

City of Cathedral City

ADOPTED BUDGET

Fiscal Years 2013-14 and 2014-15



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Cathedral City

City of Cathedral City

ADOPTED BUDGET

FISCAL YEARS 2013-14 AND 2014-15

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Cathedral City

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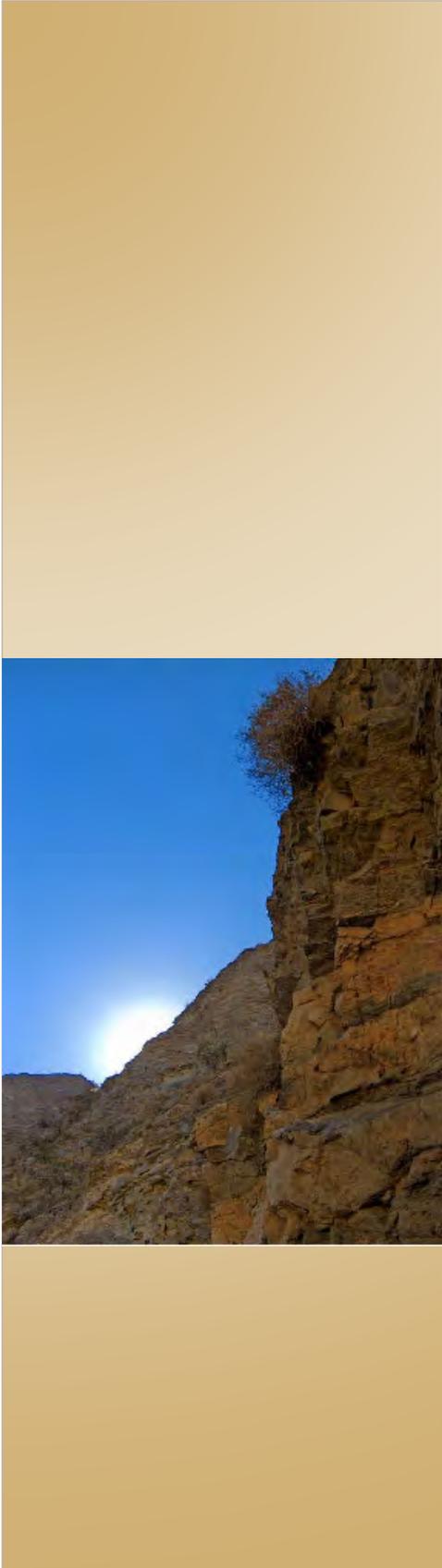
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Cathedral City

BUDGET MESSAGE

❖ Budget Message



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Cathedral City

BUDGET MESSAGE



Cathedral City

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

After months of review and discussions, I am pleased to submit to you the Biennial Budget for Fiscal Years (FY) 2013-14 and 2014-15 for the City of Cathedral City (Operating Budget and Capital Improvement Plan), the Successor Agency to the Cathedral City Redevelopment Agency (“Successor Agency”), and the Cathedral City Public Financing Authority as adopted by City Council on May 22, 2013.

As with most other California cities, we continue to struggle with the slow progression of the economic recovery. Recently there have been signs of improvement in property values, unemployment rates, and consumer confidence, but it has not translated into significant increases in revenues for the City. Although each operating fund of the City faces similar pressure from the current state of the economy, the General Fund is the most impacted. For five successive years, the City adopted budgets with structural deficits while relying on one-time revenues and General Fund reserves to balance those budgets. Difficult employee-related decisions that were regrettably necessary, including layoffs and concessions over the last three years, contributed to some stabilization in balancing the FY 2012-13 budget. As hard as those decisions were at the time, they have enabled us to develop balanced budgets for FY 2013-14 and FY 2014-15.

Although real savings have been generated by using one-time revenues or implementing expenditure reductions, these savings are temporary and do not continue into future years. The lack of revenue growth has hindered the City from truly flourishing. To illustrate, revenues have increased only \$1.8 million, or 6.4%, from FY 2004-05 actual revenues to FY 2014-15 projected revenues. And this includes revenues generated by the utility users’ tax (Measure L passed in 2008) and the transactions and use tax (Measure H passed in 2010). This demonstrates that the revenues received from these two tax measures have been replacing lost revenues, mainly sales and use taxes, and not generating additional revenues. The City needs a long-term solution to its revenue problem so that the necessary level of services can be provided to its citizens.

BUDGET MESSAGE, continued

FY 2013-14 AND FY 2014-15 BUDGET OVERVIEW

Citywide Financials

The City's operating budget includes a number of funding sources. The General Fund is the largest single fund and represents the City Council's most discretionary revenue. Other funds include the following non-General Fund revenue sources: special revenue funds, capital projects funds, debt service funds, internal service funds, and private purpose trust funds. The total City expenditure budget for FY 2013-14 is \$116.4 million, with a General Fund budget of \$29.9 million; and for FY 2014-15, the total City expenditure budget is \$94.4 million, with a General Fund budget of \$30.9 million.

CITY EXPENDITURE BUDGET SUMMARY - ALL FUNDS							
Year Ended June 30	FY 2012-13 Adopted	FY 2013-14 Adopted	Change from FY 2012-13		FY 2014-15 Adopted	Change from FY 2013-14	
			\$	%		\$	%
General Fund (Fund 100)	\$ 31,092,300	29,897,472	(1,194,828)	-3.84%	30,933,080	1,035,608	3.46%
All Other Funds	87,262,451	86,533,089	(729,362)	-0.84%	63,489,106	(23,043,983)	-26.63%
Total	\$ 118,354,751	116,430,561	(1,924,190)	-1.63%	94,422,186	(22,008,375)	-18.90%

The year-to-year change in the General Fund is minimal despite rising costs attributable to labor-related expenditures, such as increases in California Public Employees Retirement System (CalPERS) retirement rates, medical costs, etc. The \$1.2 million reduction in costs from FY 2012-13 to FY 2013-14 resulted from lower estimated:

- Leave cashouts – \$0.50 million. Leave cashouts were expected to be higher in FY 2012-13 as a result of the employee layoffs that occurred in June 2012 and known employee retirements during FY 2012-13;
- Professional services costs resulting from reestablishing the City Engineer as a staff position and reducing other outside services – \$0.47 million; and
- Interdepartment charges resulting from lower projected unemployment insurance costs – \$0.30 million. Unemployment insurance costs were expected to be higher in FY 2012-13 as a result of the employee layoffs that occurred in June 2012.

The \$1.0 million increase in costs from FY 2013-14 to FY 2014-15 resulted from estimated increases in:

- Salary costs resulting from the end of certain labor concessions per labor agreements and annual step increases – \$0.39 million;
- Retirement costs resulting from increases in the CalPERS retirement rates – \$0.43 million; and
- Professional services costs, mainly the result of the scheduled election in November 2014 – \$0.11 million.

BUDGET MESSAGE, continued

The decrease in other funds expenditures is mainly attributable to changes related to capital improvement projects, which fluctuate from year to year.

Citywide Staffing

Labor force reductions over the years have been in response to budget shortfalls and have caused various departments to do more with less. However, in spite of these reductions, departments continue to provide high-quality services to Cathedral City residents through innovation, ingenuity, and high employee productivity – the work smarter, not harder approach.

Staffing resources have declined from a high of 238.5 FTEs (full-time equivalents) in FY 2007-08 to 166.25 FTEs in the FY 2012-13 budget, a decrease of 30.3%. The current FY 2013-14 and FY 2014-15 budgets propose increasing the number of positions by 4.75, for a total of 171.0 FTEs.

The FY 2013-14 and FY 2014-15 budgets reflect various staffing changes due to department reorganizations, elimination of redevelopment and program needs resulting in a net increase of 4.75 FTEs from FY 2012-13. City Administration (City Clerk, City Manager and Administrative Services) gained a net 0.60 FTEs, Community Development (Development Services and Public Works) gained a net 4.90 FTEs and Public Safety (Police and Fire) lost a net 0.75 FTEs.

MAJOR ISSUES

Structural Deficits

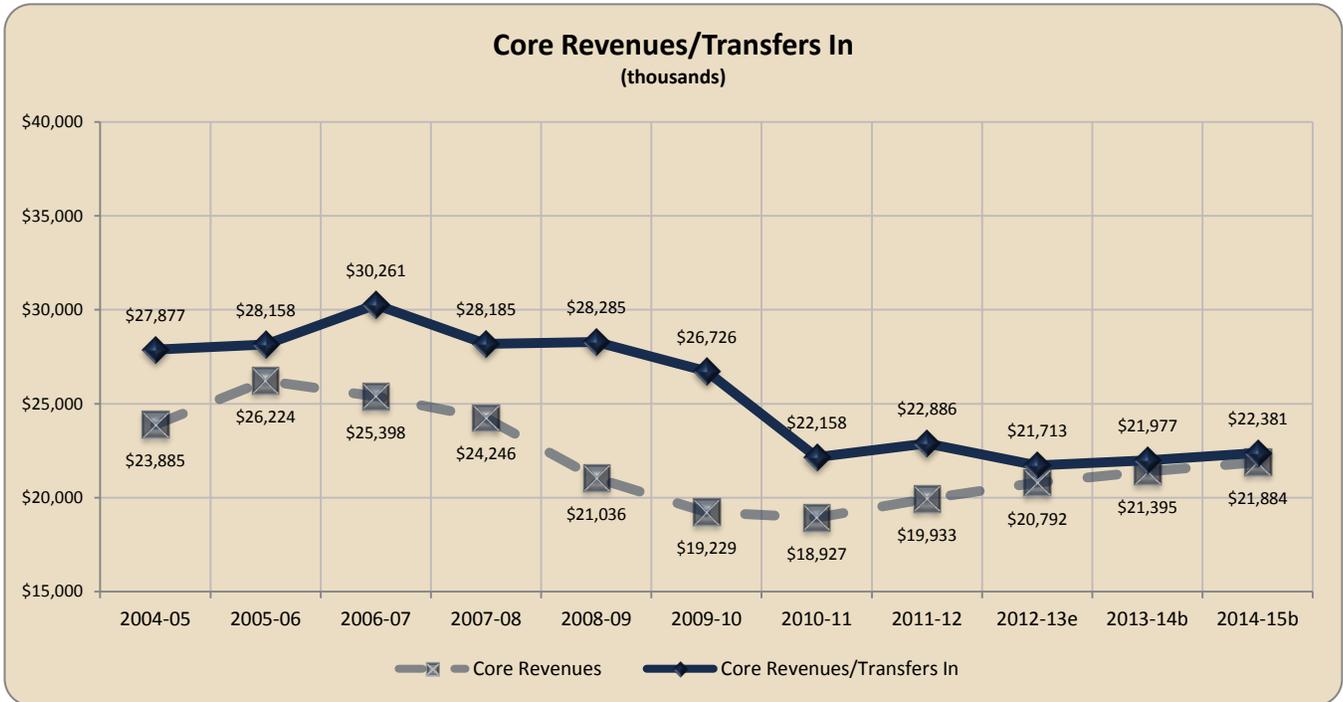
Beginning in approximately FY 2008-09, the ever present question from the community and employees has been: “why does the City appear to have a never-ending budget problem?” And, more specifically, why is there still a problem given that the City has had two tax measures, significant layoffs and employee concessions since that time. The question is a valid one. There are several components to the response as to the reason why: continued revenue decline/slow recovery in the City’s core revenues; increasing costs; and the use of one-time revenues.

Prior to FY 2008-09, the City’s annual revenues consisted of taxes (property, sales and use, and transient occupancy), franchise fees, licenses and permits, charges for services, fines and forfeits, intergovernmental revenues, use of money and property, and miscellaneous revenues. These will be referred to as the “core revenues”. In addition to the core revenues, the General Fund would receive transfers in from other City funds for miscellaneous reimbursements.

Core operating revenues peaked in FY 2005-06 at approximately \$26.2 million. After several years in decline, core revenues reached their low at \$18.9 million in FY 2010-11. This was a \$7.3 million, or 27.9%, decrease from FY 2005-06. Although core revenues have been rising since FY 2010-11 and are projected to rise in the next two-year budget period, the projection of \$21.9 million in FY 2014-15 is

BUDGET MESSAGE, continued

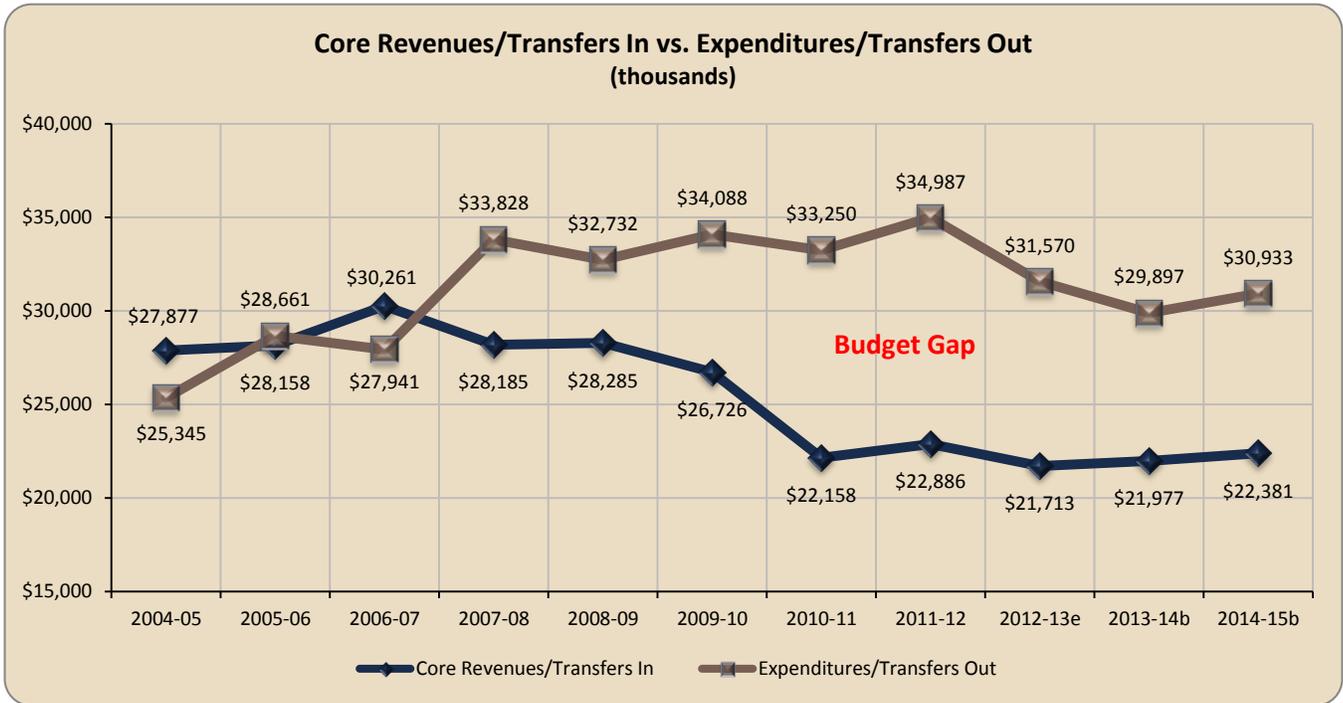
still \$4.3 million, or 16.4%, below FY 2005-06 levels. The following chart shows the changes in core revenues and transfers in since FY 2004-05.



