	604,375	(61,781)	-9.30%	842,024	237,649	39.30%
RISK MANAGEMENT	5,532,640	4,700,000	4,369,225	(330,775)	-7.00%	4,806,147	436,922	10.00%
FINANCE	1,909,600	1,677,633	2,204,022	526,389	31.40%	2,200,929	(3,093)	-0.10%
FACILITIES	2,519,130	2,112,383	3,493,781	1,381,397	65.40%	3,334,109	(159,672)	-4.60%
FINANCIAL SERVICES TOTAL	10,545,041	9,156,172	10,671,403	1,515,230	16.50%	11,183,209	511,806	4.80%
ADMINISTRATION SERVICES TOTAL	17,501,486	16,116,907	18,157,889	2,841,050	17.60%	18,313,677	155,788	0.90%
COMMUNITY AND ECONOMIC DEVELOPMENT								
ADMINISTRATION	1,295,839	665,337	703,501	38,164	5.70%	723,817	20,316	2.90%
ECONOMIC DEVELOPMENT	819,532	558,239	394,499	(163,739)	-29.30%	413,005	18,506	4.70%
PLANNING	826,976	1,086,826	1,569,871	483,044	44.40%	1,188,225	(381,646)	-24.30%
BUILDING	1,212,110	1,249,950	1,271,958	22,008	1.80%	1,334,960	63,002	5.00%
CODE	1,243,746	1,397,311	1,714,338	317,027	22.70%	1,798,405	84,067	4.90%
COMMUNITY AND ECONOMIC DEVELOPMENT TOTAL	5,398,203	4,957,662	5,654,167	696,505	14.00%	5,458,412	(195,755)	-3.50%
PUBLIC WORKS								
ENGINEERING	1,865,864	2,648,015	3,730,146	1,082,131	40.90%	3,825,193	95,047	2.50%
MAINTENANCE	1,079,253	878,408	1,073,095	194,687	22.20%	1,082,044	8,949	0.80%
PARKS	911,841	1,014,372	174,232	(840,140)	-82.80%	568,862	394,630	226.50%
ART	25,303	54,886	60,000	5,114	9.30%	60,000	-	0.00%
PUBLIC WORKS TOTAL	3,882,261	4,595,681	5,037,473	441,792	9.60%	5,536,099	498,626	9.90%
COMMUNITY DEVELOPMENT TOTAL	9,280,464	9,553,343	10,691,640	1,138,297	11.90%	10,994,511	302,871	2.80%
PUBLIC SAFETY								
POLICE								
ADMINISTRATION	2,468,751	2,579,717	2,749,726	170,009	6.60%	2,741,976	(7,750)	-0.30%
FIELD SERVICES	9,800,260	10,816,464	11,839,184	1,022,720	9.50%	12,249,925	410,741	3.50%
INVESTIGATIVE SERVICES	3,581,792	3,120,963	3,020,745	(100,218)	-3.20%	3,103,007	82,262	2.70%
EMERGENCY COMMUNICATION	2,405,283	2,378,406	3,166,608	788,202	33.10%	3,237,775	71,167	2.20%
ANIMAL CONTROL	302,844	440,557	400,800	(39,757)	-9.00%	420,540	19,740	4.90%
POLICE TOTAL	18,558,930	19,336,107	21,177,063	1,840,956	9.50%	21,753,223	576,160	2.70%
FIRE								
ADMINISTRATION	914,911	1,217,294	1,884,563	667,268	54.80%	1,921,881	37,318	2.00%
EMERGENCY SERVICES	8,702,389	9,622,662	10,231,996	609,333	6.30%	10,601,824	369,828	3.60%
PREVENTION	213,382	273,020	316,651	43,630	16.00%	326,465	9,814	3.10%
AMBULANCE SERVICES	4,579,056	4,521,449	5,753,492	1,232,043	27.20%	5,834,095	80,603	1.40%
EMERGENCY MANAGEMENT	10,615	2,318	59,950	57,632	2485.80%	59,950	-	0.00%
FIRE TOTAL	14,420,352	15,636,744	18,246,651	2,609,907	16.70%	18,744,214	497,563	2.70%
PUBLIC SAFETY TOTAL	32,979,282	34,972,851	39,423,713	4,450,863	12.70%	40,497,436	1,073,723	2.70%
GENERAL GOVERNMENT	9,174,983	7,079,203	7,344,319	265,116	3.70%	7,284,202	(60,117)	-0.80%
TOTAL GENERAL FUND EXPENDITURES	68,936,215	67,722,304	76,579,614	8,857,311	13.10%	78,061,701	1,482,087	1.90%

ELECTED OFFICIALS

ELECTED OFFICIALS EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	250,337	365,530	250,637	-114,893	254,721	4,084
Operations	47,430	105,719	166,416	60,697	172,154	5,738
Debt service	0	0	0	0	0	0
Capital outlay	92,843	16,600	150,000	133,400	150,000	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	390,610	487,848	567,053	79,205	576,875	9,822

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.
- Proposed Measure W, a ½ cent sales tax measure that was supported by 73.54% of voters. Passage of the measure will allow the city to annex into the Desert Recreation District to provide recreational programs and park maintenance; additional investment in improving neighborhood streets, the deployment of a fourth ambulance, and savings towards the construction of a future community center.
- Showcased Cathedral City through five signature events: Cathedral City Hot Air Balloon Festival (November), SnowFest (December), the Taste of Jalisco (February), and Cathedral City Lesbian, Gay, Bisexual and Transgender (LGBT) days (March), and Tastes and Sounds of Cathedral City (Spring and Autumn series).
- Enacted a moratorium on additional cannabis businesses to provide staff time to conduct a review of the City's ordinances and zoning to update regulations.

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 experiences, Cathedral City is the employer of choice with a workforce that is engaged, motivated, and respected public stewards.

- A-1** Schedule joint meetings once a year with our Commissions/Committees, perhaps using the "off" Wednesday.
- A-2** Explore and solicit public feedback on a potential charter amendment to include Council salaries, term limits and others.
- A-3** Develop and implement a professional development program to enhance career development opportunities, strengthen organizational capabilities, and increase organizational capacity.
- A-4** Identify initiatives and establish programs that recognize and appreciate employees for performance, innovation, and efficiency.
- A-5** Develop staff team-building activities to encourage cohesion and foster a spirit of collaboration.
- A-6** Initiate a Class and Compensation Study to benchmark and proactively identify compensation issues impacting employee retention and attraction.
- A-7** Implement the Strategic Plan by ensuring department work programs include initiatives that achieve Strategic Plan Actions and regularly review progress and accomplishments at City Manager Department Head Meetings.
- A-8** Include a Community Satisfaction Survey in the future budget to monitor community support and satisfaction with Strategic Plan outcomes and to objectively gather community opinions, preferences, and satisfaction with city services.
- A-9** Develop a Summer Council schedule with the objective of one meeting per month in June, July and August.

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 mandates and include consideration of providing publicly accessible charging stations.
- B-2** Develop an entryway, medians, and lighting master plan to provide an appealing gateway to the City.
- B-3** Develop and implement a wilderness trail plan.
- B-4** Complete design and seek funding to construct the downtown dog park and pickleball courts.
- B-5** Conduct community engagement with Cove residents on proposed improvements to Chuperosa Lane.
- B-6** Improve pedestrian access to parks through the use of crosswalks and sidewalk improvements.
- B-7** Improve wayfinding signage to direct visitors to destinations in the community.
- B-8** Implement recommendations of Facilities Master Plan
- B-9** Continue to work on Septic to Sewer grant. Make sure Sarah St. is included and other economic development efforts.
- B-10** Conduct site and cost analysis for our Community Recreation Center.
- B-11** Support SunLine's efforts to develop an improved transit hub in Cathedral City.

ELECTED OFFICIALS

- B-12** Support locating a Parks and Community Events (PACE) healthcare provider in the city.
- B-13** Complete planned flooding control infrastructure projects, especially as part of street improvement projects.
- B-14** Be vigilant in efforts to keep regional Coachella Valley Water District (CVWD) and Riverside County Flood Control and Water Conservation (RCFCD) projects moving forward.

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** Develop an inventory of contract services that are due for bid and request proposals.
- C-3** Consider the acquisition of an underutilized site on Cathedral Canyon and work to activate the site.
- C-4** Evaluate data and work with partner agencies to identify holes in the local economy and develop plans to address.
- C-5** Provide periodic updates on Thousand Palms development.
- C-6** 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.
- C-7** Continually review and streamline internal financial policies, procedures, and practices to remove unnecessary controls without sacrificing accountability and transparency
- C-8** Initiate a Small Business Roundtable or industry specific taskforces to identify needs and support strategies.
- C-9** Continue to work on methods and programs to promote Economic Development North of 1-10

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** Implement Information Technology Master Plan including consideration of providing additional public Wi-Fi access in parks.
- D-2** Complete and improve the installation of the Tyler EnerGov software to automate, improve and streamline the plan review, permitting and inspection processes.
- D-3** 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.
- D-4** 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.
- D-5** Review broadband solutions to create economic development incentives and opportunities and improve the accessibility and affordability of reliable high-speed internet services.
- D-6** 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.
- D-7** Commission a survey of historic properties.
- D-8** Work with the Historic Preservation Society to digitize and preserve historic photos and documents.

ELECTED OFFICIALS

City Council Goal E: Safety

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

- E-1** Fund a 2-person Amyotrophic lateral sclerosis (ALS) Medic Unit to better respond to increasing demand for medical response.
- E-2** Continue to explore and utilize technology to promote public safety.
- E-3** Continue Police, Fire, and Expand Code Compliance engagement with the community.
- E-4** 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-5** Update the City's Emergency Operations Center (EOC), Conduct EOC drills and training, and update the City's Emergency Operations plan and Local Hazard Mitigation Plan.
- E-6** Implement community engagement and public education initiatives to increase awareness regarding public safety programs, services, and results of proactive community policing efforts.
- E-7** Identify improvements and pursue grant funding to improve the safety and connectivity of non-motorized routes throughout the City.
- E-8** Research the ability to regulate the use of pedestrian sidewalks by E-bikes or other motorized vehicles.
- E-9** Supervise DRD to ensure park equipment and playing fields are well-maintained and functional.
- E-10** Keep the City Council apprised of changes to the Code Enforcement program.
- E-11** Evaluate staffing in Code Compliance vs. workload and determine the needed full-time employees' level: use technology as available.
- E-12** Schedule community meetings with Police in our mobile home gated communities and include a public health professional.
- E-13** Review our animal control contract and options.
- E-14** Renew and improve our event safety planning, protocols and standards: streets, garage, amphitheater, parks and others.

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, well-maintained, and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

- F-1** Develop comprehensive strategy to amend zoning code and update design guidelines, including an identification of what work City staff can accomplish and what work optimally should be contracted out, including: 1) development of objective design standards in response to new state housing laws; 2) overhaul of commercial zoning code; 3) substantial update of design guidelines; 4) streamlining of development review processes; 5) implementation of Cathedral City General Plan and Housing Element goals, policies, and programs; and 6) continued implementation of new state legislation.
- F-2** Prioritize updating the zoning code regarding residential parking and paving provisions; research and give recommendations on enabling parking prohibitions in front of mailboxes.
- F-3** Promote additional community events and celebrations.
- F-4** Work with community partners and providers on a community health fair to help residents identify resources that are available.
- F-5** Explore options for shielding trash containers, especially where the backyard may not be accessible.

ELECTED OFFICIALS

- F-6** Develop and implement a plan to improve and diversify communication methods with residents.
- F-7** Develop methods to improve the quality and appearance of our community mailers.
- F-8** Focus on the Economic Development Road Map and identify pillars of success.
- F-9** Explore a grants program to businesses for façade improvements using Council improvement funds or other sources.
- F-10** Continually communicate with the public to inform the community of the City's efforts and expenditures on homelessness and how residents can participate in solutions.
- F-11** Review land use regulations to support diverse, accessible, and affordable housing.
- F-12** Establish a Cooling Center by June 2025.
- F-13** Develop and implement an outreach strategy to determine if services are addressing the needs of our diverse community including families, retirees, and Spanish speaking population.
- F-14** Multi-disciplinary City Team to increase effectiveness and improve coordination of city responses to address the needs and impacts of the homeless population internally and with external organizations and stakeholders, including the Coachella Valley Association of Government's (CVAG) Housing First Program.
- F-15** Review processes and economic development efforts to promote childcare accessibility in Cathedral City.
- F-16** Develop and implement 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-17** Review and update, as needed, our ordinances, policies, and practices regarding cannabis.
- F-18** Study ways to address bulky items placed out too soon.



ELECTED OFFICIALS

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

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

Measure W Results	Number of Ballot Votes	Percentage
Yes	13,450	73.54%
No	4,839	26.46%

COMMUNITY ORGANIZATIONS

COMMUNITY ORGANIZATIONS EXPENDITURES						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	394,643	312,220	395,000	82,780	395,000	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	394,643	312,220	395,000	82,780	395,000	0

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. 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 (CCSC), CVAG Alan Seman Homeless Bus Pass program, Palm Springs Air Museum, and a local Homeless Program (currently the Coachella Valley Rescue Mission (CVRM)).

There are additional grant opportunities offered each fiscal year. Each program offers grant opportunities based on eligibility requirements.

- City Council approved a \$70,000 General Fund Community Assistance Grant Program in June 2023. 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 65 Check, Inc., Alzheimers Coachella Valley, Cathedral City High School Band, Dinner with Patsi, Do The Right Thing – Palm Springs, Habitat for Humanity (H4H), Palm Springs Air Museum, and Shelter From the Storm.
- City Council directed staff to establish a \$20,000 Community Arts Grant Program in January 2024. Application criteria specifies programming/art must occur/be shown/be installed in Cathedral City and should be open and accessible to the public. Applicants can be individuals or organizations and all artistic disciplines are welcome to apply (artists, performers, dancers, authors, poets, musicians, designers, artist collectives, non-profit organizations, governmental, tribal and community groups and any other creatives.) If an event is proposed, the cost to attend the event funded by the grant must be free to participants. Eligible costs can include artist fees, materials, supplies, advertising, travel, facilities, installation costs, and rentals. Past recipients have included Cathedral City Peace Initiative, Cathedral City Senior Center, Coachella Valley Classical Voices, and Coachella Valley Repertory.

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 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	180,744	129,016	180,000	50,984	180,000	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	180,744	129,016	180,000	50,984	180,000	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 objectives to meet the City Council strategic goals 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 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	634,095	734,606	1,112,523	377,917	873,243	-239,280
Operations	76,778	52,113	137,208	85,095	88,598	-48,610
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 EXPENDITURES	710,874	786,720	1,249,731	463,011	961,841	-287,890

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:

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

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.

- Met periodically with representatives of employee bargaining units and worked with Human Resources and Legal staff to negotiate new collective bargaining agreements for the groups with contracts up for negotiation.
- Completed the recruitment and hiring of key staff positions including the Director of Community and Economic Development, Deputy Police Chief, and Economic Development Manager.

CITY MANAGER

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 – COMPLETED (Goal from 2023 Strategic Plan)

Implemented a software solution allowing calls and texts messages to be sent to residents by street sweeping zone to alert them of their monthly street sweeping day.

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. (Goal from 2023 Strategic Plan)

- Formed a resident study committee to review unfunded needs in Cathedral City, which resulted in a recommendation to the Council to consider a tax measure to provide funding for an additional ambulance and paramedics in the fire department, annexation into the Desert Recreation District, additional funding for repair and maintenance of neighborhood streets and development of a community recreation center.
- The City Council referred the tax measure to the voters (Measure W) which received voter approval at nearly 75% yes.
- Developed and presented to the Council a plan to implement the new services and enhancements approved by the voters through Measure W.
- Developed the necessary tax sharing and service agreements with the Desert Recreation District to allow the annexation process to proceed.
- Esperanza park, a grant funded community park located in the Dream Homes neighborhood was designed and constructed.

City Council Goal E: Safety

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

- Worked with emergency response staff during the Tropical Storm Hilary emergency and with staff and contractors and City Council to fund and construct repairs to damaged infrastructure.

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, well-maintained, and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

F-14 Multi-disciplinary City Team to increase effectiveness and improve coordination of city responses to address the needs and impacts of the homeless population internally and with external organizations and stakeholders, including the CVAG Housing First Program.

- Established a multi-departmental team that meets monthly to ensure all departments are working together to address the effects of homelessness and the needs of the homeless.

CITY MANAGER

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 experiences, Cathedral City is the employer of choice with a workforce that is engaged, motivated, and respected public stewards.

- A-1** Schedule joint meetings once a year with our Commissions/Committees, perhaps using the “off” Wednesday.
- A-2** Explore and solicit public feedback on a potential charter amendment to include Council salaries, term limits and others.
- A-7** Implement the Strategic Plan by ensuring department work programs include initiatives that achieve Strategic Plan Actions and regularly review progress and accomplishments at City Manager Department Head Meetings.
- A-8** Include a Community Satisfaction Survey in the future budget to monitor community support and satisfaction with Strategic Plan outcomes and to objectively gather community opinions, preferences, and satisfaction with city services.
- A-9** Develop a Summer Council schedule with the objective of one meeting per month in June, July and August.

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 mandates and include consideration of providing publicly accessible charging stations.
- B-2** Develop an entryway, medians, and lighting master plan to provide an appealing gateway to the City.
- B-3** Develop and implement a wilderness trail plan.
- B-4** Complete design and seek funding to construct the downtown dog park and pickleball courts.
- B-5** Conduct community engagement with Cove residents on proposed improvements to Chuperosa Lane.
- B-6** Improve pedestrian access to parks through the use of crosswalks and sidewalk improvements.
- B-7** Improve wayfinding signage to direct visitors to destinations in the community.
- B-8** Implement recommendations of Facilities Master Plan
- B-11** Support SunLine's efforts to develop an improved transit hub in Cathedral City.
- B-12** Support locating a PACE healthcare provider in the city.
- B-13** Complete planned flooding control infrastructure projects, especially as part of street improvement projects.

CITY MANAGER

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** Develop an inventory of contract services that are due for bid and request proposals.
- C-4** Evaluate data and work with partner agencies to identify holes in the local economy and develop plans to address.
- C-5** Provide periodic updates on Thousand Palms development.

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** Implement Information Technology Master Plan including consideration of providing additional public Wi-Fi access in parks.
- D-2** Complete and improve the installation of the Tyler EnerGov software to automate, improve and streamline the plan review, permitting and inspection processes.
- D-3** 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.
- D-4** 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.
- D-5** Review broadband solutions to create economic development incentives and opportunities and improve the accessibility and affordability of reliable high-speed internet services.
- D-6** 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.
- D-7** Commission a survey of historic properties.
- D-8** Work with the Historic Preservation Society to digitize and preserve historic photos and documents.

City Council Goal E: Safety

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

- E-1** Fund a 2-person ALS Medic Unit to better respond to increasing demand for medical response.
- E-2** Continue to explore and utilize technology to promote public safety.
- E-3** Continue Police, Fire, and Expand Code Compliance engagement with the community.
- E-4** 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-7** Identify improvements and pursue grant funding to improve the safety and connectivity of non-motorized routes throughout the City.
- E-9** Supervise DRD to ensure park equipment and playing fields are well-maintained and functional.
- E-10** Keep the City Council apprised of changes to the Code Enforcement program.

CITY MANAGER

E-12 Schedule community meetings with Police in our mobile home gated communities and include a public health professional.

E-13 Review our animal control contract and options.

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, well-maintained, and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

F-1 Develop comprehensive strategy to amend zoning code and update design guidelines, including an identification of what work City staff can accomplish and what work optimally should be contracted out, including: 1) development of objective design standards in response to new state housing laws; 2) overhaul of commercial zoning code; 3) substantial update of design guidelines; 4) streamlining of development review processes; 5) implementation of Cathedral City General Plan and Housing Element goals, policies, and programs; and 6) continued implementation of new state legislation.

F-3 Promote additional community events and celebrations.

F-4 Work with community partners and providers on a community health fair to help residents identify resources that are available.

F-5 Explore options for shielding trash containers, especially where the backyard may not be accessible.

F-6 Develop and implement a plan to improve and diversify communication methods with residents.

F-7 Develop methods to improve the quality and appearance of our community mailers.

F-10 Continually communicate with the public to inform the community of the City's efforts and expenditures on homelessness and how residents can participate in solutions.

F-12 Establish a Cooling Center by June 2025.

F-13 Develop and implement an outreach strategy to determine if services are addressing the needs of our diverse community including families, retirees, and Spanish speaking population.

F-14 Multi-disciplinary City Team to increase effectiveness and improve coordination of city responses to address the needs and impacts of the homeless population internally and with external organizations and stakeholders, including the CVAG Housing First Program.

F-18 Study ways to address bulky items placed out too soon.



CITY MANAGER

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Community Survey Results – March 2024

In a challenging environment statewide, a majority continues to view the direction of the City favorably:

	Right Direction	Wrong Track
Direction of City	54%	23%

The strategic plan and Council priorities continue to reflect resident needs and wants. Residents were asked about the importance of city services and perceived funding needs:

City Service	% Indicating Extremely or Very Important
Maintaining 911 medical emergency ambulance, fire and police response	93%
Maintaining fire protection and paramedic services	93%
Maintaining fire protection services	91%
Recruiting and retaining well-trained paramedics and firefighters	90%
Repairing neighborhood streets and potholes	87%
Maintaining gang prevention programs	84%
Protecting Cathedral City's long-term financial stability	84%
Removing debris after rainstorms	84%
Helping prevent property crimes, including thefts and burglaries	82%
Keeping public areas and parks safe and clean	81%
Maintaining city services	81%
Maintaining police protection	80%
Helping prevent property crimes	80%
Cleaning up illegal dumping	80%
Addressing homelessness in parks	79%
Addressing homelessness	77%
Keeping parks safe and clean	77%
Retaining and attracting businesses	76%
Maintaining gang enforcement programs	75%
Improving city services	74%
Helping ensure children have safe places to play	73%
Maintaining neighborhood parks	73%
Maintaining neighborhood police patrols	72%
Enhancing youth drug and gang prevention	72%
Maintaining safe drinking water at parks	71%
Addressing mental health and addiction challenges	69%
Improving traffic safety	69%
Offering an emergency cooling center for seniors and other residents during extreme heat days	67%
Providing park and recreation afterschool and youth programs	66%
Requiring owners to keep their properties well-maintained	66%
Improving access to affordable housing	66%
Maintaining and improving neighborhood park safety	66%
Repairing sidewalks	66%

HUMAN RESOURCES

HUMAN RESOURCES EXPENDITURES						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY 25 to FY 26 \$ Change	FY 2026/2027 Adopted	FY 26 to FY 27 \$ Change
EXPENDITURES						
Salaries and benefits	759,071	754,624	819,000	64,375	777,967	-41,033
Operations	220,511	371,737	415,302	43,565	437,888	22,586
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	979,582	1,126,361	1,234,302	107,940	1,215,855	-18,447

The Human Resources Division is committed to delivering exceptional service to City departments, employees, and the citizens of Cathedral City. Our mission centers on attracting, developing, and retaining a talented and diverse workforce dedicated to serving the community with excellence.

The Division manages comprehensive human capital services across nine functional areas:

- Recruitment & Selection
- Classification & Compensation
- Administration Benefits
- Training & Development
- Employee Relations
- Labor Relations & Compliance
- Leaves & Workers' Compensation
- Onboarding & Offboarding
- Strategic Planning & Organizational Development

Currently, the HR Division provides employment-related services to the City's 214 employees, operating with a structured responsibility matrix across four position levels: HR Assistant, HR Specialist, Senior HR Specialist, and HR Manager.



HUMAN RESOURCES

ACCOMPLISHMENTS

The Human Resources Division has achieved significant milestones supporting the City's Strategic Plan goals. Below is a mapping of HR accomplishments to specific strategic plan actions:

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

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.

Process Improvement & Digital Transformation

Streamlined new hire processing, reducing onboarding time by 15% (supports efficient resource allocation)

Integrated Zoom capabilities for City Manager quarterly meetings, ensuring 100% accessibility for remote employees (supports employee recognition initiatives)

Successfully implemented a Telework Policy, with 38% of eligible employees now utilizing flexible work arrangements (supports team building and collaboration)

Workforce Development & Engagement

Facilitated Municipal Management Association of Southern California (MMASC) Leadership training for 22 emerging leaders to enhance management capabilities (directly supports professional development program)

Created and maintained comprehensive employee recognition programs, increasing formal recognition submissions by 60% (directly supports recognition initiatives)

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.

Policy Development & Labor Relations

C-7 Continually review and streamline internal financial policies, procedures, and practices to remove unnecessary controls without sacrificing accountability and transparency

- Conducted thorough analysis of city benefit plans, resulting in enhanced coverage while maintaining costs (supports streamlined financial policies and practices)
- Streamlined leave management procedures, ensuring 95% compliance with regulatory requirements while improving tracking efficiency (supports streamlined financial policies)

Managed grievance processes with a 100% resolution rate before formal arbitration (supports fiscal stability)

Developed and implemented updated Personnel Rules, aligning with current legal requirements and best practices (supports transparent financial practices)

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.

Process Improvement & Digital Transformation

Implemented online open enrollment through Tyler Employee Self Service (ESS) and Munis, increasing digital adoption to 85% (enhances online services through technology)

Modernized benefits communication by digitizing annual required notices, improving accessibility and reducing paper usage by 40% (improves operational efficiency through technology)

Developed electronic personnel processing workflows, improving turnaround times and reducing administrative burden

City Council Goal E: Safety

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

Workforce Development & Compliance

Achieved 100% compliance in Harassment Prevention Training for the second consecutive year (supports community engagement and public education initiatives)

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, well-maintained, and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

Recruitment & Diversity Initiatives

Earned a 100% score on the Human Rights Campaign/Municipal Equality Index for the second consecutive year (improves communication methods with diverse residents)

Completed city-wide certification in International Board of Credentialing and Continuing Education Standards (IBCCES) Autism & Neurodiversity Training, becoming one of only three cities in California with this distinction (improves diversified communication methods)

Partnered with Police and Fire departments to enhance diversity in recruitment strategies, resulting in a 35% increase in underrepresented candidate applications (supports outreach strategy to address diverse community needs)

Reduced recruitment cycle time from 75 to 65 days through streamlined processes and enhanced candidate engagement (improves communication methods)

HUMAN RESOURCES

STRATEGIC WORKFORCE PLANNING CONNECTIONS

Recruitment & Community Engagement

Represented Cathedral City at eight regional job fairs, increasing qualified applicant flow (supports staffing needs assessment and community outreach)

Successfully guided the interpretation and implementation of multiple Memoranda of Understanding (MOUs) (supports organizational capacity development)

Launched Focus Groups to systematically collect employee feedback on hiring and retention practices, with 85% department representation (supports constructive feedback collection)

Preparing for Class and Compensation Study to benchmark salaries and address retention challenges

GOALS AND OBJECTIVES

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

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.

Cathedral City strives to be an employer of choice by fostering an engaged, motivated, and valued workforce.

A-1 Schedule joint meetings once a year with our Commissions/Committees, perhaps using the “off” Wednesday.

Objective: Strategic Workforce Planning

- Implement quarterly review process with department heads to evaluate staffing needs and service delivery requirements
- Develop standard operating procedures for evaluating contract services versus in-house staffing

A-3 Develop and implement a professional development program to enhance career development opportunities, strengthen organizational capabilities, and increase organizational capacity.

Objective: Professional Development Program Enhancement

- Expand the current LCW certification program to encompass Customer Service Excellence Certificate
- Provide department-specific technical training for at least 50% of staff based on skills assessment

A-4 Identify initiatives and establish programs that recognize and appreciate employees for performance, innovation, and efficiency.

Objective: Employee Recognition and Feedback

- Implement structured exit interview process and tracking system to identify retention improvement opportunities
- Enhance existing employee recognition programs with quarterly department-level recognition events
- Develop an annual "Innovation and Efficiency" award program with implementation of selected employee ideas

HUMAN RESOURCES

A-5 Develop staff team-building activities to encourage cohesion and foster a spirit of collaboration.

Objective: Team Building and Employee Engagement

- Organize two city-wide team-building events per year that promote cross-departmental collaboration

A-6 Initiate a Class and Compensation Study to benchmark and proactively identify compensation issues impacting employee retention and attraction.

Objective: Compensation Structure Improvement

- Complete comprehensive Classification and Compensation Study
- Develop a phased implementation plan for recommended adjustments with a priority focus on positions with highest vacancy and turnover rates

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.

The City leverages technology to enhance service delivery, streamline operations, and improve community engagement.

D-6 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.

Objective: HR Digital Transformation

- Implement electronic personnel file system for all new hires and current year personnel actions
- Automate Leave request and tracking workflow
- Increase HR Process Digitization forms/process



HUMAN RESOURCES

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Performance Measure	Definition	Baseline	FY 2024	FY 2025 Target
Recruitment & Workforce Planning				
Recruitment Cycle Time	Average days from job posting to offer acceptance	75	65	45
Annual Turnover Rate	Percentage of employees leaving the organization annually	26%	18%	12%
First-Year Retention Rate	Percentage of new hires remaining employed after one year	82%	85%	90%
Employee Development & Engagement				
Professional Development Participation	Percentage of employees completing at least one development program annually	6.7%	6.7%	25%
Employee Engagement Score (Focus Group)	Average score from annual employee engagement survey (1-5 scale)	3.5	3.8	4.2
Leadership Training Completion	Percentage of supervisors/managers completing leadership training	52%	23%	50%
Compliance & Risk Management				
Compliance Training Completion	Percentage of employees completing required compliance training by deadline	98%	100%	100%
Municipal Equality Index Rating	Score on Human Rights Campaign Municipal Equality Index	100%	100%	100%
Operational Efficiency				
Benefits Enrollment Digital Adoption	Percentage of employees using online self-service for benefits enrollment	60%	85%	90%
HR Process Digitization	Percentage of HR processes digitized and automated	65%	70%	85%
HR Service Response Time	Average hours to respond to employee inquiries or service requests	24	16	8
Labor Relations & Policy Management				
Grievance Resolution Rate	Percentage of grievances resolved before formal arbitration	100%	100%	100%
MOU Implementation Timeliness	Percentage of MOU provisions implemented by effective date	95%	100%	100%
Policy Update Completion	Percentage of policies reviewed and updated within scheduled timeframe	75%	90%	95%

COMMUNICATION AND EVENTS

COMMUNICATION AND EVENTS EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	382,380	476,264	357,527	-118,737	377,042	19,515
Operations	765,600	968,479	1,010,228	41,749	1,031,096	20,868
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	1,147,980	1,444,743	1,367,755	-76,988	1,408,138	40,383

The Communication 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 Communication 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 Communication and Events Division include the following:

- **Record Event Attendance:** Achieved record attendance for the Cathedral City International Hot Air Balloon Festival (35,000 attendees), which featured LeAnn Rimes as the first headline concert performance to take place inside the Community Amphitheater on November 23, 2024.
- **Record Revenue Generation:** Generated a record \$111,000 in revenue to the general fund through event sponsorships and ticket sales, demonstrating the financial sustainability of well-executed city events and the division's ability to secure corporate partnerships.
- **Successful Event Series:** In total, thousands came out to enjoy the City's inaugural eight-week Tastes & Sounds of Cathedral City event series inside Community Amphitheater during Spring 2024. Each week featured a local artist performing while a local restaurant or food truck provided dinner.
- **Process Improvements:** Working alongside IT and Finance, Communications & Events has successfully updated the rental rates/fees for Downtown venue bookings to better recover/protect internal staffing costs and transitioned the Special Use Permit (SUP) application process to be completely online through EnerGov.
- **Strategic Planning:** Communication & Events has implemented both a marketing strategic plan for the Community Amphitheater and social media strategic plan developed during a two-week workshop with CiviSocial.
- **Venue Marketing:** The marketing plan for the amphitheater is being utilized to showcase the venue to prospective agencies and event companies in the Coachella Valley (and beyond) to attract more third-party events.
- **Enhanced Social Media Strategy:** The social media strategy incorporates a content calendar based on methodology for engagement and return on investment (ROI), the launch of the City's TikTok channel, new video editing tools/software, and has created a Social Media Ambassadors group that meets each week to discuss storytelling opportunities and ways to better promote city services.

COMMUNICATION AND EVENTS

- **Expanded Event Portfolio:** New events, both City sponsored and from Special Use Permit applicants, are on the rise. This includes the success of the inaugural season of Tastes & Sounds of Cathedral City, as well as third-party events like the Color the Spectrum Autism Arts Festival, Mi Chavela Fest, 8th Annual Palm Springs Police Association Memorial Ride, Coachella Barber Fest 2024, and the Autism Society Inland Empire's Autism Walk & Festival.
- **Venue Recognition:** The rise in popularity of the amphitheater has been recognized through its selection as a top 3 finalist for The Desert Sun's Community Choice Awards for its best event venue in the Coachella Valley category (2nd place to Acrisure Arena).
- **Wayfinding Improvements:** Completed installation of new colorful banners along Avenida Lalo Guerrero in 2024 and developed proposals for new wayfinding signage and refurbishment of current signage at key entry points throughout Cathedral City.
- **Communication Channel Diversification:** Expanded digital communication channels with Spanish language content during Hispanic Heritage Month and implemented the FlashVote survey platform to gather scientific feedback from residents.



COMMUNICATION 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-7 Improve wayfinding signage to direct visitors to destinations in the community.

City Council Goal E: Safety

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

E-6 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, well-maintained, and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

F-3 Promote additional community events and celebrations.

F-6 Develop and implement a plan to improve and diversify communication methods with residents.

F-10 Continually communicate with the public to inform the community of the City's efforts and expenditures on homelessness and how residents can participate in solutions.



COMMUNICATION AND EVENTS

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

- 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.
- Continue to facilitate the attraction and promotion of community events which celebrate our diversity, builds a cohesive community, and supports local business
- The Communications & Events Manager will continue to work with FlashVote to develop and send out scientific surveys throughout 2025 so we can gather feedback from our residents. The next survey will be a collaboration with Economic Development to get some data as to what types of businesses the community wishes to see in Cathedral City.
- Staff are also working with Economic Development on improved and updated wayfinding signage (a Strategic Plan Goal) and visual enhancements to Downtown Cathedral City, with Phase I of the work on wayfinding signage projected to begin in Summer 2025.
- Working alongside IT, the Communications & Events Division will help implement a new cathedralcity.gov website in 2025 that enhances the user experience and offers residents a more modern interface.
- With the addition of the events & recreation coordinator, the Communications & Events Manager plans to implement the following related to marketing/showcasing the Community Amphitheater venue:
 - Continuing the expanding of digital marketing presence
 - Develop additional community partnerships
 - Enhance visitor amenities and services
 - Explore additional revenue streams through corporate events
 - Build on success of multi-week event series
 - Focus on securing early commitments for 2025 events (have already achieved this)

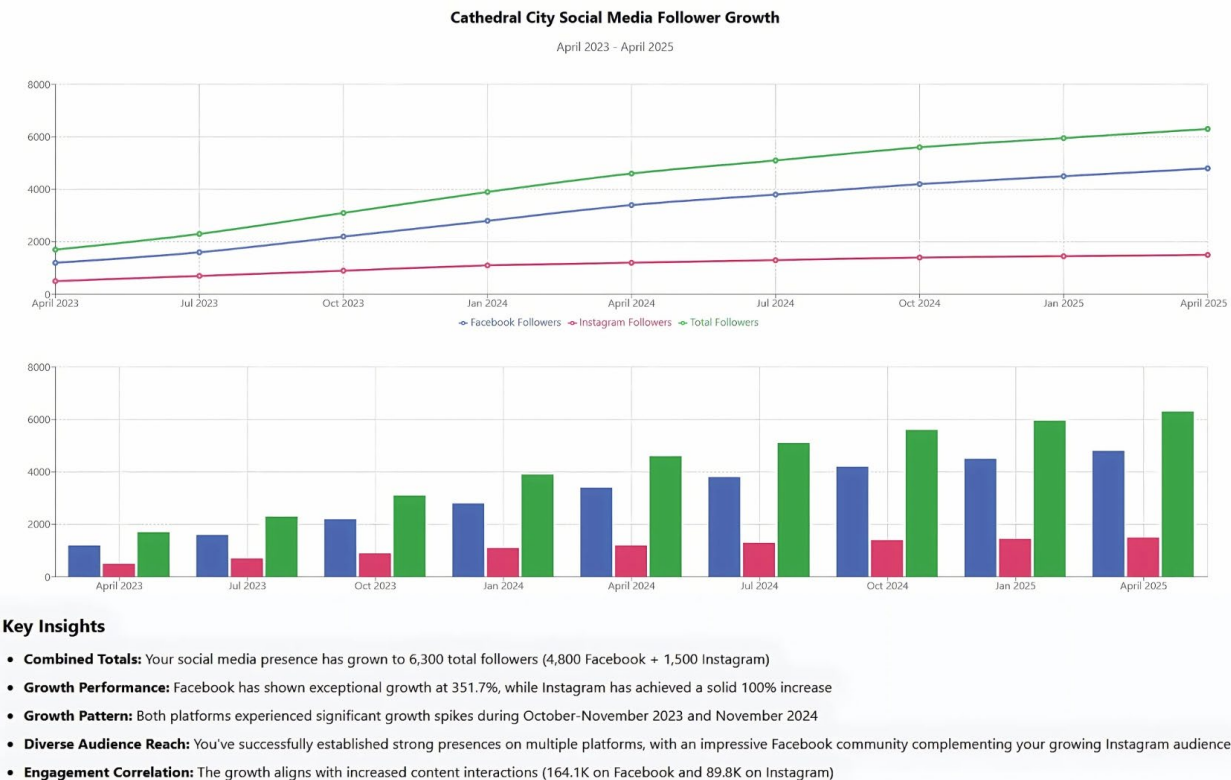


COMMUNICATION AND EVENTS

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Social Media Engagement & Growth



Future Performance Measures for FY 2026 & FY 2027 (measured by quarter and totaled each fiscal year):

The Communications & Events Division will track the following key performance measures on a quarterly basis:

Social Media Engagement & Growth

- Growth rate percentage for each platform quarter-over-quarter
- Engagement rate (comments, shares, likes) relative to follower count
- Number of bilingual social media posts each quarter
- Reach and impressions by platform

Event Performance

- Number of city-sponsored events held
- Total estimated attendance for each event
- Number of Special Use Permits received for the Community Amphitheater
- Venue rental revenue generated
- Estimated economic impact generated by major events
- Percentage of venue capacity utilized

COMMUNICATION AND EVENTS

Communication Effectiveness

- Number of press releases issued
- Amount of media coverage generated (articles, stories, mentions)
- FlashVote survey participation rates and demographic distribution
- Community feedback ratings on city services and events
- Number of community outreach initiatives completed

Video Production & Viewership

- Number of videos produced by type (business segments, event promotions, informational)
- Total video views by platform and type
- Video view duration and retention rates
- Video engagement metrics (comments, shares)
- Number of video views for business segments and closed-circuit television (CCTV) programming

Marketing Return on Investment

- Marketing expenditure per event
- Cost per attendee for major events
- Earned media value generated
- Sponsorship revenue secured
- Return on investment percentage by marketing initiative

Website & Digital Performance

- Website traffic volume and trends
- Mobile vs. desktop user percentages
- Average session duration and pages per visit
- Event page conversion rates
- Online form submission totals

Performance Measurement Visualization Methods

- To better communicate our performance to stakeholders, the Communication & Events Division will develop the following visual representations of performance data:
- Quarterly trend charts showing social media growth across platforms
- Event attendance comparison charts year-over-year
- Heat maps of venue usage by month/season
- Pie charts showing demographic breakdowns of survey respondents
- Bar charts comparing ROI across different events and marketing initiatives
- Line graphs tracking video viewership growth over time
- Geographic heat maps of website visitor locations

These performance measures will allow the Communication & Events Division to:

- Make data-driven decisions about resource allocation
- Identify high-performing content and event types
- Track progress toward strategic goals
- Demonstrate value to stakeholders
- Identify opportunities for improvement
- Benchmark against prior years and industry standards
- Justify investments in new initiatives or technologies

CITY CLERK

CITY CLERK EXPENDITURES						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	342,257	382,100	408,540	26,440	402,888	-5,652
Operations	70,623	218,481	81,998	-136,483	168,912	86,914
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	412,880	600,581	490,538	-110,043	571,800	81,262

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

The California statutes 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 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 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.