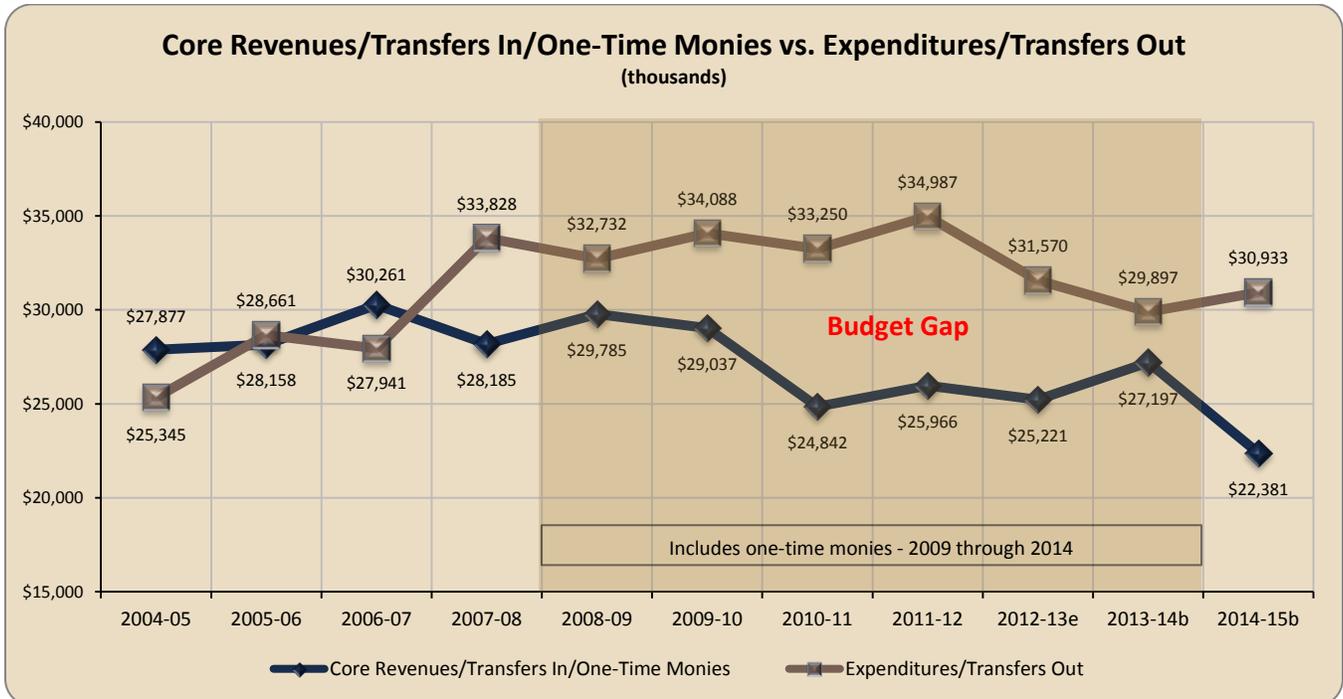
The largest category contributing to the decline in core revenues has been sales and use taxes, which has been the City's largest revenue source. During the FY 2004-05 through FY 2006-07 periods, sales and use taxes were in excess of \$10.0 million annually. Revenues reached their low point of \$5.5 million in FY 2009-10. We estimate revenues of \$7.4 million for FY 2012-13, a 7.3% increase over FY 2011-12. Projected revenues for FY 2013-14 and FY 2014-15 are \$7.6 million and \$7.8 million, respectively. Although still well below the annual sales and use taxes previously received, it is a positive sign for the local economy. The auto dealers at the Cathedral City Auto Center continue to be the primary sales tax generator for the City.

Up until FY 2006-07, core revenues/transfers in generated enough income to cover the City's annual expenditures/transfers out. In FY 2007-08, the "perfect storm" hit. City expenditures/transfers out increased \$5.6 million, or 21.1%, from the previous year, mainly as a result of new agreements with employee bargaining units that took effect that year. However, this same year core revenues/transfers in fell \$2.1 million, or 6.9%, and would begin their decline. The following chart shows the gap between revenues and expenditures that began in FY 2007-08 and what the "budget gap" would look like now unless actions were taken.

BUDGET MESSAGE, continued

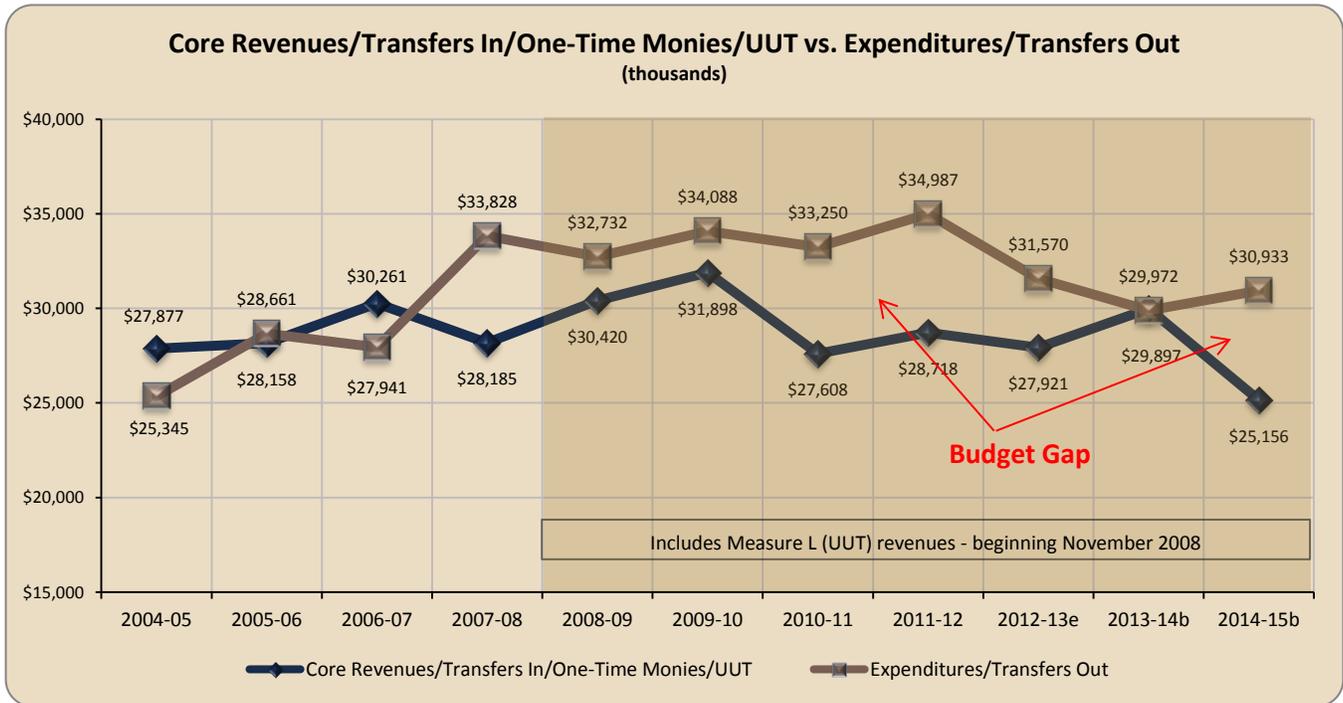


The first action taken was the collection of one-time monies over a period of five years related to the Creekside and Heritage Park developments. However, as shown in the following chart, the use of the one-time monies closes part of the gap over the five-year period, but not completely. In addition, the gap widens once again in FY 2014-15 when the one-time monies run out.



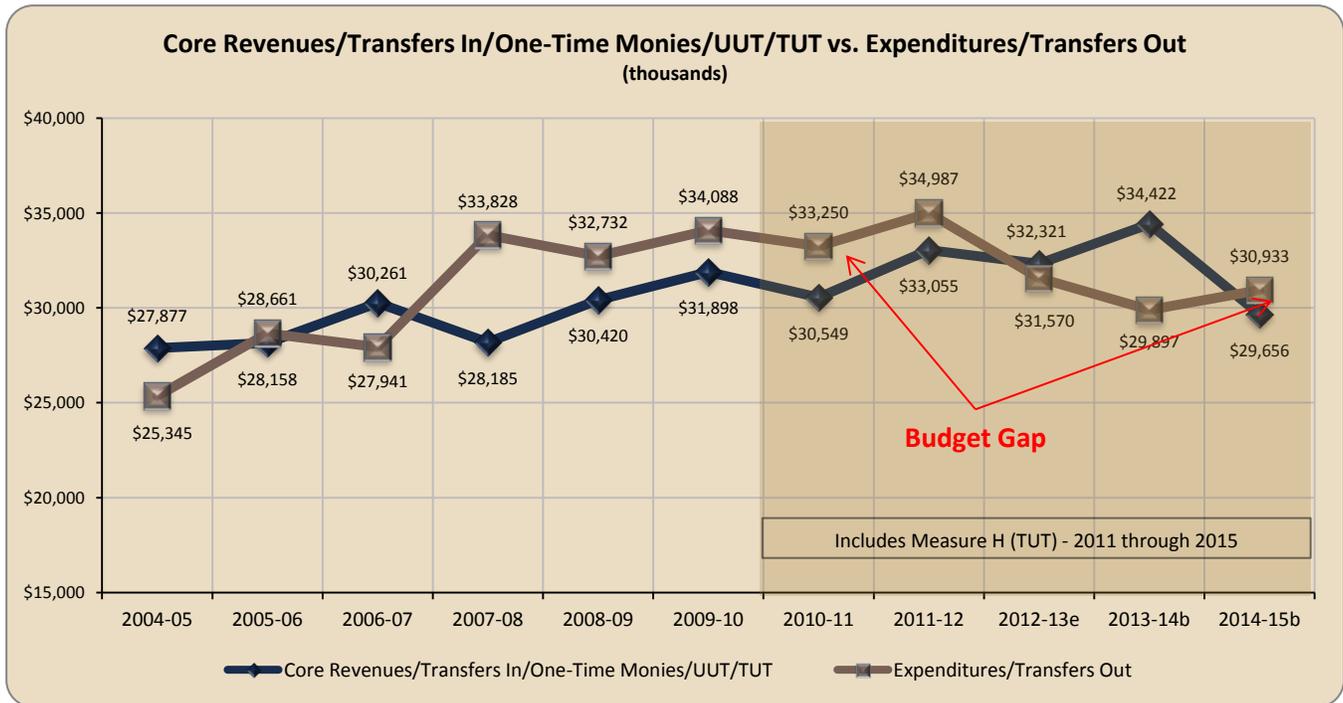
BUDGET MESSAGE, continued

The next action taken was the passage of Measure L (Utility Users’ Tax) in November 2008. The Utility Users’ Tax (UUT) imposes a 3% tax on the use of telecommunications, cable, electricity (including cogenerated), gas, and solid waste. The UUT generated \$0.6 million in FY 2008-09 and has continued to generate approximately \$2.7 million in annual revenues since that time. Projections for FY 2013-14 and FY 2014-15 are \$2.775 million. As of FY 2013-14, the addition of the UUT would garner the City a balanced budget. However, as shown in the following chart, once the one-time monies are used up in FY 2013-14, the gap returns in FY 2014-15.



The most recent action undertaken by the City was the passage of Measure H (Transactions and Use Tax) in June 2010. The Transactions and Use Tax (TUT) imposes a 1% tax on all retailers doing business within the city for five years. The TUT generated \$2.9 million in FY 2010-11 and has generated approximately \$4.5 million in annual revenues since that time. Projections for FY 2013-14 and FY 2014-15 are \$4.45 million and \$4.50 million, respectively. But once again, the revenue from Measure H did not completely close the overall budget gap. The addition of the TUT combined with the loss of one-time revenues in FY 2013-14 still project a \$1.3 million deficit for FY 2014-15, as shown in the following chart.

BUDGET MESSAGE, continued



In summary, the above chart shows that General Fund reserves were required to close the remaining budget gap from FY 2007-08 through FY 2011-12 after using one-time revenues and the two tax measures. In FY 2014-15, the City may have to start drawing on General Fund reserves once again as expenditures begin to outpace revenues. Although expenditures in FY 2014-15 are projected to be only \$3.0 million, or 10.7%, higher than FY 2006-07, revenues have not grown substantially. Since FY 2004-05, revenues have only grown \$1.8 million, or 6.4%, which includes revenues generated by the utility users' and transactions and use taxes.

Going forward, the challenge will be to balance each fiscal year's budget on its own without dipping into General Fund reserves. To do this, alternate sources of revenue will need to be identified to replace the following items that have recently been lost or may be lost over the next several years:

- Loss of between \$1.65 million and \$2.55 million annually in reimbursements to the City from the former redevelopment agency, which was dissolved in February 2012.
- Loss of an average of \$3.0 million annually from the Creekside and Heritage Park developments. The last payment is to be received in FY 2013-14.
- Uncertainty of approximately \$4.15 million in annual transaction and use taxes in FY 2015-16 and beyond as a result of the expiration of Measure H in September 2015.

BUDGET MESSAGE, continued

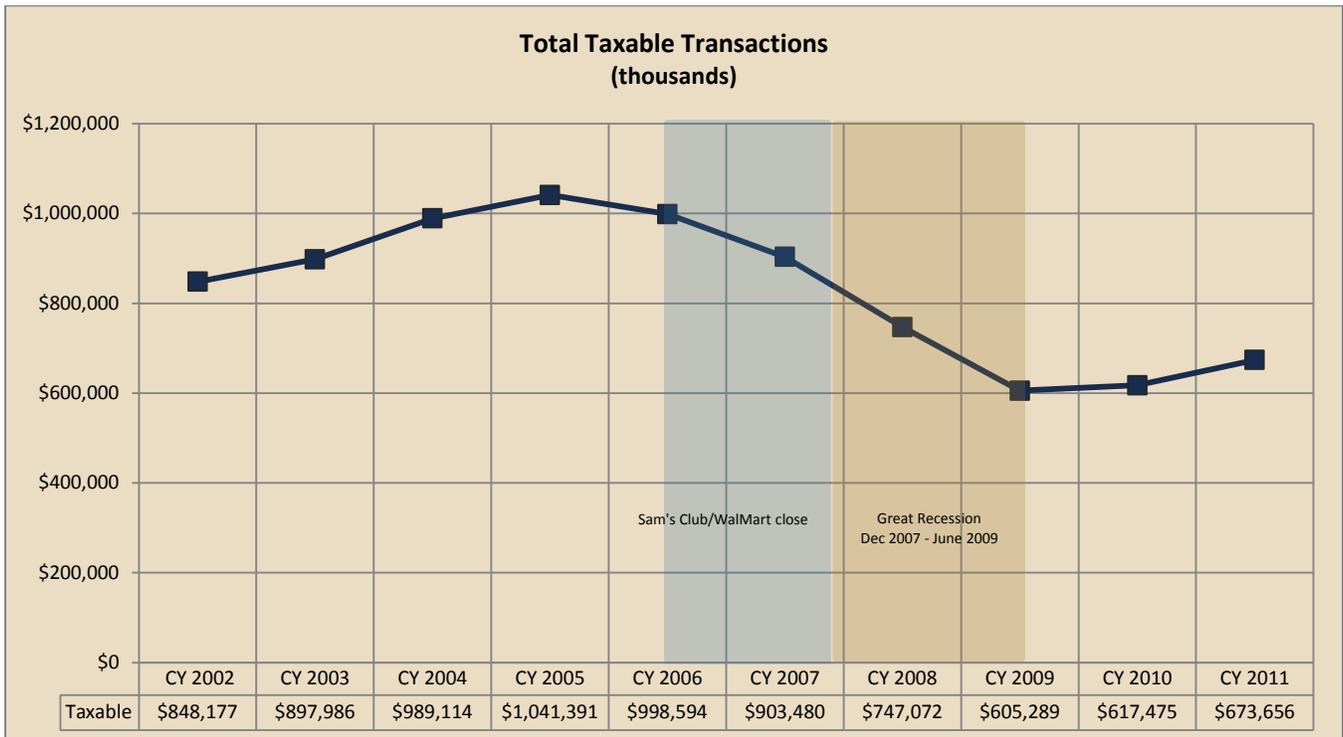
To ensure long-term viability, ongoing revenues need to be stabilized and proposed expenditures need to remain in line with those revenues. If not, similar difficult decisions made in FY 2012-13 will once again have to be made.

Economic and Business Development

As was pointed out in the previous section related to structural deficits, revenues have been the Achilles heel of the City. Core revenues of the City, most notably sales and use taxes, remain well below the levels achieved in the mid-2000's.

Sales and use taxes are generated from taxable transactions on goods sold. Total taxable transactions reached its peak in Calendar Year (CY) 2005 at a little over \$1.0 billion. The first significant loss to the City's sales and use taxes was the closing of the WalMart and Sam's Club stores in June 2006. These stores had been generating significant sales taxes for the City since 1992 and 1994, respectively.

The next big loss to the City's sales and use tax revenues was the Great Recession, which began in December 2007 and would last through June 2009. The bursting of the housing bubble, which began the Great Recession, resulted in a loss of wealth that led to sharp cutbacks in consumer spending. This loss of consumption combined with the financial market chaos then led to a collapse in business investment. Although the City is beginning to see a rise in taxable transactions, there is still work to be done to get back to the CY 2005 levels.



BUDGET MESSAGE, continued

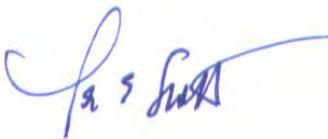
For the City to remain a viable entity for the long term, not only do core revenues have to return to their previous levels, but they have to grow beyond those levels as well. However, devising and implementing the necessary revenue-generating strategies to achieve this will take time due to the slow pace of the economic recovery. And with the transactions and use tax set to expire in September 2015, it will be a priority to extend this valuable source of revenue (\$4.5 million annually) so that the City can still provide citizens with the necessary level of services until the benefits of implementing the revenue-generating strategies are realized.

ACKNOWLEDGEMENTS

I would like to thank the City Council and City Manager for their leadership and overall direction of this budget. I would also like to thank the many residents and business owners that attended one of the budget workshops held during the budget process. You are to be commended for taking the time and getting involved in this very important process.

Finally, I would like to take this opportunity to thank all the 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 other areas of responsibility and the budgetary challenges facing the City. "Teamwork" among individuals and departments resulted in the budget document before you. This same "teamwork" will continue ***Moving Cathedral City Forward*** into the future.

Respectfully submitted,



Tami Scott
Administrative Services Director

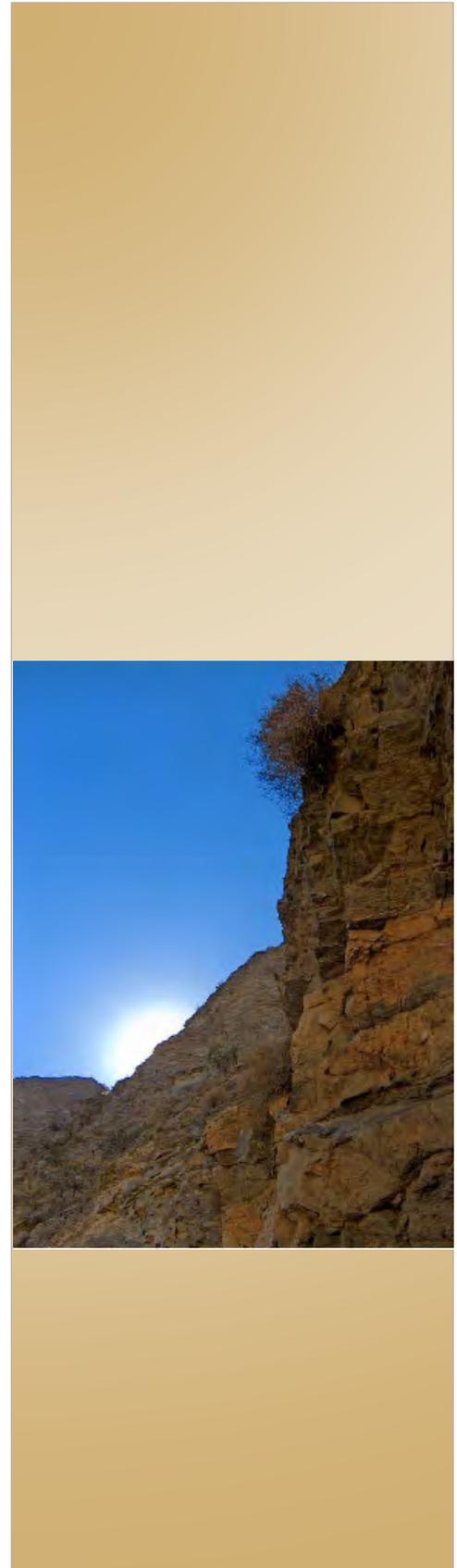
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Cathedral City

GENERAL INFORMATION

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Cathedral City

DIRECTORY OF CITY OFFICIALS

CITY COUNCIL

Mayor



Kathleen DeRosa
Term Expires 2014

Mayor Pro Tem



Charles Vasquez
Term Expires 2014

Council Member



Stan Henry
Term Expires 2016

Council Member



Gregory Pettis
Term Expires 2016

Council Member



Sam Toles
Term Expires 2014

OTHER ELECTED OFFICIALS

City Treasurer..... Henry Chan

City Clerk Pat Hammers

ADMINISTRATIVE OFFICIALS

City Manager..... Andy Hall

City Attorney Charles Green

Chief of Police Kevin Conner

Fire Chief Robert Van Nortrick

Administrative Services Director Tami Scott

Community Development Director Pat Milos

DISTINGUISHED BUDGET PRESENTATION AWARD



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Cathedral City, California for its annual budget for the fiscal year beginning July 1, 2012. This was the City's third successive award.

To receive this award, a governmental unit must publish a budget document that meets 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 one-year period only. We believe our current biennial budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

BUDGET DEVELOPMENT

CITY BUDGET PROCESS

To achieve time and cost efficiencies over a traditional annual budget, the City of Cathedral City prepares and adopts a two-year budget. 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 budget process begins in January with a kick-off meeting between Finance Division personnel and departmental financial liaisons. At this meeting, the goals and directives for developing the budget for the next two-year cycle are discussed. The Finance Division distributes the budget calendar, instructions, forms, and budget worksheets to each department by the end of January. Individual departments are directly responsible for developing budgets for non-salary/benefit line items, potential employee overtime and leave cashouts only. The salary and employee benefit information is calculated and entered by the Finance Division. The Police Department, Fire Department and Community Development Department coordinate the departmental building modification and vehicle replacement requests. Within the Community Development Department, the Engineering Division coordinates the capital improvement project requests.

Departments submit their budget worksheets and supplemental data to the Finance Division by the end of February. The Finance Division then compiles the data and calculates the total amounts requested, including estimated revenues and projected fund balances. The City Manager holds budget meetings with the various department heads. Based on the results of these meetings, the Finance Division prepares the preliminary budget document. The Administrative Services Director and City Manager discuss the preliminary budget document prior to its submission to City Council for review. A budget workbook is then distributed to City Council for review and Council members are asked for questions, comments and recommendations. Individual meetings with Council members are then held to answer, clarify and often educate the Council members in a one-on-one session. Following the one-on-one sessions, the Administrative Services Director then presents the initial budget to City Council in a public study session; and, at the conclusion, will direct staff to incorporate City Council's recommended changes. The Finance Division integrates the changes and then prepares the proposed budget document to be presented by the Administrative Services Director to City Council at the next public hearing, generally May, for final review. The City Council then adopts the budget prior to the beginning of the fiscal year.

After the budget is adopted, staff integrates the budgetary data into the City's accounting system and issues the adopted budget document. The Finance Division will then submit the adopted budget document to the GFOA budget awards program. The City has received the GFOA budget award for the last three budget cycles.

BUDGET DEVELOPMENT, continued

BALANCED BUDGET

The City of Cathedral City defines a balanced budget as revenues (including transfers in) and use of fund balance, if required, equaling expenditures (including transfers out).

BUDGET AMENDMENTS

Supplemental appropriations, when required during the fiscal year, require approval by the City Council. The Administrative 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. These adjustments by department or activity may only be made by written request to the City Manager and/or Administrative Services Director. Transfers of cash or unappropriated fund balance from one fund to another can be made with the Administrative Services Director's approval.

BASIS OF BUDGETING AND ACCOUNTING

The City uses the modified accrual basis of accounting in budgeting governmental funds. This means that 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 in excess of 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 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) 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 DEVELOPMENT, continued

BUDGET CALENDAR

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

- January 31, 2013 – Budget calendar, instructions, forms, and budget worksheets distributed to each department for preparation of their FY 2013-14 and FY 2014-15 budgets.
- February 21, 2013 – Budget worksheets returned to Finance Division by departments.
- March 14, 2013 – Updated department descriptions, goals, objectives and accomplishments returned to Finance Division by departments. Budget workbooks distributed to department heads.
- March 18, 2013 – City Manager discusses budget workbooks with department heads.
- March 25, 2013 – City Manager holds follow-up discussions with department heads regarding budget workbooks.
- March 27, 2013 – City Council receives budget workbook reflecting line item detail for all departments and projected revenues and expenditures for FY 2013-14 and FY 2014-15.
- April 23, 2013 – City Manager hosts the first of two community budget meetings.
- April 24, 2013 – In Study Session, City Council holds initial discussions of budget workbooks for FY 2013-14 and FY 2014-15.
- May 8, 2013 – City Council continues its discussion of FY 2013-14 and FY 2014-15 budgets.
- May 14, 2013 – City Manager hosts the second of two community budget meetings.
- May 22, 2013 – City Council adopts operating budget and CIP for FY 2013-14 and FY 2014-15.

FUND STRUCTURE

The City of Cathedral City's accounting system 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 that records assets, liabilities, fund equity, revenues and expenditures. Funds are established and segregated for 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* (enterprise and internal service), 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, and internal service funds on a basis consistent with generally accepted accounting principles.

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 adopted for capital projects funds as expenditures are authorized in the CIP for the duration of the project. Although not formally appropriated, planned expenditures in the debt service and capital projects funds are included in the budget document for informational purposes.

Agency 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 on the basis of 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 of the general revenues of the City that are not specifically levied or collected for 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 that are restricted or committed to expenditure for specified purposes other than for debt service or major capital projects.

FUND STRUCTURE, continued

CAPITAL PROJECTS FUNDS are used to account for and report financial resources that are 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 that are restricted, committed, or assigned to expenditure for principal and interest.

PROPRIETARY FUNDS

Proprietary funds are used to account for a government's business-type activities. As such, proprietary funds report activities similar to those of private sector businesses (*economic resources measurement focus*) and use the same generally accepted accounting principles as those businesses. Enterprise funds and internal service funds are considered proprietary funds.

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 that account for activities such as an airport, hospital, harbor, etc. The City of Cathedral City has no such funds, since the services provided by such funds were already available in the Coachella Valley before the City was incorporated. Typically enterprise fund operations can provide significant financial assistance to a city's operations. The lack of this revenue source is one reason why the City faces revenue challenges.

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

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 subfunds: pension trust funds; investment trust funds; private-purpose trust funds; and agency funds. The City of Cathedral City uses private-purpose trust funds and agency funds.

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

AGENCY FUNDS, another type of fiduciary fund, 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	611	Equipment Replacement	INTER SVC
431	Big League Dreams	GENERAL	612	Insurance*	INTER SVC
711	Special Deposits	GENERAL	613	Technology	INTER SVC
			614	Facilities	INTER SVC
232	Master Underground Plan	SPEC REV	441	Assessment District 85-1	FIDUCIARY ¹
233	Traffic Safety	SPEC REV	442	Assessment District 86-1	FIDUCIARY ¹
234	Transfer Station Road	SPEC REV	444	Assessment District 86-5	FIDUCIARY ¹
235	Developer Fees	SPEC REV	445	Assessment District 87-2	FIDUCIARY ¹
240	TDA SB821	SPEC REV	446	Assessment District 88-2	FIDUCIARY ¹
241	State Gas Tax	SPEC REV	447	Assessment District 88-3	FIDUCIARY ¹
242	Air Quality Improvement	SPEC REV	448	Assessment District 96-1	FIDUCIARY ¹
243	Measure A	SPEC REV	449	Assessment District 2001-01	FIDUCIARY ¹
244	Asset Forfeiture	SPEC REV	713	Rio Vista CFD	FIDUCIARY ¹
246	Solid Waste	SPEC REV	752	Assessment District 2003-01	FIDUCIARY ¹
247	Police Grants	SPEC REV	753	Assessment District 2004-01	FIDUCIARY ¹
251	CDBG	SPEC REV	754	Assessment District 2004-02	FIDUCIARY ¹
252	EECBG	SPEC REV			
255	Police Dept Special Revenues	SPEC REV	PUBLIC FINANCING AUTHORITY		
256	Fire Dept Special Revenues	SPEC REV	491	Public Financing Authority	DEBT SVC
261	Landscape/Lighting District	SPEC REV	714	2004 Series A Ltd Obligation Bonds	DEBT SVC
561	Successor to Housing Agency	SPEC REV	SUCCESSOR AGENCY TO THE RDA		
321	Police and Fire Facilities	CAP PROJ	530	RDA Obligation Retirement	FIDUCIARY ²
322	Traffic Signalization	CAP PROJ	531	Successor Agency #1	FIDUCIARY ²
331	Areawide Capital Projects	CAP PROJ	532	Successor Agency #2	FIDUCIARY ²
341	Assessment District 85-1	CAP PROJ	533	Successor Agency #3	FIDUCIARY ²
342	Assessment District 86-1	CAP PROJ	534	SA 2002 D TAB Housing Bond	FIDUCIARY ²
344	Assessment District 86-5	CAP PROJ	535	SA 2002 E TAB Housing Bond	FIDUCIARY ²
345	Assessment District 87-2	CAP PROJ	540	Successor Agency Administration	FIDUCIARY ²
346	Assessment District 88-2	CAP PROJ	541	Successor Agency Other	FIDUCIARY ²
347	Assessment District 88-3	CAP PROJ	543	Successor Agency Project Area #3	FIDUCIARY ²
348	Assessment District 96-1	CAP PROJ	546	SA 2004 Series A TAB	FIDUCIARY ²
349	Assessment District 2001-01	CAP PROJ	548	SA 2005 Series A TAB MPA	FIDUCIARY ²
351	CFD Rio Vista	CAP PROJ	550	SA 2007 Series A TAB	FIDUCIARY ²
352	Assessment District 2003-01	CAP PROJ	551	SA 2007 Series B TAB	FIDUCIARY ²
353	Assessment District 2004-01	CAP PROJ	552	SA 2007 Series C TAB	FIDUCIARY ²
354	Assessment District 2004-02	CAP PROJ	562	Successor Agency Housing Balance	FIDUCIARY ²
564	2002 D TAB Housing Bond	CAP PROJ			
565	2002 E TAB Housing Bond	CAP PROJ			