The City Clerk's Office is committed to achieving greater efficiency and continuously seeks improvement. This commitment has led to the integration of innovative practices into daily operations serving our internal and external customers.



CITY CLERK

ACCOMPLISHMENTS

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 through their Strategic Plan. Below are the accomplishments of the City Clerk's office specific to the Strategic Plan actions:

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.

Actions:

- The implementation of a new Agenda Management Software Program improving the efficiency of the agenda/packet process, enhancing transparency and the accessibility and ease of use for the public, city staff, commissioners, and City Council.
- The implementation of a new Committee Manager Program. This platform will automate the management of the Commissions/Committees and the application process.
- Explored electronic filing of Fair Political Practices Forms. Currently the Fair Political Practice Commission (FPPC) has a platform for individuals that are 87200 filers (Elected Officials, Planning Commission, City Manager and City Attorney). Staff reviewed options to implement a platform for the electronic filing of FPPC Forms required to be filed with the City Clerk's Office including the 700 Form for City Council identified staff.
- The City of Cathedral City currently uses Laserfiche as a repository for documents for a limited number of departments. With the upgrade to an Enterprise License, staff determined that utilizing Laserfiche as the trusted repository for all paper files to be converted to digital files is the best document imaging program to use at this time. This will allow the City to implement a City-wide Records Management Program, which will allow better access to records, save on storage space and offer a trusted electronic searchable format.

In addition to the strategic plan achievements the following is a list of notable accomplishments:

- Continued to monitor the City's Boards, Commissions, and Committees promoting citizen representation.
- Provided for the efficient and legal conduct of a General Municipal Election in November 2024 that filled Council Seats in Districts One and Two and a special Ballot Measure "W".
- Continually complied with the Public Records Act by managing a Public Records Request platform, offering a comprehensive web citizen portal ensuring municipal records are readily accessible to the public enhancing transparency in an efficient manner.
- Completed 281 Public Records Requests in calendar year 2023 and 683 Public Records Requests in calendar year 2024.
- Completed 4 Commission/Committee Recruitments in 2023 and 11 in 2024.
- Produced 57 City Council and Commission/Committee Agendas and Packets in 2023 and 49 in 2024.
- Prepared 63 Proclamations and Certificates in 2023 and 100 in 2024.

CITY CLERK

GOALS AND OBJECTIVES

The objectives and actions outlined in conjunction with the performance measures and targets directly support the City's strategic priorities while ensuring efficient, transparent, and responsive service delivery.

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-3 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 as it relates to the City Clerk's Office.

Actions:

- Regular review of internal workflows to identify opportunities for increased efficiency and improved service delivery to internal staff and the public.
- Continue to explore ways to improve public service.

D-4 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.

Actions:

- Implement the Electronic Filing of Fair Political Practices Forms required to be filed with the City Clerk's office including the 700 Form for City Council identified staff and Campaign Statement Forms (This is the required bi-annual filings for Form 460 and the required general municipal election filings) and the budget permits.
- Ongoing evaluation of public-facing services to enhance accessibility and user experience.

D-6 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.

Actions:

- Implement a Citywide Records Management Policy and Program creating a framework for the lifecycle of all City Records. This would include converting paper documents into digital files to reduce storage requirements and costs, increase efficiency, enhance security and protecting vital City records, and improve future access to information.

CITY CLERK

City Clerk's goals and objectives include:

As a Legislative Administrator:

The Department serves as the cornerstone of transparent and effective governance for our city by providing comprehensive support to the City Council, Commissions and Committees. Our department carries out several critical functions that ensure the integrity of our democratic processes which ensure compliance with open meeting laws and facilitate informed decision making by officials and engaged participation by residents.

Through these essential services, the Legislative Administrator's office upholds the principles of transparency and accountability that are vital to effective municipal governance, maintaining the diversity of perspectives that enriches our governance and strengthens public trust.

Actions:

- Prepare the legislative agenda.
- Verify legal notices have been posted or published.
- Complete the necessary arrangements for an effective meeting.
- Record the decisions constituting the building blocks of our representative government that form the foundation of our representative government and preserve institutional knowledge for future reference.
- Continue to monitor the City's Boards, Commissions and Committees and promote citizen representation by ensuring all codes are followed throughout the vacancy and appointment process.

As a Records Manager:

The City Clerk's Department serves as the guardian of our city's institutional memory and public trust. Our role centers on preserving and protecting the public record, the documented history of our government's actions and decisions that belong to all citizens.

Actions:

- Preserving and protecting the public record.
- Maintain a Records Retention Schedule that guides the lifecycle of every municipal document from creation through disposition.
- Maintaining and indexing approved minutes, contracts/agreements, ordinances, and resolutions adopted by the legislative body.
- Maintaining the accuracy of the City's Charter and Municipal Code by codifying Ordinances and updating municipal code books.
- Continue to comply with the Public Records Act by managing a Public Records Request platform, 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.

CITY CLERK

As a Filing Officer:

The City Clerk's Department serves as the administrative link ensuring ethical governance and regulatory compliance within our municipality, which forms the foundation of public trust in local government.

Actions:

- Continue to serve as the City's Filing Officer for the Statement of Economic Interest forms for designated staff members.
- Continue to serve 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:

The City Clerk serves as the steward of the local democratic process, ensuring fair, accessible, and transparent elections that uphold public confidence in our governance systems. Through these critical functions, the City Clerk's Office upholds the integrity of our representative democracy and ensures that every eligible voter has the opportunity to participate in selecting their local government representatives.

Actions:

- 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.

In filling the open elected official's seats. This includes the preparation and running of an efficient and legal General Municipal Election in November 2026, which will include the seats for Districts three, four, and five and the Citywide Treasurer.



CITY CLERK

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Performance Measures	FY 2023	FY 2024	FY 2025 & FY 2026 Target
As a Legislative Administrator:			
The Percentage of Regular and Special City Council and Commission/Committee (Parks and Community Events Commission, Public Arts Commission, Finance Advisory Committee, and Cannabis Task Force) Meeting Agendas and Packets posted pursuant to Brown Act.	100% (57)	100% (49)	100%
Percentage of Meeting Minutes Approved at the Subsequent Meeting of the City Council and Commissions/Committees (Parks and Community Events Commission, Public Arts Commission, Finance Advisory Committee, and Cannabis Task Force).	99%	99.5%	100%
Percentage of Meeting Minutes Approved as Presented to the City Council and Commissions/Committees (Parks and Community Events Commission, Public Arts Commission, Finance Advisory Committee, and Cannabis Task Force).	99.5%	99.5%	100%
To ensure Commissions and Committees have all vacant seats filled in a timely manner to promote citizen representation by ensuring all codes are followed throughout the vacancy and appointment process. Performance measure/success is based on the Commissions and Committees having all seats filled throughout the year.	98%	98%	100%
As a Records Manager:			
Percentage of Public Records Act Requests Received by the City Clerk's Office fulfilled within the prescribed statutory limits of the Public Records Act.	95% (281)	95% (683)	100%
Percentage of Staff Participation - Annual Records Clean-up Event "Paperless Push Thursday" – This event is in preparation of a City-wide records management program and ensures compliance with our Records Retention Schedule.	90%	90%	100%
As a Filing Officer:			
Serve as the filing official and ensure compliance from those required by the FPPC (Fair Political Practices Commission) to file Campaign Statement Forms bi-annually and during a general municipal election.	99.5%	99.5%	100%
Serve as the filing official and ensure compliance from those designated by the City Council to file a Statement of Economic Interest Form (Form 700).	99.5%	99.5%	100%
Monitoring compliance of the required AB 1234 (Ethics) and AB 1661 (Harassment) training for City Council Members and Commissioners.	99.5%	99.5%	100%
As an Elections Official:			
Assist Candidates in meeting their legal responsibilities before, during and after an election. This requires providing accurate and thorough information in a courteous and timely manner.	N/A	100%	100% 2026 Election

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY EXPENDITURES						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	825,348	983,811	1,092,459	108,648	1,140,815	48,356
Operations	1,913,785	1,089,434	1,871,702	782,268	1,652,020	-219,682
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	2,739,133	2,073,245	2,964,161	890,915	2,792,835	-171,326

The Information Technology Division is responsible for management, support, and 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:

- Completed IT Master Plan and City-wide technology assessment.
- Completed Energov re-implementation.
- Online Services for Enterprise Permitting and Licensing.
- Implementation of OneMeeting agenda management/voting system.
- Implemented Government Information Systems (GIS) Open Data for mapping information.
- Implemented GIS based bike registry/golf cart registry.
- Improve desktop management and endpoint security.
- Upgraded Ocotillo Park and Soccer Park network connectivity for cameras.
- Upgraded backup system to have cloud backups/disaster recovery solution.

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 Implement Information Technology Master Plan including consideration of providing additional public Wi-Fi access in parks.

D-3 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.

- Enhance 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.
 - Upgrade Internet Connectivity to 2G.
- Continue improving Enterprise Resource Planning and Enterprise Permit/Licensing systems.
- Continue improving GIS data and mapping system.
 - GIS public portal for CIP and planning projects.
- Continue utilizing/training staff on Office 365 to provide cloud storage, cloud email system, online collaboration, conferencing, instant messaging, and new office versions.
 - Enhance Identity management and security of Office 365.
 - Finish migrating shared folders to SharePoint system.
- Improve IT security hardware, physical security/access controls, and software solutions.
 - Upgrade Server Room UPS
 - Professional services: Implement Managed Detect and Response via Third Party and 24/7 Security Operations Center.
 - Upgrade to faster firewalls with redundancy.

INFORMATION TECHNOLOGY

D-5 Review broadband solutions to create economic development incentives and opportunities and improve the accessibility and affordability of reliable high-speed internet services.

- Continue improving public technology services such as online services, mobile services, public parks services, traffic management, PEG television Channel, public facilities automation, and smart-city applications.
 - Upgrade Council chambers audio/video systems
 - Complete redesign of Cathedralcity.gov website.
 - Complete One Meeting web streaming integration.



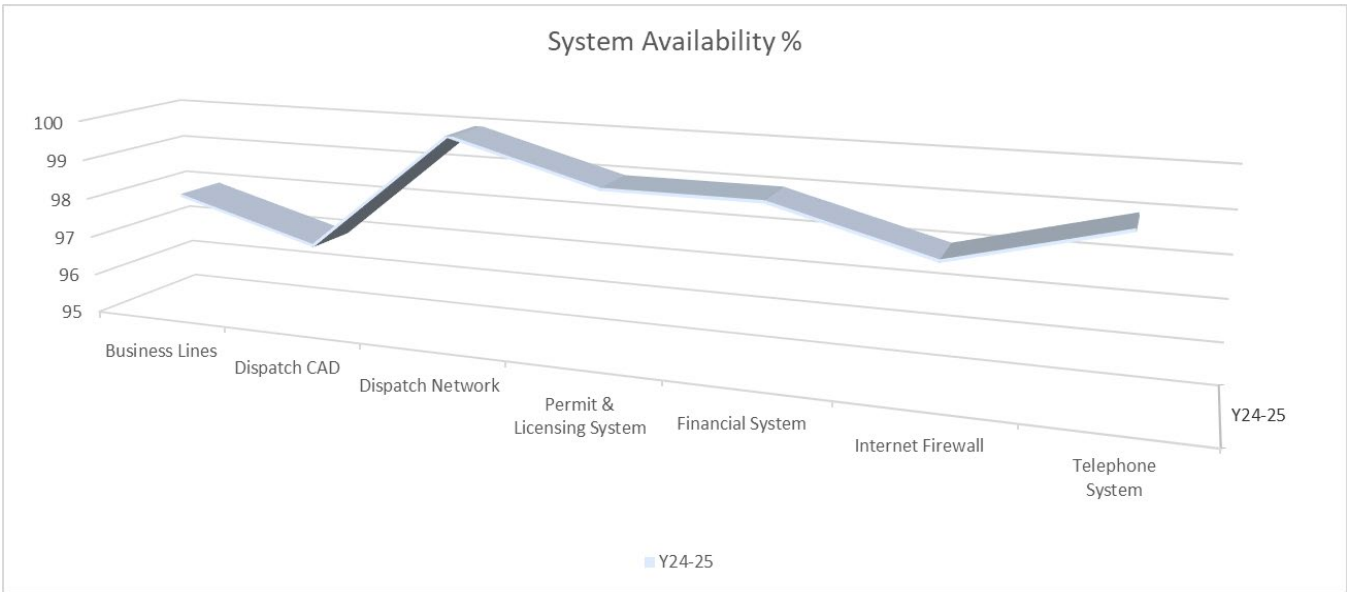
INFORMATION TECHNOLOGY

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

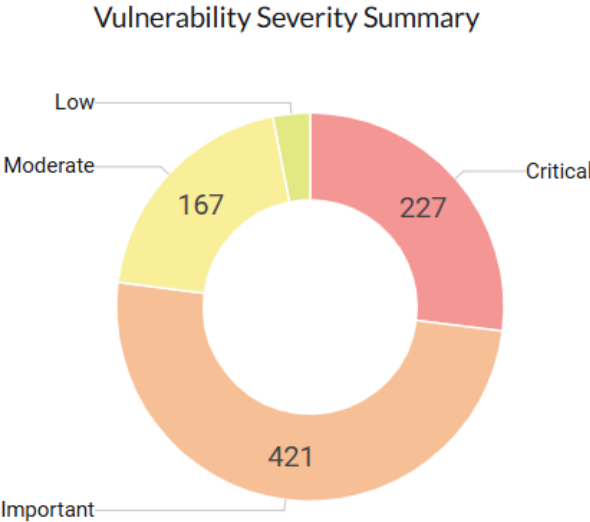
System Availability

The chart below tracks the uptime of network, telecommunications, and critical systems, with a target goal of 99.9%. Any uptime below 100% indicates system downtimes caused by software, hardware, bandwidth issues, or network failures.



Vulnerability Severity (90 Days)

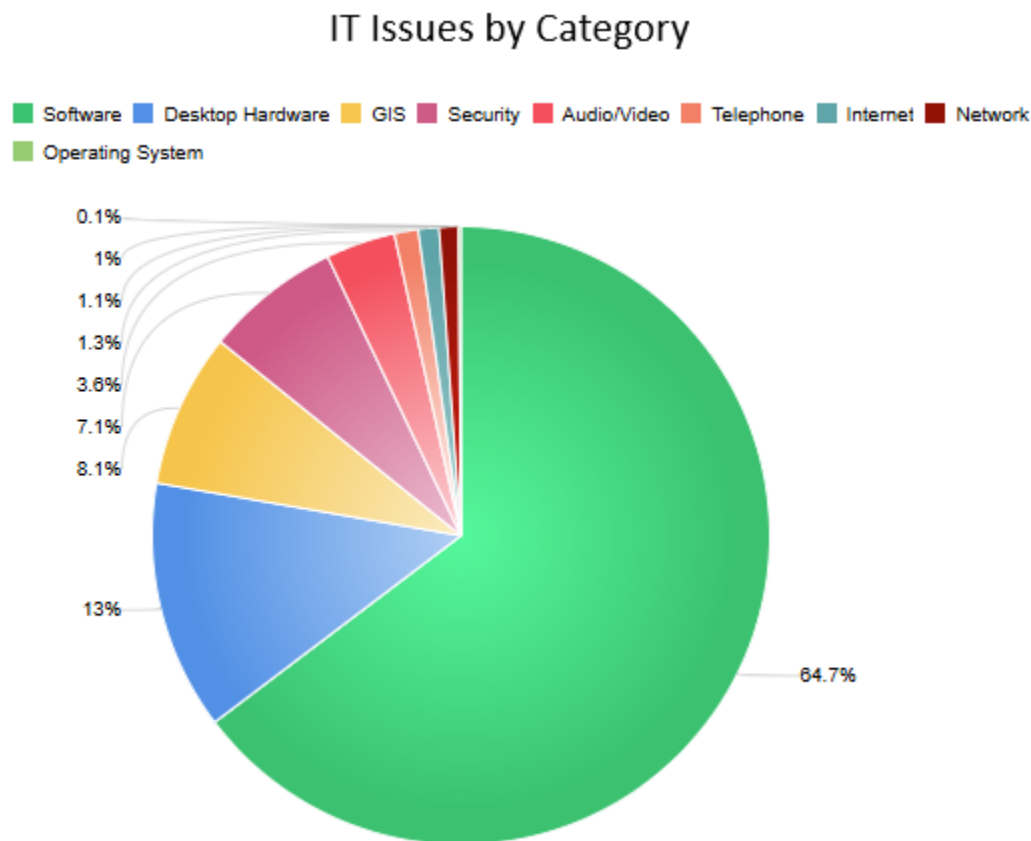
The chart below illustrates the number of vulnerabilities by severity over a 90-day period. The objective is to reduce Critical vulnerabilities by 80% to 90%, and Important vulnerabilities by 70% to 90%. New vulnerabilities are discovered daily across various systems, making it challenging to keep up with patching, software updates, and system maintenance.



INFORMATION TECHNOLOGY

IT Issues by Category (1 Year)

The chart below shows the percentage of issues by category over a one-year period. These issues result from failures in applications, misconfigurations, system components/modules, network connectivity, and user errors. Software issues are the most common, followed by hardware problems. The goal is to take a proactive approach with preventative maintenance and measures to reduce the occurrence of issues.



FINANCIAL SERVICES

FINANCIAL SERVICES - ADMINISTRATION EXPENDITURES						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	581,372	653,715	554,147	-99,567	788,928	234,781
Operations	2,299	12,441	50,228	37,787	53,096	2,868
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	583,671	666,156	604,375	-61,781	842,024	237,649

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 in supporting the Strategic Plan.

The Financial Services Department coordinates and leads the efforts of the Risk Management, Finance, Facilities, and Housing Successor Agency functions as well as the dissolution activities and winddown of the Successor Agency to the former Redevelopment Agency. Of primary importance, the Financial Services Department spearheads fiscal responsibility to ensure the continued financial health and sustainability of the City. 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, businesses and constituents within the Cathedral City community. In addition, we work to mitigate risks through appropriate practices to include internal and external safety activities and insurance activities, to include (but not limited to) training programs offered through membership in our Joint Powers Authority, the Public Entity Risk Management Authority (PERMA) and our partnership with the Alliant Property Insurance Program (APIP). Financial Services also administers the City's 401 (a), employee-sponsored money-purchase retirement plan and 457(b) deferred compensation employee retirement plans.



FINANCIAL SERVICES

ACCOMPLISHMENTS

Regarding the City's 5-Year Strategic Plan, Financial Services participated in completing these goals during the past budget cycle:

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

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.

- Established workers compensation criteria and guidelines to utilize staff with light duty limitations.
- Studied the need to reallocate staff resources including the use of contracts.

City Council Goal B: Community Investment

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

- Developed and implemented fleet management policies to establish vehicle replacements and utilization standards.
- Strengthened the use of the Capital projects fund (331) as part of development of the next biennial budget.
- Implemented recommendations of the 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.

- Increased Council District Improvement Funds.
- Allocated resources necessary to achieve the Council's goals and vision.
- Continually reviewed and streamlined internal financial policies, procedures, and practices to remove unnecessary controls without sacrificing accountability and transparency.
- Implemented improvements to purchasing practices and procedures aligning with procurement code requirements.
- Established a Risk Management program focused on claims reduction and minimizing litigation exposure by informing, engaging, training, and educating 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.

- Worked with operations staff to identify, implement, and support the implementation of technology solutions to bolster IT security and improve operational, analytical, and management functions.

FINANCIAL SERVICES

City Council Goal E: Safety

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

- Continued to explore and utilize technology to promote public safety.
- Established regular inspections of park equipment and playing fields to ensure they are well maintained and functional.

GOALS AND OBJECTIVES

Regarding the City's 5-Year Strategic Plan, Financial Services will lead specific actions and will support and participate in completing these goals during the upcoming budget cycle:

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 Implement recommendations of 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 Develop an inventory of contract services that are due for bid and request proposals.

C-7 Continually review and streamline internal financial policies, procedures, and practices to remove unnecessary controls without sacrificing accountability and transparency.

City Council Goal E: Safety

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

E-9 Supervise DRD to ensure park equipment and playing fields are well-maintained and functional.



RISK MANAGEMENT

RISK MANAGEMENT EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	5,532,640	4,700,000	4,369,225	-330,775	4,806,147	436,922
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	5,532,640	4,700,000	4,369,225	-330,775	4,806,147	436,922

The Risk Management function is dedicated to identifying, assessing, and mitigating risks that could impact Cathedral City. Our mission is to ensure the safety of employees and the public while maintaining financial stability by managing liability and compliance effectively.

Key areas of concentration include general liability, workers' compensation, fidelity bonding, and property insurance. Risk Management services encompass loss prevention, control, financing, and recovery, ensuring risks are evaluated and managed through avoidance, reduction, retention, or transfer strategies.

ACCOMPLISHMENTS

- Maintained 100% compliance in Harassment Prevention Training
- Added a Fine Arts policy to insure the City's public art
- Developed and implemented a Risk and Safety Committee
- Successfully transitioned from AdminSure to Athens Administrator for the management of Workers' Compensation claims
- Assumed responsibility for Workers' Compensation and managed claims in collaboration with HR and department heads while maintaining focus on employee well-being
- Coordinated employee training sessions with PERMA to enhance risk awareness
- Strengthened liability management strategies to reduce exposure and claims
- Recognized by PERMA – Outstanding Achievement in Reducing the Cost of Risk

GOALS AND OBJECTIVES

Risk Management's Goals and Objectives include:

- Establish a comprehensive risk assessment framework
- Track and analyze risk data for improvement
- Implement a Risk Awareness and Training Program
- Strengthen Liability Management
- Support Risk-Related Policy Development
- Review department practices to minimize the potential for liability exposure
- Maintain cost-of-risk levels for liability, workers' compensation, and property insurance at acceptable benchmarks
- Ensure uninterrupted insurance coverage for the City throughout upcoming fiscal years
- Enhance workplace safety initiatives to protect employees and the public
- Promote safe work practices across the organization
- Introduce a risk-based inspection process for city facilities
- Implement a streamlined process to ensure timely and consistent cost recovery for city property damage incidents

FINANCE

FINANCE EXPENDITURES						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	1,099,623	1,287,498	1,695,928	408,430	1,686,517	-9,411
Operations	809,978	390,135	508,094	117,959	514,412	6,318
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	1,909,600	1,677,633	2,204,022	526,389	2,200,929	-3,093

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 in supporting the Strategic Plan.

The Financial Services Department coordinates and leads the efforts of the Risk Management, Finance, Facilities, and Housing Successor Agency functions as well as the dissolution activities and winddown of the Successor Agency to the former Redevelopment Agency. Of primary importance, the Financial Services Department spearheads fiscal responsibility to ensure the continued financial health and sustainability of the City. 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, businesses and constituents within the Cathedral City community. In addition, we work to mitigate risks through appropriate practices to include internal and external safety activities and insurance activities, to include (but not limited to) training programs offered through membership in our Joint Powers Authority, the Public Entity Risk Management Authority and our partnership with the APIP. Financial Services also administers the City's 401 (a), employee-sponsored money-purchase retirement plan and 457(b) deferred compensation employee retirement plans.



FINANCE

ACCOMPLISHMENTS

Recent accomplishments of the Finance Division included the following:

- Received the Governmental Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the City's Annual Comprehensive Financial Report (ACFR) for the fiscal years ended June 30, 2022 and 2023. The City has now received this prestigious award for 19 straight years.
- Received the GFOA's Distinguished Budget Presentation Award for the City's Biennial Budget for the two-year period beginning July 1, 2023. This was the ninth time the City received this prestigious award covering 17 years.
- Received the City's annual audits for the fiscal years ended June 30, 2023 and 2024. 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 more than the minimum targeted 33% reserve fund balance level in accordance with City Council's goal of financial solvency.
- Implemented the results of the comprehensive development impact fee (DIF) study. Continued with annual consumer price index (CPI) increases and any Council approved new fees added to the City's User Fee Study.
- For the Enterprise Resource Planning system's financial backbone (Tyler Munis), the City implemented:
 - Employee Self Service to include electronic timekeeping, expense reimbursement and "cradle-to-grave" in-house payroll functions previously outsourced
 - Position Budget Control to improve salary and benefit budgeting and forecasting
 - Enterprise Asset Management (EAM) functions to include inventory, work orders and asset management and maintenance. These functions have been deployed to various departments and divisions, e.g., public works, fleet, facilities and financial services.
 - Central Budget Entry function to allow City departments and divisions to enter and actively participate in determining their operating budgets.
 - Trained City department/division staff on using the Tyler Munis financial system to inquire and report on the financial activity for their operations to include projects, purchasing and invoice activity.



FINANCE

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-8 Implement recommendations of 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 Develop an inventory of contract services that are due for bid and request proposals.

C-7 Continually review and streamline internal financial policies, procedures, and practices to remove unnecessary controls without sacrificing accountability and transparency

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 Implement Information Technology Master Plan including consideration of providing additional public Wi-Fi access in parks.

D-3 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.

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

FINANCE

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Performance Measure	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 YTD Actuals
Yearend General Fund balance as percent of next year's budgeted expenditures	49.32%	59.61%	56.36%	55.93%	TBD
EFT vendor payments as a percent of total payments	37.21%	40.96%	46.08%	60.22%	66.65%
Active in-town business licenses issued	1,107	1,057	1,284	1,015	TBD

Performance Measure	Description	Baseline	FY 2024	FY 2025 YTD	Goal
ACFR	Number of months after end of the fiscal year when ACFR is issued	6	6	Unknown	6
Debt Service Payments	Percentage of timely debt services payments	100%	100%	100%	100%



FACILITIES

FACILITIES EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	546,857	404,282	501,536	97,253	535,529	33,993
Operations	1,972,274	1,708,101	2,992,245	1,284,144	2,798,580	-193,665
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	2,519,130	2,112,383	3,493,781	1,381,397	3,334,109	-159,672

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 the City's buildings' safety and comfort. The Facilities Division is responsible for the detailed daily preventive maintenance and repairs to keep the City's buildings, facilities, and adjacent grounds in well maintained operational condition. The Facilities Division 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 embrace 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, comprised of tasks from the Facilities Master Plan/Facilities Condition Assessment (FCA) as well as items not listed in the Facilities Condition Assessment:

Amphitheater:

- Replaced the Heating, ventilation, and air conditioning (HVAC) system in the Amphitheater electrical room.

Bell Tower:

- Repaired damaged stucco and repainted Bell Tower.
- Installed new HVAC mini split system.

City Hall:

- Installed non-slip epoxy coatings on stairwell walking surfaces in City Hall.
- Replaced aged storage tank water heaters with energy efficient tankless water heaters in City Hall.
- Replaced appliances in the employee breakroom with more energy efficient models: stove, refrigerator, dishwasher, microwave and ice machine.
- Replaced the HVAC unit in the civic center gym.
- Installed Pelican HVAC energy management system in City Hall and Police Department.
- Installed fixed roof access ladders leading to the third-floor roof of City Hall.
- Constructed two new offices in the Community and Economic Development Department.
- Installed new doorway in the Finance Department.

FACILITIES

Century Park:

- Installed non-slip epoxy coatings to restroom floors and painted walls and ceilings.
- Installed new toilets, urinals, and sinks.
- Upgraded lighting to Light-emitting diode (LED) lights.

Festival Lawn:

- Relocated and installed two new power bollards.

Fountain of Life:

- Removed soft surfaces around the fountain and replaced with colored concrete.
- Installed galvanized fencing around the fountain.
- Installed fully automated high-efficient controls and equipment in the fountain's vault.
- Installed an automated water leveling system inside the fountain's water storage and supply tanks.
- Purchased confined-space entry equipment for safe entry into the fountain's vault and storage tank.

Fire Station 410/412:

- Installed new cabinets and countertops in kitchen and bathrooms.
- Upgraded lighting system with new LED high-efficient recessed can lights throughout the facility.
- Painted walls, ceilings, and doors throughout the facility.
- Installed new laundry equipment washer/dryer.
- Installed three new evaporative coolers.
- Replaced rooftop packaged unit.

Fire Station 411:

- Replaced nonfunctioning HVAC split system with a new high efficiency mini split system in the front office, restroom and workshop area.
- Constructed a concrete pad, and matching block wall for the installation of two new evaporative coolers for the apparatus bay temperature control.
- Installed insulation on all HVAC supply vents to prevent heavy condensation and condensate water from dripping on floors throughout the station.

Fire Station 413:

- Removed and replaced staircase surfaces on the east and west side of the facility.
- Replaced windows throughout the facility.
- Installed new kitchen/bathrooms, cabinets and countertops.
- Installed new window coverings throughout the facility.
- Repaired roof by activating the warranty.

Library:

- Recoated and resealed flat roof surfaces.
- Upgraded exterior building, walking path, and parking lot lights to new LED high efficiency lights.
- Demolish and remove uninterruptable power supply and two variable frequency drives.

FACILITIES

Ocotillo Park:

- Installed non-slip epoxy coatings to restroom floors.
- Painted walls and ceilings.
- Installed new toilets, urinals, and sinks.
- Upgraded lighting to LED lights.

Panorama Park:

- Installed 24-hour dedicated power supply to camera system.
- Installed non-slip epoxy coatings to restroom floors.
- Painted walls and ceilings.
- Installed new toilets, urinals, and sinks.
- Upgraded lighting to LED lights.
- Reroofed damaged shade structures.
- Installed additional lights around playground equipment.

Police Department:

- Replaced the HVAC unit in the jail.
- Replaced the HVAC unit in the men's locker room.
- Installed non-slip epoxy coatings on stairwell walking surfaces.
- Replaced aged storage tank water heaters with energy efficient tankless water heaters.
- Replaced broken and raised concrete areas entering the Police Department from the ground level.
- Remodeled dispatch kitchen area with new cabinets, countertops, sink, refrigerator, and microwave oven.

Public Works:

- Installed new laminate floors in the restrooms, kitchen employee break room, and offices.
- Painted exterior roof fascia, door, and window frames.
- Installed storage container with electrical, lighting, insulation, and temperature-controlled HVAC system.
- Installed new kitchen cabinets and countertops.
- Removed automatic transfer switch and abandoned A/C unit.

Dennis Keats Soccer Park:

- Installed non-slip epoxy coatings to restroom floors.
- Painted walls and ceilings.
- Installed new toilets, urinals, and sinks.
- Upgraded lighting to LED lights.

Town Square:

- Replaced raised and broken concrete sections throughout Town Square.
- Repainted purple poles, benches, columns, handrails, and shade structure pergolas.
- Installed new bottle filling and pet friendly drinking fountain.
- Sandblasted concrete areas in front of the fountain of life to remove tree sap and water stains.

FACILITIES

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.

The Facilities Division has recruited and hired two new full-time Maintenance Worker I team members. The Facilities Division now has four full-time team members supporting the City's daily maintenance and operations responsibilities seven days a week. The two additional team members will be more cost effective than bringing in outside vendors to perform preventative and daily maintenance duties.

City Council Goal B: Community Investment

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

The Facilities Division, in coordination with MAAS Companies and Terracon, has developed and adopted a new Facilities Master Plan as well as a preventative maintenance schedule. The Facilities Division's goals and objectives are being accomplished by prioritizing the Facilities Master Plan. The Facilities team has repaired, upgraded and/or replaced 23 of the 30 items identified in the facilities condition assessment. They will be making repairs, upgrades, and replacements on the seven remaining items identified in the facilities condition assessment. The Facilities team has identified preventative maintenance measures/checklists for the ten City-owned facilities below to ensure City facilities achieve or extend beyond their expected life:

- Amphitheater
- Bell Tower
- Civic Center/City Hall/Police/Jail
- Fire Stations 410/412
- Fire Station 411
- Fire Station 413
- Library
- Parking Structure
- Public Works Maintenance Building
- Town Square Park and Fountain of Life

Several near-term goals identified along with the Facilities Master Plan will maintain facilities in safe condition and in compliance with applicable building codes and regulations. Facilities will continue to identify and implement possible improvements to reduce costs and expand services to result in a more efficient operation. Specific near-term goals are as follows:

Amphitheater:

- Clean, condition and reseal the soft surfacing underneath the playground equipment.
- Install nonslip epoxy floors in restrooms.
- Install retaining wall near playground area.

Bell Tower:

- Install fall protection and self-retrieving lifeline equipment on roof access ladder.

Century Park:

- Install a new water bottle filling station with pet friendly drinking bowl.
- Install new toilets in the restroom.

FACILITIES

Fire Station 410:

- Install new carpets in the administration offices.
- Paint and upgrade fixtures.
- Upgrade kitchen.

Fire Station 412:

- Construct new sleeping and restroom space for additional staff.
- Install new carpets in the dorm room and day room.

Fire Station 413:

- Construct new sleeping and bathroom space for additional staff.
- Paint the interior of the building.
- Upgrade lighting to all LED lights throughout the facility.
- Upstairs patio/gym area, install windows, flooring, LED lights, HVAC split system, and exhaust fan for outdoor cooking area.
- Paint walls, ceilings, doors throughout the facility.
- Weightroom floor replacement and build enclosure.

Library:

- Install security cameras around the library.
- Reseal/recoat parking lot.

Panorama Park:

- Replace pergolas near playground equipment.

Patriot Park:

- Paint shade structures.
- Replace pergolas on storage building.
- Repair damaged roof tiles on shade structures and storage building.

Public Work Maintenance Yard:

- Install new fencing.

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.

- The Facilities Division has been participating in monthly City risk management meetings and have identified several areas requiring specialized training along with areas that require safety equipment. Examples are confined space entry equipment and certified training, ladder safety, fall protection equipment and certified training, aerial lift operations and maintenance certified training.
- The Facilities Division installed four fixed roof access ladders with fall protection cages on the third floor of the Civic Center. Facilities purchased and will install new fixed fire escape ladders in the PD dispatch area.
- Facilities will install new roof access ladders in FS 412 and FS 413.

FACILITIES

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.

- Facilities have assisted IT with the installation of cameras, CAT-6 cabling, antennas, electrical, and trenching to improve the accessibility and affordability of reliable high speed internet services throughout City facilities.
- Facilities recently installed over 1,200 lineal feet of electrical wire to support the 24-hour camera feed throughout Panorama Park.
- Facilities will create a regular maintenance schedule for the camera and IT components at City facilities.

City Council Goal E: Safety

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

- Facilities will develop and implement general daily, monthly, and yearly safety inspections for facilities to ensure they are well maintained and functional



FACILITIES

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 and FY 2026/2027:

WORK ORDER COMPLETION RATES

FY 2023/2024:

- Converted over to the Tyler ERP Asset Management (Maintenance) system and completed approximately 1,126 work order requests during FY 2023/2024. Averaging a total of 94 work orders completed monthly.

FY 2024/2025:

- Completed approximately 1,759 work order requests during FY 2024/2025. Averaging a total of 147 work orders completed monthly.

FY2025/2026 and FY2026/2027:

- Will continue utilizing Tyler ERP Asset Management to manage work orders for the city's facilities. The goal is to average more than a total of 150 work orders completed monthly, with the current team while also working off any backlog of work orders.

WORK ORDER RESPONSE TIME

FY2023/2024 and FY2024/2025:

- Average response time has significantly improved. At the beginning of FY2023/2024, the time was several days to a month for work orders to be assigned and completed. With the staffing profile achieved in FY 2024/2025, we have been able to lower our work order response time to the same day or within 24hrs depending on the urgency of the work order.

FY2025/2026 and FY2026/2027:

- Will continue to have an average response time of same day or within 24 hours, depending on the urgency of the work order.

INSPECTION CHECKLISTS AND PREVENTATIVE MAINTENANCE

Inspection checklists were first implemented in FY 2024/2025.

For FY2025/2026 and FY2026/2027, inspection checklists will continue to be utilized:

- **Daily Inspections:**
 - Town Square and Fountain of Life
 - Civic Center
 - Amphitheater
- **Weekly Inspections:**
 - Parking Structure
- **Monthly Inspections:**
 - Each building (Civic Center, Fire Stations 411, 410/412, and 413, Libraries, Public Works)
- **Quarterly Inspections:**
 - Building roofs

FACILITIES

The Safety Culture app is used for inspection lists as they apply for each building (and for Fountain of Life and Parking Structure, which have distinctive inspection requirements).

- HVAC system: visual inspection, cooling tower inspection, boiler maintenance and inspection, return filter replacement: inspect duct work, clean coils, check refrigerant, lubricate moving parts. Inspect electrical components test thermostat calibration, condensate drain line cleaning and inspect belts and pulleys.
- Emergency backup generator: visual inspection, oil and filter change. Air filter change, fuel system inspection, battery inspection, cooling system maintenance, load bank testing, electrical system inspection and exhaust system inspection.
- Fire alarm and monitoring system: visual inspection, water suppression (sprinklers) system testing, functional testing, battery inspections, sensitivity testing, notification device testing, control panel maintenance, cable and connections testing, monthly visual inspection, documentation and reviews.
- Fountain of Life: visual inspection, inspect pump and reservoir, inspect benches and fence for maintenance issues, water chemical testing, power washing.
- Parking structure: Elevators, charging stations.



COMMUNITY AND ECONOMIC DEVELOPMENT

COMMUNITY AND ECONOMIC DEVELOPMENT - ADMINISTRATION EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	859,326	374,003	419,403	45,400	436,805	17,402
Operations	436,513	291,334	284,098	-7,236	287,012	2,914
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	1,295,839	665,337	703,501	38,164	723,817	20,316

The mission of The Community and Economic Development 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, Economic Development, Community Planning and Design, Building Inspections and Enforcement of Codes.



ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT EXPENDITURES						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	293,434	235,279	272,234	36,955	292,806	20,572
Operations	526,097	322,960	122,265	-200,695	120,199	-2,066
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	0	0	0	0	0	0
TOTAL EXPENDITURES	819,532	558,239	394,499	-163,739	413,005	18,506

Cathedral City's business-friendly environment helps companies of various sizes and industries start-up, grow, thrive, and succeed. The city fosters real partnerships and collaborations with local businesses in order to contribute to their continued success, as integral members of the Cathedral City community. The City of Cathedral City created the Economic Development team to provide specialized services to the business community.

The California Association for Local Economic Development (CALED) defines Economic Development as the creation of wealth from which community benefits are realized. It is more than a jobs program; it's an investment in growing your economy and enhancing the prosperity and quality of life for all residents.

Economic development means different things to different people. On a broad scale, anything a community does to foster and create a healthy economy can fall under the auspice of economic development. Today's economic development professionals are trying harder than ever to define their field in terms that are more concrete and salient to policymakers, the public, and other professionals. There are probably as many definitions for economic development as there are people who practice it.

From a public perspective, local economic development involves the allocation of limited resources – land, labor, capital and entrepreneurship in a way that has a positive effect on the level of business activity, employment, income distribution patterns, and fiscal solvency.



THE ROLE OF ECONOMIC DEVELOPMENT



What is Econ Dev?

The following flow chart shows the intricacies to how Economic Development interacts with departments, residents, and stakeholders. This balance includes an understanding of the role that both the private and public sector play in a community. Everything starts with an idea whether its from City Council, Management, or the Public.



Economic Development activities fall into 5 Strategic Pillars:

The Economic Development team has formulated a Roadmap that outlines efforts to better support the needs of Cathedral City residents, visitors, and stakeholders. 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.

THE FIVE STRATEGIC PILLARS



Cathedral City Economic Development has created a *draft* Roadmap as the entire department has been **revamped and restructured to be part of Community and Economic Development**. As part of the restructuring, staff has developed the following roadmap that leads the city towards the development and adoption of a Comprehensive Economic Development Strategy.

- Economic Development will work over the next year to refine its 5 Strategic pillars to foster **growth, resilience, and inclusivity**.
 - Together they address key priorities such as supporting businesses, empowering the workforce, enhancing viability, promoting sustainable practices, and positioning Cathedral City to be a premier destination.
- This document serves as a foundation for our efforts to develop an adoptable **Comprehensive Economic Development Strategy (CEDS)**.

1 Business
Attraction,
Retention, &
Expansion



2 Workforce
Development



3 Entrepreneurship
Support



4 Housing &
Quality of Life



5 Tourism &
Regional
Collaboration



ECONOMIC DEVELOPMENT ROADMAP



ACCOMPLISHMENTS

The Economic Development Division underwent a restructuring in 2024, shifting from being a standalone division into being incorporated as a division of Community and Economic Development. This change also included an addition of an Analyst that is shared with the City Manager's Office. Since September 2024, the newly staffed division has accomplished the following key items:

- Established and maintained relationships with personnel from other governmental organizations, non-profits, and financial institutions.
 - These relationships will be leveraged to broaden the support Cathedral City businesses and residents receive in the future, such as business workshops and workforce development programs.
- Launched the Development Dashboard.
 - The Development Dashboard is a GIS-based website that showcases multiple commercial, residential, and mixed-use projects in the City, from pre-entitlement to completion.
- Reevaluated Economic Development contracts and sponsorships to reallocate \$92,000 that will be used to better serve Cathedral City businesses.
 - The division is exploring ways to potentially repurpose these funds in the form of shop-local programs or business support packages.

ECONOMIC DEVELOPMENT

- Personally invited 180 Cathedral City businesses and the general public to a free Small Business Workshop hosted in conjunction with nine (9) different organizations (governmental, non-profit, and financial):
 1. Accessity
 2. AMPAC Business Capital
 3. California Office of the Small Business Advocate (CalOSBA)
 4. Coachella Valley Small Business Development Center (SBDC)
 5. Coachella Valley Women's Business Center (CVWBC)
 6. Greater Coachella Valley Chamber of Commerce (GCVCC)
 7. Sun Community Federal Credit Union
 8. The Caravanserai Project
 9. U.S. Small Business Administration (SBA)
- Aided in a national site selection process.
 - Multiple cities across various states were considered, and Cathedral City ranked among the top. This demonstrates that Cathedral City is now nationally recognized as a potential hub for large-scale development.
- Participated in multiple Economic Development panels in the private and non-profit sectors.
 - Across Southern California, Economic Development took part in panels to promote Cathedral City and offer insight on the City's current Economic Development efforts.
- Started the process for a Strengths, Weaknesses, Opportunities, and Threats (SWOT) Analysis for the automotive sector.
 - The SWOT Analysis will provide Cathedral City with a better understanding of the state of the automotive sector which will allow the City to know the best way to support and strengthen the sector moving forward.
- Began to develop a robust repository of business resources.
 - Modifications have been made to the Business License distribution process to now include a link to the Economic Development page of the City website where business resources are readily available.
- Provided key support to other City Departments/Divisions on topics like housing and contract evaluations.
 - Utilizing Economic Development's professional network, the Planning Division was able to meet with other non-profit organizations to gain a better understanding of how to address housing issues.
 - Economic Development contributed valuable input into assessment of the state of the 13.5-acre development taking place near City Hall.

ECONOMIC DEVELOPMENT

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-5 Conduct community engagement with Cove residents on proposed improvements to Chuperosa Lane.

- Update: Staff and Councilmember Lamb have agreed that additional community engagement should be undertaken before implementing any proposed permanent improvements. Staff will continue to analyze the impact of having foot traffic through Chuperosa Lane and how it will impact the neighboring community. Economic Development can assist in obtaining community input for the project to ensure there is public support. The data can be used for future grant funding applications.

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 the acquisition of an underutilized site on Cathedral Canyon and work to activate the site.

- Update: Economic Development will continue working with the City Manager's Office to identify best uses for city-owned properties. A Request for Proposal (RFP) will be going out in Q-1 of 2025 soliciting a vendor to conduct a feasibility study for the construction of a new community center. The study will include a review of city owned properties as well as non-city owned.

C-4 Evaluate data and work with partner agencies to identify holes in the local economy and develop plans to address.

- Update: The CVEP sponsorship level will be analyzed by Economic Development to ensure that the appropriate amount is being allocated to data collection. Discussions with David Robinson have begun to better position the city in obtaining appropriate data that helps provide information needed by new and existing developers and site selectors. Economic Development is currently evaluating the sponsorship and ROI.

C-6 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.

Upon completion of EnerGov Implementation, create an updated Development Resources Guide

- Update: Economic Development will work with Development Services and Finance to incorporate the resource guide to the website which can include "how to" tutorials in English and Spanish. Staff has begun the template for the development resources guide. This document will also include an associated video to allow for quick tips on navigating the development process.

ECONOMIC DEVELOPMENT

C-8 Initiate a Small Business Roundtable or industry specific taskforces to identify needs and support strategies.

- Update: With the start of a new Economic Development Manager in September 2024, staff has regularly attended meetings of the Cathedral City Auto Center (CCAC). A SWOT Analysis is being considered as the industry continues to face challenges and adaptation needs to be made in a strategic manner.
- Economic Development is in the process of identifying Shop Local programs that aim to support the local economy. The city has a current contract with the GCVCC that can be restructured to also support these efforts or reallocate the funding for this program. The GCVCC agreement as well as the CVEP agreement are being analyzed for their ROI. Staff will provide recommendations for FY 2026/2027.

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-5 Review broadband solutions to create economic development incentives and opportunities and improve the accessibility and affordability of reliable high-speed internet services.

- Update: HR Green is currently managing broadband efforts in Palm Springs and Palm Desert and is leading the CVAG regional effort. A meeting was held with City staff and HR Green to discuss these collective efforts and what more Cathedral City can do locally.
- Economic Development will work with IT and Public Works (PW) to identify progress and funding for these 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, well-maintained, and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

F-3 Promote additional community events and celebrations.

Continue to facilitate the attraction and promotion of community events which celebrate our diversity, build a cohesive community, and support local business.

- Update: Communication & Events also worked with Economic Development to launch the inaugural Small Business Week celebration, focusing on several different categories of businesses and industries in Cathedral City. This coincided with the first-ever Small Business Week Workshop in the City Council Chambers in December 2024 where several businesses received key resources and assistance from multiple local, regional and state agencies. Economic Development staff personally invited over 180 businesses to the event.

F-11 Review land use regulations to support diverse, accessible, and affordable housing.

ECONOMIC DEVELOPMENT

Additional Goals and Objectives:

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

- Update: The Economic Development team is working to create impactful media that will be educational and inclusive to various populations in Cathedral City. This includes communication with Kevin Lyons from Flash Vote who will work with the city to survey the community.

Develop standard plans, streamlined processes and educational materials that promotes accessory dwelling unit (ADU's) to increase housing production

- Update: Economic Development will work on promoting the use of the ADU plans through educational videos and on the Economic Development Webpage.

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Cathedral City's economic development strategy is built around five core pillars, each supported by targeted performance measures. These performance measures provide a framework for evaluating progress, aligning initiatives with strategic goals, and ensuring measurable community impact. Rather than focusing solely on job creation, these measures reflect a broader commitment to business support, entrepreneurship, workforce development, housing, and regional collaboration.

Summary of Key Performance Areas

Business Attraction, Retention & Expansion

- Conduct outreach to local businesses and stakeholders
- Provide educational resources to support business growth
- Offer direct assistance for business attraction, retention, and expansion
- Engage regularly with workforce and community development partners
- Promote participation in workforce training and certification programs

Entrepreneurship Support

- Increase engagement with new business startups
- Host small business workshops in partnership with regional organizations
- Facilitate mentorship opportunities between entrepreneurs and established businesses

Housing & Quality of Life

- Collaborate with affordable housing developers
- Participate in regional housing coordination efforts

Tourism & Regional Collaboration

- Partner with regional agencies to market Cathedral City
- Support tourism growth through targeted campaigns
- Engage in regional economic development discussions and committees

ECONOMIC DEVELOPMENT

Performance Measure	Definitions	FY 2025 Baseline	FY 2026	FY 2027	Goal for each fiscal year
Conduct surveys of businesses and stakeholders.	Track the number of formal feedback surveys distributed and collected from businesses and key stakeholders to inform program development and gauge satisfaction.	2	4	4	4
Create business educational videos.	Develop and publish informative video content focused on helping local businesses grow, comply with regulations, or access resources.	0	5	5	5
Assist businesses through attraction (new business), retention (preventative assistance), or expansion (existing businesses).	Provide direct support services, incentives, or referrals to businesses seeking to open, remain, or grow in Cathedral City.	5	10	10	10
Meet with workforce organizations, stakeholders, and community members (CET, OneFuture, COD, CVWBC, SBDC, RivCo ED, etc).	Host meetings with workforce development partners and community stakeholders to collaborate on initiatives and ensure alignment with goals.	5	10	10	10
Host Small Business Workshops in collaboration with RivCo ED, the Coachella Valley Women's Business Center, and similar organizations.	Track the number of workshops conducted in partnership with regional agencies to educate and support small business owners and entrepreneurs.	1	5	5	5
Meet with housing developers.	Document Meetings and collaborative efforts with developers focused on implementation of the Housing Element creating or supporting affordable housing projects in Cathedral City, including the negotiation of affordable housing as part of market rate projects.	5	6	6	6

PLANNING

PLANNING EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	671,092	760,071	891,083	131,012	854,415	-36,668
Operations	155,883	326,755	678,788	352,033	333,810	-344,978
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	826,976	1,086,826	1,569,871	483,044	1,188,225	-381,646

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 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.
- Process development applications, including conditional use permits, design reviews, subdivisions and planned unit developments and present them to the Architectural Review Committee, Planning Commission and City Council, as applicable.
- 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) licenses.



PLANNING

ACCOMPLISHMENTS

Council Goals Accomplishments:

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 utilization of EnerGov software to automate, improve, and streamline building 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.

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-2 Address parking and paving provisions in the code for residences

F-3 Prohibit parking in front of mailboxes

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-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

Recent accomplishments of the Planning Division include the following:

The Planning Division underwent a significant transformation during the previous budget cycle and is comprised of a new Planning team from when the previous budget cycle began. Yet, the Division still met many of its goals.

Two accomplishments particularly stand out as they have elevated the Division and are instrumental to the Division's ongoing success.

- **Energov.** Energov has been implemented in the Division. All planning applications are submitted electronically. Plans are electronically reviewed by the Planning, Engineering, Fire, and Building via Bluebeam, a software that allows multiple users to review and comment on plans. Through Energov, the Division is responsive to applicants and provides for efficiency.
- **Zoning Code Update – Shaping Cathedral City.** In December the City Council approved a contract with Mintier Harnish to completely re-write the development code to address the limitations of the current zoning code. By modernizing the code, the city can foster economic growth, facilitate growth and development, improve housing availability, implement contemporary planning strategies, and enhance the overall quality of life for residents.

Other accomplishments:

- **Creating a facilitative development review process.**
 - Applications are submitted via the Citizen Self Service (CSS) Energov portal
 - Review of project plans are electronic via Bluebeam by Engineering, Fire, and Building
 - The Development Services Committee (DSC) meetings have been increased to bi-monthly
 - New projects are introduced to the DSC for high-level discussion with subsequent transmittal of plans to the DSC members.
 - DSC members present new topics/issues for the group to discuss/resolve, i.e. Issues that arise during construction, new processes to facilitate plan checking, etc.
 - Post-entitlement phase permits are coordinated in DSC to ensure consistency with conditions of approval and entitlement documents.
 - New SharePoint access that can be shared with consultants outside of the City's network
- **General Plan Annual Progress Report – comprehensive implementation progress report of 13 general plan elements**
 - Planning Commission approved 55 projects.
 - Architectural Review Committee approved 38 projects.
- The City's Housing Element has been certified by the State Housing and Community Development Department
- Thousand Palms Annexation
- The Agnes Pelton Home and Studio has been designated a historic property
- Cathedral City pre-approved ADU program has been implemented
- In compliance with Senate Bill (SB) 9 the Zoning Code includes provisions for urban lot splits and 2-unit residential projects in R1 zones
- Code amended to address parking in R zones and to prohibit parking in front of mailboxes
- Professional contracts in place for staff augmentation
- Major projects approved – 1,345 new residential units and 169,779 square feet of commercial space
 - Rio Vista Village/Verano Specific Plan Amendment – 834 residential units
 - The Wren – 204 residential units
 - Mountain View Estates – 110 residential units
 - Nirvana Estates – 101 residential units

PLANNING

- Desert Bloom – 96 residential units
- Rosemount Storage –169,779 square feet of commercial space
- Major projects under review
 - CV Commerce Center – 7.9 million square feet of industrial and office space
 - King's Schools Campus – 25,545 square feet (gymnasium, classrooms, administration)
 - Forest Lawn Specific Plan – expansion up to 295,000 square feet of space
- Commissions and Committees
 - Planning Commission approved 55 projects
 - Architectural Review Committee approved 38 projects
- Administratively approved 460 construction plan reviews, 43 minor projects, 99 sign permits, and 91 home occupations

GOALS AND OBJECTIVES

Planning Division Goals:

- Upon completion of EnerGov Implementation, create an updated Development Resources Guide.
- 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 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, well-maintained, and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

F-1 Develop comprehensive strategy to amend zoning code and update design guidelines, including an identification of what work City staff can accomplish and what work optimally should be contracted out, including: 1) development of objective design standards in response to new state housing laws; 2) overhaul of commercial zoning code; 3) substantial update of design guidelines; 4) streamlining of development review processes; 5) implementation of Cathedral City General Plan and Housing Element goals, policies, and programs; and 6) continued implementation of new state legislation.

F-11 Review land use regulations to support diverse, accessible, and affordable housing.

F-13 Develop and implement an outreach strategy to determine if services are addressing the needs of our diverse community including families, retirees, and Spanish speaking population.

PLANNING

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Performance Measure	2023	2024	2025	2026
Development applications received (requiring Planning Commission (PC) approval)	19	32	20	25
Average # of active development applications per planner	6	8	7	8
Administrative applications received	40	36	30	35

New Performance Measures for FY 2025/2026 and FY 2026/2027:

- Adoption of the City's new development Code: Shaping Cathedral City – Modernizing Land Use and City Design
- Annually review progress of implementation of General Plan goals and policies, including the Housing Element
- Annually review legislative updates and amend the zoning code accordingly, including regulations addressing ADUs and AB 98
- Utilize Energov for reporting and tracking purposes
- Continue to improve upon the development review process
 - Create a streamlined and effective development resources guide
 - Revise development application forms and checklists to facilitate the Energov submittal process
 - Developer standards review checklists
 - Develop standardized conditions of approval templates
 - Expand the preliminary review process to include meeting with developers
- Continue to support the professional development staff
- Apply for grants and seek funding sources that expand on the code update and/or implement provisions of the new code

Performance Measure	FY 2025 Baseline	FY 2026	FY 2027	Goal
Adoption of new Development Code: Shaping Cathedral City – Modernizing Land Use and City Design	5%	60%	100%	100%
Project intaking timelines from online submittal to completeness check within 5 business days	40%	60%	80%	90%
Professional development of staff (training/continuing education unit (CEU)) 8 hours per year)	75%	85%	100%	100%
Processing timelines for major projects (assumes CEQA exemption)				
• 1 st review from DSC distribution to 1 st comments within 20 days	20%	40%	65%	70%
• Time from completed 1 st review to Architectural Review Committee (ARC) or PC within 120 days	15%	35%	50%	60%
Processing time for administrative and ministerial applications				
• 1 st review, from start of electronic plan review to 1 st comments within 20 days	20%	50%	75%	90%
• Time from completed 1 st review to approval or ARC within 45 days	20%	50%	70%	80%

BUILDING

BUILDING EXPENDITURES						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	714,484	823,016	948,883	125,867	1,006,602	57,719
Operations	497,627	426,934	323,075	-103,859	328,358	5,283
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	1,212,110	1,249,950	1,271,958	22,008	1,334,960	63,002

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 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).



BUILDING

ACCOMPLISHMENTS

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

- Development Services Committee: bi-weekly discussions regarding conceptual projects, pre- and post-entitlement as well as project status (C-5) **Accomplished**

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:

Accomplished

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

- Building has executed a three-year Professional Services Agreement with HR Green, for on-call building inspection and plan-review. **Accomplished**

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-19 Develop standard plans, streamlined processes and educational materials that promotes ADU's to increase housing production

Additional recent accomplishments of the Building Division include the following:

- Building has transitioned to a fully digital permit and licensing (EPL) system, offering 24/7 online access E-plan checking, online inspections, digital inspections (2025), integrated payments, rapid permit issuance, and pre-approved ADUs streamline the process. Public kiosks with scanning are also available.
- Major projects approved or under construction include Desert Marigold Housing (previously Extended Stay), Cathedral Cove Center, Quick Quack Carwash, Denny's (completed), Dave's Hot Chicken (completed), Kids World (completed), Mechanics Bank, Chapel at Saint Louis Church, and the C4 Industry cannabis facility.
- Upon completion of EnerGov Implementation, create an updated Development Resources Guide.
- Complete and improve the installation of the Tyler EnerGov software to automate, improve, and streamline the plan review, permitting and inspection processes.
- Completed, automated permit submittals, Blue Beam plan-review, Energov workflows, automated inspection requests and real-time inspection resulting

BUILDING

GOALS AND OBJECTIVES

Building Division Goals:

- Digital Inspection Program (DIP) pilot program has been launched and forecasted to go live February 22nd.
 - One submittal allows applicants to submit their application as well as photos of their work on the CSS Portal
 - Inspections are performed digitally, no field visit or inspection requests necessary
 - Inspections resulted online, or comments written and available immediately on the Portal
- Hire full-time Building Inspector (reflected in 2026/2027 budget)
- Achieve 100% CEU compliance for staff
- Next Business Day Inspection - 92% or greater
- Initial Plan-Review Turnaround (business days):
 - 15 Days for Major Projects, 95% or greater
 - 8 Days for Minor Projects, 95% or greater

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

1. Plan-Check Turnaround for Initial Review

- a. Key Performance Measure (KPM): Percentage of initial plan-check reviews completed within the target timeframe (e.g., 10 business days).
- b. Formula: Initial Reviews Completed on Time / Total Number Initial Reviews x 100
- c. Target Goal: 90% or higher.

2. 24-Hour Inspection Turnaround (business days)

- a. KPM: Percentage of inspections completed within 24 business hours of the request.
- b. Formula: Inspections Completed within 24 hrs. / Total Inspections Requested x 100
- c. Target Goal: 90% or higher.

3. Required Training for Certification Renewals

- a. KPM: Percentage of staff completing required certification renewal training on time.
- b. Formula: Initial Reviews Completed on Time / Total Number Initial Reviews x 100
- c. Target Goal: 100% compliance.

Performance Measure	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated	2027 Estimated
Plan review turnaround (1st review)					
1. Major project (<15 days)	50%	75%	90%	92%	92%
2. Minor project (< 8 days)	50%	90%	90%	92%	92%
1. Inspection turnaround: (One business day)	90%	90%	90%	90%	90%
1. Staff training/CEU's: (8 hours per year)	75%	100%	100%	100%	100%

BUILDING

Performance Measure	2023 Actual	2024 Actual	2025 Estimated	2026 Estimated	2027 Estimated
Building	2,124	1,932	2,050	2,100	2,100
Solar	762	508	450	500	525
Single family dwelling	53	65	80	110	130
Permit valuation	\$81,152,045	\$81,152,045	\$92,000,000*	\$85,000,000	\$87,000,000
Inspections conducted	7,187	5,926	6,300	6,500*	6,750

*Includes proposed 1.75 million square foot distribution center (Messenger Project).

New Performance Measures for FY 2025/2026 and FY 2026/2027:

- Online permitting, plan review and inspections services available to customers
 - Permit submittals available around-the-clock
- Plan review times reduced to:
 - Expedited = less than 24 hours
 - Minor projects = 8 business days
 - Major projects = 15 business days
- All current electronic plans are stored in the document management system.



CODE

CODE EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	906,002	1,003,500	1,198,673	195,173	1,262,654	63,981
Operations	337,744	393,811	515,665	121,854	535,751	20,086
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	1,243,746	1,397,311	1,714,338	317,027	1,798,405	84,067

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.



CODE

ACCOMPLISHMENTS

- One officer earned their Certified Code Enforcement Officer (CCEO) status by completing the California Association of Code Enforcement Officers (CACEO) Academy courses.
 - Three additional officers are currently pursuing higher education with the assistance of City programs and benefits packages.
- Created a departmental Standard Operating Procedure (SOP) for vehicle compliance and enforcement, the 'CC Parking Citation Guide' is now utilized by all field officers.
- An expansion of training and training opportunities for all officers:
 - Enforcement proficiency training including Cannabis Fundamentals and Code Compliance cross-training.
 - Safety and Emergency response training included Federal Emergency Management Agency (FEMA)/ Standardize Emergency Management System (SEMS) certifications, Situational Awareness and De-Escalation training, and Cardiopulmonary resuscitation (CPR) certification.
- Code Compliance is expanding its involvement in new technologies that can be utilized to improve the effectiveness of the division:
 - Deckard Technologies Digital inspection forms, to allow officers to create new inspection and corrective documentation while in the field.
 - STVR operation and tracking software, to identify illegally operating rental units across the City.
 - Code Compliance is exploring the capabilities of CityDetect, a generative A.I. enforcement assistant program, for use in the field.
- Illegal vending, a topic which made the Top 5 "most reported" in 2023 with 268 requests, has seen a reporting reduction of 60% across the last fiscal year due to concentrated efforts by Code Compliance to educate and enforce City requirements.
- The Code Compliance case total has been reduced by an average 3% per month since January 2023. This downward trend is reflected across a reduction of the case total from year to year:
 - The City case total has been reduced to under 1,000 cases since October 2024.
- Focused on education and outreach, Code Compliance has completed the following across 1,200 cases:
 - 362 in-person meetings with property owners.
 - 763 phone call correspondences between Code Compliance and violators.
 - 108 administrative citations were issued.
 - 358 advisory notices were posted on properties with violations.
 - 80 vehicles were tagged for improper parking within the right-of-way.
 - 31 parking citations were issued for tagged vehicles that failed to comply.
 - Cannabis odor became a high-volume complaint in 2024, with the City receiving 2,500 requests under the cannabis odor topic. With the development and adoption of new odor response practices, Code Compliance has completed over 100 patrols through areas with highly reported odor violations.
 - Code Compliance has impounded over 300 abandoned shopping carts throughout the City resulting in an immediate reduction of visual blight and enhancing public safety.

CODE

GOALS AND OBJECTIVES

Code's goals and objectives include:

Implement a code compliance program that proactively identifies and responds to code compliance complaints.

Code Compliance has achieved its target of managing a caseload of less than 1,000 open cases since October 2024, with over 30% of cases opened by Code Compliance officers directly.

- Code Compliance is still evaluating technologies that can serve as a force multiplier for the division in enacting proactive enforcement, such as CityDetect. More information on these solutions will be presented in more depth as we progress into 2025.

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

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

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.

A-3 Develop and implement a professional development program to enhance career development opportunities, strengthen organizational capabilities, and increase organizational capacity.

- Officers are participating in the multi-module CACEO training program, reinforcing code compliance fundamentals and expanding into intermediate and advanced enforcement strategies.
- Officers are annually retrained through the California Law Enforcement Telecommunications System (CLETS) training program which brings new innovations and tactics for vehicle response and abatement, as well as training involving inter-departmental radio etiquette and use of Department of Motor Vehicles (DMV) resources.
- Officers engage in an intra-departmental cross training program to expand the skills and capabilities of all officers in specific, often challenging, areas of code compliance.

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-4 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.

- Improve workforce mobility and efficiency by utilizing and supporting advanced mobile devices.
 - The creation and inclusion of Portable Document Format (PDF) based documents allows officers to write and issue notices, citations, or patrol reports in the field.
 - To further facilitate this, Code Compliance provided two mobile printers to officers in the field.

CODE

City Council Goal E: Safety

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

E-3 Continue Police, Fire, and Expand Code Compliance engagement with the community.

- Code Compliance has placed a greater emphasis on educating and informing the public by utilizing courtesy notices before official notices of violation, resulting in fewer citations and a greater rate of voluntary compliance.
- Code Compliance has expanded its efforts in community clean-up activities, including new forms and practices for vehicle abatement, and shopping cart retrieval.

E-6 Implement community engagement and public education initiatives to increase awareness regarding public safety programs, services, and results of proactive community policing efforts.

- Code Compliance created and hosted a program to educate and assist the public on the proper requirements for operating street or food vending businesses.

E-10 Keep the City Council apprised of changes to the Code Enforcement program.

- Code Compliance provides month-to-month and biannual reports to council on the progress of all projects.



CODE

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Actuals (YTD)	FY 2026 Estimated	FY 2027 Estimated
Requests for Service	2,615	2,417	3,614	3,500	3,000
Inspections	3,058	1,445	1,835	2,000	2,000
Notices Issued	1,262	427	689	800	800
Citations Issued	318	115	139	150	150
Inoperable/Abandoned Vehicles Abated and/or Towed (Private Property)	111	19	26	50	50
Inoperable/Abandoned Vehicles Abated and/or Towed (Public Street)	88	17	25	50	50

Performance Measure	Definition	Baseline	FY 2024	Goal
Complaint response time	The percentage of complaints responded to within 5 days of receipt.	80%-90%	62%	90%
Case Closure Rate	The percentage of cases closed within 90 days.	60%-70%	54%	70%
Community Outreach Events	Number of public workshops, presentations, and meetings conducted annually. Participation at community events	5	4	6
Training and Professional Development	Percentage of officers meeting annual training requirements.	100%	100%	100%
Public Satisfaction Ratings	Percentage of met or exceeded expectations feedback from community surveys.	30%-50%	54%	50%
Complaint response time	The percentage of complaints responded to within 5 days of receipt.	80%-90%	62%	90%

ENGINEERING

ENGINEERING EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	989,520	1,064,136	1,196,598	132,463	1,260,140	63,542
Operations	656,367	577,249	1,019,024	441,775	1,206,808	187,784
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	214,997	1,006,631	1,514,524	507,893	1,358,245	-156,279
Transfers out	4,980	0	0	0	0	0
TOTAL EXPENDITURES	1,865,864	2,648,015	3,730,146	1,082,131	3,825,193	95,047

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 Program (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, and the Measure W Residential Roadway Improvement Program. All the foregoing includes 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, various Coachella Valley Association of Governments transportation committees, Riverside County Transportation Technical Advisory Committee, American Public Works Association (APWA) - CV Chapter, the Desert Transportation Task Force, and the Coachella Valley's Utility Coordinators (APWA/CVWD).



ENGINEERING

ACCOMPLISHMENTS

Recently Completed Projects

Major Capital Improvement Projects:

- Completed the Landau Boulevard and McCallum Way Intersection Traffic Signal Construction, funded by RMRA/SB1.
- Completed the asphalt pavement rehabilitation on Date Palm Drive from Dinah Shore Drive to Ramon Road, funded by Agua Caliente Band of Cahuilla Indians and Cal Recycle Grant Funds.
- Completed the asphalt pavement rehabilitation on East Palm Canyon Drive between Perez Road and Auto Park Drive, funded by Measure A Funds.
- Completed the asphalt pavement rehabilitation on Da Vall Drive south of Ramon Road, funded by Measure A Funds and the City of Cathedral City Maintenance of Effort Fund.
- Completed the asphalt pavement rehabilitation on San Eljay Avenue from McCallum Way to Ramon Road, funded by Assessment District Funds.
- Completed the asphalt pavement reconstruction on five (5) streets within the Panorama neighborhood, funded by RMRA/SB1, and Assessment District Funds.
- Completed the Active Transportation Program (ATP) Cycle 5 Downtown Gap Connectors, funded by ATP Cycle 5, Transportation Security Administration (TSA) Article 3 (SB 821), and Measure A Funds. This three-part project included:
 - East Palm Canyon Drive Bike Lanes.
 - Cathedral Canyon Drive Sidewalk and Multiuse Trail.
 - Date Palm Drive Expansion.

The Downtown Gap Connectors projects received an Honorable Mention from the Southern California Association of Governments (SCAG) Sustainability Award.

- Completed Via De Anza Phase II and Phase III, funded by CDBG, and RMRA/SB1 Funds.
- Completed the Highway Safety Improvements Program (HSIP) Cycle 9B, Varner Road Safety Improvements, funded by HSIP Cycle 9 and Measure A Funds.
- Completed the soil removal within Panorama Neighborhood and Agua Caliente South neighborhood, funded with the City of Cathedral City General Funds.
- Completed the soil removal under the Ofelia Bringas Memorial Bridge and Date Palm Drive Bridge, funded with the City of Cathedral City General Funds.
- Completed the Highway Safety Improvements Program Cycle 10, Ramon Road Pedestrian Crossing near Candlewood Drive, funded by HSIP Cycle 10 and Measure A Funds.
- Completed the asphalt pavement reconstruction on three (3) streets within the Whitewater neighborhood, funded by CDBG, and RMRA/SB1 Funds.
- Completed the asphalt pavement reconstruction on two (2) streets within the Rio Vista neighborhood, funded by Assessment District Funds.
- Completed the asphalt pavement wide cracks repairs on The Cove neighborhood, funded by Assessment District Funds.
- Completed the asphalt pavement rehabilitation on East Palm Canyon Drive between Canyon Plaza and Canyon Plaza/El Dorado, funded by the City of Cathedral City Maintenance of Effort Fund.
- Completed the asphalt pavement rehabilitation on three (3) streets within Dream Home neighborhood, funded by Assessment District Funds.

ENGINEERING

- Completed Esperanza Park Construction, funded by CA State Park Proposition 68 Grant, Environmental Conservation and the City of Cathedral City General Funds.

Road Annual Maintenance Program:

- Completed the Rubberized Emulsion Aggregate Slurry (REAS) on:
 - On nineteen (19) streets within Panorama neighborhood, Victoria Drive neighborhood and Sunny Lane neighborhood, funded by RMRA/SB1, Measure A, and Assessment District Funds.
 - Vista Chino between Horizon Road and west City Limits.
 - East Palm Canyon Drive between Cathedral Canyon Drive and west City Limits.
 - On seven (7) streets within Sunny Sands Neighborhood
 - Aliso Road from Cul de Sac to San Eljay Avenue
 - San Helena Avenue from Cul de Sac to San Eljay Avenue
 - San Susanna Avenue from Cul de Sac to San Eljay Avenue
 - Garner Avenue from Cul de Sac to San Eljay Avenue
 - Neuma Drive from Cul de Sac to Baristo Road
 - El Toro Road from Cul de Sac to Baristo Road
 - Victor Road from Cul de Sac to Baristo Road

In Progress Projects

- 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.
- 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.
- Varner Road Bypass Feasibility Study from Bob Hope Drive to Palm Drive with CVAG
- CVAG CV Sync Phase II including Date Palm Drive, Vista Chino and Dinah Shore Drive traffic signals along with the associated infrastructure upgrades.
- CVAG CV Sync Phase III including Varner Road traffic signals along with the associated infrastructure upgrades.
- CVAG CV Link Phase II along the Whitewater River Storm Channel along with the associated infrastructure upgrades at the intersections with Cathedral Canyon Drive and Date Palm Drive.
- HSIP Cycle 11 Projects
 - HSIP Cycle 11A Unsignalized Intersection Upgrades provides upgrades at eighteen (18) pedestrian crosswalks throughout the city.
 - HSIP Cycle 11B Two Signalized Crossings will be completed at the intersection of 30th Avenue and Avenida La Paz and at the intersection of Cathedral Canyon Drive and Ortega Road.
 - HSIP Cycle 11C Citywide Traffic Signal Hardware Upgrades includes installing upgrades at forty-nine (49) signalized intersections throughout the city.

ENGINEERING

- HSIP Cycle 11D Pedestrian Crossing at 30th Avenue and San Eljay provides pedestrian crossing enhancements in a school zone.
- Downtown Dog Park will provide a park at the former Second Street Park property on Buddy Rodgers Avenue and will seek grant funding for construction.
- SB 821 Projects
 - Perez Road Class IV Separated Bikeways will construct a bike lane on Perez Road from Cathedral Canyon Drive to Date Palm Drive.
 - Whispering Palms Trail Class III Bike Routes will construct a bike lane on Whispering Palms Trail from Dinah Shore to 30th Avenue.
- Vista Chino from Date Palm Drive to Horizon Road, a Federal Highway Administration (FHWA) Project
- Date Palm Drive from Vista Chino to 30th Avenue, a Federal Highway Administration Project
- Clean Water State Revolving Fund (CWSRF) Septic-to-Sewer Project for Whispering Palms Neighborhood, South City (Ocotillo Park area), Papaya/Pomegranate Lane, Royal Palms Mobile Home Park, Caliente Sands Mobile Home Park, and Lakeview Condos.

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 an appealing gateway to the City.

- Engineering and Public works are developing scale models of the entry way monument for Council's consideration.

B-3 Develop and implement a wilderness trail plan.

- Staff continue to work with CVAG on trailheads and access points for the CV Link Project, especially near Date Palm Drive.

B-4 Complete design and seek funding to construct the downtown dog park and pickleball courts.

- The City Council approved the contract for the design consultant to start the construction plans for the Downtown Dog Park. The design will be completed within 2025, and staff are evaluating to apply to CA State Parks for the Land and Water Conservation Fund (LWCF) grant program.

B-6 Improve pedestrian access to parks through the use of crosswalks and sidewalk improvements.

- Engineering and Public Works Maintenance will continue with field visits and identifying locations for new additional crossings. Many current projects align with this goal, HSIP 9A Twelve Intersections Traffic Signal Updates, HSIP 11A Unsignalized Intersection Upgrades, HSIP 11B Two Signalized Crossings, HSIP 11C Citywide Traffic Signal Hardware Upgrades, and HSIP 11D Pedestrian Crossing at 30th Avenue and San Eljay. In March 2025, the city was awarded funding for two grants through HSIP Cycle 12 for pedestrian crossing upgrade projects.

ENGINEERING

B-9 Continue to work on Septic to Sewer grant. Make sure Sarah St. is included and other economic development efforts.

- The Clean Water State Revolving Fund Septic to Sewer Planning Project started in February 2025. Preliminary engineering is underway. The planning project will include preliminary engineering, environmental reviews, construction grant applications, and plans and specifications to convert six neighborhoods from septic tanks to the public sanitary sewer system.

B-11 Support SunLine's efforts to develop an improved transit hub in Cathedral City.

B-13 Complete planned flooding control infrastructure projects, especially as part of street improvement projects.

- The City received Federal Highway Administration funding for the Tropical Storm Hilary Date Palm Drive Pavement Reconstruction Project. This project includes improvements at the intersection of Los Gatos Road and Date Palm Drive.

B-14 Be vigilant in efforts to keep regional CVWD and RCFCD projects moving forward.

- City staff will continue to communicate with CVWD and RCFCD on their projects and will continue to update CVWD and RCFCD 5-Year CIP plans to program funding for Cathedral City projects.

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-2 Develop an inventory of contract services that are due for bid and request proposals.

- The Engineering Division will continue to work with the Financial Services Department to track on-call annual contracts to remain aware of term lengths and extension options.

C-6 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.

- An engineering development project status list has been developed and implemented. City staff and their consultants are coordinating standard plan submittal formats and standards for developing standard conditions of approval.

City Council Goal E: Safety

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

E-7 Identify improvements and pursue grant funding to improve the safety and connectivity of non-motorized routes throughout the City.

- Coordinating with the Financial Services Grant Analyst to identify and pursue relevant grant opportunities.

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 for local, state, and federal funding to complete the next project steps. for the DaVall Drive Interchange Project.
- Complete the projects identified in FY 2025/2026 and FY 2026/2027 Capital Improvement Program (CIP) Plan, such as:
 - HSIP Cycle 9A Twelve Intersections Traffic Signal Updates
 - HSIP Cycle 11 A Unsignalized Intersection Upgrades
 - HSIP Cycle 11 B Two Signalized Crossings
 - HSIP Cycle 11 C Citywide Traffic Signal Hardware Upgrades
 - HSIP Cycle 11 D Pedestrian Crossing at 30th Avenue and San Eljay
 - Construction for the East Palm Canyon Widening and Master Undergrounding Plan, including traffic signal improvements at East Palm Canyon Drive and Cree Road
 - Bike lane improvements, including SB821 Class III Bike Route- Whispering Palms Trail from Dinah Shore to 30th Avenue and SB821 Class IV Bike Lane- Perez Road from Cathedral Canyon Drive to Date Palm Drive
 - Landau Public Alley Reconstruction from Vista Chino to 30th Avenue.
 - Design of Edom Hill Truck Climbing Lane north of Varner Road.
 - Vista Chino from Date Palm Drive to Horizon Road pavement reconstruction.
 - Date Palm Drive from Vista Chino to 30th Avenue pavement reconstruction.



ENGINEERING

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

The following Engineering 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 fourteen (14) days plan check review cycle has been achieved and will be maintained as the benchmark for the division.

Performance Measure	Definition	Baseline	FY 2024	Goal
Project Timeline	Percentage of CIP Projects completed by target date	60%	64%	80%
Project Budget	Percentage of CIP Projects completed within the authorized budget	90%	93%	100%
Plan Checking Cycle Time	Percentage of Community Development Plan Checks completed within the 14-day plan check review cycle benchmark	60%	60%	75%



MAINTENANCE

MAINTENANCE EXPENDITURES						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	166,871	174,125	189,086	14,961	197,178	8,092
Operations	906,507	704,283	884,009	179,726	884,866	857
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	5,876	0	0	0	0	0
TOTAL EXPENDITURES	1,079,253	878,408	1,073,095	194,687	1,082,044	8,949

The Maintenance Division of the Public Works Department is responsible for maintaining the City's streets, public open spaces and parks. Street maintenance and public maintenance services include, but are not limited to:

- Street repairs
- Street signage, striping, curb painting, sweeping and repair
- Traffic signal maintenance
- 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 encampment cleanup support services
- Emergency responder assistance during accidents, fires, and other incidents
- Landscape maintenance at various public right-of-way locations
- Weed removal within the street right-of-way
- Maintenance of City vehicles and equipment
- Minor improvement projects

In addition, Maintenance provides services for the maintenance of ten public right-of-way areas adjacent residential housing developments, the public right-of-way areas within the City's Auto Park and other City-owned property areas.