LEGEND

Appropriated funds

* Major fund

¹ Agency Fund

² Private Purpose Trust Fund

LIST OF FUNDS, continued

LIST OF FUNDS BY FUND NUMBER

<u>NO.</u>	<u>FUND NAME</u>	<u>TYPE</u>	<u>NO.</u>	<u>FUND NAME</u>	<u>TYPE</u>
100	General Fund*	GENERAL	444	Assessment District 86-5	FIDUCIARY ¹
232	Master Underground Plan	SPEC REV	445	Assessment District 87-2	FIDUCIARY ¹
233	Traffic Safety	SPEC REV	446	Assessment District 88-2	FIDUCIARY ¹
234	Transfer Station Road	SPEC REV	447	Assessment District 88-3	FIDUCIARY ¹
235	Developer Fees	SPEC REV	448	Assessment District 96-1	FIDUCIARY ¹
240	TDA SB821	SPEC REV	449	Assessment District 2001-01	FIDUCIARY ¹
241	State Gas Tax	SPEC REV	491	Public Financing Authority	DEBT SVC
242	Air Quality Improvement	SPEC REV	530	RDA Obligation Retirement	FIDUCIARY ²
243	Measure A	SPEC REV	531	Successor Agency #1	FIDUCIARY ²
244	Asset Forfeiture	SPEC REV	532	Successor Agency #2	FIDUCIARY ²
246	Solid Waste	SPEC REV	533	Successor Agency #3	FIDUCIARY ²
247	Police Grants	SPEC REV	534	SA 2002 D TAB Housing Bond	FIDUCIARY ²
251	CDBG	SPEC REV	535	SA 2002 E TAB Housing Bond	FIDUCIARY ²
252	EECBG	SPEC REV	540	Successor Agency Administration	FIDUCIARY ²
255	Police Dept Special Revenues	SPEC REV	541	Successor Agency Other	FIDUCIARY ²
256	Fire Dept Special Revenues	SPEC REV	543	Successor Agency Project Area #3	FIDUCIARY ²
261	Landscape/Lighting District	SPEC REV	546	SA 2004 Series A TAB	FIDUCIARY ²
321	Police and Fire Facilities	CAP PROJ	548	SA 2005 Series A TAB MPA	FIDUCIARY ²
322	Traffic Signalization	CAP PROJ	550	SA 2007 Series A TAB	FIDUCIARY ²
331	Areawide Capital Projects	CAP PROJ	551	SA 2007 Series B TAB	FIDUCIARY ²
341	Assessment District 85-1	CAP PROJ	552	SA 2007 Series C TAB	FIDUCIARY ²
342	Assessment District 86-1	CAP PROJ	561	Successor to Housing Agency	SPEC REV
344	Assessment District 86-5	CAP PROJ	562	Successor Agency Housing Balance	FIDUCIARY ²
345	Assessment District 87-2	CAP PROJ	564	2002 D TAB Housing Bond	CAP PROJ
346	Assessment District 88-2	CAP PROJ	565	2002 E TAB Housing Bond	CAP PROJ
347	Assessment District 88-3	CAP PROJ	611	Equipment Replacement	INTER SVC
348	Assessment District 96-1	CAP PROJ	612	Insurance*	INTER SVC
349	Assessment District 2001-01	CAP PROJ	613	Technology	INTER SVC
351	CFD Rio Vista	CAP PROJ	614	Facilities	INTER SVC
352	Assessment District 2003-01	CAP PROJ	711	Special Deposits	GENERAL
353	Assessment District 2004-01	CAP PROJ	713	Rio Vista CFD	FIDUCIARY ¹
354	Assessment District 2004-02	CAP PROJ	714	2004 Series A Ltd Obligation Bonds	DEBT SVC
431	Big League Dreams	GENERAL	752	Assessment District 2003-01	FIDUCIARY ¹
441	Assessment District 85-1	FIDUCIARY ¹	753	Assessment District 2004-01	FIDUCIARY ¹
442	Assessment District 86-1	FIDUCIARY ¹	754	Assessment District 2004-02	FIDUCIARY ¹

LEGEND

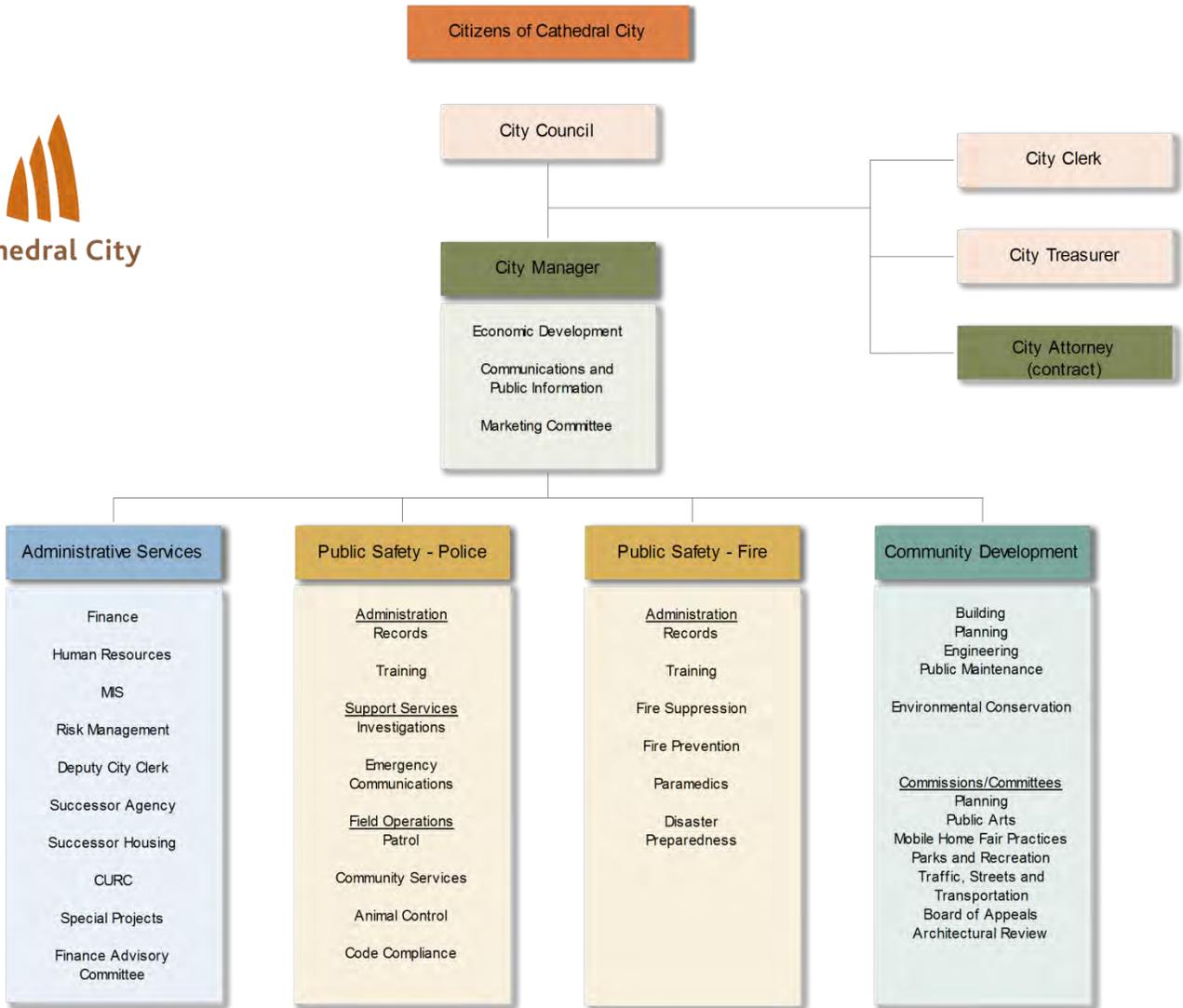
Appropriated funds

* Major fund

¹ Agency Fund

² Private Purpose Trust Fund

CITY OF CATHEDRAL CITY ORGANIZATION CHART



PERSONNEL AND STAFFING

PERSONNEL AND STAFFING BY DEPARTMENT/DIVISION						
DEPARTMENT/DIVISION/JOB TITLE	Final Positions FY 2011-12	Final Positions FY 2012-13	Adopted Positions FY 2013-14	Position Changes FY 2013-14	Adopted Positions FY 2014-15	Position Changes FY 2014-15
CITY COUNCIL						
Mayor (elected)	1.00	1.00	1.00	0.00	1.00	0.00
Council Member (elected)	4.00	4.00	4.00	0.00	4.00	0.00
CITY COUNCIL TOTAL	5.00	5.00	5.00	0.00	5.00	0.00
CITY CLERK						
City Clerk (elected)	1.00	1.00	1.00	0.00	1.00	0.00
Deputy City Clerk	0.50	0.00	0.00	0.00	0.00	0.00
Administrative Assistant II	0.00	0.00	0.25	0.25	0.25	0.00
Accounting Technician	0.00	0.00	0.50	0.50	0.50	0.00
CITY CLERK TOTAL	1.50	1.00	1.75	0.75	1.75	0.00
CITY MANAGER						
City Manager	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Services Director	1.00	1.00	1.00	0.00	1.00	0.00
Business Development Administrator	0.00	0.00	1.00	1.00	1.00	0.00
Community Development Director	1.00	1.00	0.40	-0.60	0.40	0.00
Communications Officer	1.00	1.00	0.00	-1.00	0.00	0.00
Public Information/Event Coordinator	0.50	0.00	0.00	0.00	0.00	0.00
Administrative Assistant II	1.00	1.00	0.75	-0.25	0.75	0.00
CITY MANAGER TOTAL	5.50	5.00	4.15	-0.85	4.15	0.00
ADMINISTRATIVE SERVICES						
FINANCE						
City Treasurer (elected)	1.00	1.00	1.00	0.00	1.00	0.00
Accounting Services Manager	1.00	1.00	1.00	0.00	1.00	0.00
Fiscal Officer	1.00	1.00	1.00	0.00	1.00	0.00
Accountant II	1.50	1.25	0.33	-0.92	0.33	0.00
Management Analyst	0.00	0.00	1.00	1.00	1.00	0.00
Accounting Assistant	0.50	0.50	0.50	0.00	0.50	0.00
Accounting Technician	2.00	2.00	1.50	-0.50	1.50	0.00
FINANCE TOTAL	7.00	6.75	6.33	-0.42	6.33	0.00
HUMAN RESOURCES						
Human Resources Manager	1.00	0.50	1.00	0.50	1.00	0.00
Human Resources Coordinator	1.00	1.00	1.00	0.00	1.00	0.00
Payroll Coordinator	1.00	1.00	1.00	0.00	1.00	0.00
Accounting Assistant	0.50	0.50	0.50	0.00	0.50	0.00
HUMAN RESOURCES TOTAL	3.50	3.00	3.50	0.50	3.50	0.00
MANAGEMENT INFORMATION SYSTEMS						
IT Manager	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
Network Engineer	1.00	0.00	0.12	0.12	0.12	0.00
MANAGEMENT INFORMATION SYSTEMS TOTAL	3.00	2.00	2.12	0.12	2.12	0.00
HOUSING						
Administrative Assistant - Spec Projects	0.00	0.00	0.50	0.50	0.50	0.00
HOUSING TOTAL	0.00	0.00	0.50	0.50	0.50	0.00
ADMINISTRATIVE SERVICES TOTAL	13.50	11.75	12.45	0.70	12.45	0.00
COMMUNITY DEVELOPMENT						
DEVELOPMENT SERVICES						
PLANNING						
City Planner	1.00	1.00	1.00	0.00	1.00	0.00
Development Services Manager	0.00	0.00	1.00	1.00	1.00	0.00
Senior Planner	1.00	0.00	0.00	0.00	0.00	0.00
Assistant Planner	0.00	0.00	0.50	0.50	0.50	0.00
GIS Coordinator	1.00	1.00	0.00	-1.00	0.00	0.00
Administrative Assistant II	1.00	0.00	0.00	0.00	0.00	0.00
PLANNING TOTAL	4.00	2.00	2.50	0.50	2.50	0.00
BUILDING AND SAFETY						
Chief Building Official	1.00	1.00	1.00	0.00	1.00	0.00
Senior Building Inspector	1.00	1.00	1.00	0.00	1.00	0.00
Plans Examiner I	1.00	0.00	0.00	0.00	0.00	0.00

PERSONNEL AND STAFFING, continued

PERSONNEL AND STAFFING BY DEPARTMENT/DIVISION						
DEPARTMENT/DIVISION/JOB TITLE	Final Positions FY 2011-12	Final Positions FY 2012-13	Adopted Positions FY 2013-14	Position Changes FY 2013-14	Adopted Positions FY 2014-15	Position Changes FY 2014-15
Accounting Technician	1.00	1.00	1.00	0.00	1.00	0.00
Office Assistant I	1.00	1.00	1.00	0.00	1.00	0.00
BUILDING AND SAFETY TOTAL	5.00	4.00	4.00	0.00	4.00	0.00
ENGINEERING						
City Engineer	0.50	0.50	1.00	0.50	1.00	0.00
Assistant Engineer	1.00	0.00	0.00	0.00	0.00	0.00
Engineering Technician II	1.00	1.00	1.00	0.00	1.00	0.00
Engineering Assistant	0.00	0.00	1.00	1.00	1.00	0.00
Administrative Analyst I	1.00	0.00	0.00	0.00	0.00	0.00
Accounting Technician	0.00	0.00	1.00	1.00	1.00	0.00
Administrative Assistant - Spec Projects	1.00	1.00	0.50	-0.50	0.50	0.00
ENGINEERING TOTAL	4.50	2.50	4.50	2.00	4.50	0.00
DEVELOPMENT SERVICES TOTAL	13.50	8.50	11.00	2.50	11.00	0.00
PUBLIC WORKS						
PUBLIC MAINTENANCE						
Facilities Maintenance Manager	0.00	0.00	1.00	1.00	1.00	0.00
Facilities Maintenance Supervisor	1.00	1.00	0.00	-1.00	0.00	0.00
Building Maintenance Worker	1.00	1.00	1.00	0.00	1.00	0.00
Senior Grounds Worker	1.00	1.00	1.00	0.00	1.00	0.00
Maintenance Worker I	1.00	1.00	1.00	0.00	1.00	0.00
Groundskeeper II	9.00	2.00	2.00	0.00	2.00	0.00
PUBLIC MAINTENANCE TOTAL	13.00	6.00	6.00	0.00	6.00	0.00
GRAFFITI						
Maintenance Worker II	1.00	1.00	1.00	0.00	1.00	0.00
GRAFFITI TOTAL	1.00	1.00	1.00	0.00	1.00	0.00
STREET MAINTENANCE						
Community Development Director	0.00	0.00	0.40	0.40	0.40	0.00
City Engineer	0.00	0.00	0.80	0.80	0.80	0.00
Environmental Conservation Manager	0.00	0.00	0.20	0.20	0.20	0.00
Public Works Manager	1.00	1.00	0.00	-1.00	0.00	0.00
Mechanic II	1.00	1.00	1.00	0.00	1.00	0.00
Senior Maintenance Supervisor	0.00	0.00	1.00	1.00	1.00	0.00
Senior Maintenance Worker	1.00	1.00	0.00	-1.00	0.00	0.00
Maintenance Worker II	3.00	3.00	3.00	0.00	3.00	0.00
Maintenance Worker I	5.00	5.00	7.00	2.00	7.00	0.00
STREET MAINTENANCE TOTAL	11.00	11.00	13.40	2.40	13.40	0.00
ENVIRONMENTAL CONSERVATION						
Community Development Director	0.00	0.00	0.20	0.20	0.20	0.00
Environmental Conservation Manager	1.00	1.00	0.80	-0.20	0.80	0.00
ENVIRONMENTAL CONSERVATION TOTAL	1.00	1.00	1.00	0.00	1.00	0.00
PUBLIC WORKS TOTAL	26.00	19.00	21.40	2.40	21.40	0.00
COMMUNITY DEVELOPMENT TOTAL	39.50	27.50	32.40	4.90	32.40	0.00
PUBLIC SAFETY						
POLICE						
ADMINISTRATION						
Police Chief	1.00	1.00	1.00	0.00	1.00	0.00
Police Captain	0.00	0.00	2.00	2.00	2.00	0.00
Police Lieutenant	2.00	2.00	0.00	-2.00	0.00	0.00
ERICA Liaison	0.50	0.00	0.00	0.00	0.00	0.00
Management Analyst	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Office Coordinator	1.00	1.00	1.00	0.00	1.00	0.00
Training Officer	1.00	1.00	1.00	0.00	1.00	0.00
Dispatch Supervisor	1.00	0.00	0.00	0.00	0.00	0.00
Police Office Assistant II	3.00	3.00	3.00	0.00	3.00	0.00
Background Investigator	1.50	1.50	1.50	0.00	1.50	0.00
ADMINISTRATION TOTAL	12.00	10.50	10.50	0.00	10.50	0.00
FIELD SERVICES						
Police Lieutenant	1.00	1.00	2.00	1.00	2.00	0.00