Maintenance staff are called out as part of the first responders team during emergency events, such as and not limited to, stormwater flooding events, and Police and/or Fire Department emergency response events.

Maintenance initiates and manages many of the City's recycling programs. The Public Works Yard facility is the designated collection site for the City's verified residents to dispose of electronic waste, batteries, medical waste, sharps, and tires every Tuesday from 1:00 p.m. to 2:30 p.m.

From October to May on the first Saturday of each month, Maintenance coordinates and provides assistance at Community Shredding Events, where residents can bring their paper documents to securely be shredded and recycled.

MAINTENANCE

ACCOMPLISHMENTS

Recent accomplishments of the Maintenance Division include the following:

- Completed the following beautification projects by installing drought tolerant landscaping at:
 - Shifting Sands Trail and Whispering Palms Trail.
 - Century Park Lighting and Landscape District (LLD) 16B along DaVall Drive from McCallum Way to Century Park Drive.
 - The Dinah Shore Bridge.
 - Within the East Palm Canyon Median.
- Completed the following Standard Operating Procedures for the Fleet Division:
 - Creating a Fuel Fob.
 - Fleet Fueling Process.
 - Lockbox for Pool Vehicle.
 - Reporting City Vehicle Accidents.
 - Reservation for the Shopping Cart Trailer.
 - Fleet General Management Policy.
- Completed the following Standard Operating Procedures for the Public Works Maintenance Division:
 - Inspection of Parks, Park Equipment, and Restrooms.
 - Political Sign Placement and Removal.
 - Traffic Plan for Special Events.
 - Blow Sand Removal.
 - Emergency Call Outs.
 - City Facility Clean-Up Projects.
 - Emergency Response Recalls.
 - Small Equipment Rental.
 - Localized Flooding.
- Completed the biennial City-wide arterial street striping and repainting project including stop bars, legends, markers, red curbs and crosswalks.
- Patched potholes on various streets within the City, including Gerald Ford Drive, Date Palm Drive and Varner Road north of I-10.
- Maintained the Public Works Fleet with an emphasis on efficiency and clean energy.
- Developed a Traffic Calming Program.
- Implemented Code Red Street Sweeping Notification Program.
- Provided logistical support for several City events, described by name: Snow Fest, Cathedral City Balloon Festival, Taste of Jalisco, LGBT Days, Battle of the Badges, Tour de Palm Springs, the NCAA Women's Fast Pitch Tournament, Butterfly/Spring Festivals 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.
- Maintained City wayfinding signs and City entrance monuments within the City.

MAINTENANCE

GOALS AND OBJECTIVES

Maintenance 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-1 Develop an Electric Vehicle transition plan to comply with upcoming state mandates and include consideration of providing publicly accessible charging stations.

B-6 Improve pedestrian access to parks through the use of crosswalks and sidewalk improvements.

B-13 Complete planned flooding control infrastructure projects, especially as part of street improvement projects.

- Continue forward with 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 legend applications and improve non and illuminated street signs, upgraded traffic control devices, and enhanced 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.
- Continue to support City events by providing necessary staffing as requested by other city departments.



MAINTENANCE

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Performance Measure	Definition	Goal
Fleet Management Policy	Develop and implement fleet management policies to establish vehicle replacement and utilization standards.	Complete 2026 approval received from Finance and Department Head
Electric Vehicle Plan	Develop an Electric Vehicle plan to comply with upcoming state mandates and include consideration of providing publicly accessible charging stations	2027-2028 Completion included within local Climate Action Plan.
Entryway, Median & Lighting Master Plan	Work with Engineering Division on developing an Entryway, Median and Lighting Master Plan to provide appealing gateways into the city.	Projects completed 2026-2027.
Citywide Sign Inventory Program	Coordinate the implementation of a citywide sign inventory program	Inventory completed 2027.
Enhance Street Maintenance Work	Projects include grinding humps, red/yellow/white striping, curb/gutter repairs and crack sealing,	Maintenance work logs in 2026 should reflect more street maintenance projects than previous years.
City Streets and Medians	Ensure that there are clean safe and visually attractive conditions throughout and along city streets of medians.	On-going, minimum complaints.



PARKS

PARKS EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	436,853	617,154	158,500	-458,654	152,500	-6,000
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	128,872	0	0	0	400,000	400,000
Transfers out	346,116	397,218	15,732	-381,486	16,362	630
TOTAL EXPENDITURES	911,841	1,014,372	174,232	-840,140	568,862	394,630

The Desert Recreation District will be taking over the maintenance of the following City park facilities effective July 1, 2025:

- Ocotillo Park
- Panorama Park
- Century Park
- Dennis Keat Soccer Park
- Esperanza Park (to be completed in Spring, 2025)
- Patriot Park (gazebo and trash collection only; lawn and tree maintenance is provided by Big League Dreams)

The Parks Division of the Public Works Department is responsible for providing a portion and/or all the continued maintenance and operations at the various City parks (and facilities) listed below. The maintenance of these facilities by the City will continue to be reviewed as the DRD begins to take over the maintenance of the parks.:

- Cathedral City Community Amphitheatre
- Cathedral City Townsquare
- Festival Lawn
- David Vasquez Memorial Park
- Lower Cove Basketball Court
- 2nd Street Dog Park
- CV Link
- Patriot Park xeriscape

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

PARKS

ACCOMPLISHMENTS

Recent accomplishments of the Parks Division include the following:

Panorama Park projects:

- Beautification of the perimeter by adding decomposed granite landscaping material, removing and/or replacing expired plants, and removing/relocating/installing irrigation heads.
- Paint faded play equipment including the fire engine, swing set, and water feature.
- Relocate dog park drinking fountain to eliminate standing water.

Ocotillo Park projects:

- Beautification of the perimeter by adding decorative rock landscaping material along slope areas, removing 300 irrigation heads, and installing eight (8) new shade trees.
- Paint faded amenities including picnic tables, bike racks, and restroom privacy doors.

Century Park projects:

- Beautification of the perimeter landscaping by removing blow sand, irrigation heads, and replacing expired plants.
- Baseball field renovation included installing a new backstop, regrading/realigning the baseball field, installing a new home plate and pitching mound and adding a concrete pad for new bleachers.

Lower Cove basketball court:

- Beautify the basketball court by refreshing the court paint and striping and installing a new backboard and net.
- Installed new amenities including two (2) shade trees and three (3) sitting benches around the basketball court.

Winter Renovation process:

- During the reseeding process, Public Works Maintenance spread mulch over the turf to strengthen and develop more vibrant grass at each park.

Parks and Community Events Commission

- Record attendance at the commission sponsored Yoga in the Park series
- Mary Pickford Summer Movie Program
- 2nd Annual Howl-O-Ween Event at Panorama Dog Park
- Mobile Spay and Neuter Clinic 1st event October 2024, 2nd scheduled for April 2025.
- 4th year Tuesday Yoga classes at Community Amphitheater, record breaking attendance in 2025.
- 22K Walk for Veteran Suicide and PTSD Awareness Event
- Dream Homes Park Naming Subcommittee: PACE initiated the outreach, gathered names, and passed on recommendation to City Council. PACE and Public Arts Commission (PAC) subcommittee are currently working on community engagement for the selection of an art piece for the new Esperanza Park.
- Mary Nutter: supported event by hosting an information booth for all visitors: where to eat, shop etc.
- Subcommittee worked with PAC and staff on the Arts in the California Parks Local Parks Grant application.

Desert Recreation District

- Facilitated meetings with DRD staff to transition maintenance of the parks to staff and contractors.
- Negotiated standards of care for the parks that will be maintained by the district.

PARKS

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-3 Develop and implement a wilderness trail plan.

B-6 Improve pedestrian access to parks through the use of crosswalks and sidewalk improvements.

- Develop a wilderness trail plan that will be implemented over time. The Parks and Community Events Commission (PACE) will research potential trailheads and add more park signage around the city.
- Partnering with PACE to continue smaller community activities within local parks.
- Merge the park maintenance and programming with the Desert Recreation District.
- Track Park maintenance in alignment with standards set out by the Desert Recreation District.
- Continue improving and upgrading park infrastructure e.g., bathrooms, walking paths, lighting, baseball fields, fitness equipment areas, soccer fields and playground areas.
- Improve pedestrian access to parks by constructing new crosswalks and sidewalk improvements.
- Update the City's Parks and Recreation Master Plan.
- ADA Improvements at Dennis Keat Soccer Park and Century Park.



PARKS

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Performance Measure	Definition	Goal
Wilderness Trail Plan	Develop a wilderness trail plan that will be implemented over time. PACE will research potential trailheads and add more park signage around the city.	Complete by end of 2026, adopted by PACE and Council.
Community Activities within Local Parks	Partnering with PACE to continue smaller community activities within local parks.	6 events
Park Maintenance and DRD	Merge the park maintenance and programming with the DRD. Track park maintenance and alignment with standards set by DRD.	Maintenance Logs will reflect status.
Park Infrastructure	Continue improving and upgrading park infrastructure bathrooms, walking paths, lighting, baseball fields, fitness equipment areas, soccer fields and playground areas.	On-going as budget permits. Renovations will be documented.
Crosswalks and Sidewalk Improvements	Improve pedestrian access to parks by constructing new crosswalks and sidewalk improvements.	2026 - 2027
Parks and Recreation Master Plan	Update the City's Parks and Recreation Master Plan	2026 - 2027
Park ADA improvements	Complete ADA improvements at Dennis Keat Soccer Park and Century Park	2026 - 2027
Wilderness Trail Plan	Develop a wilderness trail plan that will be implemented over time. PACE will research potential trailheads and add more park signage around the city.	Complete by end of 2026, adopted by PACE and Council.

ART

ART EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	25,303	54,886	60,000	5,114	60,000	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	25,303	54,886	60,000	5,114	60,000	0

The Cathedral City Public Arts Commission is an advisory body to the City Council whose mission is to advance visual and performing art in the community. The Commission makes recommendations to the City Council on the selection, acquisition, and installation of public art paid for by developer fees. The Commission supports performing arts in all disciplines through a community arts grant program authorized by the City Council and through sponsorship or creation of events that showcase why Cathedral City is “Where Art Lives.”

ACCOMPLISHMENTS

- Selected 23 local and regional artists to paint twenty-five benches at Ocotillo Park. Each bench had a sign in both English and Spanish with the artists statement about their bench.
- City GIS staff and the Public Arts Liaison created a story map of the Ocotillo Park Bench project, in both English and Spanish, showcasing the artists and their creations.
<https://storymaps.arcgis.com/stories/61291c788e894620b5e44e7af304c3d2>
- Advertised, reviewed and recommended four organizations to receive a total of \$20,000 in community arts grant funding.
- Advertised a call for artists, with preference of Cathedral City artists, for the first Quarterly Art Exhibit series at the Cathedral City Library held on May 18 & 19, 2024, August 24 & 25, 2024, and November 9 & 10, 2024.
- Procured display racks to help facilitate art exhibits.
- Partnered with Karen and Tony Barone and the Chuck Jones Gallery to host the exhibit: Karen and Tony Barone CATalysts of the Future, featuring fourteen of the Barone’s sculptures in Town Center Park from March 15 through April 20, 2025.
- Clean and maintain the city’s public art sculptures throughout the city.

ART

GOALS AND OBJECTIVES

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, well-maintained, and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

- Select an artist for the design and installation of a public art piece for the new Esperanza Park, that will be funded from the Art in Public Places funds; solicit engagement from the Dream Homes community in advance, during and through the selection process.
- Host Quarterly Art Exhibits at the Cathedral City Library.
- Award \$20,000 in community arts grants that will have a performance period of July 1, 2025 - June 30, 2026 and July 1, 2026 - June 30, 2027.
- Review Art in Public Places fee and make recommendations on possible changes to how the fee is charged.

PERFORMANCE MEASURES

Future performance measures:

- Participation in city-sponsored arts and cultural events.
- Selection and installation of Art in Public Places funded art pieces.



POLICE DEPARTMENT AND ADMINISTRATION

ADMINISTRATION EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	2,066,900	2,120,593	2,231,472	110,879	2,200,506	-30,966
Operations	401,851	459,124	518,254	59,130	541,470	23,216
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	2,468,751	2,579,717	2,749,726	170,009	2,741,976	-7,750

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 13 new full and part-time employees, including 6 officers, 1 full-time records clerk, 1 full-time dispatcher, 1 part-time background investigator, 1 police service assistant (PSA), and 3 cadets.
- Purchased a Faro focus laser scanner which is a powerful tool for creating detailed 3D representations of crime scenes, critical incidents, or any other complex environments. These 3D models are valuable for investigation, analysis, and legal purposes, providing accurate and immersive visual documentation.
- Purchased 5 Automatic License Plate Recognition (ALPR) (Flock) cameras.
- Grant funded purchase of 13 Tasers.
- Purchased 4 Light Detection and Ranging (LiDAR) handheld laser guns which measure the distance between objects by hitting the target with a laser and then analyzing the reflected light to help with speed enforcement,
- Purchased a new Tactical ID-N plus narcotics machine specifically designed for non-contact forensic analysis of narcotics, pharmaceutical drugs, cutting agents, and their precursors by law enforcement personnel.
- Successfully launched a comprehensive mental health and wellness program within our police department aimed at improving the mental health and well-being of our staff. Every employee had the ability to download the application to their phone for 24-hour care.
- 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.
- 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

Police Department and Administration Division Goals:

- 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 the 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.
- Explore alternatives to animal control services.
- Improve city events, safety and security.

City Council Goals and Objectives include:

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 Continue to explore and utilize technology to promote public safety.

- Develop motorized bicycles on sidewalks ordinance.
- Expand the use of cameras and other technology to promote public safety by adding 5 more Flock cameras.

E-3 Continue Police, Fire, and Expand Code Compliance engagement with the community.

- Increase Police engagement in gated communities.



POLICE DEPARTMENT AND ADMINISTRATION

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Performance Measure	FY 2024 Actuals	FY 2025 YTD Actuals	FY 2025 Estimated Total
Attendance at community events	31	24	32
Traffic fatalities	5	4	8
Driving Under the Influence (DUI) Arrests	253	135	240

Performance Measure	Definition	Baseline	FY 2024
Complaint allegations compared to previous year	9	4	0
Category I sustained allegations (compared to total Category I allegations)	0	0	0
Category II sustained allegations (compared to total Category II allegations)	0	0	0



FIELD SERVICES (OPERATIONS)

FIELD SERVICES EXPENDITURES						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	7,762,311	9,245,571	10,062,068	816,497	10,370,813	308,745
Operations	1,657,775	1,541,063	1,777,116	236,053	1,879,112	101,996
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	380,173	29,829	0	-29,829	0	0
TOTAL EXPENDITURES	9,800,260	10,816,464	11,839,184	1,022,720	12,249,925	410,741

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 in 2023 handled approximately 29,829 calls for service, made 2,830 arrests for misdemeanor and felony crimes, and self-initiated 15,211 calls for service. In 2024 the Operations Division handled approximately 27,177 calls for service, made 3,011 arrests for misdemeanor and felony crimes, and self-initiated 14,472 calls for service.
- We have continued our partnership with Riverside CBAT to have a clinician assigned to patrol to assist with calls dealing with mental health.
- Obtained and utilized CA State Office of Traffic Safety grant funding to address pedestrian safety, DUI-related issues, and reduce the number of fatal and injury collisions.
- Utilized Department of Justice, Proposition 56 Tobacco Grant funds to inspect, educate and enforce tobacco laws of licensed tobacco retailers. Using this grant we educated, inspected and partnered with 41 tobacco businesses in our city.
- Continue to utilize the Coplogic Online Reporting System providing the opportunity to file online reports for certain crimes not requiring or desiring a police response.
- We created and implemented a Traffic Enforcement Team, consisting of three Motor Officers, one Motor Sergeant, covering traffic enforcement six days a week. We issued on average 25 hazardous traffic violation citations a day. They have also investigated six traffic fatalities in 2023 and five traffic fatalities in 2024, five of which are being criminally prosecuted by the District Attorney's Office.
- We recruited and hired six police officers, to back fill vacancies and positions that opened due to attrition. We also promoted five new Field Training Officers to teach and train the new officers entering the police force.

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.
- Continue our partnerships with the established Neighborhood Watch Programs, Gated Communities and Mobile Home Communities. Provide support and information to those who continue to meet within the various neighborhoods.
- Continue to further develop the department's Community Service Officer (CSO) positions and hire and additional two CSO's to work seven days a week covering all shift deployments.
- Continue to 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.
- Conduct research and apply for a grant through the Office of Traffic Safety to focus enforcement efforts on traffic matters related to Marijuana DUI enforcement. This will help address traffic deaths and reckless driving incidents on our roadways.



FIELD SERVICES (OPERATIONS)

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Performance Measure	Definition	Baseline	FY 2024	Goal
Community Engagement	PD attendance at community sponsored events	20	32	20
Homeless Liaison Officer (HLO) Services Rendered	Increase the acceptance rate for unhouse services being offered	227	227	249
Traffic Fatalities	Reduce Traffic fatalities through vigilant enforcement	5	5	3
Community Service Officer	Increase our community service officer staffing levels	2	2	4

HLO Program

Performance Measure	CY 2023	CY 2024	Total
HLO Contacts	2,568	5,297	7,865
Services Rendered	48	179	227
Services Declined	1,898	4,871	6,769
Family Reunites	3	4	7
Partnership Contacts	166	172	338
Campsites Marked	220	277	497
Campsites Cleaned	200	653	853
Shopping Carts Removed	91	384	475
Arrests	63	44	107
Citations	78	131	209

Traffic Enforcement Bureau

Performance Measure	* CY 2023	CY 2024	Total
Citations Issued	2,128	3,253	5,381
Vehicles Towed	84	90	174
Fatality Investigations	6	5	11

*2023 Stats recorded from the launch of bureau in August of 2023

FIELD SERVICES (OPERATIONS)

New Performance Measures for FY 2025/2026 and FY 2026/2027:

- Maintain current staffing levels and recruit police officers to reach our goal of 52 sworn officers. Recruit and hire another CSO to bring our non-sworn field service officers to a total of 4. Obtain each goal by the end of fiscal year 2026.
- Attend community events hosted by Cathedral City. Attend school events, continuing our partnership with our growing community. Provide education and speak at community/neighborhood watch programs. Increase our community event attendance by ten percent at the end of the fiscal year 2026.
- Maintain our commitment to assisting the unhoused community by increasing the acceptance of our services render numbers by ten percent at the end of the fiscal year 2026.
- Reduce roadway traffic fatalities to 4 or lower, through vigilant enforcement by the end of fiscal year 2026.



INVESTIGATIVE SERVICES

INVESTIGATIVE SERVICES EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	3,539,490	2,961,026	2,813,613	-147,414	2,923,927	110,314
Operations	42,303	159,937	207,132	47,195	179,080	-28,052
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	3,581,792	3,120,963	3,020,745	-100,218	3,103,007	82,262

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

- The Detective Bureau is comprised of five 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 crimes, including homicides, assaults, armed robberies, sexual assaults, domestic violence, fraud, computer crime, hate crimes, identity theft and other sensitive or critical incidents. There are also two specialized detectives; one assigned to the Gang Impact Team, and the other 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.
- The Evidence Unit supports the Detective and Traffic Bureau by collecting, documenting and processing evidence from crime scenes. The Evidence Unit is also responsible for the handling of all evidence booked into the police evidence room.
- 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 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:

- In 2023 the Detective Bureau reviewed 418 major cases.
- In 2024 the Detective Bureau reviewed 347 major cases.
- Detectives worked over 149 major crimes in 2023 and 2024, including homicides, attempted homicides, home invasion robbery, rape, assault with a deadly weapon, child sexual abuse, child physical abuse, and burglary. There was one homicide reported in 2023 and ZERO for 2024.
- Purchased and installed additional Flock ALPR cameras bringing the total to 25 Flock Cameras placed throughout the city. These cameras were instrumental for detectives conducting their investigations.
- Background investigations were completed on 115 Police, Fire Department and City Hall applicants by three part-time Investigators. Of those applicants 24 new city personnel were hired.
- Added an additional Detective to team, bringing the number of Detectives to five.
- Sent detectives to specialized training in a variety of topics to further develop their skills and bring additional knowledge to the department.
- Received certification from California Police Officer Standards and Training (POST) for the department's perishable skills courses in Firearms and Driver Safety.
- Detectives were able to use a variety of technological resources to investigate and solve significant cases. The technology included computer data analysis, social media data, vehicle data and cellular phone data.
- Acquired a FARO 3D scene scanner for crime scene documentation. This reduces the need for outside agencies' assistance during major incidents.
- Integrated statistical crime data on the Police Department website, allowing community members to view crime statistics.



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:

- Evaluate and enhance available technology to aid in the identifying, prosecuting, and closing of cases.
- 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.
- Utilize the special enforcement teams' resources, such as the Narcotics Task Force and the Gang Impact Team, to assist in crime fighting efforts throughout the city.
- Seek specialized training opportunities specific to investigations and visit cold case investigations with assistance from background investigators.
- Continue to educate the public on crime prevention by participating in neighborhood watch meetings, community events, and posting to social media and Police Department websites.
- 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 camera locations based on crime trends.



INVESTIGATIVE SERVICES

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Performance Measure	Definition	Baseline	FY 2024	Goal
Violent crime rate per 1,000 residents	Number of FBI Part 1 violent crime cases per 1,000 residents (Murder, Rape, Robbery, Aggravated Assault)	4	3	2.5
Violent crime clearance rate	Percentage of FBI Part 1 violent crime cases cleared by arrest or exceptional means (Murder, Rape, Robbery, Aggravated Assault)	40%	40%	>45%

New Performance Measures for FY 2025/2026 and FY 2026/2027:

- Reduce the number of Federal Bureau of Investigations (FBI) Part 1 violent crime cases per 1,000 residents (Murder, Rape, Robbery, Aggravated Assaults). In 2024, Cathedral City saw a violent crime rate of about 3.0 per 1,000 residents. The goal for the Department and Investigations Bureau is to reduce the Part 1 violent crime rate to 2.5 or below. It should be noted the national average violent crime rate is 4.0.
- Increase the violent crime clearance rate. In 2024 the Investigations Bureau investigated 149 major cases involving Part 1 crimes. In 20025/2026 the Department and Investigations Bureau is looking to clear by arrest or exception means 45% or more of the Part 1 crimes.



EMERGENCY COMMUNICATIONS

EMERGENCY COMMUNICATIONS EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	1,602,505	1,985,436	2,597,317	611,881	2,661,334	64,017
Operations	769,829	392,970	569,291	176,321	576,441	7,150
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	32,949	0	0	0	0	0
TOTAL EXPENDITURES	2,405,283	2,378,406	3,166,608	788,202	3,237,775	71,167

The Emergency Communications Center answers all 9-1-1 emergency and non-emergency telephone calls for the City of Cathedral City. All emergency requests for police, fire, and medical aide services are routed through the Communication Center.

ACCOMPLISHMENTS

Recent accomplishments of Emergency Communications include the following:

- In 2023 the Emergency Communications Center answered a total of 84,447 calls for service. (36,100 emergency calls and 48,347 non-emergency calls)
- In 2024 the Emergency Communications Center answered a total of 66,272 calls for service. (24,588 emergency calls and 41,684 non-emergency calls).
- Purchased Eventide Recorder, which records and stores all audio and data for Police and Fire emergency/non-emergency phone calls and radio transmissions.
- Completed annual CLETS testing and certification for police/fire/code enforcement employees.
- Completed bi-annual Continuing Professional Training (CPT) for Dispatch personnel.
- Purchased new headsets and batteries for consoles.
- Updated Dispatcher Training Manual.

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.
- Increase Dispatch staffing levels from 10 to 12 full-time Dispatchers.
- Increase part-time Dispatcher staffing levels to alleviate the increased cost of overtime.
- Re-implement Emergency Medical Dispatching (EMD), as part of Riverside County Emergency Medical Services mandate once sufficient staffing levels are met.
- Purchase upgraded Call Processing Equipment (CPE) in cooperation with Cal OES.



EMERGENCY COMMUNICATIONS

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 – FY 2026/2027:

Performance Measure	Definition	Baseline	FY 2024	Goal
Vacancies among Dispatch positions	Percentage of vacant Dispatch positions within the department.	10	10	12
Emergency Medical Dispatch trained positions	Percentage of EMD trained Dispatchers	0	TBD	12
911 call response	Percentage of 911 emergency calls answered within 15 seconds.	90%	99.32%	90%
Non-emergency calls response	Percentage of calls to the non-emergency line answered within 2 minutes.	90%	99.99%	90%
Response time to priority 0 calls (in minutes)	Average time between when a priority 0 (hot) call is entered into the system and when the first unit arrives on scene.	7	5.39	7
Response time to priority 1 call (in minutes)	Average time between when a priority 1 (just occurred) call is entered into the system and when the first unit arrives on scene.	7	5.9	7
Response time to priority 2 calls (in minutes)	Average time between when a priority 2 (prior) call is entered into the system and when the first unit arrives on scene.	10-30 min	10.7	10-30 min
PRIORITY 3 (DHS-we don't use anymore)	N/A	N/A	N/A	N/A
Response time to priority 4 calls (in minutes)	Average time between when a priority 4 (lobby) call is entered into the system and when the first unit arrives on scene.	10-30 min	9.6 min	10-30 min

ANIMAL CONTROL

ANIMAL CONTROL EXPENDITURES						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	302,844	440,557	400,800	-39,757	420,540	19,740
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	302,844	440,557	400,800	-39,757	420,540	19,740

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 Animal Control Officer (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

Performance Measures for FY 2025/2026 – FY 2026/2027:

- 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.

Performance Measure	Definition	Baseline	FY 2024	Goal
Monthly animal control reports	Statistics received monthly from Riverside County Animal Control capturing impounds and numbers of days sheltered.	12	12	12
Daily animal control reports	Reports received 5 days a week detailing calls for service responded to in Cathedral City, minus holidays.	251	251	251

FIRE DEPARTMENT AND ADMINISTRATION

ADMINISTRATION EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	715,996	995,296	1,524,895	529,599	1,565,683	40,788
Operations	198,915	221,998	359,668	137,670	356,198	-3,470
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	914,911	1,217,294	1,884,563	667,268	1,921,881	37,318

Fire Administration oversees emergency services, ambulance operations, public education, fire prevention, and emergency management (disaster preparedness). This division ensures the strategic, financial, and operational effectiveness of Cathedral City Fire & Emergency Medical Services (CCFE).

Financial Management

- Prepare and oversee annual budgets.
- Manage the department's bi-weekly payroll.
- Manage and oversee purchases and spending including emergency vehicles, daily operational equipment, and supplies.
- Provide budget assistance to program managers.
- Identify and pursue grants and alternative funding opportunities.

Fire Department Planning

- Ensure compliance with federal, state, regional and local mandates to include Emergency Medical Services (EMS) protocols, firefighter safety, OSHA and other related compliance programs.
- Manage mutual and automatic aid agreements with neighboring agencies.
- Recruit and retain diverse personnel to reflect the community's demographics.
- Oversee standard and specialized training for first responders including hazardous materials, confined space rescue, and other disciplines.

Records Management

- Manage department reports, performance tracking, and compliance documentation.
- Fulfill public records requests, subpoenas, depositions and other requests.
- Analyze, collect, and manage department cost recovery programs to include ambulance transport fees, treat and release fees, joint apprenticeship committee training (Cal-JAC), OES and XRI deployment reimbursement, and other cost recovery programs.
- Maintain and track fire prevention inspection records.
- Prepare and submit National Fire Incident Reporting System (NFIRS) quarterly reports.
- Maintain and periodically review required records for ISO.

Facilities & Equipment Maintenance

- Provide materials and supplies for on-duty personnel to maintain fire stations and equipment
- Monitor and maintain the City's underground fuel storage tank and fuel system for compliance reporting with Federal, State, County and local codes and regulations.
- Maintain vehicles and firefighting equipment to ensure safe and continuous operation.

FIRE DEPARTMENT AND ADMINISTRATION

Personnel Management

- Coordinate hiring, promotions, and diversity initiatives in partnership with Human Resources.
- Oversee the Firefighter Injury Prevention & Wellness Program.
- Manage staffing, scheduling and timekeeping through the TeleStaff and Executime time keeping programs.
- Monitor industry trends and regulatory changes to maintain compliance.
- Manage employee appraisal program including recognition and correction actions.

ACCOMPLISHMENTS

Recruitment & Promotions

- Successfully implemented the Fire Cadet Program (FY 2024–2025).
- Hired multiple Firefighter/ Emergency Medical Technician (EMTs) and Ambulance Operators, advancing diversity initiatives.
- Promoted 3 Fire Captains, 2 Engineers, and 1 Battalion Chief, strengthening department leadership.
- Increased fire department diversity by 30%.
- Increased the number of Spanish-speaking personnel to enhance service to the community.
- Streamlined the Fire Department Actor Program for all ranks, fostering leadership development.

Department Planning & Compliance

- Completed the Fire Department Strategic Plan in July 2023.
- Hired a Fire Marshal (July 2023) to oversee fire prevention, plan reviews, and inspections.
- Hired a Deputy Fire Chief (February 2024) to oversee accreditation and fire operations.
- Enhanced Community Risk Reduction (CRR) initiatives, including:
 - Smoke Alarm Installation event in collaboration with the American Red Cross.
 - Stop the Bleed Program launch to improve community emergency preparedness.
- Measure W funding update to support Cathedral City Fire & EMS infrastructure and services.

FIRE DEPARTMENT AND ADMINISTRATION

Grants & Secured Alternate Funding

LOCAL HAZARDOUS MITIGATION PLAN (LHMP) & EMERGENCY OPERATIONS PLAN (EOP) GRANT	AMOUNT	PURPOSE:
FEMA FUNDS	\$149,631	Updates outdated plan to support disaster risk reduction efforts
OFFICE OF EMERGENCY SERVICES (OES) FUNDS	\$49,877	
FEMA ADMIN FUNDS	\$7,896	
ASSISTANCE TO FIREFIGHTERS GRANT (AFG)	AMOUNT	PURPOSE:
FEMA FUNDS	\$154,607.27	Promotes personnel wellness and safety programs
OFFICE OF TRAFFIC SAFETY GRANT CAR SEAT SAFETY	AMOUNT	PURPOSE:
OTS FUNDS	\$45,650	Enhances child passenger safety and education.
COMMUNITY EMERGENCY RESPONSE TEAM (CERT) GRANT	AMOUNT	PURPOSE:
OFFICE OF EMERGENCY SERVICES (OES) FUNDS	\$25,000	Improves community disaster preparedness through hands on training classes.

Infrastructure & Technology Upgrades

- Upgraded/maintained emergency vehicles, including:
 - Medic 3 upgrade to F450 Medix Ambulance
 - Currently “building” 1 Rosenbauer Pumper Engine and 1 Rosenbauer Aerial Truck, expected delivery of the Engine May 2026 and the Truck August 2026.
 - Medic 22 F450 Medix Ambulance on order, expected delivery May 2026.
- Upgraded to cloud based TeleStaff scheduling for improved workforce management.
- Purchased Public Safety Enterprise Communication (PSEC) radios, integrating countywide digital interoperability for improved communication.
- Upgrading Edom Hill Repeater for improved communications and firefighter safety.

Performance & Wellness Initiatives

- Rolled out the Fire Department Injury Prevention & Wellness Program, reducing injuries and improving workforce morale.
- Expanded Center for Public Safety Excellence (CPSE) Accreditation efforts, receiving recommendation for accreditation from the CPSE Peer Team.

FIRE DEPARTMENT AND ADMINISTRATION

GOALS AND OBJECTIVES

ALIGNMENT WITH THE STRATEGIC PLAN

Fire Administration supports multiple goals from both the City of Cathedral City's Five-Year Strategic Plan and Cathedral City Fire & EMS' Three-Year Strategic Plan:

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

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.

A-3 Develop and implement a professional development program to enhance career development opportunities, strengthen organizational capabilities, and increase organizational capacity.

- Introduce a Fire Cadet Program to introduce youth to the potential for careers in fire and emergency service.

A-4 Identify initiatives and establish programs that recognize and appreciate employees for performance, innovation, and efficiency.

- Strengthen recruitment efforts to ensure underrepresented groups comprise 25% of the workforce.

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 Implement recommendations of Facilities Master Plan

- Station 2 dorm and facility upgrades to accommodate new medic unit and meet gender compliance requirements.
- Install windows at Station 3 to mitigate dust storm impact and improve indoor air quality for operational readiness.

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-2 Develop an inventory of contract services that are due for bid and request proposals.

- As a part of accreditation best practices, internal (non-financial) contract access and tracking will be centralized and available on the Fire Dept SharePoint

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-4 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.

D-8 Develop community-based Fire Prevention initiatives, including drowning prevention, smoke alarm

FIRE DEPARTMENT AND ADMINISTRATION

installation, and CPR programs (Goal from 2023 Strategic Plan)

City Council Goal E: Safety

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

E-4 Increase Police, Fire, and Code Compliance engagement with the community (Goal from 2023 Strategic Plan)

E-4 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-9 Develop a Fire Department Injury Prevention and Wellness Program (Goal from 2023 Strategic Plan)

Fire Goal E-1: Create an expand Community Risk Reduction program opportunities.

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, well-maintained, and issues surrounding homelessness have been compassionately addressed with thoughtful, coordinated, and collaborative programs.

Fire Goal F-1: Increase diversity outreach in applicants and new hires by 50%.

Fire Goal F-2: Increase social media outreach to attract a diversified workforce.

The Fire Department's Strategic Plan was successfully completed two years ahead of schedule, effectively integrating all operational components within CCFE.

The Fire Department and Administration Goals and Objectives include:

Financial Management

- Streamline departmental budgets and explore additional grant funding to sustain operational expansions.
- Enhance ambulance billing and cost recovery programs using data analytics.

Fire Department Planning

- Expand mutual and automatic aid agreements for cross-agency response coordination.
- Target 50% workforce diversity, focusing on bilingual candidates and female firefighters.
- Integrate specialized training (HazMat, confined space, wildland operations) into workforce development.

Records Management

- Digitize key inspections and medical reporting for accuracy and efficiency.
- Leverage data analytics to enhance performance tracking and resource allocation.
- Maintain NFIRS & ISO compliance with updated reporting standards.
- Maintain internal (non-financial) contract access and tracking will be centralized and available on the Fire Dept SharePoint

FIRE DEPARTMENT AND ADMINISTRATION

Facilities & Equipment Maintenance

- Complete dorm upgrades at Fire Station 2 to accommodate new medic unit and meet gender compliance requirements.
- Ensure underground storage tanks and fuel dispensing systems meet compliance regulations.
- Implement comprehensive vehicle maintenance schedules for the fire department fleet.
- Maintain a fleet of reserve apparatus to maintain operational readiness.

Personnel Management

- Expand the Firefighter Injury Prevention & Wellness Program, emphasizing mental health resources.
- Deploy a department-wide Root Cause Analysis process for all accidents, including:
 - Workers' compensation claims
 - Vehicle accidents
 - Preventable errors or near-misses
- Improve promotional and mentorship pathways, particularly for underrepresented groups.
- Enhance TeleStaff scheduling, integrating real-time shift bidding and coverage alerts.
- Increase administrative support staff to meet increased demand for Fire Administration services.



FIRE DEPARTMENT AND ADMINISTRATION

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 and FY 2026/2027:

Goals/Initiatives	Definition	Date of Completion
Fire Department Goals		
Complete CPSE/CFAI Accreditation	A process of self-assessment through strategic planning, community risk assessments and best practice measures documented in 11 different categories for CPSE peer team review and approval.	3/31/2025
Fire Cadet Program	Fire Cadet Program designed for local youth to explore opportunities in public service.	11/9/2024
Department Strategic Plan	Update the Fire Department's Strategic Plan (2023 – 2026)	07/15/2023
AO to Firefighter Bridge Program	Develop and implement an Ambulance Operator to Firefighter program to create a candidate pool of future firefighters within the department. 4 AO's sent to Fire Academy to date. 2 successfully promoted to firefighters.	07/01/2023
Community Risk Reduction Initiatives		
Smoke Alarm Installation Event with American Red Cross	Collaborative event to install 500 smoke alarms in designated communities to promote life safety.	01/20/2024
CERT Program in English and Spanish	Community disaster preparation training offered to residents. Goal - 2 Community Workshops Annually	11/30/2024 1 class English 1 Teen CERT
Stop the Bleed	Classes offered to the community for residents to learn basic first aid to provide help until first responders arrive. Goal - 4 Community Workshops	FY 2023 – 25 4 classes held
Sidewalk CPR / Hands Only CPR	Classes offered to the community for residents to learn basic CPR to provide help until first responders arrive. Goal - 4 Community Workshops	FY 2023 – 25 4 classes held
Fall Prevention	Workshop offered to the senior community to provide tips and suggestions to avoid falls. Goal - 4 Community Workshops	FY 2023 - 2025 7 workshops held

FIRE DEPARTMENT AND ADMINISTRATION

Performance Measure	Definition	Baseline	FY 2024 Performance	Goal
Employee (JAC) Training Hours	Required training hours coded and logged through Vector Solutions for employee development and safety.	25,440	24,353	27,000
Diversity Hiring Initiative	To better represent the community we serve, increase recruitment in the local area and encourage/mentor those currently underrepresented.	25%	30%	50%
Reduce employee Workers' Compensation related absences by 5%	Deploy a department-wide Root Cause Analysis for all workplace injuries.	188 days (3-year average)	45 days	43 days

Fire Department Goals/Initiatives	Definition	Target Date
Fire Department Goals		
Public Safety Enterprise Communication Radio Transition	Update all handheld and mobile radios to operate within PSEC. In-service staff on the system.	12/2025
Station 2 Dorm and Facility Upgrades	Update Station 2 dorms and facilities to accommodate new medic unit and meet gender compliance standards	12/2025
Station 3 Update	Install windows at Station 3 to mitigate dust storm impact and improve indoor air quality.	12/2026
Internal Contract Tracking	As a part of accreditation best practices, internal (non-financial) contract access and tracking will be centralized and available on the Fire Dept SharePoint	12/2025
Specialty Training	Advanced training provided to personnel for complex call types (Rope Rescue, Swift Water, HazMat)	12/2027
Community Based Paramedicine	A healthcare model that allows paramedics to operate in expanded roles by assisting with public health and primary healthcare and preventive services.	In Review
Community Risk Reduction Initiatives		
Drowning Prevention Campaign	Community outreach campaign in the community to reduce drowning incidents.	03/2026

EMERGENCY SERVICES

EMERGENCY SERVICES EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	7,184,740	8,367,700	8,354,595	-13,106	8,705,459	350,864
Operations	1,517,649	1,254,962	1,877,401	622,439	1,896,365	18,964
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	8,702,389	9,622,662	10,231,996	609,333	10,601,824	369,828

Fire Emergency Services is tasked with reducing injuries, loss of life, environmental damage, and property loss due to medical emergencies, fires, hazardous materials incidents, and natural disasters. The division provides advanced life support (ALS), emergency transport, and community risk reduction services across four main components:

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

Beyond emergency responses, our firefighters also engage in public education, fire prevention inspections, fire cause and origin investigations, and community outreach. Secondary responsibilities include fleet maintenance, Community Emergency Response Team (CERT) training, promotional testing, quality assurance, radio communications, and more.



EMERGENCY SERVICES

ACCOMPLISHMENTS

Emergency Response Calls

- Responded to 7,591 emergency incidents in FY 2023/2024, an increase from 7,309 in FY 2022/2023.
- EMS calls composed approximately 77% of all 9-1-1 responses.

Ambulance & Equipment Enhancements

- Medic 2 was placed in service at Fire Station 2 on April 2023, improving ambulance coverage.
- Three Type I ambulances purchased to replace aging units, ensuring continuous patient care.
- Stryker Power Load systems installed in all ambulances to reduce lifting-related injuries.

Cardiac Arrest Management

- ROSC (Return of Spontaneous Circulation) climbed to 37.8% in 2024 up from 30.8% in 2023.
- Expanded High-Performance CPR (HP CPR) training, elevating cardiac arrest survival rates.

Technology & Infrastructure Upgrades

- Upgraded G2 Alerting Systems at fire stations, adding heart-saver tones and encoded lighting.
- Implemented Mark43 Computer Aided Dispatch (CAD) for more efficient dispatch coordination.

Community Engagement & Safety Initiatives

- Conducted three CERT programs, including one Teen CERT session.
- Delivered Stop the Bleed and Sidewalk CPR training, beginning May 1, 2024
- Hosted two Fire Alarm installation events, installing 500 smoke alarms.

GOALS AND OBJECTIVES

ALIGNMENT WITH THE STRATEGIC PLAN

Fire Emergency Services supports multiple goals from both the City of Cathedral City's Five-Year Strategic Plan and Cathedral City Fire & EMS' Three-Year Strategic Plan:

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

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.

A-3 Consider a Fire Cadet program to introduce youth to the potential for careers in fire and emergency service
(Goal from 2023 Strategic Plan)

Fire Goal A-1 Reduce call interval times by 5%.

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-4 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.

- Deploy Tablet Command across all fire department vehicles to ensure the closest appropriate unit is dispatched, improving response efficiency and patient outcomes.
- Enhance EMS technology and patient care reporting systems for improved efficiency and service delivery.

D-8 Develop community-based Fire Prevention initiatives, including drowning prevention, smoke alarm installation, and CPR programs **(Goal from 2023 Strategic Plan)**

Fire Goal D-1 Reduce falls and public assist calls for service by 5%

City Council Goal E: Safety

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

E-1 Fund a 2-person ALS Medic Unit to better respond to increasing demand for medical response.

E-3 Continue Police, Fire, and Expand Code Compliance engagement with the community.

- Increase engagement with the community through social media, station open houses, and public education programs.
- Create Community Risk Reduction Education opportunities twice a year.

E-9 Develop a Fire Department Injury Prevention and Wellness Program **(Goal from 2023 Strategic Plan)**

- To reduce firefighter injuries, illnesses, and stress-related conditions.

The Fire Emergency Services Goals and Objectives include:

Enhancing Emergency Response & Staffing

- Maintain four fully staffed ambulances with Firefighter/Paramedics and Ambulance Operator EMTs.
- Pursue budget approval for an additional Battalion Chief position focused on Health and Safety, who will serve as an incident safety officer.
- Optimize response times and resource allocation through data analytics.

Expanding Community-Based Programs

- Increase fall prevention workshops and expand home safety assessments.
- Continue Fall Prevention PSA campaigns and promote fire safety awareness.

Advancing Training & Innovation

- Expand virtual training opportunities for firefighters and EMS personnel.
- Conduct Safety Officer training for a minimum of four department personnel.
- Strengthen partnerships with hospitals and paramedicine programs to enhance care coordination.

EMERGENCY SERVICES

- Implement Emergency Medical Dispatch with two fire department-specific dispatchers to right-size responses – sending only necessary resources to each incident type.
- Expand the use of data analytics, including predictive modeling and AI, to inform deployment, staffing, and training decisions.

Wellness & Prevention

- Implement annual turnout gear testing to ensure gear is free of carcinogens and compliant with safety standard.
- Fully implement the Wellness and Safety Program to include:
 - Annual physicals
 - Annual psychological evaluations
 - Annual cancer screening



EMERGENCY SERVICES

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 and FY 2026/2027:

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Calls for Service	7,309	7,591	8,000
Average Emergency Response Times (Dispatch to Arrival)	6 min 32 sec	6 min 21 sec	5 min 45 sec

Performance Measure	Definition	Baseline 5 Year Average	FY 2024 Performance	Goal
Engine/Truck Turnout Time	Total turnout time to from dispatch to enroute time.	1:45	1:09	1:06
Engine/Truck Response Time	Total response time to EMS incident from dispatch to arrival on scene. As a part of our Strategic Plan goals, total response times should be reduced by 5%	7:20	7:49	7:26

Fire Department Goals/Initiatives	Definition	Date of Completion
Career Development Plans (CDP) Council Goal A	All personnel have access to career development plans	06/30/2024
Public Safety Enterprise Communication Radio Transition	Update all handheld and mobile radios to operate within PSEC. In-service staff on the system.	In Progress
AO to Firefighter Bridge Program	Develop and implement an Ambulance Operator to Firefighter program to create a candidate pool of future firefighters within the department. 4 AO's sent to Fire Academy to date. 2 successfully promoted to firefighters.	07/01/2023

New Fire Department Goals/Initiatives	Definition	Target Date
Fire Department Goals		
Medic 22 Implementation	With the Measure W funds, a 4 th ALS medic unit needs to be staffed and placed in service.	07/01/2025
Re-implement EMD with 2 dedicated Fire Dispatchers	Addition of 2 fire dispatchers to Dispatch center to use EMD protocols to right-size responses.	12/30/2025
Community Risk Reduction Initiatives		
Increase Fall Prevention Workshops	Increase Fall Prevention Workshops offered to the community Goal – 5 workshops annually	12/31/2026

PREVENTION

PREVENTION EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	209,547	260,168	229,321	-30,848	237,701	8,380
Operations	3,834	12,852	87,330	74,478	88,764	1,434
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	213,382	273,020	316,651	43,630	326,465	9,814

Fire Prevention is dedicated to reducing injuries, loss of life, and property damage caused by hazardous conditions. As a key component of Cathedral City's fire protection delivery system, fire prevention plays a crucial role in community risk reduction. The program consists of six core components:

- Public Education
- Business Inspections
- Development Review and Plan Checking
- System Checks
- Fire-Setter Counseling

Under the direction of the Fire Chief, Fire Prevention oversees public education initiatives, fire inspections, and plan reviews to ensure compliance with fire safety regulations.

ACCOMPLISHMENTS

Inspections and Compliance

- Completed 1,196 fire inspections in 2024, a 58% increase from 2022 totals.
- Resumed Engine Company business inspections, boosting overall compliance and annual inspection coverage.

Plan Reviews

- Migrated to a digital intake plan review system, streamlining the submission and review process.
- Improved development review by adopting a predictable intake and plan-check framework.

Updated Fire Code Adoption

- Adopted the 2022 California Fire Code, ensuring current local fire safety regulations.

Smoke Alarm Initiatives

- Partnered with the American Red Cross to install 500 smoke alarms throughout residential neighborhoods.

PREVENTION

GOALS AND OBJECTIVES

ALIGNMENT WITH THE STRATEGIC PLAN

Fire Prevention supports multiple goals from both the City of Cathedral City's Five-Year Strategic Plan and Cathedral City Fire & EMS' Three-Year Strategic 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-6 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.

Fire Goal C-4 Develop resource guide to educate/inform project applicants of requirements, to ensure Compliance with fire safety regulations.

City Council Goal E: Safety

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

E-3 Continue Police, Fire, and Expand Code Compliance engagement with the community.

- Implement community engagement and public education initiatives to increase awareness regarding public safety programs.

Fire Goal E-1 Create Community Risk Reduction Education opportunities two times each year.

Fire Goal E-5 Community training and outreach to enhance fire prevention efforts to maintain a safe environment for residents, businesses, and visitors.

The Prevention Goals and Objectives include:

Business Inspections & Compliance

- Inspect every business in Cathedral City annually to ensure fire code compliance.
- Continue Engine Company inspection programs to identify fire hazards early.
- Enforce fire code compliance for commercial operations utilizing bulk CO₂ (over 100 pounds).

Development Review & Plan Checking

- Maintain plan check standards for new construction and tenant improvements, ensuring compliance with the 2022 California Fire Code and local amendments.
- Enhance review efficiency through digital plan submissions and improved tracking.
- Coordinate business license inspections for consistent enforcement of fire codes.

System Checks & Fire Suppression

- Conduct annual inspections of commercial fire suppression systems, including sprinklers, hoods systems, and alarm systems.
- Optimize inspection intervals and data management for timely follow-ups.
- Implement water supply compliance and standardization throughout Cathedral City, including mobile home parks and homeowners' associations (HOAs).

Fire/Arson Investigation

- Expand arson investigation training for Fire Prevention personnel.
- Strengthen collaboration with Cathedral City Police Department (CCPD) and the District Attorney's Office on suspected arson cases.

PREVENTION

Juvenile Fire-Setter Counseling

- Appoint a Juvenile Fire-Setter Counselor with advanced training.
- Increase public awareness of referral methods for at-risk youth and families.
- Develop community partnerships with schools and youth organizations to promote early intervention.

Community Safety Initiatives

- Expand smoke alarm installation programs in partnership with the American Red Cross and other community groups.
- Strengthen partnerships with law enforcement and community organizations for arson investigation and fire safety education.
- Target vulnerable populations (seniors, low-income families) for fire prevention outreach and home safety assessments.
- Improve public education campaigns using social media, fire station open houses, community engagements, and offering bilingual materials.

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 and FY 2026/2027:

Goals/Performance Measure	Definition	Date of Completion
Safe, compliant businesses	Annually inspecting all business ensures fire safety and access through Engine Company inspections for more efficient response and community engagement.	In Progress
Predictable Development Review System	With Fire Marshal oversight and the implementation of the CSS portal plan review has become more streamline.	In Progress
Arson Investigation Efficiency	Establish formal CCPD partnership to have Police investigators conduct arson investigations.	1/20/2024

Goals/initiatives	Definition	Target Date
Fire Department Goals		
Enhanced fire suppression systems oversight	Conduct annual fire system inspections to ensure compliance and that they are operational	Ongoing
Appoint Juvenile Fire Setter Counselor with Advanced Training	Train designated staff and start outreach program to counsel youth.	12/31/2025
Implement Water Supply Compliance in Mobile Home and HOA Communities	Establish ordinance and conduct annual flow test for compliance in collaboration with authority agency.	07/30/2026
Community Risk Reduction Initiatives		
Fire Safety Community Engagement	Create Public Education, Workshops and Safety Programs	12/31/2025

PREVENTION

Performance Measure	Definition	Baseline	FY 2024 Performance	Goal
Annual Business Inspections	Annual business inspections completed by prevention and engine companies Engine company inspections resumed in May 2024.	75%	12%	100%
Plan Review Time	Complete plan submittals (stamped with all required attachments) through the CSS portal for review. Goal – Reviewed within 7 days of submittal	90%	NA	90%



AMBULANCE SERVICES

AMBULANCE SERVICES EXPENDITURES						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	3,434,786	3,216,114	3,818,405	602,291	3,893,047	74,642
Operations	1,144,271	1,305,335	1,935,087	629,752	1,941,048	5,961
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	4,579,056	4,521,449	5,753,492	1,232,043	5,834,095	80,603

The City's Ambulance (Paramedic) Services Program provides ALS and emergency ambulance response through CCFE. The department has refined its staffing and deployment strategies to enhance service efficiency, maintain high-quality patient care, and optimize resource allocation.

ACCOMPLISHMENTS

Emergency Medical Response & Coverage:

- Responded to 7,591 emergency incidents in FY 2023/2024, a 3.9% increase from 7,309 emergency incidents in FY 2022/2023.
- Expanded ambulance fleet with Medic 2 put in service in April 2023 at Fire Station 2, enhancing service efficiency in central Cathedral City.

Equipment & Technology Enhancements:

- Acquired three new Type I ambulances, fully equipped with Stryker Power Load systems to enhance patient transport and personnel safety.
- Implemented electronic patient care reporting (ePCR) upgrades to streamline data collection and reporting.
- Integrated EMS analytics for real-time tracking of response efficiency, patient outcomes, and resource utilization.

Cardiac Arrest Survival & Advanced Care:

- Expanded High-Performance CPR (HP-CPR) training for EMS personnel, improving patient survival rates.

Workforce Development & Mental Health Support:

- Implemented mental health and wellness programs to mitigate burnout among EMS personnel.
- Continued recruitment of Ambulance Operators and introduced a career pathway to advance into Firefighter positions.

AMBULANCE SERVICES

GOALS AND OBJECTIVES

ALIGNMENT WITH THE STRATEGIC PLAN

The Ambulance Services Division supports multiple goals from both the City of Cathedral City's Five-Year Strategic Plan and Cathedral City Fire & EMS' Three-Year Strategic Plan:

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-6 Initiate a Class and Compensation Study to benchmark and proactively identify compensation issues impacting employee retention and attraction.

- Improve recruitment and retention strategies for Ambulance Operators to sustain adequate staffing levels.

Fire Goal A-1: Reduce call interval times by 5%.

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.

Fire Goal C-2 Increase ambulance transport cost recovery by 10%.

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-4 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.

- Expand EMS data analytics and patient care technology to enhance real-time performance tracking.
- Establish innovative community-based fire prevention programs, including Drowning Prevention, Smoke Alarm Installation, Fall Prevention, and CPR initiatives.

Fire Goal D-1 Reduce falls and public assists calls for service within the community by 5%.

City Council Goal E: Safety

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

E-3 Continue Police, Fire, and Expand Code Compliance engagement with the community.

Fire Goal E-1 Ensure full staffing of Ambulance Operator positions and maintain continuous operation of four ambulances for emergency response.

Fire Goal E-2 Optimize ambulance deployment strategies to reduce response times and align with national standards.

AMBULANCE SERVICES

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.

Fire Goal F-1 Increase diversity outreach in applicants and new hires by 50%.

Fire Goal F-2 Develop formal transition process, promoting personnel to a higher rank.

The Ambulance Services Goals and Objectives include:

Emergency Response & Transport Services:

- Take delivery of new Medic 4 unit and integrate it into the emergency response fleet by May 2026, reserve ambulance will be utilized to enhance service coverage by July 2025.
- Maintain full staffing and operation of four ALS ambulances.
- Explore Community-Based Paramedicine (CBP) to reduce non-emergency ambulance transports through telemedicine and alternative care pathways.
- Implement dynamic ambulance deployment modeling, improving response times based on call volume analysis and predictive analytics.

Workforce Development & Retention:

- Strengthen recruitment and retention of Ambulance Operators to ensure workforce diversity and offer career progression opportunities.

EMS System Optimization:

- Explore telemedicine partnerships to provide pre-hospital care for non-critical patients, reducing unnecessary transports.
- Develop a Mobile Integrated Health (MIH) program to divert non-emergency patients from emergency rooms to appropriate care settings.

Revenue Development:

- Increase service fees
- Enhance ambulance billing processes
- Implement fire responder fee recovery for qualifying EMS calls.

Community Engagement & Prevention Programs:

- Expand CPR & First Aid training for local businesses and community members.
- Strengthen public education campaigns on EMS access and emergency preparedness.

AMBULANCE SERVICES

PERFORMANCE MEASURES

EMS Response Data

Performance Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Ambulance Responses	6,227	6,541	7,216	8,000
ALS Ambulance Transport Calls	3,839	4,227	4,781	4,500
Treat & Release Calls (non-transport)	122	114	108	120

Performance Measures for FY 2025/2026 and FY 2026/2027:

Performance Measure	Definition	Baseline	FY 2024 Performance	Goal
Ambulance Turnout Time	Total turnout time to from dispatch to enroute time.	2:12	1:05	1:50
Ambulance Total Response Time	Total response time to EMS incident from dispatch to arrival on scene.	9:12	9:10	6:30
Cost Recovery	Amount of recoverable fees collected on qualifying billable calls.	71%	87%	90%
Insurance Collection	Number of qualifying EMS calls where insurance information is collected for billing.	N/A	95%	100%



EMERGENCY MANAGEMENT

EMERGENCY MANAGEMENT EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	10,615	2,318	59,950	57,632	59,950	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	10,615	2,318	59,950	57,632	59,950	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 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 & Public Outreach:

- Conducted multiple CERT training courses, increasing volunteer participation.
- Provided disaster preparedness presentations for faith groups, homeowners' associations, libraries, and senior centers.
- Hosted additional Teen CERT sessions at Cathedral City High School to promote youth engagement in emergency readiness.

Equipment & Resource Enhancements:

- Collaborated with Riverside County Emergency Management Division (EMD) for resource-sharing and protocol updates.
- Upgraded EOC communications, integrating video conferencing capabilities.

EMERGENCY MANAGEMENT

Grant Funding & Pandemic Response:

- Secured grant funding to expand CERT training.
- Partnered with regional agencies to obtain federal Personal Protective Equipment (PPE) grants during public health emergencies.
- Obtained FEMA and OES grants to update the Local Hazard Mitigation Plan and Emergency Operations Plan (EOP).

GOALS AND OBJECTIVES

ALIGNMENT WITH THE STRATEGIC PLAN

Emergency Management supports multiple goals from both the City of Cathedral City's Five-Year Strategic Plan and Cathedral City Fire & EMS' Three-Year Strategic Plan:

City Council Goal E: Safety

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

E-4 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 (**Goal from 2023 Strategic Plan**)

The Emergency Management Goals and Objectives include:

Staff Training & Readiness:

- Annual EOC Drills: Conduct at least one full-scale EOC drill per year, including tabletop and functional exercises.
- SEMS/NIMS Compliance: Ensure all City personnel maintain NIMS, SEMS, and Incident Command System (ICS) certifications.
- Cross-Agency Coordination: Strengthen mutual aid agreements with Riverside County EMD and regional partners.

Community Emergency Response Team (CERT):

- Expand CERT Outreach: Increase class offerings to reach more neighborhoods, businesses, and vulnerable populations, with a goal of advancing 50 residents annually.
- Retention & Engagement: Develop structured pathways for CERT graduates, including advanced training and leadership opportunities.

Emergency Operations Center & Disaster Preparedness:

- Emergency Operations Plan: Finalize an updated EOP by end of 2025, incorporating lessons from recent incidents.
- Local Hazard Mitigation Plan: Finalize an update LHMP with external consultants by end of 2025.
- Maintain EOC Supplies: Conduct regular inventories and replenish emergency resources.

EMERGENCY MANAGEMENT

Equipment & Supplies:

- Enhanced Communication: Assess real-time emergency tracking software and potential upgrades to the emergency alert system.
- Grant Funding: Seek additional federal and state grants for advanced disaster management tools and EOC improvements.
- Equipment Maintenance:
 - Update and service emergency supply caches at station 2, station 3, and the High School.
 - Maintained EOC infrastructure, including audio systems and operational vests.
 - Implemented a bi-annual equipment and resource inspection system.

PERFORMANCE MEASURES

Performance Measures for FY 2025/2026 and FY 2026/2027:

Goals/Performance Measure	Definition	Date of Completion
Fire Department Goals		
EOC Training – Annual Training to ensure City staff remain SEMS/NIMS compliant	Designated staff successfully complete required training.	Pending
Equipment & Cache Upgrades	Maintain and restock expired emergency supply caches	Pending
Community Risk Reduction Initiatives		
CERT Training Grant	Source funding for CERT training and disaster supplies	08/01/2024
Teen CERT	Annual class with High School	11/30/2024

Goals/initiative	Measurement	Target Date
Fire Department Goals		
Local Hazardous Mitigation Plan Update	Adopt and publish plan	12/31/2025
Emergency Operations Plan Update	Adopt and Publish plan	12/31/2025
Upgrade/Update EOC	Upgraded furnishings, computers, resources and supplies	12/31/2026
Community Risk Reduction Initiatives		
CERT Expansion to underrepresented community members	CERT Class delivered in Spanish Goal – 1 Spanish CERT Class annually	06/30/2026

GENERAL GOVERNMENT

GENERAL GOVERNMENT EXPENDITURES

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
EXPENDITURES						
Salaries and benefits	26,394	0	135,000	135,000	135,000	0
Operations	4,361,501	4,051,967	3,804,717	-247,250	3,956,875	152,158
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	4,787,089	3,027,236	3,404,602	377,366	3,192,327	-212,275
TOTAL EXPENDITURES	9,174,983	7,079,203	7,344,319	265,116	7,284,202	152,158

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.



OTHER FUNDS

- Measure W Fund (Fund 151)
- Big League Dreams Fund (Fund 431)
- Special Deposits Fund (Fund 711)



REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	0	0	0	0	0	0
REVENUES AND OTHER SOURCES						
Taxes	0	0	5,000,000	5,000,000	5,000,000	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	5,000,000	5,000,000	5,000,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	1,000,000	1,000,000	1,000,000	0
Operations	0	0	798,586	798,586	798,586	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	1,201,414	1,201,414	1,201,414	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	2,000,000	2,000,000	2,000,000	0
Total Expenditures and Other Uses	0	0	5,000,000	5,000,000	5,000,000	0
Net increase (decrease)	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

Description: The Measure W Fund was established to account for the funds received following the passage of the Measure W ballot measure at the General Municipal Election on November 5, 2024. Measure W proposed a one-half cent increase to the general transaction and use tax, increasing from one cent to one and one-half cents per dollar. Although the deposit activity is accounted for in a separate fund, it does not meet the definition of a special revenue fund according to 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 will be reported as such starting in 2026.

Funding Sources: Revenues are generated from a one-half cent general transaction and use tax.

Fund Balance: Fund balance is projected to remain at \$0 as of June 30, 2026 and June 30, 2027.

In July 2024 the City Council, after months of study and public input, including a report from the Resident Study Committee of Cathedral City residents, acted to refer a tax question to the voters (Measure W) which was ultimately approved by the voters in November. 74% of Cathedral City voters said yes to improved and more efficient emergency medical service, more funding for paving neighborhood streets and yes to joining the Desert Recreation District so that Cathedral City residents can enjoy the broad array of parks and recreation opportunities offered by the DRD. Since the passage of Measure W, the City Council and staff have been working to deliver on the promises made.

ACCOMPLISHMENTS

Neighborhood Street Improvements

Measure W will provide an additional \$1 million per year dedicated to improving neighborhood streets. In this budget, staff will present the City Council with multi-year plans for improvements to neighborhood streets. Staff in the Public Works department have developed three sets of street improvement plans:

- Measure W funded street improvements which will focus on neighborhood streets.
- SB 1 funded improvements using funds provided through Cathedral City's share of state gas tax funds.
- Maintenance of Effort funded improvements. To receive state SB1 funds, the City must provide a local match, which mostly comes from the City's General Fund.

Desert Recreation District Annexation

Measure W will also provide funding of \$1 million per year for improved parks maintenance and the introduction of recreation programming which was previously not provided in Cathedral City. These services will be provided by the Desert Recreation District and Cathedral City will annex into the district. Once the annexation is complete, residents of Cathedral City will be able to take advantage of parks and recreation programming through the DRD anywhere DRD serves in the Coachella Valley, at in-district rates.

- The City Council and the Desert Recreation District board each approved the services and tax sharing agreements needed to make this all happen during their respective meetings on February 12, 2025.

Next steps will include the public annexation process through the Riverside Local Agency Formation Commission (LAFCO). Services provided to Cathedral City residents by the DRD will include maintenance of Esperanza, Ocotillo, Panorama, Century, Dennis Keat soccer parks and limited maintenance at Patriot Park; recreation programming in Cathedral City parks and other local facilities, operation of the Cathedral City High School (CCHS) pool for the summer swim season, parks attendants to monitor and handle issues in the parks and access to DRD events and programs throughout the DRD service area. The agreements will allow all these benefits to begin by July 1, 2025.

Improved Fire Paramedic and Ambulance Service

Measure W will also fund the acquisition and staffing of a fourth ambulance, maintaining emergency medical response times even as calls for service are increasing. Six new firefighter/paramedic positions will be funded to staff the fourth ambulance 24 hours a day seven days a week.

- Fire Department and Human Resources department personnel are currently working on the recruitment, testing and hiring of the personnel required to staff the ambulance with a goal of having them onboard a few weeks prior to July 1, 2025 so that they can be trained and in place for the additional ambulance to go into service on that date.

The Police Department will also be hiring two additional emergency medical dispatchers in support of the emergency services which are included in the police department budget. Police handles all dispatch for both the police and fire departments. The additional dispatchers will allow for the implementation of emergency medical dispatch.

Community Recreation Center

Measure W will also provide funding for the development of a community recreation center and ultimately its operation. The first step toward development of the recreation center will be the selection of a firm to assist with evaluating possible locations for either a newly constructed facility or an adaptive reuse of an existing building.

A competitive process will be conducted to select a firm and their study will include community input, review by the DRD and other possible users of the facility.

GOALS AND OBJECTIVES

Measure W aligns with the City Council goals of:

Goal B: Community Investment

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

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.

Specific actions that will be taken to achieve the Council's goals and objectives for Measure W include:

- Complete the hiring of six new firefighter/paramedics to staff the 4th ambulance.
- Take possession of the new ambulance to serve the 4th ambulance unit.
- Hire two new dispatchers and implement emergency medical dispatch.
- Assess and determine neighborhood streets to be improved using Measure W funds and conduct bid processes to hire contractors for the required improvements.
- Complete the annexation process for the City to join the Desert Recreation District and implement the tax transfer agreement.
- Complete the site selection and feasibility study to determine the best location and services desired at a new community recreation center.
- Conduct community outreach to determine resident's needs and desires for recreation programming and services.
- Transition park maintenance services for parks identified in the agreement to DRD.

PERFORMANCE MEASURES

Future Performance Measures:

- Implementation of hiring objectives and staff on board by July 1, 2025.
- Review and assess DRD program registrations and participation by Cathedral City residents.
- Track DRD maintenance standards for City parks as outlined in the services agreement.
- Track performance of additional ambulance and its effects on ambulance response time.
- Street improvement projects completed.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY25 to FY26	FY 2026/2027	FY26 to FY27
	Actual	Projected	Adopted	\$ Change	Adopted	\$ Change
Beginning Balance	2,541,535	2,167,770	2,005,740	-162,030	2,005,740	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	3,727	1,575	0	-1,575	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	3,727	1,575	0	-1,575	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	377,493	163,605	0	-163,605	0	0
Total Expenditures and Other Uses	377,493	163,605	0	-163,605	0	0
Net increase (decrease)	-373,765	-162,030	0	162,030	0	0
Ending Balance	2,167,770	2,005,740	2,005,740	0	2,005,740	0

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 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 rents (use of money and property).

Fund Balance: Fund balance is projected to remain at \$2,005,740 as of June 30, 2026 and June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	435,241	1,125,643	1,153,607	27,964	1,153,607	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	225,624	225,624	35,979	-189,645
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	433,912	27,964	0	-27,964	0	0
Other revenues	0	0	0	0	0	0
Transfers in	256,490	0	0	0	0	0
Total Revenues and Other Sources	690,402	27,964	225,624	197,660	35,979	-189,645
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	225,624	225,624	35,979	-189,645
Total Expenditures and Other Uses	0	0	225,624	225,624	35,979	-189,645
Net increase (decrease)	690,402	27,964	0	-27,964	0	0
Ending Balance	1,125,643	1,153,607	1,153,607	0	1,153,607	0

Description: The Special Deposits Fund was established to account for deposits held by the City. Such deposits include utility deposits, developer deposits, PM10 deposits, National Opioid (Settlement) deposits, State Certified Access Specialist Program (CASp) deposits, general plan maintenance surcharge 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 as per Governmental Accounting Standards Board 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 remain at \$1,153,607 as of June 30, 2026 and June 30, 2027.



Cathedral City

SPECIAL REVENUE FUNDS

- Transit Development Fund (Fund 229)
- Quimby Act Fund (Fund 230)
- Art in Public Places Fund (Fund 231)
- Master Underground Plan (MUP) Fund (Fund 232)
- Traffic Safety Fund (Fund 233)
- City Mitigation Fee Fund (Fund 234)
- Public Education and Government (PEG) Fees Fund (Fund 236)
- Transportation Development Act 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 Fund (Fund 248)
- Civic Grants Fund (Fund 249)
- 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)
- Parks Facilities Fund (Fund 271)
- Transportation Fund (Fund 272)
- General Government Facilities Fund (Fund 273)
- Fire Facilities Fund (Fund 274)
- Police Facilities Fund (Fund 275)
- Successor Housing Agency Fund (Fund 561)

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	0	9,352	10,707	1,355	11,207	500
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	7,250	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	2,102	1,355	500	-855	500	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	9,352	1,355	500	-855	500	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)	9,352	1,355	500	-855	500	0
Ending Balance	9,352	10,707	11,207	500	11,707	500

Description: The Transit Development Fund was established to account for fees paid to fund new development and expansions of existing transportation facilities in the City, for the purpose of serving future increased transportation demand. Funding is provided by both new residential and non-residential development.

Funding Sources: Revenues are generated from developer impact fees (licenses and permits) and interest earnings (use of money and property). Developer impact fees are collected on the balance sheet into a deferred revenue account and as of June 30, 2024, there was \$35,974 accumulated. It's projected to collect \$2,000 annually in deferred revenue. Annual increases in deferred revenue are planned for future projects.

Fund Balance: Fund balance is projected to increase \$500, or 4.7%, to \$11,207 as of June 30, 2026 and increase another \$500 or 4.5%, to \$11,707 as of June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	0	16,172	28,127	11,954	33,127	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	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	16,172	11,954	5,000	-6,954	5,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	16,172	11,954	5,000	-6,954	5,000	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)	16,172	11,954	5,000	-6,954	5,000	0
Ending Balance	16,172	28,127	33,127	5,000	38,127	5,000

Description: The Quimby Act Fund was established to account for fees paid in-lieu of land dedicated to parks or recreational purposes. Funding is provided by residential developers meeting their parkland requirements.

Funding Sources: Revenues are generated from developer impact fees (licenses and permits) and interest earnings (use of money and property). Developer impact fees are collected on the balance sheet into a deferred revenue account as of June 30, 2024, there was \$291,734 accumulated. It's projected to collect \$75,000 annually. Annual increases in deferred revenue are planned for future projects.

Fund Balance: Fund balance is projected to increase \$5,000, or 17.8%, to \$33,127 as of June 30, 2026 and increase another \$5,000 or 15.1%, to \$38,127 as of June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	0	29,135	41,541	12,406	46,541	5,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	8,496	17,775	90,000	72,225	0	-90,000
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	20,639	12,406	5,000	-7,406	5,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	29,135	30,181	95,000	64,819	5,000	-90,000
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	17,775	0	-17,775	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	90,000	90,000	0	-90,000
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	17,775	90,000	72,225	0	-90,000
Net increase (decrease)	29,135	12,406	5,000	-7,406	5,000	0
Ending Balance	29,135	41,541	46,541	5,000	51,541	5,000

Description: The Art in Public Places Fund accounts for fees paid in-lieu for non-residential development. Funding is provided by developers paying a percentage-based fee related to a project valuation.

Funding Sources: Revenues are generated from developer impact fees (licenses and permits) and interest earnings (use of money and property). Developer impact fees are collected on the balance sheet into a deferred revenue account as of June 30, 2024, there was \$380,491.36 accumulated. It's projected to collect \$10,000 annually in deferred revenue.

Fund Balance: Fund balance is projected to increase \$5,000, or 12.0%, to \$46,541 as of June 30, 2026 and increase another \$5,000 or 10.7%, to \$51,541 as of June 30, 2027. The increase is due to interest allocated to the fund.

MASTER UNDERGROUND PLAN FUND

Fund 232

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	2,208,693	2,368,901	2,506,702	137,801	1,096,702	-1,410,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	33,856	46,914	40,000	-6,914	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	126,352	90,887	50,000	-40,887	50,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	160,208	137,801	90,000	-47,801	90,000	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	1,500,000	1,500,000	0	-1,500,000
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	1,500,000	1,500,000	0	-1,500,000
Net increase (decrease)	160,208	137,801	-1,410,000	-1,547,801	90,000	1,500,000
Ending Balance	2,368,901	2,506,702	1,096,702	-1,410,000	1,186,702	90,000

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 developer impact fees (charges for service) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to decrease \$1,410,000, or -56.2%, to \$1,096,702 as of June 30, 2026 and increase \$90,000 or 8.2%, to \$1,186,702 as of June 30, 2027. This decrease in fund balance is due to expected CIP projects related to the undergrounding of arterial power lines on East Palm Canyon Drive.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	546,866	652,631	644,819	-7,812	154,303	-490,516
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	236,113	209,194	227,170	17,976	232,100	4,930
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	31,119	13,895	20,000	6,105	20,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	267,231	223,089	247,170	24,081	252,100	4,930
EXPENDITURES AND OTHER USES						
Salaries and benefits	6,725	5,186	0	-5,186	0	0
Operations	71,560	87,926	56,000	-31,926	52,427	-3,573
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	52,111	598,673	546,562	48,365	-550,308
Transfers out	83,182	85,678	83,013	-2,665	86,812	3,799
Total Expenditures and Other Uses	161,467	230,901	737,686	506,784	187,604	-550,082
Net increase (decrease)	105,765	-7,812	-490,516	-482,704	64,496	555,012
Ending Balance	652,631	644,819	154,303	-490,516	218,799	64,496

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 \$490,516, or -76.1%, to \$154,303 as of June 30, 2026 and increase \$64,496, or 41.8%, to \$218,799 as of June 30, 2027. The decrease in fund balance is for street improvement projects identified in the CIP Plan.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY25 to FY26	FY 2026/2027	FY26 to FY27
	Actual	Projected	Adopted	\$ Change	Adopted	\$ Change
Beginning Balance	3,683,686	4,358,286	4,923,089	564,803	5,385,610	462,521
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	459,170	395,229	408,000	12,771	408,000	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	215,429	169,574	75,000	-94,574	75,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	674,600	564,803	483,000	-81,803	483,000	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	20,479	20,479	3,115,325	3,094,846
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	20,479	20,479	3,115,325	3,094,846
Net increase (decrease)	674,600	564,803	462,521	-102,282	-2,632,325	-3,094,846
Ending Balance	4,358,286	4,923,089	5,385,610	462,521	2,753,285	-2,632,325

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 \$462,521, or 9.4%, to \$5,385,610 as of June 30, 2026 and decrease \$2,632,325, or -48.9%, to \$2,753,285 as of June 30, 2027. This decrease in fund balance is due to the expenditures related to construction of Transfer Station roadway.

PUBLIC EDUCATION AND GOVERNMENT (PEG) FEES FUND

Fund 236

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	597,291	660,412	646,889	-13,523	380,889	-266,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	94,466	42,763	80,000	37,238	70,000	-10,000
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	33,499	13,696	20,000	6,304	20,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	127,965	56,459	100,000	43,541	90,000	-10,000
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	15,548	32,038	90,000	57,962	90,000	0
Debt service	0	0	0	0	0	0
Capital outlay	2,704	1,952	235,000	233,048	60,000	-175,000
CIP projects	0	0	0	0	0	0
Transfers out	46,591	35,992	41,000	5,008	42,875	1,875
Total Expenditures and Other Uses	64,844	69,982	366,000	296,018	192,875	-173,125
Net increase (decrease)	63,121	-13,523	-266,000	-252,477	-102,875	163,125
Ending Balance	660,412	646,889	380,889	-266,000	278,014	-102,875

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 \$266,000, or -41.1%, to \$380,889 as of June 30, 2026 and decrease another \$102,875, or -27.0%, to \$278,014 as of June 30, 2027. The increased budget expenditures are for technology improvements in the council chambers.

TRANSPORTATION DEVELOPMENT ACT FUND

Fund 240

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	857	-254,411	0	254,411	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	314,417	579,485	265,068	566,775	-12,710
Use of money and property	24	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	24	314,417	579,485	265,068	566,775	-12,710
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	255,292	60,005	579,485	519,480	566,775	-12,710
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	255,292	60,005	579,485	519,480	566,775	-12,710
Net increase (decrease)	-255,268	254,411	0	-254,411	0	0
Ending Balance	-254,411	0	0	0	0	0

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

Funding Sources: Revenues are generated from RCTC (intergovernmental revenue) on a reimbursement basis.

Fund Balance: Fund balance is projected to remain at \$0 as of June 30, 2026, and June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	8,415	125,970	444,332	318,362	373,518	-70,814
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	23,418	11,825	20,000	8,175	20,000	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	1,411,997	1,473,440	1,517,418	43,978	1,562,716	45,298
Use of money and property	1,368	2,943	2,500	-443	2,500	0
Other revenues	95	0	0	0	0	0
Transfers in	73,824	97,183	0	-97,183	0	0
Total Revenues and Other Sources	1,510,702	1,585,391	1,539,918	-45,472	1,585,216	45,298
EXPENDITURES AND OTHER USES						
Salaries and benefits	734,310	748,692	841,260	92,568	872,036	30,776
Operations	499,340	354,057	595,369	241,312	689,512	94,143
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	159,496	164,280	174,103	9,823	182,078	7,975
Total Expenditures and Other Uses	1,393,146	1,267,029	1,610,732	343,703	1,743,626	132,894
Net increase (decrease)	117,555	318,362	-70,814	-389,176	-158,410	-87,596
Ending Balance	125,970	444,332	373,518	-70,814	215,108	-158,410

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 \$70,814, or -15.9%, to \$373,518 as of June 30, 2026 and decrease another \$158,410, or -42.4%, to 215,108 as of June 30, 2027. Fund Balance is anticipated to decrease in the upcoming years due to modest revenue projections coupled with increased street maintenance costs.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	284,677	320,271	344,082	23,810	365,782	21,700
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	17,296	16,764	16,700	-64	16,500	-200
Use of money and property	16,814	7,047	5,000	-2,047	5,000	0
Other revenues	1,485	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	35,594	23,810	21,700	-2,110	21,500	-200
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)	35,594	23,810	21,700	-2,110	21,500	-200
Ending Balance	320,271	344,082	365,782	21,700	387,282	21,500

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, 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 increase \$21,700, or 6.3%, to \$365,782 as of June 30, 2026 and increase \$21,500, or 5.9%, to \$387,282 as of June 30, 2027.