PERSONNEL AND STAFFING, continued

PERSONNEL AND STAFFING BY DEPARTMENT/DIVISION						
DEPARTMENT/DIVISION/JOB TITLE	Final Positions FY 2011-12	Final Positions FY 2012-13	Adopted Positions FY 2013-14	Position Changes FY 2013-14	Adopted Positions FY 2014-15	Position Changes FY 2014-15
Police Sergeant	6.00	6.00	5.00	-1.00	5.00	0.00
Police Officer	26.00	24.00	27.00	3.00	27.00	0.00
Police Service Assistant	4.00	1.00	1.00	0.00	1.00	0.00
Community Service Officer	3.00	0.00	0.00	0.00	0.00	0.00
FIELD SERVICES TOTAL	40.00	32.00	35.00	3.00	35.00	0.00
INVESTIGATION SERVICES						
Police Lieutenant	1.00	0.25	0.00	-0.25	0.00	0.00
Police Sergeant	1.00	1.00	1.00	0.00	1.00	0.00
Police Officer	9.00	7.00	7.00	0.00	7.00	0.00
Crime Analyst	1.00	0.00	0.00	0.00	0.00	0.00
Evidence & Property Room Technician II	1.00	1.00	1.00	0.00	1.00	0.00
Evidence & Property Room Technician	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	2.00	0.00	0.00	0.00	0.00	0.00
INVESTIGATION SERVICES TOTAL	16.00	9.25	9.00	-0.25	9.00	0.00
EMERGENCY COMMUNICATIONS						
Dispatch Supervisor	3.00	2.00	2.00	0.00	2.00	0.00
Dispatcher II	11.00	14.00	14.00	0.00	14.00	0.00
Dispatcher I	2.00	0.00	0.00	0.00	0.00	0.00
EMERGENCY COMMUNICATIONS TOTAL	16.00	16.00	16.00	0.00	16.00	0.00
COMMUNITY SERVICES						
Police Sergeant	1.00	1.00	1.00	0.00	1.00	0.00
Police Officer	3.00	3.00	1.00	-2.00	1.00	0.00
Crossing Guard	1.50	1.50	2.00	0.50	2.00	0.00
COMMUNITY SERVICES TOTAL	5.50	5.50	4.00	-1.50	4.00	0.00
CODE COMPLIANCE						
Code Enforcement Officer II	1.00	1.00	1.00	0.00	1.00	0.00
Code Enforcement Officer I	2.00	2.00	2.00	0.00	2.00	0.00
Administrative Assistant	1.00	1.00	1.00	0.00	1.00	0.00
CODE COMPLIANCE TOTAL	4.00	4.00	4.00	0.00	4.00	0.00
POLICE TOTAL	93.50	77.25	78.50	1.25	78.50	0.00
FIRE						
ADMINISTRATION						
Fire Chief	1.00	0.50	1.00	0.50	1.00	0.00
Battalion Chief	1.00	1.00	1.00	0.00	1.00	0.00
Management Analyst	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant II	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Assistant I	1.00	1.00	1.00	0.00	1.00	0.00
Office Assistant I	1.00	0.00	0.00	0.00	0.00	0.00
ADMINISTRATION TOTAL	6.00	3.50	4.00	0.50	4.00	0.00
SUPPRESSION						
Battalion Chief	0.00	1.00	0.00	-1.00	0.00	0.00
Fire Captain	9.00	9.00	9.00	0.00	9.00	0.00
Fire Engineer	9.00	8.00	9.00	1.00	9.00	0.00
Firefighter	2.00	0.00	0.00	0.00	0.00	0.00
Fire Reserves	1.00	2.00	0.50	-1.50	0.50	0.00
SUPPRESSION TOTAL	21.00	20.00	18.50	-1.50	18.50	0.00
PREVENTION						
Battalion Chief	1.00	1.00	1.00	0.00	1.00	0.00
PREVENTION TOTAL	1.00	1.00	1.00	0.00	1.00	0.00
PARAMEDIC SERVICES						
Battalion Chief	1.00	0.00	0.00	0.00	0.00	0.00
Firefighter/Paramedic	14.00	13.00	12.00	-1.00	12.00	0.00
PARAMEDIC SERVICES TOTAL	15.00	13.00	12.00	-1.00	12.00	0.00
FIRE TOTAL	43.00	37.50	35.50	-2.00	35.50	0.00
PUBLIC SAFETY TOTAL	136.50	114.75	114.00	-0.75	114.00	0.00

PERSONNEL AND STAFFING, continued

PERSONNEL AND STAFFING BY DEPARTMENT/DIVISION						
DEPARTMENT/DIVISION/JOB TITLE	Final Positions FY 2011-12	Final Positions FY 2012-13	Adopted Positions FY 2013-14	Position Changes FY 2013-14	Adopted Positions FY 2014-15	Position Changes FY 2014-15
SUCCESSOR AGENCY TO THE RDA						
Redevelopment Director	0.50	0.00	0.00	0.00	0.00	0.00
Project Manager	1.00	0.00	0.00	0.00	0.00	0.00
Housing Maintenance Inspector	0.25	0.25	0.25	0.00	0.25	0.00
Accountant II	0.25	0.00	0.00	0.00	0.00	0.00
Administrative Assistant II	1.00	1.00	1.00	0.00	1.00	0.00
SUCCESSOR AGENCY TO THE RDA TOTAL	3.00	1.25	1.25	0.00	1.25	0.00
TOTALS	204.50	166.25	171.00	4.75	171.00	0.00

PERSONNEL AND STAFFING, continued

POSITION INCREASES AND DECREASES - FY 2013-14 AND FY 2014-15			
Department/Division	Position	Increase from FY 2012-13	Decrease from FY 2012-13
City Council	No changes from prior year		
City Clerk	Administrative Assistant II	0.25	
	Accounting Technician	0.50	
City Manager	Communications Officer		1.00
	Community Development Director		0.60
	Administrative Assistant II		0.25
	Business Development Administrator	1.00	
Administrative Services:			
Finance	Accountant II		0.92
	Accounting Technician		0.50
	Management Analyst	1.00	
Human Resources	Human Resources Manager	0.50	
Management Information Systems	Network Engineer	0.12	
Housing	Administrative Assistant - Spec Projects	0.50	
Community Development:			
Development Services:			
Planning	Development Services Manager	1.00	
	Assistant Planner	0.50	
	GIS Coordinator		1.00
Building and Safety	No changes from prior year		
Engineering	City Engineer	0.50	
	Engineering Assistant	1.00	
	Accounting Technician	1.00	
	Administrative Assistant - Spec Projects		0.50
Public Works:			
Public Maintenance	Facilities Maintenance Manager	1.00	
	Facilities Maintenance Supervisor		1.00
Graffiti	No changes from prior year		
Street Maintenance	Community Development Director	0.40	
	City Engineer	0.80	
	Environmental Conservation Manager	0.20	
	Public Works Manager		1.00
	Senior Maintenance Supervisor	1.00	
	Senior Maintenance Worker		1.00
	Maintenance Worker I	2.00	
Environmental Conservation	Community Development Director	0.20	
	Environmental Conservation Manager		0.20
Public Safety:			
Police Administration	Police Captain	2.00	
	Police Lieutenant		2.00
Police Field Services	Police Lieutenant	1.00	
	Police Sergeant		1.00
	Police Officer	3.00	
Police Investigative Services	Police Lieutenant		0.25
Police Emergency Communications	No changes from prior year		
Police Community Services	Police Officer		2.00
	Crossing Guard	0.50	
Fire Administration	Fire Chief	0.50	
Fire Suppression	Battalion Chief		1.00
	Fire Engineer	1.00	
	Fire Reserve		1.50
Fire Prevention	No changes from prior year		
Fire Paramedic Services	Firefighter/Paramedic		1.00
Successor Agency to the RDA	No changes from prior year		
		21.47	16.72
	Net increase/(decrease)		4.75

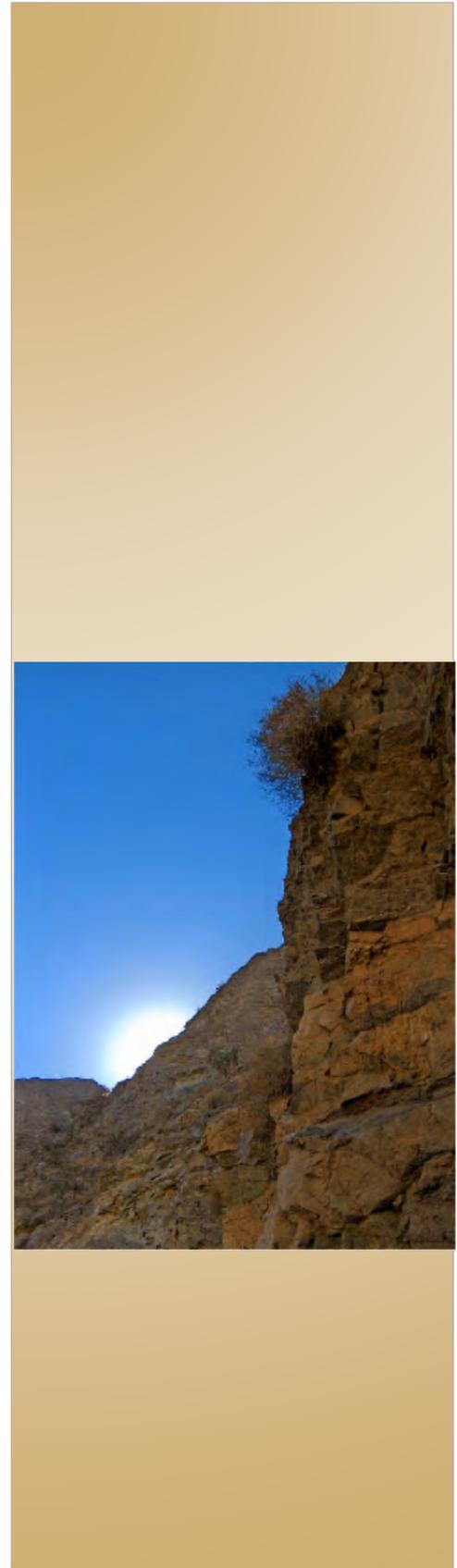
Bold/italicized positions identify classification/allocation changes.

DEPARTMENT/FUND MATRIX

DEPARTMENT	General Fund (Fund 100)	Traffic Safety (Fund 233)	State Gas Tax (Fund 241)	Air Quality Improvement (Fund 242)	Measure A (Fund 243)	Asset Forfeiture (Fund 244)	Solid Waste (Fund 246)	Police Grants (Fund 247)	Comm Develop Block Grant (Fund 251)	EECBG (Fund 252)	Police Dept Spec Revenues (Fund 255)	Fire Dept Spec Revenues (Fund 256)	Landscape/Lighting District (Fund 261)	Successor to Housing (Fund 561)	Successor Agency Admin (Fund 540)	Successor Agency Other (Fund 541)
CITY COUNCIL																
CITY CLERK																
CITY ATTORNEY																
CITY MANAGER																
City Manager																
Economic Development																
Marketing																
ADMINISTRATIVE SERVICES																
Finance																
Human Resources																
Management Information Systems																
Risk Management																
Housing																
COMMUNITY DEVELOPMENT																
DEVELOPMENT SERVICES																
Planning																
Building and Safety																
Engineering																
PUBLIC WORKS																
Public Maintenance																
Graffiti																
Street Maintenance																
Environmental Conservation																
PUBLIC SAFETY																
POLICE																
Administration																
Field Services																
Investigation Services																
Emergency Communications																
Community Services																
Animal Control																
Code Compliance																
FIRE																
Administration																
Suppression																
Prevention																
Paramedic Services																
Disaster Preparedness																
SUCCESSOR AGENCY TO THE RDA																

FINANCIAL SUMMARIES

- ❖ Financial Summary – All Funds – FY 2013-14
- ❖ Financial Summary – All Funds – FY 2014-15
- ❖ Financial Summary by Fund – All Funds
- ❖ Revenues and Other Sources Summary by Major Category and Fund – All Funds
 - FY 2011-12 Actual
 - FY 2012-13 Projected
 - FY 2013-14 Adopted
 - FY 2014-15 Adopted
- ❖ Expenditures and Other Uses Summary by Major Category and Fund – All Funds
 - FY 2011-12 Actual
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 - FY 2013-14 Adopted
 - FY 2014-15 Adopted
- ❖ Operating Transfers Summary – All Funds



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Cathedral City

FINANCIAL SUMMARIES

FINANCIAL SUMMARY - ALL FUNDS - FY 2013-14

	General Fund (as reported)	Special Revenue Funds	Capital Projects Funds	Internal Service Funds	Total	Successor Agency	Public Financing Authority	Grand Total
BEGINNING BALANCES	12,413,779	17,622,237	27,242,637	16,030,108	73,308,761	73,317,015	8,829,215	155,454,991
REVENUES AND OTHER SOURCES								
Taxes	23,828,619	0	0	0	23,828,619	14,800,000	0	38,628,619
Licenses and permits	840,000	0	0	0	840,000	0	0	840,000
Charges for services	2,878,000	987,000	0	6,833,524	10,698,524	0	0	10,698,524
Special assessments	5,255,041	479,767	0	0	5,734,808	0	0	5,734,808
Fines and forfeits	325,000	275,000	0	0	600,000	0	0	600,000
Intergovernmental revenue	0	4,187,508	9,922,492	0	14,110,000	0	0	14,110,000
Use of money and property	530,201	102,540	21,210	76,750	730,701	195,275	203,135	1,129,111
Other revenues	569,791	205,133	1,199,050	20,000	1,993,974	0	15,086,026	17,080,000
Transfers in	582,050	196,626	0	0	778,676	15,505,638	865,877	17,150,191
Total revenues and other sources	34,808,702	6,433,574	11,142,752	6,930,274	59,315,302	30,500,913	16,155,038	105,971,253
EXPENDITURES AND OTHER USES								
Salaries and benefits	22,295,658	1,525,415	0	5,105,694	28,926,767	104,787	0	29,031,554
Operations	7,239,635	1,598,069	0	2,136,952	10,974,656	13,711,662	0	24,686,318
Debt service	247,791	0	178,000	0	425,791	15,511,817	15,951,902	31,889,510
Transfers out	612,182	671,188	0	0	1,283,370	15,505,638	361,183	17,150,191
Capital outlay	12,000	0	0	0	12,000	0	0	12,000
CIP projects	0	1,113,378	12,547,612	0	13,660,990	0	0	13,660,990
Total expenditures and other uses	30,407,266	4,908,050	12,725,612	7,242,646	55,283,574	44,833,904	16,313,085	116,430,563
Net increase (decrease)	4,401,436	1,525,524	-1,582,860	-312,372	4,031,728	-14,332,991	-158,047	-10,459,310
ENDING BALANCES	16,815,215	19,147,761	25,659,777	15,717,736	77,340,489	58,984,024	8,671,168	144,995,681

FINANCIAL SUMMARY - ALL FUNDS - FY 2014-15

	General Fund (as reported)	Special Revenue Funds	Capital Projects Funds	Internal Service Funds	Total	Successor Agency	Public Financing Authority	Grand Total
BEGINNING BALANCES	16,815,215	19,147,761	25,659,777	15,717,736	77,340,489	58,984,024	8,671,168	144,995,681
REVENUES AND OTHER SOURCES								
Taxes	24,285,000	0	0	0	24,285,000	15,000,000	0	39,285,000
Licenses and permits	867,500	0	0	0	867,500	0	0	867,500
Charges for services	2,928,000	1,002,250	0	6,909,280	10,839,530	0	0	10,839,530
Special assessments	40,000	489,363	0	0	529,363	0	0	529,363
Fines and forfeits	325,000	285,000	0	0	610,000	0	0	610,000
Intergovernmental revenue	0	3,569,720	1,355,771	0	4,925,491	0	0	4,925,491
Use of money and property	518,937	103,415	19,225	73,400	714,977	195,775	194,061	1,104,813
Other revenues	569,791	136,550	234,250	22,000	962,591	0	15,080,765	16,043,356
Transfers in	496,633	200,534	0	0	697,167	14,677,194	864,469	16,238,830
Total revenues and other sources	30,030,861	5,786,832	1,609,246	7,004,680	44,431,619	29,872,969	16,139,295	90,443,883
EXPENDITURES AND OTHER USES								
Salaries and benefits	23,159,121	1,588,041	0	5,091,708	29,838,870	111,011	0	29,949,881
Operations	7,415,754	1,998,866	6,850	1,974,691	11,396,161	3,353,599	0	14,749,760
Debt service	247,791	0	178,000	0	425,791	15,506,556	15,945,235	31,877,582
Transfers out	615,939	587,553	0	0	1,203,492	14,677,194	358,144	16,238,830
Capital outlay	6,000	100,000	0	0	106,000	0	0	106,000
CIP projects	0	80,000	1,420,131	0	1,500,131	0	0	1,500,131
Total expenditures and other uses	31,444,605	4,354,460	1,604,981	7,066,399	44,470,445	33,648,360	16,303,379	94,422,184
Net increase (decrease)	-1,413,744	1,432,372	4,265	-61,719	-38,826	-3,775,391	-164,084	-3,978,301
ENDING BALANCES	15,401,471	20,580,133	25,664,042	15,656,017	77,301,663	55,208,633	8,507,084	141,017,380

FINANCIAL SUMMARIES, continued

FINANCIAL SUMMARY BY FUND - ALL FUNDS							
	Actual Fund Balance 06/30/11	FY 2011-12			FY 2012-13		
		Actual Revenues and Other Sources	Actual Expenditures and Other Uses	Actual Fund Balance 06/30/12	Projected Revenues and Other Sources	Projected Expenditures and Other Uses	Projected Fund Balance 06/30/13
CITY							
GENERAL FUND							
100 General Fund	\$9,211,735	33,056,358	34,987,447	7,280,646	32,321,460	31,570,021	8,032,085
431 Big League Dreams	4,457,918	401,760	508,463	4,351,215	408,129	512,294	4,247,050
711 Special Deposits	122,331	7,313	0	129,644	5,000	0	134,644
Total General Fund (reportable)	13,791,984	33,465,431	35,495,910	11,761,505	32,734,589	32,082,315	12,413,779
SPECIAL REVENUE FUNDS							
232 Master Underground Plan	1,858,345	21,644	0	1,879,989	15,100	286,000	1,609,089
233 Traffic Safety	1,192,887	328,137	543,519	977,505	271,500	328,988	920,017
234 Transfer Station Road	325,653	269,775	0	595,428	267,000	2,500	859,928
235 Developer Fees	4,793	48,992	43,510	10,275	131,596	123,046	18,825
240 TDA SB821	7	20,476	20,364	119	0	0	119
241 State Gas Tax	1,926,952	1,534,473	783,831	2,677,594	1,336,000	1,283,778	2,729,816
242 Air Quality Improvement	266,520	28,339	37,686	257,173	26,215	30,000	253,388
243 Measure A	20,888	1,279,789	1,033,823	266,854	1,347,600	864,000	750,454
244 Asset Forfeiture Program	248,372	2,328	0	250,700	1,700	2,000	250,400
246 Solid Waste	-310,668	711,677	466,944	-65,935	714,300	498,341	150,024
247 Police Grants	-53,426	742,542	590,015	99,101	212,885	276,300	35,686
251 Community Development Block Grant	-43,730	250,431	528,175	-321,474	457,074	135,600	0
252 Energy Efficiency/Conservation Block Grant	180,394	136,184	217,344	99,234	600	7,500	92,334
255 Police Department Special Revenues	512,516	119,767	171,605	460,678	60,600	88,900	432,378
256 Fire Department Special Revenues	899,172	19,872	569,768	349,276	8,460	232,910	124,826
261 Landscape and Lighting District	90,046	618,343	660,994	47,395	575,000	503,000	119,395
561 Successor to Housing Agency	0	9,186,069	31,011	9,155,058	138,000	17,500	9,275,558
Total Special Revenue Funds	7,118,721	15,318,838	5,698,589	16,738,970	5,563,630	4,680,363	17,622,237
CAPITAL PROJECTS FUNDS							
321 Police and Fire Facilities	26,015	3,765	0	29,780	4,700	10,000	24,480
322 Traffic Signalization	104,021	20,373	1,434	122,960	2,800	6,200	119,560
331 Areawide Capital Projects	5,832,283	3,416,056	4,589,795	4,658,544	18,196,799	18,826,799	4,028,544
341 Assessment District 85-1	1,892	0	0	1,892	0	0	1,892
342 Assessment District 86-1	6,722	600,000	12	606,710	0	1,500	605,210
344 Assessment District 86-5	52,994	0	0	52,994	0	0	52,994
345 Assessment District 87-2	12,036	0	0	12,036	0	0	12,036
346 Assessment District 88-2	788	0	0	788	0	0	788
347 Assessment District 88-3	31,968	0	13,656	18,312	0	0	18,312
349 Assessment District 2001-01	222,914	2	0	222,916	15	0	222,931
351 CFD Rio Vista	125,946	118,209	0	244,155	2	0	244,157
352 Assessment District 2003-01	1,113,572	90	0	1,113,662	25	0	1,113,687
353 Assessment District 2004-01	547,960	0	4,167	543,793	0	2,640	541,153
354 Assessment District 2004-02	622,128	2,809,915	447,353	2,984,690	0	179,400	2,805,290
564 Successor Housing 2002 D TAB Housing Bond	0	8,350,595	894	8,349,701	6,500	75	8,356,126
565 Successor Housing 2002 E TAB Housing Bond	0	9,085,127	0	9,085,127	10,350	0	9,095,477
Total Capital Projects Funds	8,701,239	24,404,132	5,057,311	28,048,060	18,221,191	19,026,614	27,242,637
INTERNAL SERVICE FUNDS							
611 Equipment Replacement	4,917,410	698,799	749,618	4,866,591	1,042,250	985,000	4,923,841
612 Insurance	5,869,475	6,552,945	5,424,417	6,998,003	8,550,100	6,300,000	9,248,103
613 Technology	569,899	25,808	1,764	593,943	20,150	2,500	611,593
614 Facilities	1,226,773	11,298	0	1,238,071	8,500	0	1,246,571
Total Internal Service Funds	12,583,557	7,288,850	6,175,799	13,696,608	9,621,000	7,287,500	16,030,108
TOTAL CITY	42,195,501	80,477,251	52,427,609	70,245,143	66,140,410	63,076,792	73,308,761

FINANCIAL SUMMARIES, continued

FY 2013-14					FY 2014-15				
Budgeted Revenues and Other Sources	Budgeted Expenditures and Other Uses	Projected Fund Balance 06/30/14	\$ Change	% Change	Budgeted Revenues and Other Sources	Budgeted Expenditures and Other Uses	Projected Fund Balance 06/30/15	\$ Change	% Change
34,422,001	29,897,472	12,556,614	4,524,529	56.30%	29,655,424	30,933,080	11,278,958	-1,277,656	-10.20%
382,001	509,794	4,119,257	-127,793	-3.00%	370,737	511,525	3,978,469	-140,788	-3.40%
4,700	0	139,344	4,700	3.50%	4,700	0	144,044	4,700	3.40%
34,808,702	30,407,266	16,815,215	4,401,436	35.50%	30,030,861	31,444,605	15,401,471	-1,413,744	-8.40%
12,000	0	1,621,089	12,000	.70%	12,000	0	1,633,089	12,000	.70%
281,500	383,020	818,497	-101,520	-11.00%	291,500	336,583	773,414	-45,083	-5.50%
259,000	0	1,118,928	259,000	30.10%	264,000	0	1,382,928	264,000	23.60%
90,483	83,433	25,875	7,050	37.50%	22,150	14,850	33,175	7,300	28.20%
0	0	119	0	.00%	0	0	119	0	.00%
1,598,039	907,632	3,420,223	690,407	25.30%	1,599,430	919,904	4,099,749	679,526	19.90%
26,750	47,500	232,638	-20,750	-8.20%	28,275	47,500	213,413	-19,225	-8.30%
1,446,769	1,185,124	1,012,099	261,645	34.90%	1,547,760	1,145,828	1,414,031	401,932	39.70%
1,700	0	252,100	1,700	.70%	1,700	0	253,800	1,700	.70%
739,400	531,801	357,623	207,599	138.40%	749,500	541,943	565,180	207,557	58.00%
199,378	99,288	135,776	100,090	280.50%	90	100,000	35,866	-99,910	-73.60%
1,012,200	1,012,200	0	0	.00%	492,200	492,200	0	0	.00%
500	0	92,834	500	.50%	550	0	93,384	550	.60%
64,100	89,500	406,978	-25,400	-5.90%	64,200	89,500	381,678	-25,300	-6.20%
1,000	0	125,826	1,000	.80%	1,000	0	126,826	1,000	.80%
586,055	515,693	189,757	70,362	58.90%	597,777	525,016	262,518	72,761	38.30%
114,700	52,859	9,337,399	61,841	.70%	114,700	141,136	9,310,963	-26,436	-.30%
6,433,574	4,908,050	19,147,761	1,525,524	8.70%	5,786,832	4,354,460	20,580,133	1,432,372	7.50%
3,675	0	28,155	3,675	15.00%	3,690	0	31,845	3,690	13.10%
2,350	0	121,910	2,350	2.00%	2,500	0	124,410	2,500	2.10%
11,128,442	12,125,612	3,031,374	-997,170	-24.80%	1,594,771	1,598,131	3,028,014	-3,360	-.10%
0	0	1,892	0	.00%	0	0	1,892	0	.00%
0	600,000	5,210	-600,000	-99.10%	0	0	5,210	0	.00%
0	0	52,994	0	.00%	0	0	52,994	0	.00%
0	0	12,036	0	.00%	0	0	12,036	0	.00%
0	0	788	0	.00%	0	0	788	0	.00%
0	0	18,312	0	.00%	0	0	18,312	0	.00%
10	0	222,941	10	.00%	10	0	222,951	10	.00%
0	0	244,157	0	.00%	0	0	244,157	0	.00%
25	0	1,113,712	25	.00%	25	0	1,113,737	25	.00%
0	0	541,153	0	.00%	0	0	541,153	0	.00%
0	0	2,805,290	0	.00%	0	0	2,805,290	0	.00%
8,000	0	8,364,126	8,000	.10%	8,000	3,750	8,368,376	4,250	.10%
250	0	9,095,727	250	.00%	250	3,100	9,092,877	-2,850	.00%
11,142,752	12,725,612	25,659,777	-1,582,860	-5.80%	1,609,246	1,604,981	25,664,042	4,265	.00%
540,000	930,000	4,533,841	-390,000	-7.90%	540,000	705,000	4,368,841	-165,000	-3.60%
6,358,524	6,310,146	9,296,481	48,378	.50%	6,434,280	6,327,649	9,403,112	106,631	1.10%
24,000	2,500	633,093	21,500	3.50%	22,500	33,750	621,843	-11,250	-1.80%
7,750	0	1,254,321	7,750	.60%	7,900	0	1,262,221	7,900	.60%
6,930,274	7,242,646	15,717,736	-312,372	-1.90%	7,004,680	7,066,399	15,656,017	-61,719	-.40%
59,315,302	55,283,574	77,340,489	4,031,728	5.50%	44,431,619	44,470,445	77,301,663	-38,826	-.10%