MEASURE A FUND

Fund 243

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	2,142,308	1,688,951	1,406,788	-282,163	2,084	-1,404,703
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	23,418	11,310	20,000	8,690	20,000	0
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	1,957,894	1,953,692	2,012,303	58,610	2,072,672	60,369
Use of money and property	97,659	30,877	40,000	9,123	40,000	0
Other revenues	95	0	0	0	0	0
Transfers in	73,824	97,183	0	-97,183	0	0
Total Revenues and Other Sources	2,152,890	2,093,062	2,072,303	-20,759	2,132,672	60,369
EXPENDITURES AND OTHER USES						
Salaries and benefits	734,310	748,700	841,338	92,638	872,106	30,768
Operations	854,686	583,825	1,066,969	483,144	1,069,212	2,243
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	860,619	881,604	1,394,596	512,992	0	-1,394,596
Transfers out	156,632	161,095	174,103	13,008	179,323	5,220
Total Expenditures and Other Uses	2,606,247	2,375,225	3,477,006	1,101,781	2,120,641	-1,356,365
Net increase (decrease)	-453,357	-282,163	-1,404,703	-1,122,540	12,031	1,416,734
Ending Balance	1,688,951	1,406,788	2,084	-1,404,703	14,115	12,031

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 \$1,404,703, or -99.9%, to \$2,084 as of June 30, 2026 and increase \$12,031 or 577.2%, to \$14,115 as of June 30, 2027. Fund Balance is anticipated to decrease in the upcoming years for street projects identified in the CIP plan.

ASSET FORFEITURE PROGRAM FUND

Fund 244

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	302,975	320,054	326,902	6,848	326,902	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	17,079	6,848	5,000	-1,848	5,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	17,079	6,848	5,000	-1,848	5,000	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)	17,079	6,848	0	-6,848	0	0
Ending Balance	320,054	326,902	326,902	0	326,902	0

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 remain steady at \$326,902 as of June 30, 2026 and June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	3,046,069	3,360,320	3,048,375	-311,945	2,360,164	-688,211
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	1,460,023	1,479,667	1,530,000	50,333	1,575,900	45,900
Special assessments	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	168,634	0	127,620	127,620	15,000	-112,620
Use of money and property	174,908	65,958	75,000	9,042	75,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	1,803,565	1,545,626	1,732,620	186,994	1,665,900	-66,720
EXPENDITURES AND OTHER USES						
Salaries and benefits	257,775	292,604	394,235	101,631	412,735	18,500
Operations	1,022,426	1,334,087	1,964,128	630,041	1,714,492	-249,636
Debt service	0	0	0	0	0	0
Capital outlay	72,175	0	0	0	0	0
CIP projects	0	0	0	0	100,000	100,000
Transfers out	136,939	230,879	62,468	-168,411	65,326	2,858
Total Expenditures and Other Uses	1,489,314	1,857,570	2,420,831	563,261	2,292,553	-128,278
Net increase (decrease)	314,251	-311,945	-688,211	-376,267	-626,653	61,558
Ending Balance	3,360,320	3,048,375	2,360,164	-688,211	1,733,511	-626,653

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 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 \$688,211, or -22.6%, to \$2,360,164 as of June 30, 2026 and decrease another \$626,653, or -26.6%, to \$1,733,511 as of June 30, 2027. The decrease in fund balance is for environmental projects such as beautification of public areas, increased water conservation, and increased waste diversion. 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 Source Reduction Recycling Element (SRRE) 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

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

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 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 Program
- Residential Curbside Recycling Program
- Residential Buy-Back (Buy-Back Centers) Program
- Stop Identity Theft Community (Shredding) Program
- Special Collection Seasonal (Regular) Program
- 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
- Utility Cart Reuse Program

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
- Conducting education and outreach to the community
- Procuring recycled organics products (procure 4,300 tons annually)
- Establishing Food Recovery Programs
- Securing access to recycling and food recovery capacity
- 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 mandates 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 Measures for FY 2025/2026 – FY 2026/2027:

Performance Measure	Definition	Goal
AB 939 Program Compliance	Divert 50% of Cathedral City's waste from landfill disposal by implementing source reduction, recycling and compost programs.	CalRecycle reviews Cathedral City's Electronic Annual Report annually for compliance or non-compliance. Goal is annual compliance.
SB 1383 Program Compliance	Implement mandatory organic and edible food recovery programs for residential and commercial customers.	CalRecycle reviews Cathedral City's Electronic Annual Report annually for compliance or non-compliance. Goal is annual compliance.
Regional Climate and Energy Action Plan	Adopt Regional Climate and Energy Action Plan in partnership with CVAG.	Complete by end of year 2026, with Council adoption.
Cathedral City Climate and Energy Action Plan	Once regional CAP is adopted, update Cathedral City's Climate and Energy Action Plan.	Begin late 2026 with goal to complete in 2027-2028, Council adoption.



REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	483,661	632,231	602,319	-29,911	691,741	89,422
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	411,724	209,879	295,382	85,503	145,325	-150,057
Use of money and property	29,009	13,581	10,000	-3,581	10,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	440,733	223,461	305,382	81,921	155,325	-150,057
EXPENDITURES AND OTHER USES						
Salaries and benefits	11,828	0	0	0	0	0
Operations	42,063	190,078	106,367	-83,711	500	-105,867
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	238,272	63,293	109,592	46,299	44,825	-64,767
Total Expenditures and Other Uses	292,163	253,372	215,959	-37,413	45,325	-170,634
Net increase (decrease)	148,570	-29,911	89,422	119,334	110,000	20,578
Ending Balance	632,231	602,319	691,741	89,422	801,741	110,000

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 increase \$89,422, or 14.8%, to \$691,741 as of June 30, 2026 and increase \$110,000, or 15.9%, to \$801,741 of June 30, 2027.

ROAD MAINTENANCE AND REHABILITATION ACT FUND

Fund 248

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	1,498,481	2,290,622	2,238,435	-52,188	1,816,435	-422,000
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	1,301,930	1,253,927	1,450,000	196,073	1,600,000	150,000
Use of money and property	102,439	84,951	50,000	-34,951	50,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	1,404,368	1,338,878	1,500,000	161,122	1,650,000	150,000
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	612,227	1,391,066	1,922,000	530,934	1,750,000	-172,000
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	612,227	1,391,066	1,922,000	530,934	1,750,000	-172,000
Net increase (decrease)	792,141	-52,188	-422,000	-369,812	-100,000	322,000
Ending Balance	2,290,622	2,238,435	1,816,435	-422,000	1,716,435	-100,000

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 \$422,000 or -18.9%, to \$1,816,435 as of June 30, 2026 and decrease another \$100,000, or -5.5%, to \$1,716,435 as of June 30, 2027. This decrease in fund balance is for street improvement projects identified in the CIP Plan.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	0	0	83,976	83,976	34,506	-49,470
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	13,016	0	-13,016	0	0
Use of money and property	0	0	500	500	500	0
Other revenues	0	16,000	7,500	-8,500	0	-7,500
Transfers in	0	149,705	0	-149,705	0	0
Total Revenues and Other Sources	0	178,721	8,000	-170,721	500	-7,500
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	94,745	57,470	-37,275	0	-57,470
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	94,745	57,470	-37,275	0	-57,470
Net increase (decrease)	0	83,976	-49,470	-133,446	500	49,970
Ending Balance	0	83,976	34,506	-49,470	35,006	500

Description: The Civic Grants Fund was established to account for costs related to federal and state grants received for the City's Non-Public Safety departments.

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 \$49,470, or -58.9%, to \$34,506 as of June 30, 2026 and increase \$500, or 1.4%, to \$35,006 of June 30, 2027. The fund will decrease as grant expenditures occur but will increase as grant funds are received.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	15,423	15,423	15,423	0	15,423	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	684,733	603,288	530,000	-73,288	530,000	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	684,733	603,288	530,000	-73,288	530,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	29,874	115,300	38,954	-76,346	46,954	8,000
Operations	27,800	5,357	0	-5,357	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	581,627	482,630	485,023	2,393	481,023	-4,000
Transfers out	45,433	0	6,023	6,023	2,023	-4,000
Total Expenditures and Other Uses	684,733	603,288	530,000	-73,288	530,000	0
Net increase (decrease)	0	0	0	0	0	0
Ending Balance	15,423	15,423	15,423	0	15,423	0

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) on a reimbursement basis.

Fund Balance: Fund balance is projected to remain steady at \$15,423 as of June 30, 2026 and June 30, 2027.

POLICE DEPARTMENT SPECIAL REVENUES FUND

Fund 255

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	388,838	440,864	421,156	-19,707	426,156	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	0	0	0	0	0	0
Intergovernmental revenue	72,132	0	10,000	10,000	10,000	0
Use of money and property	19,567	8,755	5,000	-3,755	5,000	0
Other revenues	21,888	16,039	3,000	-13,039	3,000	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	113,587	24,795	18,000	-6,795	18,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	61,561	44,502	13,000	-31,502	13,000	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	61,561	44,502	13,000	-31,502	13,000	0
Net increase (decrease)	52,026	-19,707	5,000	24,707	5,000	0
Ending Balance	440,864	421,156	426,156	5,000	431,156	5,000

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), reimbursement claims (intergovernmental revenue) as well as various donations and other miscellaneous sources (other revenues).

Fund Balance: Fund balance is projected to increase \$5,000, or 1.2%, to \$426,156 as of June 30, 2026 and increase another \$5,000, or 1.2%, to \$431,156 as of June 30, 2027.

FIRE DEPARTMENT SPECIAL REVENUES FUND

Fund 256

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	23,513	24,864	26,164	1,300	26,664	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	0	0	0	0	0	0
Use of money and property	1,339	1,300	500	-800	500	0
Other revenues	11	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	1,351	1,300	500	-800	500	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)	1,351	1,300	500	-800	500	0
Ending Balance	24,864	26,164	26,664	500	27,164	500

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 increase \$500, or 1.9%, to \$26,664 as of June 30, 2026 and increase another \$500, or 1.9%, to \$27,164 as of June 30, 2027.

FIRE GRANTS FUND

Fund 259

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	12,770	10,335	-101,184	-111,520	-83,329	17,855
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	24,422	56,898	281,741	224,843	139,483	-142,258
Use of money and property	665	100	0	-100	0	0
Other revenues	0	6,565	0	-6,565	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	25,087	63,563	281,741	218,178	139,483	-142,258
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	27,522	139,620	236,540	96,920	57,090	-179,450
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	35,462	27,346	-8,117	14,094	-13,252
Total Expenditures and Other Uses	27,522	175,082	263,885	88,803	71,184	-192,702
Net increase (decrease)	-2,435	-111,520	17,855	129,375	68,299	50,444
Ending Balance	10,335	-101,184	-83,329	17,855	-15,030	68,299

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 increase \$17,855, or 17.6%, to -\$83,329 as of June 30, 2026 and increase another \$68,299, or 82.0%, to -\$15,030 as of June 30, 2027. The fund will decrease as grant expenditures occur but will increase as grant funds are received.

LANDSCAPE AND LIGHTING DISTRICT FUND

Fund 261

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	423,773	476,171	533,008	56,837	436,384	-96,624
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	372,801	354,995	337,522	-17,473	351,023	13,501
Fines and forfeitures	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	23,835	8,905	5,000	-3,905	5,000	0
Other revenues	0	0	0	0	0	0
Transfers in	346,116	417,009	15,732	-401,277	16,362	630
Total Revenues and Other Sources	742,752	780,909	358,254	-422,655	372,385	14,131
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	479,759	466,760	411,173	-55,587	422,610	11,437
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	210,595	257,312	43,705	-213,607	45,707	2,002
Total Expenditures and Other Uses	690,354	724,072	454,878	-269,194	468,317	13,439
Net increase (decrease)	52,398	56,837	-96,624	-153,461	-95,932	692
Ending Balance	476,171	533,008	436,384	-96,624	340,452	-95,932

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 decrease \$96,624, or -18.1%, to \$436,384 as of June 30, 2026 and decrease another \$95,932, or -22.0%, to \$340,452 as of June 30, 2027. The decrease in fund balance relates to larger landscaping projects spread out between multiple zones

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	0	161,573	217,185	55,611	247,185	30,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	253,402	263,213	550,000	286,787	500,000	-50,000
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	58,712	55,611	30,000	-25,611	30,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	312,114	318,824	580,000	261,176	530,000	-50,000
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	150,541	263,213	550,000	286,787	500,000	-50,000
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	150,541	263,213	550,000	286,787	500,000	-50,000
Net increase (decrease)	161,573	55,611	30,000	-25,611	30,000	0
Ending Balance	161,573	217,185	247,185	30,000	277,185	30,000

Description: The Park Facilities Fund was established to account for fees paid in connection with new park facilities and expansions to existing facilities.

Funding Sources: Revenues are generated from developer impact fees (licenses and permits) and interest earnings (use of money and property). Developer impact fees are collected on the balance sheet into a deferred revenue account as of June 30, 2024, there was \$1,102,306 accumulated. It's projected to collect \$700,000 annually in deferred revenue. Annual increases in deferred revenue are planned for future projects.

Fund Balance: Fund balance is projected to increase \$30,000, or 13.8%, to \$247,185 as of June 30, 2026 and increase another \$30,000, or 12.1%, to \$277,185 as of June 30, 2027.

TRANSPORTATION FUND

Fund 272

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	217,175	253,769	281,842	28,073	301,842	20,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	1,613	3,038	274,571	271,533	25,149	-249,422
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	36,594	28,073	20,000	-8,073	20,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	38,207	31,111	294,571	263,460	45,149	-249,422
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	1,613	3,038	274,571	271,533	25,149	-249,422
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	1,613	3,038	274,571	271,533	25,149	-249,422
Net increase (decrease)	36,594	28,073	20,000	-8,073	20,000	0
Ending Balance	253,769	281,842	301,842	20,000	321,842	20,000

Description: The Transportation Fund was established to account for fees to fund new developments or expansion with new developments in the City's traffic facilities.

Funding Sources: Revenues are generated from developer impact fees (licenses and permits) and interest earnings (use of money and property). Developer impact fees are collected on the balance sheet into a deferred revenue account as of June 30, 2024, there was \$473,141 accumulated. It's projected to collect \$150,000 annually in deferred revenue. Annual increases in deferred revenue are planned for future projects.

Fund Balance: Fund balance is projected to increase \$20,000, or 7.1%, to \$301,842 as of June 30, 2026 and increase another \$20,000, or 6.6%, to \$321,842 as of June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	0	11,010	23,364	12,354	30,864	7,500
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	0	0	0	0	0	0
Use of money and property	11,010	12,354	7,500	-4,854	7,500	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	11,010	12,354	7,500	-4,854	7,500	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)	11,010	12,354	7,500	-4,854	7,500	0
Ending Balance	11,010	23,364	30,864	7,500	38,364	7,500

Description: The General Government Facilities Fund Accounts for fees paid to fund future City structures, vehicles, and equipment related to government facilities needed to serve the future service population of the City

Funding Sources: Revenues are generated from developer impact fees (licenses and permits) and interest earnings (use of money and property). Developer impact fees are collected on the balance sheet into a deferred revenue account as of June 30, 2024, there was \$267,581 accumulated. It's projected to collect \$270,000 annually in deferred revenue. Annual increases in deferred revenue are planned for future projects.

Fund Balance: Fund balance is projected to increase \$7,500, or 32.1%, to \$30,864 as of June 30, 2026 and increase another \$7,500, or 24.3%, to \$38,364 as of June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	173,161	183,857	192,837	8,980	197,837	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	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	10,697	8,980	5,000	-3,980	5,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	10,697	8,980	5,000	-3,980	5,000	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)	10,697	8,980	5,000	-3,980	5,000	0
Ending Balance	183,857	192,837	197,837	5,000	202,837	5,000

Description: The Fire Facilities Fund was established to account for fees paid to fund new development portion of the fire facilities, new fire stations, training facilities, vehicles and fire equipment required to maintain City services.

Funding Sources: Revenues are generated from developer impact fees (licenses and permits) and interest earnings (use of money and property). Developer impact fees are collected on the balance sheet into a deferred revenue account. The balance as of June 30, 2024, was \$57,252 and on average accumulates \$160,000 annually. Annual increases in deferred revenue are planned for future projects.

Fund Balance: Fund balance is projected to increase \$5,000, or 2.6%, to \$197,837 as of June 30, 2026 and increase another \$5,000, or 2.5%, to \$202,837 as of June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	173,161	187,755	199,879	12,124	204,879	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	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	14,594	12,124	5,000	-7,124	5,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	14,594	12,124	5,000	-7,124	5,000	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)	14,594	12,124	5,000	-7,124	5,000	0
Ending Balance	187,755	199,879	204,879	5,000	209,879	5,000

Description: The Police Facilities Fund was established to account for fees paid to fund new development portion of the police facilities, new police sub-stations, vehicles and police equipment required to maintain City services.

Funding Sources: Revenues are generated from developer impact fees (licenses and permits) and interest earnings (use of money and property). Developer impact fees are collected on the balance sheet into a deferred revenue account as of June 30, 2024, was \$120,476 accumulated. It's projected to collect \$110,000 annually in deferred revenue. Annual increases in deferred revenue are planned for future projects.

Fund Balance: Fund balance is projected to increase \$5,000, or 2.5%, to \$204,879 as of June 30, 2026 and increase another \$5,000, or 2.4%, to \$209,879 as of June 30, 2027.

SUCCESSOR HOUSING AGENCY FUND

Fund 561

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY25 to FY26	FY 2026/2027	FY26 to FY27
	Actual	Projected	Adopted	\$ Change	Adopted	\$ Change
Beginning Balance	11,714,540	11,827,557	11,935,702	108,145	11,814,368	-121,334
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	86,943	63,057	0	-63,057	0	0
Use of money and property	153,154	135,000	75,000	-60,000	75,000	0
Other revenues	70,461	28,192	30,000	1,808	30,000	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	310,558	226,249	105,000	-121,249	105,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	64,585	60,835	0	-60,835	0	0
Operations	111,318	16,377	74,235	57,858	74,713	478
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	21,638	40,891	152,099	111,208	92,402	-59,697
Total Expenditures and Other Uses	197,541	118,104	226,334	108,230	167,115	-59,219
Net increase (decrease)	113,017	108,145	-121,334	-229,479	-62,115	59,219
Ending Balance	11,827,557	11,935,702	11,814,368	-121,334	11,752,253	-62,115

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 \$121,334, or -1.0%, to \$11,814,368 as of June 30, 2026 and decrease another \$62,115, or -0.5%, to \$11,752,253 as of June 30, 2027.

The responsibilities of the Housing Successor Agency fall within the Financial Services Department.

Effective January 1, 2012, Redevelopment Agencies (RDAs) in California were formerly dissolved. The affordable housing functions of the former RDAs were assigned to Housing Successor Agencies (HSA). Most commonly, the City or County created the HSA, either directly or through its own housing authority, if applicable. In the case of Cathedral City, the City chose to retain and manage the housing assets of the former redevelopment agency and were assumed by the City, as such the City serves as the HSA.

Unlike when RDAs existed in the State of California, which allowed a 20% allocation of tax increment to be used for housing related activities, the City has no current consistent revenue stream to support active housing related activities. As such, previously secured Housing real estate was marketed for liquidation. All proceeds from real estate sales have been consolidated to provide limited assistance in monitoring these 1,770 units in Cathedral City:

- Casa San Miguel – 39 units for special needs
- Casa Victoria – 50 units for low-income seniors over 62
- Cathedral Palms – 231 units – all senior
- Cathedral Towne Villas – 61 units for families with moderate income
- Creekside Apartments – 185 units for low and very low-income families
- Heritage Park – 153 units for low-income seniors over 55
- Mountain View – 280 units for seniors 62+ with disabilities
- Northwoods (Canyon Vista) Apartments – 90 units with 46 low-income units
- Nova Ocotillo Place – 135 units with 108 moderate to high income and 27 units very low
- Park David Apartments – 240 units for low-income seniors over 55.
- River Canyon Apartments – 60 units for extremely low, very low and low-income families
- Terracina Apartments – 80 units for low to moderate income families
- Tierra Del Sol – 75 units for very low-income senior households over 62
- Veterans Village – 60 total units with 59 units for senior households for military veterans
- Coachella Valley Housing Coalition (CVHC) for 16 Bank-owned duplexes and converted to 32 affordable, single family, owner-occupied units.



ACCOMPLISHMENTS

Recent accomplishments of the Financial Services Department serving as the Housing Successor Agency Administrator:

- Participated in the development and opening of the 60-unit low-income Veteran's Village housing project.
- Finalized the major rehabilitation of a 50+ year-old very-low and low-income housing project comprised of 224 units. A grant in the amount of \$765,185 was provided.
- Under the former RDA/Housing Agency, reconciled and determined the outstanding (potentially forgivable) loans and their associated terms for the 10 available loan programs listed below:

Owner-Occupied Housing Programs	Units	Income Category	Lien Release Date Range	Total Liens
Coachella Valley Housing Coalition (CVHC)	14	Very low and low income	Nov 2030 - Jan 2036	\$343,500
Sanitation Capacity Assistance Program (SCAP)	10	Very low to moderate	Nov 2033 - Feb 2056	5,655
Housing Enabled by Local Partnership (HELP)	12	Very low income	Dec 2050 - Jun 2055	401,870
Community Home Improvement Program (CHIP)	325	Very low and low income	May 2025 - Dec 2061	893,032
Assessment District Fee Assistance (ADFAP)	338	Very low to moderate	May 2025 - Dec 2061	600,090
Sewer Hookup Assistance Program (SHARP)	244	Very low to moderate	May 2025 - Dec 2061	510,426
Habitat for Humanity (H4H)	1	Very low income	April 2060	20,000
Duplex Conversion Program (DCP)	9	Very low and low income	Sep 2026 - Jun 2053	224,900
First Time Home Buyer Program (FTHB)	9	Very low and low income	Jan 2029 - Jun 2053	81,623
Dream Homes Renovation Program (DHRP)	32	Low income	Oct 2048 - Apr 2056	971,924
Total	994			\$4,053,020

The 994 units are spread across 490 parcels. 327 parcel owners participated in multiple programs (2-5).

Properties with active liens sold prior to lien release date may result in repayments to the City.

GOALS AND OBJECTIVES

In supporting the City Council's annual goals, the Financial Services Department's primary objectives include (1) managing the outstanding loans and (2) utilizing existing assets for limited housing-related construction and rehabilitation activities.

CAPITAL PROJECTS FUNDS

- 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)



AREAWIDE CAPITAL PROJECTS FUND

Fund 331

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	4,160,423	1,128,683	3,627,044	2,498,361	4,632,044	1,005,000
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	8,762,808	11,886,802	9,748,781	-2,138,021	5,620,168	-4,128,613
Use of money and property	169,795	70,338	5,000	-65,338	5,000	0
Other revenues	287,965	480,913	0	-480,913	0	0
Transfers in	493,351	0	0	0	0	0
Total Revenues and Other Sources	9,713,918	12,438,053	9,753,781	-2,684,272	5,625,168	-4,128,613
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	12,252,307	9,939,692	8,748,781	-1,190,911	7,079,169	-1,669,612
Transfers out	493,351	0	0	0	0	0
Total Expenditures and Other Uses	12,745,658	9,939,692	8,748,781	-1,190,911	7,079,169	-1,669,612
Net increase (decrease)	-3,031,740	2,498,361	1,005,000	-1,493,361	-1,454,001	-2,459,001
Ending Balance	1,128,683	3,627,044	4,632,044	1,005,000	3,178,043	-1,454,001

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 \$1,005,000, or 27.7%, to \$4,632,044 as of June 30, 2026 and decrease \$1,454,001, or -31.4%, to \$3,178,043 as of June 30, 2027. Decrease in fund balance is due to planned CIP projects.

ASSESSMENT DISTRICT 85-1 FUND

Fund 341

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	263,211	278,195	287,148	8,953	7,148	-280,000
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	14,984	8,953	0	-8,953	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	14,984	8,953	0	-8,953	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	280,000	280,000	0	-280,000
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	0	280,000	280,000	0	-280,000
Net increase (decrease)	14,984	8,953	-280,000	-288,953	0	280,000
Ending Balance	278,195	287,148	7,148	-280,000	7,148	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 \$280,000, or -97.5%, to \$7,148 as of June 30, 2026 and remain steady at \$7,148 as of June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	566,299	220,037	14,233	-205,804	14,233	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	25,233	7,208	0	-7,208	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	25,233	7,208	0	-7,208	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	371,495	213,012	0	-213,012	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	371,495	213,012	0	-213,012	0	0
Net increase (decrease)	-346,262	-205,804	0	205,804	0	0
Ending Balance	220,037	14,233	14,233	0	14,233	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 of \$14,233 is projected to have no significant change as of June 30, 2026 and June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	13,597	14,371	14,829	457	14,829	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	774	457	0	-457	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	774	457	0	-457	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)	774	457	0	-457	0	0
Ending Balance	14,371	14,829	14,829	0	14,829	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 \$14,829 is projected to have no significant change as of June 30, 2026 and June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	274,610	34,378	35,878	1,500	35,878	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	15,615	5,208	0	-5,208	0	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	15,615	5,208	0	-5,208	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	255,847	3,708	0	-3,708	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	255,847	3,708	0	-3,708	0	0
Net increase (decrease)	-240,232	1,500	0	-1,500	0	0
Ending Balance	34,378	35,878	35,878	-0	35,878	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 of \$35,878 is projected to have no significant change as of June 30, 2026 and June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	487,467	487,467	0	-487,467	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	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	487,467	0	-487,467	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	487,467	0	-487,467	0	0
Net increase (decrease)	0	-487,467	0	487,467	0	0
Ending Balance	487,467	0	0	0	0	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 of \$0 is projected to have no significant change as of June 30, 2026 and June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	117,731	217,735	217,737	2	217,737	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	4	2	0	-2	0	0
Other revenues	0	0	0	0	0	0
Transfers in	100,000	0	0	0	0	0
Total Revenues and Other Sources	100,004	2	0	-2	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)	100,004	2	0	-2	0	0
Ending Balance	217,735	217,737	217,737	0	217,737	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 \$217,737 is projected to have no significant change as of June 30, 2026 and June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ 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 Community Facilities District (CFD) Rio Vista Fund was established to account for authorized projects within the Rio Vista 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, 2026 and June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	842,214	333,935	333,935	0	333,935	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	508,279	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	508,279	0	0	0	0	0
Net increase (decrease)	-508,279	0	0	0	0	0
Ending Balance	333,935	333,935	333,935	0	333,935	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 \$333,935 is projected to have no significant change as of June 30, 2026 and June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	207,753	607,753	400,000	-207,753	100,000	-300,000
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	400,000	0	0	0	0	0
Total Revenues and Other Sources	400,000	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	207,753	300,000	92,247	0	-300,000
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	207,753	300,000	92,247	0	-300,000
Net increase (decrease)	400,000	-207,753	-300,000	-92,247	0	300,000
Ending Balance	607,753	400,000	100,000	-300,000	100,000	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 is projected to decrease \$300,000, or -75.0%, to \$100,000 as of June 30, 2026 and remain at \$100,000 as of June 30, 2027. Decrease in fund balance is due to planned CIP projects.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	419,188	940,098	85,329	-854,769	85,329	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	600,000	0	0	0	0	0
Total Revenues and Other Sources	600,000	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	79,090	854,769	0	-854,769	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	79,090	854,769	0	-854,769	0	0
Net increase (decrease)	520,910	-854,769	0	854,769	0	0
Ending Balance	940,098	85,329	85,329	0	85,329	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 of \$85,329 is projected to have no significant change as of June 30, 2026 and June 30, 2027.

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 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	11,987,561	14,072,691	14,075,733	3,042	14,065,925	-9,808
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	2,400,000	750,000	1,309,288	559,288	1,285,829	-23,459
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	302,585	167,541	80,000	-87,541	80,000	0
Other revenues	-19,013	19,412	0	-19,412	0	0
Transfers in	472,671	96,089	30,904	-65,185	0	-30,904
Total Revenues and Other Sources	3,156,243	1,033,042	1,420,192	387,150	1,365,829	-54,363
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	1,071,113	1,030,000	1,430,000	400,000	1,450,000	20,000
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 and Other Uses	1,071,113	1,030,000	1,430,000	400,000	1,450,000	20,000
Net increase (decrease)	2,085,130	3,042	-9,808	-12,850	-84,171	-74,363
Ending Balance	14,072,691	14,075,733	14,065,925	-9,808	13,981,754	-84,171

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 \$9,808, or -0.1%, to \$14,065,925 as of June 30, 2026 and decrease another \$84,171, or -0.6%, to \$13,981,754 as of June 30, 2027. The decrease in fund balance is due to increased operations expenditures for depreciation.

INSURANCE FUND

Fund 612

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	1,167,543	-1,112,493	7,143,551	8,256,044	5,543,967	-1,599,584
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	14,328,244	20,624,336	17,962,001	-2,662,335	18,517,761	555,760
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	537,060	288,217	250,000	-38,217	250,000	0
Other revenues	171,711	44,796	100,000	55,204	100,000	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	15,037,015	20,957,350	18,312,001	-2,645,349	18,867,761	555,760
EXPENDITURES AND OTHER USES						
Salaries and benefits	12,133,728	9,193,806	14,386,360	5,192,554	15,131,263	744,903
Operations	5,041,486	3,484,889	5,245,225	1,760,336	5,682,146	436,921
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	5,400	0	280,000	280,000	280,000	0
Transfers out	136,437	22,610	0	-22,610	0	0
Total Expenditures and Other Uses	17,317,050	12,701,306	19,911,585	7,210,279	21,093,409	1,181,824
Net increase (decrease)	-2,280,036	8,256,044	-1,599,584	-9,855,628	-2,225,648	-626,064
Ending Balance	-1,112,493	7,143,551	5,543,967	-1,599,584	3,318,319	-2,225,648

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 \$1,599,584, or -22.4%, to \$5,543,967 as of June 30, 2026 and decrease another \$2,225,648, or -40.1%, to \$3,318,319 as of June 30, 2027. The decrease in fund balance is due to an increase in insurance costs and payments made to CalPERS for Unfunded Actuarial Liability (UAL) and OPEB payments.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	1,870,367	2,489,276	2,602,906	113,630	2,605,837	2,931
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	573,908	62,571	70,000	7,429	70,000	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	58,586	64,644	30,000	-34,644	30,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	632,494	127,215	100,000	-27,215	100,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	13,585	13,585	97,069	83,484	97,069	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	97,069	83,484	97,069	0
Net increase (decrease)	618,909	113,630	2,931	-110,699	2,931	0
Ending Balance	2,489,276	2,602,906	2,605,837	2,931	2,608,768	2,931

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 increase \$2,931, or 0.1%, to \$2,605,837 as of June 30, 2026 and increase another \$2,931, or 0.1%, to \$2,608,768 as of June 30, 2027. Revenues are expected to outpace expenditures, increasing due to depreciation costs for the Tyler ERP software product.

FACILITIES FUND

Fund 614

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	4,815,724	5,375,157	5,619,251	244,094	4,168,716	-1,450,536
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	250,000	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	357,031	282,851	178,000	-104,851	178,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	607,031	282,851	178,000	-104,851	178,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	47,599	38,756	1,360,935	1,322,179	1,670,935	310,000
Debt service	0	0	0	0	0	0
Capital outlay	0	0	267,601	267,601	0	-267,601
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	47,599	38,756	1,628,536	1,589,779	1,670,935	42,399
Net increase (decrease)	559,432	244,094	-1,450,536	-1,694,630	-1,492,935	-42,399
Ending Balance	5,375,157	5,619,251	4,168,716	-1,450,536	2,675,781	-1,492,935

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 decrease \$1,450,536, or -25.8%, to \$4,168,716 as of June 30, 2026 and decrease another \$1,492,935, or -35.8%, to \$2,675,781 as of June 30, 2027. This decrease in fund balance is for major repairs and replacements, primarily for the parking structure, as outlined in the Facilities Condition Assessment that was a component of the Facilities Master Plan, Phase I, dated August 9, 2023.

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.

SUCCESSOR AGENCY (PRIVATE-PURPOSE TRUST FUNDS)

- Successor Agency Redevelopment Obligation Retirement Fund (Fund 530)
- Successor Agency 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 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	12,069,272	12,645,832	12,633,018	-12,814	12,787,587	154,569
REVENUES AND OTHER SOURCES						
Taxes	15,314,120	14,661,383	14,466,691	-194,692	14,528,203	61,512
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	15,314,120	14,661,383	14,466,691	-194,692	14,528,203	61,512
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	15,355	10,000	20,000	10,000	25,000	5,000
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	14,722,205	14,664,197	14,292,122	-372,075	14,266,197	-25,925
Total Expenditures and Other Uses	14,737,560	14,674,197	14,312,122	-362,075	14,291,197	-20,925
Net increase (decrease)	576,560	-12,814	154,569	167,383	237,006	82,437
Ending Balance	12,645,832	12,633,018	12,787,587	154,569	13,024,593	237,006

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 \$154,569, or 1.2%, to \$12,787,587 as of June 30, 2026 and increase another \$237,006, or 1.9%, to \$13,024,593 as of June 30, 2027. Fund balance represents monies received for the subsequent fiscal year.

SUCCESSOR AGENCY TABs FUND

Fund 536

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	-102,214,254	-95,653,680	-88,757,527	6,896,153	-83,031,400	5,726,127
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	7,944	447,539	0	-447,539	0	0
Other revenues	0	0	0	0	0	0
Transfers in	9,397,128	9,401,894	9,077,491	-324,403	9,102,457	24,966
Total Additions and Other Sources	9,405,072	9,849,433	9,077,491	-771,942	9,102,457	24,966
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	5,250	552,409	15,000	-537,409	17,500	2,500
Debt service	2,839,248	2,400,872	3,336,364	935,492	3,081,330	-255,034
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	2,844,498	2,953,280	3,351,364	398,084	3,098,830	-252,534
Net increase (decrease)	6,560,574	6,896,153	5,726,127	-1,170,026	6,003,627	277,500
Ending Balance	-95,653,680	-88,757,527	-83,031,400	5,726,127	-77,027,773	6,003,627

Description: With defeasing certain former redevelopment agency's bonds, the Successor Agency 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.

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.

In July 2024, the Successor Agency to the RDA issued Tax Allocation Revenue Refunding Bonds, Series 2024A (Merged Redevelopment Project Area) (\$21,845,000) and Tax Allocation Housing Revenue Refunding Bonds, Series 2024B (Merged Redevelopment Project Area) (\$8,500,000) and Subordinate Taxable Tax Allocation Revenue Refunding Bonds. These bonds refunded the Tax Allocation Refunding Bonds, Series 2014A and Tax Allocation Housing Revenue Refunding Bonds, Series 2014B.

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 \$5,726,127, or 6.5%, to -\$83,031,400 as of June 30, 2026 and increase another \$6,003,627, or 7.2%, to -\$77,027,773 as of June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ 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	200,000	150,000	-50,000	100,000	-50,000
Total Additions and Other Sources	250,000	200,000	150,000	-50,000	100,000	-50,000
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	200,000	150,000	-50,000	100,000	-50,000
Total Deductions and Other Uses	250,000	200,000	150,000	-50,000	100,000	-50,000
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 is projected to have no significant change as of June 30, 2026 and June 30, 2027.

SUCCESSOR AGENCY OTHER FUND

Fund 541

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	-20,681,272	-22,867,410	-25,155,019	-2,287,609	-27,905,019	-2,750,000
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 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	2,186,138	2,287,609	2,750,000	462,391	3,000,000	250,000
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	2,186,138	2,287,609	2,750,000	462,391	3,000,000	250,000
Net increase (decrease)	-2,186,138	-2,287,609	-2,750,000	-462,391	-3,000,000	-250,000
Ending Balance	-22,867,410	-25,155,019	-27,905,019	-2,750,000	-30,905,019	-3,000,000

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 \$2,750,000, or -10.9%, to -\$27,905,019 as of June 30, 2026 and decrease another \$3,000,000, or -10.8%, to -\$30,905,019 as of June 30, 2027.

SUCCESSOR AGENCY 2007 SERIES A TAB FUND

Fund 550

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	12,644	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	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	12,644	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 Deductions and Other Uses	12,644	0	0	0	0	0
Net increase (decrease)	-12,644	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 2007 Series A Tax Allocation Bond (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 \$0 is projected to have no significant change as of June 30, 2026 and June 30, 2027.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	11,611	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	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	11,611	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 Deductions and Other Uses	11,611	0	0	0	0	0
Net increase (decrease)	-11,611	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 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 of \$0 is projected to have no significant change as of June 30, 2026 and June 30, 2027.



Cathedral City

PUBLIC FINANCING AUTHORITY

- Public Financing Authority Fund (Fund 491)



REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2023/2024 Actual	FY 2024/2025 Projected	FY 2025/2026 Adopted	FY25 to FY26 \$ Change	FY 2026/2027 Adopted	FY26 to FY27 \$ Change
Beginning Balance	31,455,559	28,904,752	27,363,581	-1,541,171	26,798,744	-564,837
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	1,386,271	1,300,015	1,250,000	-50,015	1,250,000	0
Other revenues	0	0	0	0	0	0
Transfers in	8,739,709	8,253,144	9,469,233	1,216,089	9,256,067	-213,166
Total Revenues and Other Sources	10,125,980	9,553,158	10,719,233	1,166,075	10,506,067	-213,166
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	3,205	4,000	795	4,000	0
Debt service	11,576,787	11,091,124	11,280,070	188,946	11,049,476	-230,594
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	1,100,000	0	0	0	0	0
Total Expenditures and Other Uses	12,676,787	11,094,329	11,284,070	189,741	11,053,476	-230,594
Net increase (decrease)	-2,550,807	-1,541,171	-564,837	976,334	-547,409	17,428
Ending Balance	28,904,752	27,363,581	26,798,744	-564,837	26,251,335	-547,409

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 \$564,837 or -2.1%, to \$26,798,744 as of June 30, 2026 and decrease another \$547,409, or -2.0%, to \$26,251,335 as of June 30, 2027.

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) PLAN

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



CAPITAL IMPROVEMENT PROGRAM (CIP) PLAN - DESCRIPTIONS

The City's Five-Year Capital Improvement Program (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 2025/2026 and FY 2026/2027 have been included in the operating budget, e.g., a new park. Most capital projects funded in FY 2025/2026 and FY 2026/2027 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 Program (CIP) Plan.