FINANCIAL SUMMARIES, continued

FINANCIAL SUMMARY BY FUND - ALL FUNDS

	Actual Fund Balance 06/30/11	FY 2011-12			FY 2012-13		
		Actual Revenues and Other Sources	Actual Expenditures and Other Uses	Actual Fund Balance 06/30/12	Projected Revenues and Other Sources	Projected Expenditures and Other Uses	Projected Fund Balance 06/30/13
REDEVELOPMENT AGENCY							
211 Low and Moderate Income Housing	12,137,876	3,935,696	16,073,572	0	0	0	0
310 RDA Administration	472,333	1,395,146	1,867,479	0	0	0	0
311 RDA Project Area 1	1,429,594	56	1,429,650	0	0	0	0
312 RDA Project Area 2	3,965,832	2,451	3,968,283	0	0	0	0
313 RDA Project Area 3	3,368,444	6,140	3,374,584	0	0	0	0
314 2002 TAB D Housing Bond	8,335,034	28,514	8,363,548	0	0	0	0
315 2002 TAB E Housing Bond	10,842,553	-2,270	10,840,283	0	0	0	0
316 2004 TAB Series A	220,691	992	221,683	0	0	0	0
317 2004 TAB Series B	0	0	0	0	0	0	0
318 2005 TAB Series A Merged Proj Area	1,930,141	19,730	1,949,871	0	0	0	0
319 2005 TAB Series A Proj Area 3	0	1,330	1,330	0	0	0	0
380 2007 TAB Series A	12,040,666	24,306	12,064,972	0	0	0	0
381 2007 TAB Series B	47,740,016	87,915	47,827,931	0	0	0	0
382 2007 TAB Series C	17,070,589	27,589	17,098,178	0	0	0	0
411 RDA Project Area 1	91,805	628,350	720,155	0	0	0	0
412 RDA Project Area 2	2,276,877	1,639,605	3,916,482	0	0	0	0
413 RDA Project Area 3	14,429,329	6,193,503	20,622,832	0	0	0	0
414 2002 TAB D Housing Bond	1,318	1,426,387	1,427,705	0	0	0	0
415 2002 TAB E Housing Bond	2,181	1,034,811	1,036,992	0	0	0	0
TOTAL REDEVELOPMENT AGENCY	136,355,279	16,450,251	152,805,530	0	0	0	0
SUCCESSOR AGENCY TO THE RDA							
530 SA Redevelopment Obligation Retirement	0	7,632,300	7,632,300	0	14,374,085	3,960,044	10,414,041
531 Successor Agency RDA Area 1	0	678,063	40,074	637,989	4,300	253,000	389,289
532 Successor Agency RDA Area 2	0	3,168,633	2,088,877	1,079,756	536,694	650,319	966,131
533 Successor Agency RDA Area 3	0	10,243,687	7,338,256	2,905,431	2,352,081	3,494,190	1,763,322
534 Successor Agency 2002 D TAB Housing Bond	0	1,438,115	1,433,431	4,684	449,509	452,691	1,502
535 Successor Agency 2002 E TAB Housing Bond	0	1,039,644	1,034,090	5,554	370,373	373,524	2,403
540 Successor Agency Administration	0	453,867	172,260	281,607	235,336	388,517	128,426
541 Successor Agency Other	0	1,034,872	8,940,208	-7,905,336	66,368	1,083,777	-8,922,745
543 Successor Agency Merged Project Area	0	9,400,235	821,720	8,578,515	6,000	70,200	8,514,315
546 Successor Agency 2004 Series A TAB	0	223,086	0	223,086	1,500	0	224,586
548 Successor Agency 2005 Series A TAB MPA	0	1,950,572	0	1,950,572	810	150,000	1,801,382
550 Successor Agency 2007 Series A TAB	0	11,952,156	159,124	11,793,032	69,000	1,606,627	10,255,405
551 Successor Agency 2007 Series B TAB	0	43,733,237	5,898,072	37,835,165	62,000	1,661,000	36,236,165
552 Successor Agency 2007 Series C TAB	0	16,793,736	4,159,069	12,634,667	2,603,000	3,718,010	11,519,657
562 Successor Agency Housing Balance	0	22,976	0	22,976	160	0	23,136
TOTAL SUCCESSOR AGENCY TO THE RDA	0	109,765,179	39,717,481	70,047,698	21,131,216	17,861,899	73,317,015
PUBLIC FINANCING AUTHORITY							
491 Public Financing Authority	7,341,460	26,052,555	16,711,071	16,682,944	5,650,328	15,975,240	6,358,032
714 2004 Limited Obligation Bond A	2,387,357	1,108,033	1,042,820	2,452,570	377,246	358,633	2,471,183
TOTAL PUBLIC FINANCING AUTHORITY	9,728,817	27,160,588	17,753,891	19,135,514	6,027,574	16,333,873	8,829,215
GRAND TOTAL	\$188,279,597	233,853,269	262,704,511	159,428,355	93,299,200	97,272,564	155,454,991

FINANCIAL SUMMARIES, continued

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2011-12 ACTUAL

	REVENUES								OTHER SOURCES	Total Revenues and Other Sources
	Taxes	Licenses and Permits	Charges for Services	Special Assessments	Fines and Forfeits	Intergovernmental Revenue	Use of Money and Property	Other Revenues	Transfers In	
CITY										
GENERAL FUND										
100 General Fund	22,682,712	855,106	2,933,698	3,116,561	415,656	40,748	202,319	410,153	2,399,405	33,056,358
431 Big League Dreams	0	0	0	0	0	0	401,760	0	0	401,760
711 Special Deposits	0	0	0	0	0	0	7,313	0	0	7,313
Total General Fund (reportable)	22,682,712	855,106	2,933,698	3,116,561	415,656	40,748	611,392	410,153	2,399,405	33,465,431
SPECIAL REVENUE FUNDS										
232 Master Underground Plan	0	0	0	0	0	0	17,448	4,196	0	21,644
233 Traffic Safety	0	0	0	0	318,322	0	9,815	0	0	328,137
234 Transfer Station Road	0	0	265,375	0	0	0	4,400	0	0	269,775
235 Developer Fees	0	0	0	0	0	0	74	48,918	0	48,992
240 TDA SB821	0	0	0	0	0	0	211	0	20,265	20,476
241 State Gas Tax	0	0	2,353	0	0	1,468,357	21,966	0	41,797	1,534,473
242 Air Quality Improvement	0	0	0	0	12	25,979	2,348	0	0	28,339
243 Measure A	0	0	2,353	0	0	1,163,408	674	0	113,354	1,279,789
244 Asset Forfeiture Program	0	0	0	0	0	0	2,328	0	0	2,328
246 Solid Waste	0	0	697,359	0	0	14,125	193	0	0	711,677
247 Police Grants	0	0	0	0	0	736,931	0	0	5,611	742,542
251 Community Development Block Grant	0	0	0	0	0	247,115	0	0	3,316	250,431
252 Energy Efficiency/Conservation Block Grant	0	0	0	0	0	134,904	1,280	0	0	136,184
255 Police Department Special Revenues	0	0	0	0	0	0	4,348	115,419	0	119,767
256 Fire Department Special Revenues	0	0	0	0	0	0	3,755	16,117	0	19,872
261 Landscape and Lighting District	0	0	0	445,629	0	0	59	0	172,655	618,343
561 Successor to Housing Agency	0	0	0	0	0	0	30,123	72,611	9,083,335	9,186,069
Total Special Revenue Funds	0	0	967,440	445,629	318,334	3,790,819	99,022	257,261	9,440,333	15,318,838
CAPITAL PROJECTS FUNDS										
321 Police and Fire Facilities	0	0	0	0	0	0	265	3,500	0	3,765
322 Traffic Signalization	0	0	0	0	0	0	853	19,520	0	20,373
331 Areawide Capital Projects	0	0	0	0	0	2,530,093	48,060	383,573	454,330	3,416,056
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0	0
342 Assessment District 86-1	0	0	0	0	0	0	0	600,000	0	600,000
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
346 Assessment District 88-2	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
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	118,209	0	118,209
352 Assessment District 2003-01	0	0	0	0	0	0	90	0	0	90
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	1,020,050	1,789,865	2,809,915
564 Successor Housing 2002 D TAB Housing Bond	0	0	0	0	0	0	10,448	0	8,340,147	8,350,595
565 Successor Housing 2002 E TAB Housing Bond	0	0	0	0	0	0	0	0	9,085,127	9,085,127
Total Capital Projects Funds	0	0	0	0	0	2,530,093	59,718	2,144,852	19,669,469	24,404,132
INTERNAL SERVICE FUNDS										
611 Equipment Replacement	0	0	544,947	0	0	0	23,001	10,430	120,421	698,799
612 Insurance	0	0	6,285,518	0	0	0	101,010	166,417	0	6,552,945
613 Technology	0	0	0	0	0	0	5,093	20,715	0	25,808
614 Facilities	0	0	0	0	0	0	11,298	0	0	11,298
Total Internal Service Funds	0	0	6,830,465	0	0	0	140,402	197,562	120,421	7,288,850
TOTAL CITY	22,682,712	855,106	10,731,603	3,562,190	733,990	6,361,660	910,534	3,009,828	31,629,628	80,477,251
REDEVELOPMENT AGENCY										
211 Low and Moderate Income Housing	0	0	0	0	0	2,109,674	18,665	52,201	1,755,156	3,935,696
310 RDA Administration	0	0	0	0	0	0	61,494	0	1,333,652	1,395,146
311 RDA Project Area 1	0	0	0	0	0	0	56	0	0	56
312 RDA Project Area 2	0	0	0	0	0	0	2,451	0	0	2,451
313 RDA Project Area 3	0	0	0	0	0	0	6,140	0	0	6,140
314 2002 TAB D Housing Bond	0	0	0	0	0	0	28,514	0	0	28,514
315 2002 TAB E Housing Bond	0	0	0	0	0	0	-2,270	0	0	-2,270
316 2004 TAB Series A	0	0	0	0	0	0	992	0	0	992
317 2004 TAB Series B	0	0	0	0	0	0	0	0	0	0
318 2005 TAB Series A Merged Proj Area	0	0	0	0	0	0	19,730	0	0	19,730
319 2005 TAB Series A Proj Area 3	0	0	0	0	0	0	0	0	1,330	1,330
380 2007 TAB Series A	0	0	0	0	0	5,000	19,306	0	0	24,306
381 2007 TAB Series B	0	0	0	0	0	0	87,915	0	0	87,915
382 2007 TAB Series C	0	0	0	0	0	0	27,589	0	0	27,589
411 RDA Project Area 1	627,235	0	0	0	0	0	1,115	0	0	628,350
412 RDA Project Area 2	1,638,189	0	0	0	0	0	1,416	0	0	1,639,605
413 RDA Project Area 3	6,173,273	0	0	0	0	0	20,230	0	0	6,193,503
414 2002 TAB D Housing Bond	0	0	0	0	0	0	6	0	1,426,381	1,426,387
415 2002 TAB E Housing Bond	0	0	0	0	0	0	10	0	1,034,801	1,034,811
TOTAL REDEVELOPMENT AGENCY	8,438,697	0	0	0	0	2,114,674	293,359	52,201	5,551,320	16,450,251

FINANCIAL SUMMARIES, continued

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2011-12 ACTUAL

	REVENUES								OTHER SOURCES	Total Revenues and Other Sources
	Taxes	Licenses and Permits	Charges for Services	Special Assessments	Fines and Forfeits	Intergovernmental Revenue	Use of Money and Property	Other Revenues	Transfers In	
	SUCCESSOR AGENCY TO THE RDA									
530 SA Redevelopment Obligation Retirement	7,632,300	0	0	0	0	0	0	0	0	7,632,300
531 Successor Agency RDA Area 1	0	0	0	0	0	0	3,136	0	674,927	678,063
532 Successor Agency RDA Area 2	0	0	0	0	0	0	5,486	0	3,163,147	3,168,633
533 Successor Agency RDA Area 3	0	0	0	0	0	0	18,449	0	10,225,238	10,243,687
534 Successor Agency 2002 D TAB Housing Bond	0	0	0	0	0	0	472	0	1,437,643	1,438,115
535 Successor Agency 2002 E TAB Housing Bond	0	0	0	0	0	0	476	0	1,039,168	1,039,644
540 Successor Agency Administration	0	0	0	0	0	0	1,288	0	452,579	453,867
541 Successor Agency Other	0	0	0	0	0	0	28,000	0	1,006,872	1,034,872
543 Successor Agency Merged Project Area	0	0	0	0	0	0	8,482	792,939	8,598,814	9,400,235
546 Successor Agency 2004 Series A TAB	0	0	0	0	0	0	1,403	0	221,683	223,086
548 Successor Agency 2005 Series A TAB MPA	0	0	0	0	0	0	2,267	0	1,948,305	1,950,572
550 Successor Agency 2007 Series A TAB	0	0	0	0	0	0	110,873	67,878	11,773,405	11,952,156
551 Successor Agency 2007 Series B TAB	0	0	0	0	0	0	555,055	662,861	42,515,321	43,733,237
552 Successor Agency 2007 Series C TAB	0	0	0	0	0	0	49,105	0	16,744,631	16,793,736
562 Successor Agency Housing Balance	0	0	0	0	0	0	1,262	0	21,714	22,976
TOTAL SUCCESSOR AGENCY TO THE RDA	7,632,300	0	0	0	0	0	785,754	1,523,678	99,823,447	109,765,179
PUBLIC FINANCING AUTHORITY										
491 Public Financing Authority	0	0	0	0	0	0	286,338	10,994,401	14,771,816	26,052,555
714 2004 Limited Obligation Bond A	0	0	0	0	0	0	310	0	1,107,723	1,108,033
TOTAL PUBLIC FINANCING AUTHORITY	0	0	0	0	0	0	286,648	10,994,401	15,879,539	27,160,588
GRAND TOTAL	38,753,709	855,106	10,731,603	3,562,190	733,990	8,476,334	2,276,295	15,580,108	152,883,934	233,853,269