The Five-Year Capital Improvement Program (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

CAPITAL IMPROVEMENT PROGRAM (CIP) PLAN - DESCRIPTIONS

C01016 EDOM HILL TRUCK CLIMBING LANE

- 100% – Transfer Station Road Fund – 234

C01020 SEPTIC TO SEWER PLANNING PROJECT

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

C02500 RAMON ROAD BRIDGE

- 78% – Areawide Capital Projects Fund – 331
 - 88.53% – Federal Funding
 - 8.60% Grant Funding
 - 2.87% City Funding
- 22% – Transportation Fund – 272

C06517 CANYON SHORES/CATHEDRAL CANYON TRAFFIC SIGNALS

- 75% – Areawide Capital Projects Fund – 331
 - CVAG Funded
- 25% – Measure “A” Fund – 243

C08671 DATE PALM NORTH OF I-10 6-LANE

- 85% – Areawide Capital Projects Fund – 331
 - CVAG Funded
- 11% – General Fund – 100
 - City Maintenance of Effort (MOE)
- 4% – Measure “A” Fund – 243

C08672 WHISPERING PALMS TRAIL BIKE LANE

- 65% – Transportation Development Act Fund – 240
- 35% – City Match
 - Assessment District 85–1 Fund – 341
 - Measure “A” Fund – 243
 - General Fund – 100
 - City MOE

C08673 PEREZ ROAD BIKE LANE

- 75% – Transportation Development Act Fund – 240
- 25% – City Match
 - Measure “A” Fund – 243
 - General Fund – 100
 - City MOE

CURRENT PLAN - DESCRIPTIONS AND FUNDING SOURCES

C08674 VARNER ROAD – PALM DRIVE TO DATE PALM DRIVE

- 100% – Areawide Capital Projects Fund – 331
 - CVAG Funding
 - RDA Funding

C08684 DATE PALM TROPICAL STORM HILARY

- 89% – Areawide Capital Projects Fund – 331
 - Federal Funding
- 11% – General Fund – 100
 - City MOE

C08685 VISTA CHINO TROPICAL STORM HILARY

- 89% – Areawide Capital Projects Fund – 331
 - Federal Funding
- 11% – General Fund – 100
 - City MOE

C08726 JEFFERSON/I-10

- 100% – Areawide Capital Projects Fund – 331

C08752 HSIP 9A 12 INTERSECTION IMPROVEMENT

- 80% – Areawide Capital Projects Fund – 331
 - Federal Funding
- 20% – Measure “A” Fund – 243

C08754 HSIP 11A PEDESTRIAN CROSSWALK UPGRADES

- 80% – Areawide Capital Projects Fund – 331
 - State Funding
- 20% – Traffic Safety Fund – 233

C08755 HSIP 11B SIGNALIZED PEDESTRIAN CROSSINGS

- 80% – Areawide Capital Projects Fund – 331
 - State Funding
- 20% – Traffic Safety Fund – 233

C08756 HSIP 11C TRAFFIC SIGNAL HARDWARE UPGRADES

- 80% – Areawide Capital Projects Fund – 331
 - State Funding
- 11% – Measure “A” Fund – 243
- 6% – General Fund – 100
 - City MOE
- 3% – Traffic Safety Fund – 233

CURRENT PLAN - DESCRIPTIONS AND FUNDING SOURCES

C08757 HSIP 11D PEDESTRIAN CROSSING 30TH & SAN ELJAY

- 80% – Areawide Capital Projects Fund – 331
 - State Funding
- 20% – Traffic Safety Fund – 233

C08874 EAST PALM CANYON MASTER UNDERGROUND PLAN & WIDENING

- 44% – Master Underground Plan Fund – 232
- 29% – General Fund – 100
 - City MOE
- 27% – RMRA Fund – 248

C08899 VISTA CHINO BRIDGE

- 100% – Areawide Capital Projects Fund – 331
 - Cooperative Agreement with City of Palm Springs

NEW PROJECTS – DESCRIPTIONS AND FUNDING SOURCES

C06516 US DOT SAFE STREETS 4 ALL

- 80% – Areawide Capital Projects Fund – 331
- 20% – Measure “A” Fund – 243

C08693 DREAM HOMES CRACK REPAIR

- 100% – Assessment District 2004–01 Fund–353

C0XX01 WHITEWATER AREA STREET REHABILITATION – PHASE II

- 65% – RMRA Fund – 248
- 35% – Community Development Block Grant Fund – 251
 - Federal Funds

C0XX02 AVENIDA EL MUNDO AND AVENIDA EL PUEBLO PAVEMENT REHABILITATION

- 62% – RMRA Fund – 248
- 38% – Community Development Block Grant Fund – 251
 - Federal Funds

C0XX03 LANDAU BLVD PUBLIC ALLEYWAY RECONSTRUCTION

- 100% – RMRA Fund – 248

C0XX04 SUNNY SANDS NEIGHBORHOOD PAVEMENT REHABILITATION

- 67% – RMRA Fund – 248
- 33% – General Fund – 100
 - City MOE

C0XX05 PANORAMA PARK AREA – STREET RECONSTRUCTION

- 62% – RMRA Fund – 248
- 38% – General Fund – 100
 - City MOE

C0XX06 LANDAU BOULEVARD: VISTA CHINO TO 30TH AVENUE

- 43% – RMRA Fund – 248
- 57% - Unspecified

C0XX07 FUTURE CDBG NEIGHBORHOOD STREETS FY27/28

- 100% – Community Development Block Grant Fund – 251
 - Federal Funds

C0XX08 FUTURE CDBG NEIGHBORHOOD STREETS FY28/29

- 100% – Community Development Block Grant Fund – 251
 - Federal Funds

NEW PROJECTS – DESCRIPTIONS AND FUNDING SOURCES

C0XX09 FUTURE CDBG NEIGHBORHOOD STREETS FY29/30

- 100% – Community Development Block Grant Fund – 251
 - Federal Funds

C0XX10 OCOTILLO SQUARE NEIGHBORHOOD STREETS

- 93% – Unspecified
- 7% – General Fund – 100
 - City MOE

C0XX11 GERALD FORD: DATE PALM TO PLUMLEY STREET REHABILITATION

- 100% – Unspecified

C0XX12 DINAH SHORE: DATE PALM TO PLUMLEY STREET REHABILITATION

- 70% - Unspecified
- 30% – General Fund – 100
 - City MOE

C0XX13 CATHEDRAL CANYON: PEREZ RD TO OFELIA BRINGAS BRIDGE STREET REHABILITATION

- 100% – General Fund – 100
 - City MOE

C0XX14 CATHEDRAL CANYON: CANYON SHORES TO DINAH SHORE STREET REHABILITATION

- 100% – Unspecified

C0XX15 CATHEDRAL CANYON: DINAH SHORE TO RAMON STREET REHABILITATION

- 64% – General Fund – 100
 - City MOE
- 36% – Unspecified

C0XX16 PANORAMA NEIGHBORHOOD –GRINDING AND REAS

- 100% – Measure “W” Fund – 151

C0XX17 CORTA ROAD AND ALCITA ROAD PAVEMENT REHABILITATION

- 61% – Measure “W” Fund – 151
- 39% – Measure “A” Fund – 243

C0XX18 ASSESSMENT DISTRICT 88–2 REAS

- 100% – Measure “W” Fund – 151

C0XX19 DREAM HOMES AREA REAS

- 100% – Measure “W” Fund – 151

NEW PROJECTS – DESCRIPTIONS AND FUNDING SOURCES

C0XX20 THE COVE NEIGHBORHOOD REAS – SOUTH SIDE

- 78% – Measure “W” Fund – 151
- 22% – Assessment District 2004–02 Fund – 354

C0XX21 PANORAMA NEIGHBORHOOD -STREET REHABILITATION

- 100% – Measure “W” Fund – 151

C0XX22 THE COVE NEIGHBORHOOD REAS – NORTH SIDE

- 78% – Measure “W” Fund – 151
- 22% – Assessment District 2004–02 Fund – 354

C0XX23 SLURRY SEAL MAINTENANCE PROJECT– RIVERSIDE COUNTY

- 100% – General Fund – 100
 - City MOE

C0XX24 HSIP 12A - PEDESTRIAN CROSSING ENHANCEMENTS

- 90% – Areawide Capital Projects Fund – 331
 - State Grant Funds
- 8% – General Fund – 100
 - City MOE
- 2% – Measure “A” Fund – 243

C0XX25 HSIP 12B - PEDESTRIAN CROSSING AT UNCONTROLLED LOCATIONS

- 90% – Areawide Capital Projects Fund – 331
 - State Grant Funds
- 8% – General Fund – 100
 - City MOE
- 2% – Measure “A” Fund – 243

C0XX26 ENTRYWAY MONUMENT - E PALM CANYON DRIVE EAST

- 100% – General Fund – 100

C0XX27 ENTRYWAY MONUMENT - E PALM CANYON DRIVE WEST

- 100% – General Fund – 100

C0XX28 ENTRYWAY MONUMENT - RAMON ROAD WEST

- 100% – General Fund – 100

C0XX29 ENTRYWAY MONUMENT - DATE PALM DRIVE NORTH

- 100% – General Fund – 100

C0XX30 ENTRYWAY MONUMENT - DINAH SHORE DRIVE EAST

- 100% – General Fund – 100

CAPITAL IMPROVEMENT PROGRAM (CIP) PLAN – PROJECT DETAILS

Capital Improvement Program (CIP) Plan - Project Detail				FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029	FY 2029/2030
Project Title	Project String	Account Number	Remaining Encumbrances	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget
CURRENT PROJECTS								
EDOM HILL TRUCK CLIMBING	C01016-CIP-DESIGN--	234-100-150-156-8600-8601-	16,379	20,479	-	-	-	-
EDOM HILL TRUCK CLIMBING	C01016-CIP-CONSTRUCT--	234-100-150-156-8800-8802-	-	-	3,115,325	3,115,325	-	-
SEPTIC TO SEWER PLANNING PROJECT	C01020-CIP-PROJ MGMT--	331-100-150-156-8600-8601-	-	119,261	63,886	-	-	-
SEPTIC TO SEWER PLANNING PROJECT	C01020-CIP-DESIGN--	331-100-150-156-8600-8601-	-	1,348,800	674,400	-	-	-
RAMON ROAD BRIDGE	C02500-CIP-DESIGN-TRANSPORT-	272-100-150-156-8600-8601-	299,720	274,571	25,149	-	-	-
RAMON ROAD BRIDGE	C02500-CIP-DESIGN-CVAG-	331-100-150-156-8600-8601-	119,057	119,057	119,057	-	-	-
RAMON ROAD BRIDGE	C02500-CIP-DESIGN--	331-100-150-156-8600-8601-	39,686	-	-	-	-	-
RAMON ROAD BRIDGE	C02500-CIP-CONSTRUCT--	331-100-150-156-8200-8232-	968,236	311,107	249,422	249,422	-	-
CANYON SHORES/CATHEDRAL CANYON TRAFFIC SIGNALS	C06517-CIP-DESIGN-MEASURE A-	243-100-150-156-8600-8601-	13,698	1,400	-	-	-	-
CANYON SHORES/CATHEDRAL CANYON TRAFFIC SIGNALS	C06517-CIP-DESIGN-CVAG-	331-100-150-156-8600-8601-	41,092	4,200	-	-	-	-
CANYON SHORES/CATHEDRAL CANYON TRAFFIC SIGNALS	C06517-CIP-CONSTRUCT-MEASURE A-	243-100-150-156-8800-8802-	-	150,000	-	-	-	-
CANYON SHORES/CATHEDRAL CANYON TRAFFIC SIGNALS	C06517-CIP-CONSTRUCT-CVAG-	331-100-150-156-8800-8802-	-	450,000	-	-	-	-
DATE PALM NORTH OF I-10 6-LANE	C08671-CIP-DESIGN-MEASURE A-	243-100-150-156-8600-8601-	84,156	86,000	-	-	-	-
DATE PALM NORTH OF I-10 6-LANE	C08671-CIP-DESIGN-CVAG-	331-100-150-156-8600-8601-	252,469	123,469	-	-	-	-
DATE PALM NORTH OF I-10 6-LANE	C08671-CIP-CONSTRUCT-MEASURE A-	243-100-150-156-8800-8802-	-	77,900	-	-	-	-
DATE PALM NORTH OF I-10 6-LANE	C08671-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	525,825	175,275	-	-
DATE PALM NORTH OF I-10 6-LANE	C08671-CIP-CONSTRUCT-CVAG-	331-100-150-156-8800-8802-	-	233,700	1,752,750	584,250	-	-
DATE PALM NORTH OF I-10 6-LANE	C08671-CIP-CONSTRUCT-FLOOD CTRL-	331-100-150-156-8800-8802-	-	-	2,459,000	-	-	-
WHISPERING PALMS TRAIL BIKE LANE	C08672-CIP-PROJ MGMT-TDA-	240-100-150-156-8600-8601-	-	3,250	-	-	-	-
WHISPERING PALMS TRAIL BIKE LANE	C08672-CIP-PROJ MGMT-GEN FUND-	100-100-150-156-8600-8601-	-	1,750	-	-	-	-
WHISPERING PALMS TRAIL BIKE LANE	C08672-CIP-DESIGN-TDA-	240-100-150-156-8600-8601-	20,644	4,392	-	-	-	-
WHISPERING PALMS TRAIL BIKE LANE	C08672-CIP-DESIGN-MEASURE A-	243-100-150-156-8600-8601-	11,116	2,365	-	-	-	-
WHISPERING PALMS TRAIL BIKE LANE	C08672-CIP-CONSTRUCT-TDA-	240-100-150-156-8800-8802-	-	661,050	-	-	-	-
WHISPERING PALMS TRAIL BIKE LANE	C08672-CIP-CONSTRUCT-MEASURE A-	243-100-150-156-8800-8802-	-	75,950	-	-	-	-
WHISPERING PALMS TRAIL BIKE LANE	C08672-CIP-CONSTRUCT-AD 85-1-	341-100-150-156-8800-8802-	-	280,000	-	-	-	-
PEREZ ROAD BIKE LANE	C08673-CIP-PROJ MGMT-TDA-	240-100-150-156-8800-8802-	-	3,750	-	-	-	-
PEREZ ROAD BIKE LANE	C08673-CIP-PROJ MGMT-MATCH-	100-100-150-156-8600-8601-	-	1,250	-	-	-	-
PEREZ ROAD BIKE LANE	C08673-CIP-DESIGN-TDA-	240-100-150-156-8600-8601-	26,250	5,068	-	-	-	-
PEREZ ROAD BIKE LANE	C08673-CIP-DESIGN-MATCH-	100-100-150-156-8600-8601-	8,750	1,689	-	-	-	-
PEREZ ROAD BIKE LANE	C08673-CIP-CONSTRUCT-TDA-	240-100-150-156-8800-8802-	-	468,750	-	-	-	-
PEREZ ROAD BIKE LANE	C08673-CIP-CONSTRUCT-MATCH-	243-100-150-156-8800-8802-	-	158,750	-	-	-	-
VARNER ROAD - PALM DRIVE TO DATE PALM DRIVE	C08674-CIP-DESIGN-CVAG-	331-100-150-156-8600-8601-	-	710,678	355,339	-	-	-
VARNER ROAD - PALM DRIVE TO DATE PALM DRIVE	C08674-CIP-DESIGN-RDA FUND-	331-100-150-156-8600-8601-	-	236,892	118,446	-	-	-
DATE PALM TROPICAL STORM HILARY	C08684-CIP-DESIGN-PROJ MGMT-	331-100-150-156-8600-8601-	7,708	10,000	10,000	-	-	-
DATE PALM TROPICAL STORM HILARY	C08684-CIP-DESIGN-FEDERAL-	331-100-150-156-8600-8601-	-	106,236	106,236	-	-	-
DATE PALM TROPICAL STORM HILARY	C08684-CIP-DESIGN-GEN FUND-	100-100-150-156-8600-8601-	-	13,764	13,764	-	-	-
DATE PALM TROPICAL STORM HILARY	C08684-CIP-CONST ENG-FEDERAL-	331-100-150-156-8800-8802-	-	-	-	309,855	-	-
DATE PALM TROPICAL STORM HILARY	C08684-CIP-CONST ENG-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	40,145	-	-
DATE PALM TROPICAL STORM HILARY	C08684-CIP-CONSTRUCT-FEDERAL-	331-100-150-156-8800-8802-	-	-	-	2,213,250	-	-
DATE PALM TROPICAL STORM HILARY	C08684-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	286,750	-	-
VISTA CHINO TROPICAL STORM HILARY	C08685-CIP-DESIGN-PROJ MGMT-	331-100-150-156-8600-8601-	6,498	10,000	-	-	-	-
VISTA CHINO TROPICAL STORM HILARY	C08685-CIP-DESIGN-FEDERAL-	331-100-150-156-8600-8601-	-	35,412	-	-	-	-
VISTA CHINO TROPICAL STORM HILARY	C08685-CIP-DESIGN-GEN FUND-	100-100-150-156-8600-8601-	-	4,588	-	-	-	-
VISTA CHINO TROPICAL STORM HILARY	C08685-CIP-CONST ENG-FEDERAL-	331-100-150-156-8800-8802-	-	49,577	-	-	-	-
VISTA CHINO TROPICAL STORM HILARY	C08685-CIP-CONST ENG-GEN FUND-	100-100-150-156-8800-8802-	-	6,423	-	-	-	-
VISTA CHINO TROPICAL STORM HILARY	C08685-CIP-CONSTRUCT-FEDERAL-	331-100-150-156-8800-8802-	-	331,988	-	-	-	-
VISTA CHINO TROPICAL STORM HILARY	C08685-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	43,013	-	-	-	-
JEFFERSON/I-10	C08726-CIP---	331-100-150-156-8800-8802-	179,317	179,317	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM (CIP) PLAN – PROJECT DETAILS

Capital Improvement Program (CIP) Plan - Project Detail				FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029	FY 2029/2030
Project Title	Project String	Account Number	Remaining Encumbrances	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget
CURRENT PROJECTS								
HSIP 9A 12 INTERSECTION IMPROVEMENT	C08752-CIP-CONSTRUCT-MEASURE A-	243-100-150-156-8800-8802-	589	209,628	-	-	-	-
HSIP 9A 12 INTERSECTION IMPROVEMENT	C08752-CIP-CONSTRUCT-FEDERAL-	331-100-150-156-8800-8802-	589	1,050,748	-	-	-	-
HSIP 9A 12 INTERSECTION IMPROVEMENT	C08752-CIP-CONST ENG-MEASURE A-	243-100-150-156-8800-8802-	43,384	57,902	-	-	-	-
HSIP 9A 12 INTERSECTION IMPROVEMENT	C08752-CIP-CONST ENG-GRANT-	331-100-150-156-8800-8802-	152,314	149,130	-	-	-	-
HSIP 11A PEDESTRIAN CROSSWALK UPGRADES	C08754-CIP-DESIGN-TRAF SFTY-	233-100-150-156-8600-8601-	20,053	37,440	-	-	-	-
HSIP 11A PEDESTRIAN CROSSWALK UPGRADES	C08754-CIP-DESIGN-STATE-	331-100-150-156-8600-8601-	180,478	168,478	-	-	-	-
HSIP 11A PEDESTRIAN CROSSWALK UPGRADES	C08754-CIP-CONSTRUCT-TRAF SFTY-	233-100-150-156-8800-8802-	-	275,000	-	-	-	-
HSIP 11A PEDESTRIAN CROSSWALK UPGRADES	C08754-CIP-CONSTRUCT-STATE-	331-100-150-156-8800-8802-	-	990,000	-	-	-	-
HSIP 11A PEDESTRIAN CROSSWALK UPGRADES	C08754-CIP-CONST ENG-TRAF SFTY-	233-100-150-156-8800-8802-	-	16,000	-	-	-	-
HSIP 11A PEDESTRIAN CROSSWALK UPGRADES	C08754-CIP-CONST ENG-GRANT-	331-100-150-156-8800-8802-	-	144,000	-	-	-	-
HSIP 11B SIGNALIZED PEDESTRIAN CROSSINGS	C08755-CIP-DESIGN-TRAF SFTY-	233-100-150-156-8600-8601-	20,745	1,548	-	-	-	-
HSIP 11B SIGNALIZED PEDESTRIAN CROSSINGS	C08755-CIP-DESIGN-STATE-	331-100-150-156-8600-8601-	98,279	4,957	-	-	-	-
HSIP 11B SIGNALIZED PEDESTRIAN CROSSINGS	C08755-CIP-CONSTRUCT-TRAF SFTY-	233-100-150-156-8800-8802-	-	167,260	41,815	-	-	-
HSIP 11B SIGNALIZED PEDESTRIAN CROSSINGS	C08755-CIP-CONSTRUCT-STATE-	331-100-150-156-8800-8802-	-	602,136	150,534	-	-	-
HSIP 11B SIGNALIZED PEDESTRIAN CROSSINGS	C08755-CIP-CONST ENG-TRAF SFTY-	233-100-150-156-8800-8802-	-	10,000	2,500	-	-	-
HSIP 11B SIGNALIZED PEDESTRIAN CROSSINGS	C08755-CIP-CONST ENG-GRANT-	331-100-150-156-8800-8802-	-	90,000	22,500	-	-	-
HSIP 11C TRAFFIC SIGNAL HARDWARE UPGRADES	C08756-CIP-DESIGN-TRAF SFTY-	233-100-150-156-8600-8601-	1,225	-	-	-	-	-
HSIP 11C TRAFFIC SIGNAL HARDWARE UPGRADES	C08756-CIP-DESIGN-STATE-	331-100-150-156-8600-8601-	11,024	-	-	-	-	-
HSIP 11C TRAFFIC SIGNAL HARDWARE UPGRADES	C08756-CIP-CONSTRUCT-MEASURE A-	243-100-150-156-8800-8802-	-	138,250	-	-	-	-
HSIP 11C TRAFFIC SIGNAL HARDWARE UPGRADES	C08756-CIP-CONSTRUCT-MOE-	100-100-150-156-8800-8802-	-	-	71,250	-	-	-
HSIP 11C TRAFFIC SIGNAL HARDWARE UPGRADES	C08756-CIP-CONSTRUCT-TRAF SFTY-	233-100-150-156-8800-8802-	-	28,000	-	-	-	-
HSIP 11C TRAFFIC SIGNAL HARDWARE UPGRADES	C08756-CIP-CONSTRUCT-STATE-	331-100-150-156-8800-8802-	-	598,500	256,500	-	-	-
HSIP 11C TRAFFIC SIGNAL HARDWARE UPGRADES	C08756-CIP-CONST ENG-TRAF SFTY-	233-100-150-156-8800-8802-	-	9,450	4,050	-	-	-
HSIP 11C TRAFFIC SIGNAL HARDWARE UPGRADES	C08756-CIP-CONST ENG-GRANT-	331-100-150-156-8800-8802-	-	85,050	36,450	-	-	-
HSIP 11D PEDESTRIAN CROSSING 30TH & SAN ELJAY	C08757-CIP-DESIGN-TRAF SFTY-	233-100-150-156-8600-8601-	10,088	950	-	-	-	-
HSIP 11D PEDESTRIAN CROSSING 30TH & SAN ELJAY	C08757-CIP-DESIGN-STATE-	331-100-150-156-8600-8601-	48,047	4,275	-	-	-	-
HSIP 11D PEDESTRIAN CROSSING 30TH & SAN ELJAY	C08757-CIP-CONSTRUCT-TRAF SFTY-	233-100-150-156-8800-8802-	-	50,025	-	-	-	-
HSIP 11D PEDESTRIAN CROSSING 30TH & SAN ELJAY	C08757-CIP-CONSTRUCT-STATE-	331-100-150-156-8800-8802-	-	180,090	-	-	-	-
HSIP 11D PEDESTRIAN CROSSING 30TH & SAN ELJAY	C08757-CIP-CONST ENG-TRAF SFTY-	233-100-150-156-8800-8802-	-	3,000	-	-	-	-
HSIP 11D PEDESTRIAN CROSSING 30TH & SAN ELJAY	C08757-CIP-CONST ENG-GRANT-	331-100-150-156-8800-8802-	-	27,000	-	-	-	-
EAST PALM CANYON MASTER UNDERGROUND PLAN & WIDENING	C08874-CIP-DESIGN-GEN FUND-	100-100-150-156-8600-8601-	76,800	-	-	-	-	-
EAST PALM CANYON MASTER UNDERGROUND PLAN & WIDENING	C08874-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	900,000	-	-	-	-
EAST PALM CANYON MASTER UNDERGROUND PLAN & WIDENING	C08874-CIP-CONSTRUCT--	232-100-150-156-8800-8802-	-	1,500,000	-	-	-	-
EAST PALM CANYON MASTER UNDERGROUND PLAN & WIDENING	C08874-CIP-CONSTRUCT-RMRA-	248-100-150-156-8800-8802-	-	912,000	-	-	-	-
VISTA CHINO BRIDGE	C08899-CIP-DESIGN-MATCH-	331-100-150-156-8600-8601-	-	25,870	25,870	-	-	-
VISTA CHINO BRIDGE	C08899-CIP-CONSTRUCT--	331-100-150-156-8800-8802-	167,310	167,310	167,310	-	-	-
TOTAL CURRENT PROJECTS			\$ 2,925,697	\$ 15,329,842	\$ 10,367,376	\$ 6,974,272	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM (CIP) PLAN – PROJECT DETAILS

Capital Improvement Program (CIP) Plan - Project Detail				FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029	FY 2029/2030
Project Title	Project String	Account Number	Remaining Encumbrances	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget
NEW PROJECTS								
US DOT SAFE STREETS 4 ALL	C06516-CIP-DESIGN-FEDERAL-	331-100-150-156-8600-8601-	-	400,000	-	-	-	-
US DOT SAFE STREETS 4 ALL	C06516-CIP-DESIGN-MEASURE A-	243-100-150-156-8600-8601-	-	100,000	-	-	-	-
DREAM HOMES CRACK REPAIR	C08693-CIP-AD 04-01--	353-100-150-156-8800-8802-	-	300,000	-	-	-	-
WHITEWATER AREA STREET REHABILITATION - PHASE II	C0XXX1-CIP-CONSTRUCT-RMRA-	248-100-150-156-8800-8802-	-	850,000	-	-	-	-
WHITEWATER AREA STREET REHABILITATION - PHASE II	C0XXX1-CIP-CONSTRUCT-CDBG-	251-100-150-156-8800-8802-	-	460,000	-	-	-	-
AVENIDA EL MUNDO AND AVENIDA EL PUEBLO PAVEMENT REHABILITATION	C0XXX2-CIP-CONSTRUCT-RMRA-	248-100-150-156-8800-8802-	-	-	740,000	-	-	-
AVENIDA EL MUNDO AND AVENIDA EL PUEBLO PAVEMENT REHABILITATION	C0XXX2-CIP-CONSTRUCT-CDBG-	251-100-150-156-8800-8802-	-	-	460,000	-	-	-
LANDAU BLVD PUBLIC ALLEYWAY RECONSTRUCTION	C0XXX3 -CIP-DESIGN-RMRA-	248-100-150-156-8600-8601-	-	160,000	-	-	-	-
LANDAU BLVD PUBLIC ALLEYWAY RECONSTRUCTION	C0XXX3 -CIP-CONSTRUCT-RMRA-	248-100-150-156-8800-8802-	-	-	1,010,000	-	-	-
SUNNY SANDS NEIGHBORHOOD PAVEMENT REHABILITATION	C0XXX4 -CIP-CONSTRUCT-RMRA-	248-100-150-156-8800-8802-	-	-	-	900,000	-	-
SUNNY SANDS NEIGHBORHOOD PAVEMENT REHABILITATION	C0XXX4-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	440,000	-	-
PANORAMA PARK AREA - STREET RECONSTRUCTION	C0XXX5 -CIP-CONSTRUCT-RMRA-	248-100-150-156-8800-8802-	-	-	-	-	900,000	-
PANORAMA PARK AREA - STREET RECONSTRUCTION	C0XXX5-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	-	555,000	-
LANDAU BOULEVARD: VISTA CHINO TO 30TH AVENUE	C0XXX6 -CIP-CONSTRUCT-RMRA-	248-100-150-156-8800-8802-	-	-	-	-	-	900,000
LANDAU BOULEVARD: VISTA CHINO TO 30TH AVENUE	C0XXX6-CIP-CONSTRUCT-	FORECASTED	-	-	-	-	-	1,200,000
FUTURE CDBG NEIGHBORHOOD STREETS FY27/28	C0XXX7-CIP-CONSTRUCT-CDBG-	251-100-150-156-8800-8802-	-	-	-	460,000	-	-
FUTURE CDBG NEIGHBORHOOD STREETS FY28/29	C0XXX8-CIP-CONSTRUCT-CDBG-	251-100-150-156-8800-8802-	-	-	-	-	460,000	-
FUTURE CDBG NEIGHBORHOOD STREETS FY29/30	C0XXX9-CIP-CONSTRUCT-CDBG-	251-100-150-156-8800-8802-	-	-	-	-	-	460,000
OCOTILLO SQUARE NEIGHBORHOOD STREETS	C0XX10 -CIP-DESIGN-GEN FUND-	100-100-150-156-8600-8601-	-	480,000	120,000	-	-	-
OCOTILLO SQUARE NEIGHBORHOOD STREETS	C0XX10 -CIP-CONSTRUCT-	FORECASTED	-	-	-	2,766,667	2,766,667	2,766,667
GERALD FORD: DATE PALM TO PLUMLEY STREET REHABILITATION	C0XX11-CIP-CONSTRUCT-	FORECASTED	-	-	-	1,400,000	-	-
DINAH SHORE: DATE PALM TO PLUMLEY STREET REHABILITATION	C0XX12-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	-	425,000	-
DINAH SHORE: DATE PALM TO PLUMLEY STREET REHABILITATION	C0XX12-CIP-CONSTRUCT-	FORECASTED	-	-	-	-	1,000,000	-
CATHEDRAL CANYON: PEREZ RD TO OFELIA BRINGAS BRIDGE STREET REHABILITATION	C0XX13-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	540,000	-	-	-
CATHEDRAL CANYON: CANYON SHORES TO DINAH SHORE STREET REHABILITATION	C0XX14-CIP-CONSTRUCT-	FORECASTED	-	-	-	-	1,200,000	-
CATHEDRAL CANYON: DINAH SHORE TO RAMON STREET REHABILITATION	C0XX15-CIP-CONSTRUCT-	FORECASTED	-	-	-	-	-	500,000
CATHEDRAL CANYON: DINAH SHORE TO RAMON STREET REHABILITATION	C0XX15-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	-	-	900,000
PANORAMA NEIGHBORHOOD -GRINDING AND REAS	C0XX16-CIP-CONSTRUCT-MEASURE W-	151-100-150-156-8800-8802-	-	490,000	-	-	-	-
CORTA ROAD AND ALCITA ROAD PAVEMENT REHABILITATION	C0XX17-CIP-CONSTRUCT-MEASURE W-	151-100-150-156-8800-8802-	-	510,000	-	-	-	-
CORTA ROAD AND ALCITA ROAD PAVEMENT REHABILITATION	C0XX17-CIP-CONSTRUCT-MEASURE A-	243-100-150-156-8800-8802-	-	325,000	-	-	-	-
ASSESSMENT DISTRICT 88-2 REAS	C0XX18-CIP-CONSTRUCT-MEASURE W-	151-100-150-156-8800-8802-	-	-	162,000	-	-	-
DREAM HOMES AREA REAS	C0XX19-CIP-CONSTRUCT-MEASURE W-	151-100-150-156-8800-8802-	-	-	850,000	-	-	-
THE COVE NEIGHBORHOOD REAS - SOUTH SIDE	C0XX20-CIP-CONSTRUCT-AD 04-02-	354-100-150-156-8800-8802-	-	-	-	280,000	-	-
THE COVE NEIGHBORHOOD REAS - SOUTH SIDE	C0XX20-CIP-CONSTRUCT-MEASURE W-	151-100-150-156-8800-8802-	-	-	-	1,000,000	-	-
PANORAMA NEIGHBORHOOD -STREET REHABILITATION	C0XX21-CIP-CONSTRUCT-MEASURE W-	151-100-150-156-8800-8802-	-	-	-	-	1,000,000	-
THE COVE NEIGHBORHOOD REAS - NORTH SIDE	C0XX22-CIP-CONSTRUCT-MEASURE W-	151-100-150-156-8800-8802-	-	-	-	-	-	1,000,000
THE COVE NEIGHBORHOOD REAS - NORTH SIDE	C0XX22-CIP-CONSTRUCT-MEASURE A-	354-100-150-156-8800-8802-	-	-	-	-	-	280,000
SLURRY SEAL MAINTENANCE PROJECT- RIVERSIDE COUNTY	C0XX23-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	37,000	-	-	-	-
HSIP 12A - PEDESTRIAN CROSSING ENHANCEMENTS	C0XX24-CIP-DESIGN-MEASURE A-	243-100-150-156-8600-8601-	-	6,050	-	-	-	-
HSIP 12A - PEDESTRIAN CROSSING ENHANCEMENTS	C0XX24-CIP-DESIGN-STATE-	331-100-150-156-8600-8601-	-	49,920	-	-	-	-
HSIP 12A - PEDESTRIAN CROSSING ENHANCEMENTS	C0XX24-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	28,800	-	-	-
HSIP 12A - PEDESTRIAN CROSSING ENHANCEMENTS	C0XX24-CIP-CONSTRUCT-STATE-	331-100-150-156-8800-8802-	-	-	259,200	-	-	-
HSIP 12A - PEDESTRIAN CROSSING ENHANCEMENTS	C0XX24-CIP-CONST ENG-GEN FUND-	100-100-150-156-8800-8802-	-	-	4,030	-	-	-
HSIP 12A - PEDESTRIAN CROSSING ENHANCEMENTS	C0XX24-CIP-CONST ENG-STATE-	331-100-150-156-8800-8802-	-	-	36,270	-	-	-

CAPITAL IMPROVEMENT PROGRAM (CIP) PLAN – PROJECT DETAILS

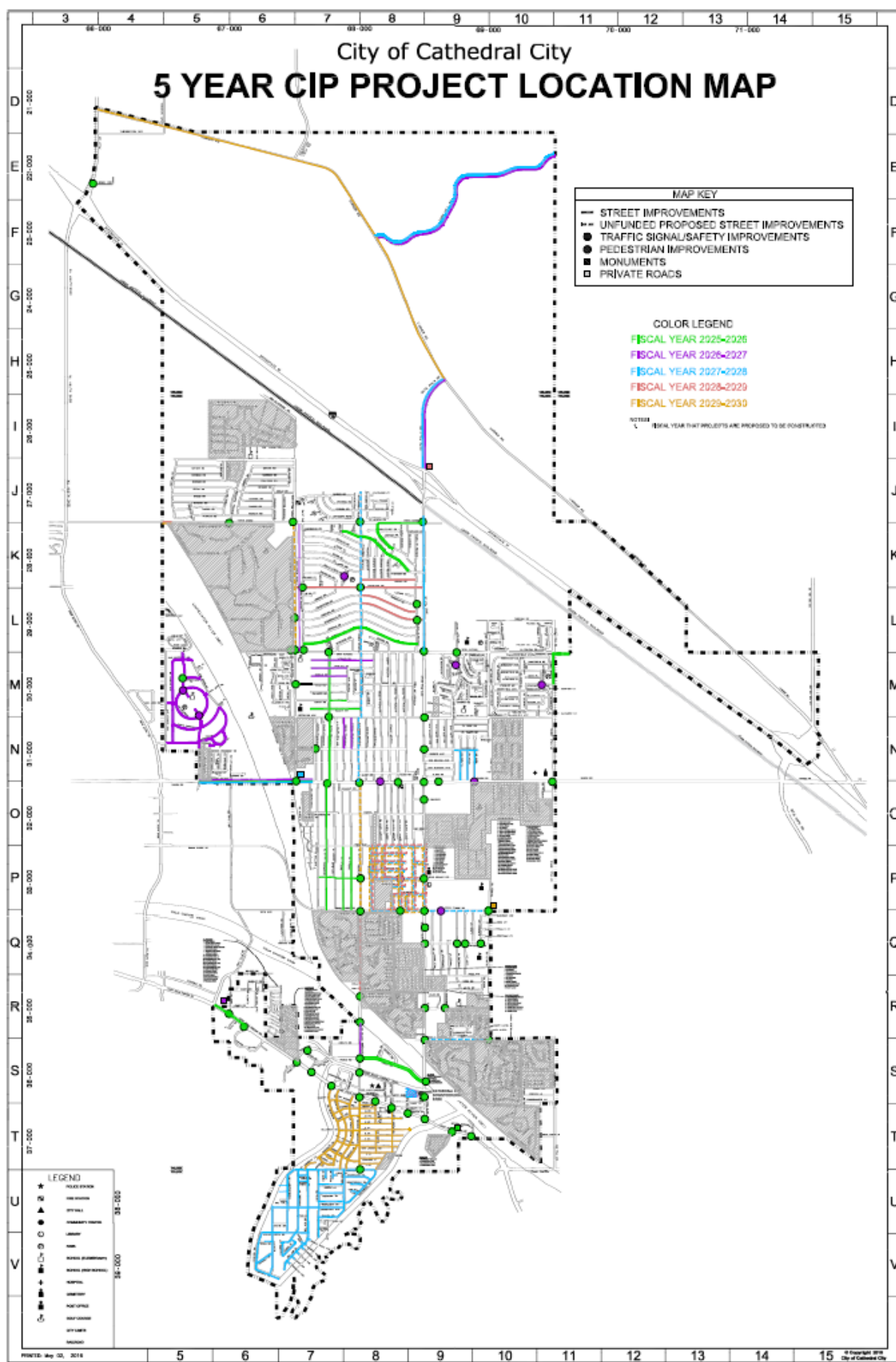
Capital Improvement Program (CIP) Plan - Project Detail						FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029	FY 2029/2030
Project Title	Project String	Account Number	Remaining Encumbrances	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget
NEW PROJECTS										
HSIP 12B - PEDESTRIAN CROSSING AT UNCONTROLLED LOCATIONS	C0XX25-CIP-DESIGN-MEASURE A-	243-100-150-156-8600-8601-	-	5,400	-	-	-	-	-	-
HSIP 12B - PEDESTRIAN CROSSING AT UNCONTROLLED LOCATIONS	C0XX25-CIP-DESIGN-STATE-	331-100-150-156-8600-8601-	-	48,600	-	-	-	-	-	-
HSIP 12B - PEDESTRIAN CROSSING AT UNCONTROLLED LOCATIONS	C0XX25-CIP-CONSTRUCT-GEN FUND-	100-100-150-156-8800-8802-	-	-	21,600	-	-	-	-	-
HSIP 12B - PEDESTRIAN CROSSING AT UNCONTROLLED LOCATIONS	C0XX25-CIP-CONSTRUCT-STATE-	331-100-150-156-8800-8802-	-	-	194,400	-	-	-	-	-
HSIP 12B - PEDESTRIAN CROSSING AT UNCONTROLLED LOCATIONS	C0XX25-CIP-CONST ENG-GEN FUND-	100-100-150-156-8800-8802-	-	-	3,240	-	-	-	-	-
HSIP 12B - PEDESTRIAN CROSSING AT UNCONTROLLED LOCATIONS	C0XX25-CIP-CONST ENG-STATE-	331-100-150-156-8800-8802-	-	-	21,600	-	-	-	-	-
ENTRYWAY MONUMENT - E PALM CANYON DRIVE EAST	C0XX26-CIP-CONST-GEN FUND-	100-100-150-156-8800-8802-	-	125,000	-	-	-	-	-	-
ENTRYWAY MONUMENT - E PALM CANYON DRIVE WEST	C0XX27-CIP-CONST-GEN FUND-	100-100-150-156-8800-8802-	-	-	125,000	-	-	-	-	-
ENTRYWAY MONUMENT - RAMON ROAD WEST	C0XX28-CIP-CONST-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	125,000	-	-	-	-
ENTRYWAY MONUMENT - DATE PALM DRIVE NORTH	C0XX29-CIP-CONST-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	-	125,000	-	-	-
ENTRYWAY MONUMENT - DINAH SHORE DRIVE EAST	C0XX30-CIP-CONST-GEN FUND-	100-100-150-156-8800-8802-	-	-	-	-	-	-	-	125,000
TOTAL NEW PROJECTS			\$ -	\$ 4,346,970	\$ 4,576,140	\$ 7,371,667	\$ 8,431,667	\$ 8,131,667		
UNSPECIFIED PROJECTS										
DAVALL/I-10 INTERCHANGE	C01010-CIP-DESIGN-GEN FUND-	100-100-150-156-8600-8601-	-	-	-	-	-	-	-	-
DAVALL/I-10 INTERCHANGE	C01010-CIP---	331-100-150-156-8600-8601-	35,848	-	-	-	-	-	-	-
DAVALL/I-10 INTERCHANGE	C01010-CIP-PSR--	331-100-150-156-8600-8601-	12,802	-	-	-	-	-	-	-
DAVALL/I-10 INTERCHANGE (FURTHER DESIGN)	C01010-CIP-DESIGN-	FORECASTED	-	-	-	-	-	-	-	-
DAVALL/I-10 INTERCHANGE (CONSTRUCTION)	C01010-CIP-CONSTRUCT-	FORECASTED	-	-	-	-	-	-	-	-
DOWNTOWN DOG PARK	C07016-CIP-CONSTRUCT-GRANT-	FORECASTED	-	-	3,349,500	1,435,500	-	-	-	-
DOWNTOWN DOG PARK	C07016-CIP-CONSTRUCT-	FORECASTED	-	-	-	-	-	-	-	-
COVE PARK ON C STREET	C0XX31-CIP-CONSTRUCT-PARK FAC-	271-500-510-513-8800-8802-	-	250,000	-	-	-	-	-	-
COVE PARK ON C STREET	C0XX31-CIP-DESIGN-PARK FAC-	271-500-510-513-8600-8601-	-	250,000	-	-	-	-	-	-
COMMUNITY CENTER (TARGET \$50M)	C0XX32-CIP-DESIGN	151-500-510-513-8800-8802-	-	201,414	201,414	-	-	-	-	-
COMMUNITY CENTER (TARGET \$50M)	C0XX32-CIP-CONSTRUCT	151-500-510-513-8800-8802-	-	-	-	-	-	-	-	5,000,000
COMMUNITY CENTER (TARGET \$50M)	C0XX32-CIP-CONSTRUCT-GOV FAC-	273-400-480-481-8800-8802-	-	-	-	-	-	-	-	1,500,000
COMMUNITY CENTER (TARGET \$50M)	C0XX32-CIP-BOND DEBT	151-500-510-513-8800-8802-	-	-	-	-	5,000,000	-	-	1,000,000
TROPICAL STORM HILARY DATE PALM DR - VISTA CHINO TO 30TH AVE PAVEMENT RECONSTRUCTION	C0XX33-CIP-DESIGN-FHWA-	331-100-150-156-8600-8601-	-	116,236	116,236	-	-	-	-	-
TROPICAL STORM HILARY DATE PALM DR - VISTA CHINO TO 30TH AVE PAVEMENT RECONSTRUCTION	C0XX33-CIP-DESIGN-GEN FUND-	100-100-150-156-8600-8601-	-	43,500	43,500	-	-	-	-	-
TROPICAL STORM HILARY DATE PALM DR - VISTA CHINO TO 30TH AVE PAVEMENT RECONSTRUCTION	C0XX33-CIP-CONST ENG-FHWA-	331-100-150-156-8800-8802-	-	-	-	2,523,105	-	-	-	-
TROPICAL STORM HILARY DATE PALM DR - VISTA CHINO TO 30TH AVE PAVEMENT RECONSTRUCTION	C0XX33-CIP-CONSTRUCT-	100-100-150-156-8800-8802-	-	-	-	376,895	-	-	-	-
TROPICAL STORM HILARY DATE PALM DR - LOS GATOS RD TO 30TH PAVEMENT RECONSTRUCTION	C0XX34-CIP-CONSTRUCT-	FORECASTED	-	-	-	4,600,000	-	-	-	-
VARNER ROAD - PALM DRIVE TO DATE PALM DRIVE	C0XX35-CIP-CONSTRUCT- UNFUNDED-	FORECASTED	-	-	-	-	-	-	-	37,940,000
MORONGO WASH WATER CROSSING	C0XX35-CIP-CONSTRUCT-FLOOD CTRL-	FORECASTED	-	-	-	-	-	-	-	6,300,000
EDOM HILL WATER CROSSING	C0XX35-CIP-CONSTRUCT-FLOOD CTRL-	FORECASTED	-	-	-	-	-	-	-	775,000
WILLOW HOLE WATER CROSSING	C0XX35-CIP-CONSTRUCT-FLOOD CTRL-	FORECASTED	-	-	-	-	-	-	-	1,100,000
TOTAL UNSPECIFIED PROJECTS			\$ 48,650	\$ 861,150	\$ 3,710,650	\$ 8,935,500	\$ 5,000,000	\$ 53,615,000		

CAPITAL IMPROVEMENT PROGRAM (CIP) PLAN – SUMMARY BY FUND

Capital Improvement Program (CIP) Plan - Summary By Fund						
FUND	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029	FY 2029/2030	FUND TOTAL
100	1,614,477	1,453,509	1,067,170	1,105,000	1,025,000	6,265,156
151	1,000,000	1,012,000	1,000,000	1,000,000	1,000,000	5,012,000
232	1,500,000	-	-	-	-	1,500,000
233	598,673	48,365	-	-	-	647,038
234	20,479	3,115,325	3,115,325	-	-	6,251,129
240	1,146,260	-	-	-	-	1,146,260
243	1,394,596	-	-	-	-	1,394,596
248	1,922,000	1,750,000	900,000	900,000	900,000	6,372,000
251	460,000	460,000	460,000	460,000	460,000	2,300,000
272	274,571	25,149	-	-	-	299,720
331	9,165,757	7,079,168	3,356,777	-	-	19,601,702
341	280,000	-	-	-	-	280,000
353	300,000	-	-	-	-	300,000
354	-	-	280,000	-	280,000	560,000
UNFUNDED	-	-	4,166,667	4,966,667	4,466,667	13,600,000
TOTAL	\$ 19,676,812	\$ 14,943,516	\$ 14,345,938	\$ 8,431,667	\$ 8,131,667	\$ 65,529,600

Note: Fund totals are for current and new projects

CAPITAL IMPROVEMENT PROGRAM (CIP) PLAN – MAP



PARKS IMPROVEMENT PROGRAM PLAN

- Parks Improvement Program Plan – Descriptions
- Parks Improvement Program Plan – Project Detail



PARKS IMPROVEMENT PROGRAM PLAN - DESCRIPTIONS

The City's Parks Improvement Program 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

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

Support Parks and Community Events Commission priorities for improvements to our Parks facilities.

B-3 Develop and implement a wilderness trail plan.

B-4 Complete design and seek funding to construct the downtown dog park and pickleball courts.

B-6 Improve pedestrian access to parks through the use of crosswalks and sidewalk improvements.

The following park improvement projects are categorized into three sections:

- ADA projects,
- Park Upgrade projects to include splash pads and sports fields within the City of Cathedral City,
- Plans

The Parks Improvement Program Plan detail for approved projects are included on the pages following the Project Descriptions.



PARKS IMPROVEMENT PROGRAM 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 install lighting for walking path, basketball court, and parking lot.

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

OCOTILLO PARK

- Install crosswalks and ADA ramps in Ocotillo Park. 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, and upgrade splash pad area.

PARKS IMPROVEMENT PROGRAM PLAN – PROJECT DETAILS

PARKS IMPROVEMENT PROGRAM PLAN			FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Forecasted Funding	FY 2028/2029 Forecasted Funding	FY 2029/2030 Forecasted Funding
ADA PROJECTS							
CENTURY PARK							
	ADA CONCRETE PATH OF TRAVEL IMPROVEMENTS	612-500-510-511-8800-8802-	-	200,000	-	-	-
DENNIS KEAT SOCCER PARK							
	ADA CONCRETE PATH OF TRAVEL IMPROVEMENTS	612-500-510-511-8800-8802-	100,000	-	-	-	-
	ADA ASPHALT (PARKING LOT) PATH OF TRAVEL IMPROVEMENTS	612-500-510-511-8800-8802-	100,000	-	-	-	-
VARIOUS							
	PANORAMA PARK-ADD CROSSWALKS AND ADA RAMPS	612-500-510-511-8800-8802-	-	40,000	-	-	-
	CENTURY PARK-ADD CROSSWALKS AND ADA RAMPS	612-500-510-511-8800-8802-	40,000	-	-	-	-
	OCOTILLO PARK-ADD CROSSWALKS AND ADA RAMPS	612-500-510-511-8800-8802-	40,000	-	-	-	-
	DENNIS KEAT SOCCER PARK-ADD CROSSWALKS AND ADA RAMPS	612-500-510-511-8800-8802-	-	40,000	-	-	-
PARK UPGRADE PROJECTS							
CENTURY PARK							
	NEW WATER/SPLASH PLAY AREA	100-500-510-511-8800-8802-	-	400,000	-	-	-
	NEW WATER/SPLASH PLAY AREA	246-900-910-911-8800-8802-	-	100,000	-	-	-
	LIGHTING FOR WALKING PATH AND BASKETBALL COURT	FORECASTED	-	-	150,000	-	-
	LIGHTING FOR PARKING LOT AREA	100-500-510-511-8300-8302-	-	-	100,000	-	-
DOWNTOWN DOG PARK							
	DOWNTOWN DOG PARK	100-500-510-511-8800-8802-	-	-	-	-	-
	DOWNTOWN DOG PARK	271-500-510-511-8880-8802-	400,000	400,000	450,000	-	-
	DOWNTOWN DOG PARK PARTICIPATION FUNDING (STATE GRANT)	GRANT FUNDING	1,250,000	1,250,000	1,250,000	-	-
DENNIS KEAT SOCCER PARK							
	PEDESTRIAN LIGHTING FOR FITNESS WALKING PATH (30TH, SANTORO AND TORTUGA)	271-500-510-511-8800-8802-	-	-	300,000	-	-
OCOTILLO PARK							
	RECYCLE WATER SYSTEM FOR WATER/SPLASH AREA	246-900-910-911-8800-8802-	-	-	-	100,000	-
	RECYCLE WATER SYSTEM FOR WATER/SPLASH AREA	FORECASTED	-	-	-	200,000	-
PANORAMA PARK							
	LIGHTING FOR BASKETBALL COURT	100-500-510-511-8300-8302-	-	-	110,000	-	-
	LOW LEVEL LIGHTING FOR BASEBALL FIELD	FORECASTED	-	-	-	-	300,000
	UPGRADE WATER/SPLASH PLAY AREA	FORECASTED	-	-	-	-	300,000
VARIOUS							
	WILDERNESS TRAIL PLAN	271-500-510-511-8600-8601-	-	100,000	-	-	-
	PARKS CITY WIDE MASTER PLAN	271-500-510-511-8600-8601-	150,000	-	-	-	-
TOTALS			\$ 2,080,000	\$ 2,530,000	\$ 2,360,000	\$ 300,000	\$ 600,000

PARKS IMPROVEMENT PROGRAM PLAN – SUMMARY BY FUND

Parks Improvement Program Plan - Summary By Fund						
FUND	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029	FY 2029/2030	FUND TOTAL
100	-	400,000	210,000	-	-	610,000
246	-	100,000	-	100,000	-	200,000
271	550,000	500,000	750,000	-	-	1,800,000
612	280,000	280,000	-	-	-	560,000
GRANT FUNDING	1,250,000	1,250,000	1,250,000	-	-	3,750,000
FORECASTED	-	-	150,000	200,000	600,000	950,000
TOTAL	\$ 2,080,000	\$ 2,530,000	\$ 2,360,000	\$ 300,000	\$ 600,000	\$ 7,870,000





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 Cathedral City and the surrounding area, have lived throughout the Coachella Valley 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, Cathedral City 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, all are 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., 2026, for Districts 3, 4 and 5. Alternately, two Council members elected in the next two-year cycle, e.g., 2028, 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.

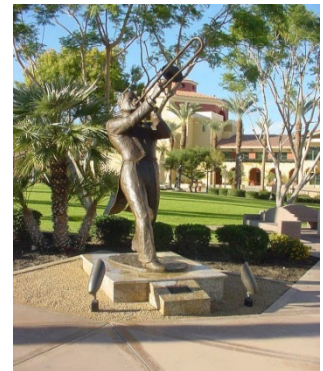
COMMUNITY HISTORY AND PROFILE

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 events throughout the season, such as Yoga at the Amphitheater, showcasing our local talent during Tastes & Sounds of Cathedral City and even hosting big names such as LeAnn Rimes. The City has five signature events: Tastes and Sounds of Cathedral City, Cathedral City 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 private donations and monies collected through commercial development fees. These funds are 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. Our wide selection includes bowling at Palm Springs Lanes, playing baseball/softball at replica Major League Baseball parks located in Big League Dreams, and enjoying scenic views from one of our picturesque parks. You can also play a round of golf at one of the city's three public golf courses or play a round of miniature golf and ride go karts at Boomers Family Fun Park. 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):	2022 – 51,433 2023 – 50,911 2024 – 51,968
Unemployment Rate (September 2024):	6.6%
Per Capita Personal Income (2024 calendar year):	\$33,408
Principal Employers (2024):	Angel View Target
Net Taxable Assessed Property Value (2024):	2022 - \$5,348,739,839 2023 – \$5,907,291,033 2024 –\$6,328,759,309
Principal Property Taxpayers (2024): (based on taxable assessed value)	Welk Park North Bobs LLC MHC Date Palm LLC RDS Development
Police Stations (2024):	1
Fire Stations (2024):	3
Parks (2024):	11
Libraries (2024):	1
Miles of City Streets (2024):	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.

Bankers' Acceptances - As authorized in Government Code Section 53601(g), 40 percent of the City's portfolio may be invested in bankers' acceptances, although 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.

California Asset Management Program (CAMP) - Since 1989, CAMP has helped serve the investment and arbitrage compliance needs of California public agencies. Investment options offered to public agencies through CAMP are the Pool, Term and individual portfolios. Arbitrage rebate compliance services are available for bond proceeds invested through the Program.

CAMP Pool is a short-term cash reserve portfolio and cash management vehicle. The Pool is managed to maintain a dollar-weighted average portfolio maturity of 60 days or less and seeks to maintain a constant net asset value (NAV) per share of \$1.00. The Pool invests in obligations of the United States Government and its agencies, high-quality, short-term debt obligations of U.S. companies and financial institutions. The Pool is a permitted investment for all local agencies under California Government Code Section 53601(p).

Commercial Paper - As authorized in Government Code Section 53601(h), 40 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.

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.

There is no limit on this type of investment; however, the total amount shall not be committed to any one agency.

FINANCIAL POLICIES

Medium-term notes (MTN's) - 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 10 percent in one issue or issuer.

Money Market Mutual Funds – As authorized in Government Code Section 53601(l)(2), these investments are 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.

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 Federal Deposit Insurance Corporation (FDIC) or fully collateralized.

State Treasurer's Local Agency Investment Fund (LAIF) - As authorized in Government Code Section 16429.1 and by LAIF procedures, local government agencies are each authorized to invest a maximum of \$75 million (regular accounts) in this investment program administered by the California State Treasurer. Bond proceeds accounts have no deposit restrictions.

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

FINANCIAL POLICIES

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.

For the 457 and 401(a) deferred compensation plans, investment decisions regarding these assets are made by the participants pursuant to the deferred compensation plans outlined by Memorandums of Understanding per bargaining unit and are not considered a part of this investment policy.

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.

FINANCIAL POLICIES

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.

FINANCIAL POLICIES

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.

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.

Governmental Accounting Standards Board (GASB) Statement 96, Subscription-Based Information Technology Arrangements, became effective for fiscal years beginning after June 15, 2022 (FY 2023). To address this, the City has established a Subscription-Based Information Technology Arrangements (SBITA) Assets Policy, which is included later in this section. This covers software arrangements that are not clearly part of a lease (such as a small software component used for a copying machine) or part of a perpetual license which is an intangible asset.

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 Programs (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
- F. Intangibles

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
F. Intangibles	5 – 40 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. See the following section on GASB 96 SBITA Assets for subscription-based assets.

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 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.

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

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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.

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.

FINANCIAL POLICIES

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.

Lease Assets Policy (Accounting and Financial Reporting)

Background

Governmental Accounting Standards Board (GASB) Statement 87, Leases, became effective for fiscal years beginning after June 15, 2021 (FY 2022).

The cumulative effect of applying this Statement requires accounting for leases of significant value in which the City is the lessor and in which the City is the lessee. This includes the leasing out of assets purchased through capital funds and proprietary funds. This includes our lease agreements for equipment which provide a significant asset value, such as copying machines and/or computer equipment. The leasing of software is covered as a subscription-based information technology arrangement.

SBITA Assets Policy (Accounting and Financial Reporting)

Background

Governmental Accounting Standards Board (GASB) Statement 96, Subscription-Based Information Technology Arrangements, became effective for fiscal years beginning after June 15, 2022 (FY 2023).

The cumulative effect of applying this Statement requires an accounting of software agreements in which we have exclusive non-cancelable rights to use the software, but does not cover maintenance or support agreements. Many costs associated with software are now annual subscriptions which is a combined license and maintenance/support agreement, which qualifies as an SBITA in whole or in part.

FINANCIAL POLICIES

INVENTORY CONTROL (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.

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.

Asset Acquisition All capital assets will be recorded by the City’s Finance Department in the following manner.

1. Upon receipt of the asset, the department initiating the purchase will complete an Asset Acquisition form. They will attach a copy of the invoice for the asset to the form and forward both items to the Finance Department.
2. Finance will review the information to verify that the item meets the criteria for capitalization and enter the information into the fixed asset system, if appropriate.

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

Asset Dispositions All items sold, traded in, scrapped, abandoned, or in any way removed from service are classified as dispositions.

Disposition of Inoperable/Unrepairable Property

1. All departments and divisions will complete a Capital Asset Disposition form explaining the reason for deleting the asset(s). The Department Director or designee will approve the form and forward it to the Finance Department.
2. The Finance Director will review the form and direct Finance Department staff to remove the asset(s) from the City's asset and inventory system.

Asset Transfers

1. All departments and divisions will complete a Capital Asset Disposition form. The Department Director or designee transferring the asset and the department receiving the asset will approve the form and forward it to the Finance Department.
2. The Finance Department will make the location changes in the City's asset and inventory system as requested.

Reporting Assets that meet the capitalization threshold will be capitalized and reported as follows in the City's Comprehensive Annual Financial Report.

- Governmental assets will not be capitalized in the funds in which they are purchased. They will be expensed in the funds, but reported in the Governmental Activities column of the Statement of Net Assets net of depreciation.
- Proprietary fund type assets (if any) will be capitalized and depreciated in the funds in which they are purchased, and also reported in the Business Activities column of the Statement of Net Assets net of depreciation.

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.

FINANCIAL POLICIES

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.

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 Program (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 Program (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.

FINANCIAL POLICIES

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.

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.
- 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.

FINANCIAL POLICIES

- 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.)
- 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

FINANCIAL POLICIES

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.
- 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.

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- 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 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 system.
 - Travel shall occur within 30 days of the advance.

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.

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- 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.

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.

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- 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.
 - 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.

FINANCIAL POLICIES

- 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.

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.

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- 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.

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 2025/2026 and FY 2026/2027. 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
2026	\$ 3,404,602	2,801,475	5,064,631	-	11,270,708
2027	3,192,327	2,784,048	5,063,740	-	11,040,114
2028 - 2036	18,001,026	19,777,126	24,919,018	-	62,697,169
Total	<u>\$ 24,597,955</u>	<u>25,362,648</u>	<u>35,047,389</u>	<u>-</u>	<u>85,007,991</u>

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 following table highlights the total principal and interest due for FY 2025/2026 and FY 2026/2027 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
2026	\$ 2,610,000	794,602	3,404,602
2027	2,485,000	707,327	3,192,327
2028 - 2033	15,620,000	2,381,026	18,001,026
Total	<u>\$ 20,715,000</u>	<u>3,882,955</u>	<u>24,597,955</u>

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 following table highlights the total principal and interest due for FY 2025/2026 and FY 2026/2027. 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
2026	\$ 2,025,000	776,475	2,801,475
2027	2,085,000	699,048	2,784,048
2028 - 2036	16,745,000	3,032,126	19,777,126
Total	\$ 20,855,000	4,507,648	25,362,648

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.

In July 2024, the Successor Agency to the RDA issued Tax Allocation Revenue Refunding Bonds, Series 2024A (Merged Redevelopment Project Area) (\$21,845,000) and Tax Allocation Housing Revenue Refunding Bonds, Series 2024B (Merged Redevelopment Project Area) (\$8,500,000) and Subordinate Taxable Tax Allocation Revenue Refunding Bonds. These bonds refunded the Tax Allocation Refunding Bonds, Series 2014A and Tax Allocation Housing Revenue Refunding Bonds, Series 2014B.

DEBT ADMINISTRATION

The following table highlights the total principal and interest due on the 2000 Tax Allocation Bonds, Series A and the 2007 Tax Allocation Bonds, Series A for FY 2025/2026 and FY 2026/2027. 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
2026	\$ 3,145,132	1,919,499	5,064,631
2027	3,291,233	1,772,506	5,063,740
2028 - 2036	16,648,014	8,271,004	24,919,018
Total	\$ 23,084,379	11,963,009	35,047,389



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 \$925,868,850 the City is not at risk of exceeding the legal debt limit.

Legal Debt Margin Calculation as of June 30, 2024

Assessed value (net taxable) ¹	\$ <u>6,328,759</u>
Debt limit (15% of assessed value)	\$ 949,313,850
Less outstanding debt (subject to legal debt limit)	<u>\$(23,445,000)</u>
Legal debt margin	<u>\$925,868,850</u>

¹ Source: HdL Coren & Cone (Riverside County Assessor 2023/24 Combined Tax Rolls), as reported in *City of Cathedral City, California Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2024*.





Cathedral City

APPENDICES

- 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

ACO: Animal Control Officer

ADA: American Disability Act

ADFAP: Assessment District Fee Assistance

ADU: Accessory Dwelling Unit

ALS: Advanced Life Support

ALPR: Automatic License Plate Recognition

APIP: Alliant Powers Authority Program

APWA: American Public Works Association

AQMD: Air Quality Management District

ARC: Acritical Review Committee

ARPA: American Rescue Plan Act

ATP: Active Transportation Plan

AVA: Abandoned Vehicle Authority

B

BLDG: Building

C

CA: California

CACEO: California Association of Code Enforcement Officers

CAD: Computer Aided Dispatch

CALED: California Association for Local Economic Development

Cal-JAC: California Firefighter Joint Apprenticeship Committee

CalOSBA: California Office of the Small Business Advocate

CalPERS: California Public Employees Retirement System

CAMP: California Asset Management Program

CASp: Certified Access Specialist Program

CAT: Category

CBAT: County Behavioral Assessment Team

CBP: Community-Based Paramedicine

CC: City Council

CCAC: Cathedral City Auto Center

GLOSSARY OF ACRONYMS

CCEO: Certified Code Enforcement Officer

CCFE: City Fire & EMS

CCFMA: Cathedral City Fire Management Association

CCHS: Cathedral City High School

CCPD: Cathedral City Police Department

CCPFA: Cathedral City Public Finance Authority

CCPMA: Cathedral City Police Management Association

CCSC: Cathedral City Senior Center

CCTV: Closed-Circuit Television

CDBG: Community Development Block Grant

CDTFA: California Department of Tax and Fee Administration

CDP: Career Development Plans

CERT: Community Emergency Response Team

CERBT: California Employers' Retiree Benefit Trust Fund

CEQA: California Environmental Quality Act

CET: Center for Employment Training

CEU: Continuing Education Unit

CFD: Community Facilities District

CH: City Hall

CHIP: Community Home Improvement Program

CIP: Capital Improvement Program

CIWMA: Countywide Integrated Waste Management Bureau

CLETS: California Law Enforcement Telecommunications System

CPR: Cardiopulmonary resuscitation

CPE: Call Processing Equipment

CPSE: Center for Public Safety Excellence

CPT: Continuing Professional Training

CRRA: California Resource Recovery Association

CM: City Manager

CMO: City Manager's Office

CMO'S: Collateralized Mortgage Obligations

COD: College of the Desert

COM: Communications & Events

COVID-19: Novel Coronavirus 2019-nCoV

CRA: Community Reinvestment Act

CRR: Community Risk Reduction

GLOSSARY OF ACRONYMS

CSO: Community Service Officer

CSS: Customer Self Service

CURC: City Urban Revitalization Corporation

CV: Coachella Valley

CVAG: Coachella Valley Association of Government

CVEP: Coachella Valley Economic Partnership

CVHC: Coachella Valley Housing Coalition

CVREP: Coachella Valley Repertory

CVRM: Coachella Valley Rescue Mission

CVWBC: Coachella Valley Women's Business Center

CVWD: Coachella Valley Water District

CWSRF: Clean Water State Revolving Fund

CY: Calendar Year

D

DCP: Duplex Conversion Program

DHRP: Dream Homes Renovation Program

DHS: Desert Hot Springs

DIF: Development Impact Fee

DIP: Digital Inspection Program

DOF: Department of Finance

DMV: Department of Motor Vehicles

DRD: Desert Recreation District

DSC: Development Services Committee

DUI: Driving Under the Influence

E

E/O: East of

EAP: Employee Assistance Program

EAM: Enterprise Asset Management

ED: Economic Development

EMD: Emergency Medical Dispatching

EMMA: Electronic Municipal Market Access

EMPG: Emergency Management Performance Grant

EMS: Emergency Medical Services

EMT: Emergency Medical Technician

ENG: Engineering

EOC: Emergency Operations Center

GLOSSARY OF ACRONYMS

EOP: Emergency Operations Plan

ePCR: electronic Patient Care Reporting

EPL: Enterprise Permit and Licensing

ERAF: Education Revenue Augmentation Fund

ERICA: Eastern Riverside County Interoperable Communications Authority

ERP: Enterprise Resource Planning

ESS: Employee Self Service

F

FBI: Federal Bureau of Investigations

FCA: Facilities Condition Assessment

FDIC: Federal Deposit Insurance Corporation

FEMA: Federal Emergency Management Agency

FHWA: Federal Highway Administration

FIN: Finance

FPPC: Fair Political Practice Commission

FS: Fire Station

FTE: Full-time employee

FTHB: First Time Home Buyer Program

FTO: Field Training Officer

FY: Fiscal Year

G

GAAP: Generally Accepted Accounting Principles

GAAS: Generally Accepted Auditing Standards

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: Government Information System

GSA: General Services Administration

H

H4H: Habitat for Humanity

HBPF: Highway Bridge Program Fund

HEAL: Healthy Eating Active Living

HELP: Housing Enabled by Local Partnership

HLO: Homeless Liaison Officer

HOA: Homeowners Association

GLOSSARY OF ACRONYMS

HR: Human Resources

HRA: Health Reimbursement Arrangement

HP-CPR: High-Performance CPR

HSA: Housing Successor Agencies

HSIP: Highway Safety Improvement Program

HUD: Housing and Urban Development

HUTA: Highway User Tax Account

HVAC: Heating, ventilation, and air conditioning

I

IBCCES: International Board of Credentialing and Continuing Education Standards

ICS: Incident Command System

IES: Inland Empire Section

IO'S: Interest-Only

IRS: Internal Revenue Service

ISO: International Organization for Standardization

IT: Information Technology

K

KPMs: Key Performance Measures

L

LAFCO: Local Agency Formation Commission

LAIF: Local Agency Investment Fund

LED: Light-emitting diode

LGBT: Lesbian, Gay, Bisexual, Transgender Plus

LHMP: Local Hazard Mitigation Plan

LiDAR: Light Detection and Ranging

LLD: Lighting and Landscape District

LLP: Limited Liability Partnership

LOB: Limited Obligation Bonds

LST: Local Sales Tax

LWCF: Land and Water Conservation

M

MD&A: Management's Discussion and Analysis

MIH: Mobile Integrated Health

MMASC: Municipal Management Association of Southern California

MOE: Maintenance of Effort

MOU: Memorandum of Understanding

MTN: Medium-term notes

GLOSSARY OF ACRONYMS

MUP: Master Underground Plan

N

NFIRS: National Fire Incident Reporting System

NIBRS: National Incident-Based Reporting System

NIMS: National Information Management System

NPDES: National Pollution Discharge Elimination System

O

OES: Office of Emergency Services

OMB: Office of Management and Budget

OPA: Owner Participation Agreements

OPEB: Other Postemployment Benefits

OTS: Office of Traffic Safety

P

PAC: Public Art Commission

PACE: Parks and Community Events Commission

PACT: Post-Release Accountability & Compliance Team

PBI: Project Budget Indicator

PC: Planning Commission

PD: Police Department

PDF: Portable Document Format

PEG: Public Education Government

PEMHCA: Public Employees' Medical and Hospital Care Act

PERMA: Public Entity Risk Management Authority

PERS: Public Employees Retirement System

PLAN: Planning

PM: Particulate Matter

PMIA: Pooled Money Investment Account

PMP: Pavement Management Program

PO'S: Principal-Only

POST: Police Officers Standards Training

PPE: Personal Protective Equipment

PSA: Police Service Assistant

PSEC: Public Safety Enterprise Communication

PUC: Public Utility Commission

PW: Public Works

GLOSSARY OF ACRONYMS

Q

QAF: Quality Assurance Fee

R

RCFCD: Riverside County Flood Control Department

RCTC: Riverside County Transportation Commission

RDA: Redevelopment Agency

REAS: Rubberized Emulsion Aggregate Slurry

RFP: Request for Proposal

RIPA: Racial Profiling Data Collection

RivCo Ed.: Riverside County office of Education

RMRA: Road Maintenance and Rehabilitation Account

ROI: Return on Investment

ROPS: Recognized Obligation Payment Schedule

ROSC: Return of Spontaneous Circulation

RPTTF: RDAs Property Tax Trust Fund

S

S/O: South of

S&P: Standard & Poor's

SAS: Statement on Auditing Standards

SB: Senate Bill

SBA: Small Business Administration

SBDC: Small Business Development Center

SBITA: Subscription-Based Information Technology Arrangements

SCAG: Southern California Association of Governments

SCAP: Sanitation Capacity Assistance Program

SCAQMD: South Coast Air Quality Management District

SCLP: Short-Lived Climate Pollutants

SCRAP: Student Creative Recycle Art Program

SEFA: Schedule of Expenditures of Federal Awards

SEMS: Standardize Emergency Management System

SFST: Standard Field Sobriety Test

SHARP: Sewer Hookup Assistance Program

SLA: Surplus Land Act

SOP: Standard Operating Procedure

SRRE: Source Reduction Recycling Element

STVR: Short-Term Vacation Rental

SUP: Special Use Permit

GLOSSARY OF ACRONYMS

SWOT: Strengths, Weaknesses, Opportunities, and Threats

T

TAB: Tax Allocation Bond

TDA: Transportation Development Act

TOT: Transient Occupancy Tax

TSA: Transportation Security Administration

TTP: Tribal Transportation Program

TUT: Transactions and Use Tax

U

UUT: Utility Users' Tax

UAL: Unfunded Actuarial Liability

V

VHF: Very High Frequency

VLF: Vehicle License Fee

GLOSSARY OF TERMS

A

ABATEMENT: A reduction or an exemption on the level of taxation faced by an individual or company.

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.

ACTUARY: A professional who uses financial and economic theory, statistics, and mathematics to assess the likelihood of future events and the associated costs.

AD HOC: Ad hoc is a word that originally comes from Latin and means “for this” or “for this situation.”

ADOPTED BUDGET: The official budget as approved by the City Council prior to the start of each fiscal year.

AGGREGATE: The whole sum or amount; sum total.

ALLOTMENT: A portion of an appropriation that is set aside for a specific purpose or period of time.

AMENDED BUDGET: The official budget as approved by the City Council with amendments approved throughout the budgeted fiscal year.

AMORTIZATION: The expense of an intangible asset over time.

ANNEXATION: The inclusion, attachment, or addition of territory to a city.

ANNUITY: A contract that requires regular payments for more than one full year to the person entitled to receive the payments (annuitant)

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.

ARBITRAGE: A financial strategy that involves buying and selling the same or similar asset in different markets to profit from price differences.

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.

ASSET: Any resource owned or controlled by the city that can be used to produce positive economic value.

ASSET (INTANGIBLE): Non-physical assets that are not financial in nature and have a useful life that extends beyond a single reporting period. This can include assets such as easements, water rights, timber rights, patents, trademarks, and computer software.

AUDIT: An official examination of an organization’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.

GLOSSARY OF TERMS

BIENNIAL: Every other year.

BIENNIUM: A specified period of two years.

BLIGHT: A wide array of urban problems, which can range from physical deterioration of buildings and the environment to health, social and economic problems in a particular area.

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 (DEFEASE): A bond that has been rendered risk-free by setting aside assets to cover all future interest and principal payments

BOND (REFUNDING): The issuance of a new bond for the purpose of retiring an already outstanding bond issue.

BOND (REVENUE): 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.

BOND (TAX ALLOCATION): 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.

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 composed 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.

C

CALENDAR YEAR: A period of a year beginning January 1 and ending December 31.

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 PROGRAM: 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 IMPROVEMENT PROGRAM (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 OUTLAY: Expenditures for equipment/furniture and fixtures with a cost of more than \$5,000 and a useful life exceeding one year.

GLOSSARY OF TERMS

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.

CAPITALIZE: An accounting determination whereby the recognition of expenses is delayed by recording the expense as a long-term asset and then released over its useful life

CESSATION: The fact or process of ending or being brought to an end.

COLLATERAL: Something pledged as security for repayment of a loan, to be forfeited in the event of a default.

COMMENCEMENT: A beginning or start.

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-income and moderate-income households.

CONDUIT DEBT OBLIGATIONS (CDO): A debt instrument issued by a state or local government to fund a third party that is not part of the government's financial reporting entity. CDOs are typically limited-obligation revenue bonds or certificates of participation.

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.

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.

DEFEASE BOND: A bond that has been rendered risk-free by setting aside assets to cover all future interest and principal payments.

DEFERRED: Withheld or delayed for or until a stated time.

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.

DERIVATIVE PRODUCT: A financial instrument created from, or the value of which depends on (is derived from), the value of one or more underlying assets or indices of asset values.

GLOSSARY OF TERMS

DISPOSITION: The disposal of assets through a sale, assignment, or transfer where the ownership of the asset is transferred.

DISSOLUTION: The process of closing down a business or partnership and settling its financial obligations.

DIVISION: An organizational subgroup of a department.

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 buildings, land, automotive equipment, office equipment, office furniture, acquisitions, landscaping improvements, and the like.

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 (MAJOR): 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.

FUND (NON-MAJOR): Funds deemed insignificant enough to not warrant an individual separate column when reported. These are aggregated and reported in a separate column.

FUND (PROPRIETARY): These funds are used to account for business-type activities. These include the Internal Service Funds and Enterprise Funds.

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.

GLOSSARY OF TERMS

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.

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.

MATERIAL MISSTATEMENT: The notion that an omission or misstatement of accounting information is of such significance as to make it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

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.

GLOSSARY OF TERMS

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.

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

RECOGNIZED OBLIGATION PAYMENT SCHEDULE (ROPS): A document that outlines the minimum payment amounts and due dates for a redevelopment agency's enforceable obligations.

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 could 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.

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

GLOSSARY OF TERMS

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.

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 2025/2026 calculation, the County population increased 0.27% while the City population decreased 0.67%. As such, the County population increase of 0.27% was used in the calculation. California per capita personal income increased by 6.44%. 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 49.42% of the "Gann Limit," which indicates that the City is not overtaxing its citizens.

The FY 2025/2026 Appropriation Limit was calculated as follows:

FY 2024/2025 Appropriation Limit	\$105,859,654
Increased by an inflation factor composed of the increase in population and increase in CA per capita income (1.0644 x 1.0027 = 1.0672)	<u>X 1.067</u>
FY 2025/2026 Appropriation Limit	<u>\$112,981,243</u>

The "Proceeds of Taxes", as included in the FY 2025/2026 Adopted Budget, subject to the appropriations limit are estimated to be \$55,839,805. Therefore, the City has what is referred to as an appropriation "gap" of \$57,141,438 (\$112,981,243 - \$55,839,805). Simply stated, this means the City could collect and spend up to \$57,141,438 more in taxes during FY 2025/2026 without exceeding the Constitutional limit.



Cathedral City

RESOLUTION NO. 2025 -

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF CATHEDRAL CITY, CALIFORNIA, APPROVING A BUDGET FOR THE FISCAL YEARS 2025/2026 AND 2026/2027.

WHEREAS, a municipal budget for the Fiscal Years 2025/2026 and 2026/2027 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 28th day of May 2025.

Nancy Ross, Mayor

ATTEST:

Tracey Hermosillo, City Clerk

APPROVED AS TO FORM:

Eric S. Vail, City Attorney

I, TRACEY 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 28th day of May 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tracey Hermosillo, City Clerk

RESOLUTIONS

RESOLUTION NO. 2025 –

A RESOLUTION BY THE BOARD OF THE CATHEDRAL CITY PUBLIC FINANCING AUTHORITY APPROVING A BUDGET FOR THE FISCAL YEARS 2025/2026 AND 2026/2027.

WHEREAS, a budget for the Fiscal Years 2025/2026 and 2026/2027 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 28th day of May 2025.

Nancy Ross, Chairman

ATTEST:

Tracey Hermosillo, Secretary

APPROVED AS TO FORM:

Eric S. Vail, Authority Attorney

I, TRACEY 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 28th day of May 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tracey Hermosillo, Secretary

RESOLUTIONS

RESOLUTION NO. SA-2025-_____

A RESOLUTION BY THE SUCCESSOR AGENCY TO THE CATHEDRAL CITY REDEVELOPMENT AGENCY APPROVING A BUDGET FOR THE FISCAL YEARS 2025/2026 AND 2026/2027.

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 2025/2026 and 2026/2027 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 28th day of May 2025.

Nancy Ross, Chairman

ATTEST:

Tracey Hermosillo, Secretary

APPROVED AS TO FORM:

Eric S. Vail, City Attorney

I, TRACEY 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 28th day of May 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tracey Hermosillo, Secretary

RESOLUTIONS

RESOLUTION NO. HSA-2025-_____

A RESOLUTION BY THE CITY OF CATHEDRAL CITY AS THE HOUSING SUCCESSOR AGENCY APPROVING A BUDGET FOR THE FISCAL YEARS 2025/2026 AND 2026/2027.

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 2025/2026 and 2026/2027 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 28th day of May 2025.

Nancy Ross, Mayor

ATTEST:

Tracey Hermosillo, Secretary

APPROVED AS TO FORM:

Eric S. Vail, Agency Attorney

I, TRACEY 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 28th day of May 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tracey Hermosillo, Secretary

RESOLUTIONS

RESOLUTION NO. 2025 -

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF CATHEDRAL CITY, CALIFORNIA, APPROVING THE CAPITAL IMPROVEMENT PROJECT (CIP) PLAN AND THE PARKS IMPROVEMENT PROGRAM PLAN FOR FISCAL YEARS 2026 THROUGH 2030.

WHEREAS, the City Council has received the proposed summary of approved projects for Fiscal Years 2026 through 2030; 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 2026 through 2030, 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 2025/2026 and FY 2026/2027 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 28th day of May 2025.

Nancy Ross, Mayor

ATTEST:

Tracey Hermosillo, City Clerk

APPROVED AS TO FORM:

Eric S. Vail, City Attorney

I, TRACEY 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 28th day of May 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tracey Hermosillo, City Clerk



Cathedral City

FINANCE DEPARTMENT

68-700 Avenida Lalo Guerrero
Cathedral City, CA 92234

www.cathedralcity.gov