FINANCIAL SUMMARIES, continued

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2012-13 PROJECTED

	REVENUES								OTHER SOURCES	Total Revenues and Other Sources
	Taxes	Licenses and Permits	Charges for Services	Special Assessments	Fines and Forfeits	Intergovernmental Revenue	Use of Money and Property	Other Revenues	Transfers In	
CITY										
GENERAL FUND										
100 General Fund	23,100,000	850,000	2,900,000	3,543,010	300,000	0	130,000	577,303	921,147	32,321,460
431 Big League Dreams	0	0	0	0	0	0	408,129	0	0	408,129
711 Special Deposits	0	0	0	0	0	0	5,000	0	0	5,000
Total General Fund (reportable)	23,100,000	850,000	2,900,000	3,543,010	300,000	0	543,129	577,303	921,147	32,734,589
SPECIAL REVENUE FUNDS										
232 Master Underground Plan	0	0	0	0	0	0	11,000	4,100	0	15,100
233 Traffic Safety	0	0	0	0	265,000	0	6,500	0	0	271,500
234 Transfer Station Road	0	0	262,000	0	0	0	5,000	0	0	267,000
235 Developer Fees	0	0	8,500	0	0	0	50	123,046	0	131,596
240 TDA SB821	0	0	0	0	0	0	0	0	0	0
241 State Gas Tax	0	0	0	0	0	1,275,000	16,000	0	45,000	1,336,000
242 Air Quality Improvement	0	0	0	0	15	24,500	1,700	0	0	26,215
243 Measure A	0	0	0	0	0	1,300,000	2,600	0	45,000	1,347,600
244 Asset Forfeiture Program	0	0	0	0	0	0	1,700	0	0	1,700
246 Solid Waste	0	0	700,000	0	0	14,000	300	0	0	714,300
247 Police Grants	0	0	0	0	0	212,750	135	0	0	212,885
251 Community Development Block Grant	0	0	0	0	0	454,624	0	750	1,700	457,074
252 Energy Efficiency/Conservation Block Grant	0	0	0	0	0	0	600	0	0	600
255 Police Department Special Revenues	0	0	0	0	0	0	3,100	57,500	0	60,600
256 Fire Department Special Revenues	0	0	0	0	0	6,835	850	775	0	8,460
261 Landscape and Lighting District	0	0	0	485,000	0	0	0	0	90,000	575,000
561 Successor to Housing Agency	0	0	0	0	0	0	81,000	57,000	0	138,000
Total Special Revenue Funds	0	0	970,500	485,000	265,015	3,287,709	130,535	243,171	181,700	5,563,630
CAPITAL PROJECTS FUNDS										
321 Police and Fire Facilities	0	0	0	0	0	0	200	4,500	0	4,700
322 Traffic Signalization	0	0	0	0	0	0	1,000	1,800	0	2,800
331 Areawide Capital Projects	0	0	0	0	0	17,660,399	20,000	516,400	0	18,196,799
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0	0
342 Assessment District 86-1	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
346 Assessment District 88-2	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
349 Assessment District 2001-01	0	0	0	0	0	0	15	0	0	15
351 CFD Rio Vista	0	0	0	0	0	0	2	0	0	2
352 Assessment District 2003-01	0	0	0	0	0	0	25	0	0	25
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
564 Successor Housing 2002 D TAB Housing Bond	0	0	0	0	0	0	6,500	0	0	6,500
565 Successor Housing 2002 E TAB Housing Bond	0	0	0	0	0	0	10,350	0	0	10,350
Total Capital Projects Funds	0	0	0	0	0	17,660,399	38,092	522,700	0	18,221,191
INTERNAL SERVICE FUNDS										
611 Equipment Replacement	0	0	525,000	0	0	0	22,250	495,000	0	1,042,250
612 Insurance	0	0	8,500,000	0	0	0	50,100	0	0	8,550,100
613 Technology	0	0	0	0	0	0	4,150	16,000	0	20,150
614 Facilities	0	0	0	0	0	0	8,500	0	0	8,500
Total Internal Service Funds	0	0	9,025,000	0	0	0	85,000	511,000	0	9,621,000
TOTAL CITY	23,100,000	850,000	12,895,500	4,028,010	565,015	20,948,108	796,756	1,854,174	1,102,847	66,140,410
REDEVELOPMENT AGENCY										
211 Low and Moderate Income Housing	0	0	0	0	0	0	0	0	0	0
310 RDA Administration	0	0	0	0	0	0	0	0	0	0
311 RDA Project Area 1	0	0	0	0	0	0	0	0	0	0
312 RDA Project Area 2	0	0	0	0	0	0	0	0	0	0
313 RDA Project Area 3	0	0	0	0	0	0	0	0	0	0
314 2002 TAB D Housing Bond	0	0	0	0	0	0	0	0	0	0
315 2002 TAB E Housing Bond	0	0	0	0	0	0	0	0	0	0
316 2004 TAB Series A	0	0	0	0	0	0	0	0	0	0
317 2004 TAB Series B	0	0	0	0	0	0	0	0	0	0
318 2005 TAB Series A Merged Proj Area	0	0	0	0	0	0	0	0	0	0
319 2005 TAB Series A Proj Area 3	0	0	0	0	0	0	0	0	0	0
380 2007 TAB Series A	0	0	0	0	0	0	0	0	0	0
381 2007 TAB Series B	0	0	0	0	0	0	0	0	0	0
382 2007 TAB Series C	0	0	0	0	0	0	0	0	0	0
411 RDA Project Area 1	0	0	0	0	0	0	0	0	0	0
412 RDA Project Area 2	0	0	0	0	0	0	0	0	0	0
413 RDA Project Area 3	0	0	0	0	0	0	0	0	0	0
414 2002 TAB D Housing Bond	0	0	0	0	0	0	0	0	0	0
415 2002 TAB E Housing Bond	0	0	0	0	0	0	0	0	0	0
TOTAL REDEVELOPMENT AGENCY	0	0	0	0	0	0	0	0	0	0

FINANCIAL SUMMARIES, continued

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2012-13 PROJECTED

	REVENUES								OTHER SOURCES	Total Revenues and Other Sources
	Taxes	Licenses and Permits	Charges for Services	Special Assessments	Fines and Forfeits	Intergovernmental Revenue	Use of Money and Property	Other Revenues	Transfers In	
	SUCCESSOR AGENCY TO THE RDA									
530 SA Redevelopment Obligation Retirement	14,374,085	0	0	0	0	0	0	0	0	14,374,085
531 Successor Agency RDA Area 1	0	0	0	0	0	0	4,300	0	0	4,300
532 Successor Agency RDA Area 2	0	0	0	0	0	0	7,300	0	529,394	536,694
533 Successor Agency RDA Area 3	0	0	0	0	0	0	17,000	0	2,335,081	2,352,081
534 Successor Agency 2002 D TAB Housing Bond	0	0	0	0	0	0	6	0	449,503	449,509
535 Successor Agency 2002 E TAB Housing Bond	0	0	0	0	0	0	36	0	370,337	370,373
540 Successor Agency Administration	0	0	0	0	0	0	975	0	234,361	235,336
541 Successor Agency Other	0	0	0	0	0	0	25,000	0	41,368	66,368
543 Successor Agency Merged Project Area	0	0	0	0	0	0	6,000	0	0	6,000
546 Successor Agency 2004 Series A TAB	0	0	0	0	0	0	1,500	0	0	1,500
548 Successor Agency 2005 Series A TAB MPA	0	0	0	0	0	0	810	0	0	810
550 Successor Agency 2007 Series A TAB	0	0	0	0	0	0	69,000	0	0	69,000
551 Successor Agency 2007 Series B TAB	0	0	0	0	0	0	62,000	0	0	62,000
552 Successor Agency 2007 Series C TAB	0	0	0	0	0	0	36,500	2,566,500	0	2,603,000
562 Successor Agency Housing Balance	0	0	0	0	0	0	160	0	0	160
TOTAL SUCCESSOR AGENCY TO THE RDA	14,374,085	0	0	0	0	0	230,587	2,566,500	3,960,044	21,131,216
PUBLIC FINANCING AUTHORITY										
491 Public Financing Authority	0	0	0	0	0	0	215,000	4,928,234	507,094	5,650,328
714 2004 Limited Obligation Bond A	0	0	0	0	0	0	475	0	376,771	377,246
TOTAL PUBLIC FINANCING AUTHORITY	0	0	0	0	0	0	215,475	4,928,234	883,865	6,027,574
GRAND TOTAL	37,474,085	850,000	12,895,500	4,028,010	565,015	20,948,108	1,242,818	9,348,908	5,946,756	93,299,200

FINANCIAL SUMMARIES, continued

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2013-14 ADOPTED

	REVENUES								OTHER SOURCES	Total Revenues and Other Sources
	Taxes	Licenses and Permits	Charges for Services	Special Assessments	Fines and Forfeits	Intergovernmental Revenue	Use of Money and Property	Other Revenues	Transfers In	
CITY										
GENERAL FUND										
100 General Fund	23,828,619	840,000	2,878,000	5,255,041	325,000	0	143,500	569,791	582,050	34,422,001
431 Big League Dreams	0	0	0	0	0	0	382,001	0	0	382,001
711 Special Deposits	0	0	0	0	0	0	4,700	0	0	4,700
Total General Fund (reportable)	23,828,619	840,000	2,878,000	5,255,041	325,000	0	530,201	569,791	582,050	34,808,702
SPECIAL REVENUE FUNDS										
232 Master Underground Plan	0	0	0	0	0	0	8,000	4,000	0	12,000
233 Traffic Safety	0	0	0	0	275,000	0	6,500	0	0	281,500
234 Transfer Station Road	0	0	255,000	0	0	0	4,000	0	0	259,000
235 Developer Fees	0	0	7,000	0	0	0	50	83,433	0	90,483
240 TDA SB821	0	0	0	0	0	0	0	0	0	0
241 State Gas Tax	0	0	0	0	0	1,538,220	15,250	0	44,569	1,598,039
242 Air Quality Improvement	0	0	0	0	0	25,000	1,750	0	0	26,750
243 Measure A	0	0	0	0	0	1,400,000	2,200	0	44,569	1,446,769
244 Asset Forfeiture Program	0	0	0	0	0	0	1,700	0	0	1,700
246 Solid Waste	0	0	725,000	0	0	14,000	400	0	0	739,400
247 Police Grants	0	0	0	0	0	199,288	90	0	0	199,378
251 Community Development Block Grant	0	0	0	0	0	1,011,000	0	0	1,200	1,012,200
252 Energy Efficiency/Conservation Block Grant	0	0	0	0	0	0	500	0	0	500
255 Police Department Special Revenues	0	0	0	0	0	0	3,100	61,000	0	64,100
256 Fire Department Special Revenues	0	0	0	0	0	0	1,000	0	0	1,000
261 Landscape and Lighting District	0	0	0	479,767	0	0	0	0	106,288	586,055
561 Successor to Housing Agency	0	0	0	0	0	0	58,000	56,700	0	114,700
Total Special Revenue Funds	0	0	987,000	479,767	275,000	4,187,508	102,540	205,133	196,626	6,433,574
CAPITAL PROJECTS FUNDS										
321 Police and Fire Facilities	0	0	0	0	0	0	175	3,500	0	3,675
322 Traffic Signalization	0	0	0	0	0	0	750	1,600	0	2,350
331 Areawide Capital Projects	0	0	0	0	0	9,922,492	12,000	1,193,950	0	11,128,442
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0	0
342 Assessment District 86-1	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
346 Assessment District 88-2	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
349 Assessment District 2001-01	0	0	0	0	0	0	10	0	0	10
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	25	0	0	25
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
564 Successor Housing 2002 D TAB Housing Bond	0	0	0	0	0	0	8,000	0	0	8,000
565 Successor Housing 2002 E TAB Housing Bond	0	0	0	0	0	0	250	0	0	250
Total Capital Projects Funds	0	0	0	0	0	9,922,492	21,210	1,199,050	0	11,142,752
INTERNAL SERVICE FUNDS										
611 Equipment Replacement	0	0	525,000	0	0	0	15,000	0	0	540,000
612 Insurance	0	0	6,308,524	0	0	0	50,000	0	0	6,358,524
613 Technology	0	0	0	0	0	0	4,000	20,000	0	24,000
614 Facilities	0	0	0	0	0	0	7,750	0	0	7,750
Total Internal Service Funds	0	0	6,833,524	0	0	0	76,750	20,000	0	6,930,274
TOTAL CITY	23,828,619	840,000	10,698,524	5,734,808	600,000	14,110,000	730,701	1,993,974	778,676	59,315,302
REDEVELOPMENT AGENCY										
211 Low and Moderate Income Housing	0	0	0	0	0	0	0	0	0	0
310 RDA Administration	0	0	0	0	0	0	0	0	0	0
311 RDA Project Area 1	0	0	0	0	0	0	0	0	0	0
312 RDA Project Area 2	0	0	0	0	0	0	0	0	0	0
313 RDA Project Area 3	0	0	0	0	0	0	0	0	0	0
314 2002 TAB D Housing Bond	0	0	0	0	0	0	0	0	0	0
315 2002 TAB E Housing Bond	0	0	0	0	0	0	0	0	0	0
316 2004 TAB Series A	0	0	0	0	0	0	0	0	0	0
317 2004 TAB Series B	0	0	0	0	0	0	0	0	0	0
318 2005 TAB Series A Merged Proj Area	0	0	0	0	0	0	0	0	0	0
319 2005 TAB Series A Proj Area 3	0	0	0	0	0	0	0	0	0	0
380 2007 TAB Series A	0	0	0	0	0	0	0	0	0	0
381 2007 TAB Series B	0	0	0	0	0	0	0	0	0	0
382 2007 TAB Series C	0	0	0	0	0	0	0	0	0	0
411 RDA Project Area 1	0	0	0	0	0	0	0	0	0	0
412 RDA Project Area 2	0	0	0	0	0	0	0	0	0	0
413 RDA Project Area 3	0	0	0	0	0	0	0	0	0	0
414 2002 TAB D Housing Bond	0	0	0	0	0	0	0	0	0	0
415 2002 TAB E Housing Bond	0	0	0	0	0	0	0	0	0	0
TOTAL REDEVELOPMENT AGENCY	0	0	0	0	0	0	0	0	0	0

FINANCIAL SUMMARIES, continued

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2013-14 ADOPTED

	REVENUES							OTHER SOURCES	Total Revenues and Other Sources		
	Taxes	Licenses and Permits	Charges for Services	Special Assessments	Fines and Forfeits	Intergovernmental Revenue	Use of Money and Property	Other Revenues		Transfers In	
	SUCCESSOR AGENCY TO THE RDA										
530 SA Redevelopment Obligation Retirement	14,800,000	0	0	0	0	0	0	0	0	0	14,800,000
531 Successor Agency RDA Area 1	0	0	0	0	0	0	2,500	0	0	0	2,500
532 Successor Agency RDA Area 2	0	0	0	0	0	0	5,000	0	2,466,426	0	2,471,426
533 Successor Agency RDA Area 3	0	0	0	0	0	0	18,000	0	9,779,519	0	9,797,519
534 Successor Agency 2002 D TAB Housing Bond	0	0	0	0	0	0	10	0	1,428,931	0	1,428,941
535 Successor Agency 2002 E TAB Housing Bond	0	0	0	0	0	0	15	0	1,033,531	0	1,033,546
540 Successor Agency Administration	0	0	0	0	0	0	750	0	442,621	0	443,371
541 Successor Agency Other	0	0	0	0	0	0	30,250	0	354,610	0	384,860
543 Successor Agency Merged Project Area	0	0	0	0	0	0	5,000	0	0	0	5,000
546 Successor Agency 2004 Series A TAB	0	0	0	0	0	0	1,500	0	0	0	1,500
548 Successor Agency 2005 Series A TAB MPA	0	0	0	0	0	0	750	0	0	0	750
550 Successor Agency 2007 Series A TAB	0	0	0	0	0	0	54,000	0	0	0	54,000
551 Successor Agency 2007 Series B TAB	0	0	0	0	0	0	50,000	0	0	0	50,000
552 Successor Agency 2007 Series C TAB	0	0	0	0	0	0	27,500	0	0	0	27,500
562 Successor Agency Housing Balance	0	0	0	0	0	0	0	0	0	0	0
TOTAL SUCCESSOR AGENCY TO THE RDA	14,800,000	0	0	0	0	0	195,275	0	15,505,638	0	30,500,913
PUBLIC FINANCING AUTHORITY											
491 Public Financing Authority	0	0	0	0	0	0	202,760	15,086,026	504,694	0	15,793,480
714 2004 Limited Obligation Bond A	0	0	0	0	0	0	375	0	361,183	0	361,558
TOTAL PUBLIC FINANCING AUTHORITY	0	0	0	0	0	0	203,135	15,086,026	865,877	0	16,155,038
GRAND TOTAL	38,628,619	840,000	10,698,524	5,734,808	600,000	14,110,000	1,129,111	17,080,000	17,150,191	0	105,971,253

FINANCIAL SUMMARIES, continued

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2014-15 ADOPTED

	REVENUES								OTHER SOURCES	Total Revenues and Other Sources
	Taxes	Licenses and Permits	Charges for Services	Special Assessments	Fines and Forfeits	Intergovernmental Revenue	Use of Money and Property	Other Revenues	Transfers In	
CITY										
GENERAL FUND										
100 General Fund	24,285,000	867,500	2,928,000	40,000	325,000	0	143,500	569,791	496,633	29,655,424
431 Big League Dreams	0	0	0	0	0	0	370,737	0	0	370,737
711 Special Deposits	0	0	0	0	0	0	4,700	0	0	4,700
Total General Fund (reportable)	24,285,000	867,500	2,928,000	40,000	325,000	0	518,937	569,791	496,633	30,030,861
SPECIAL REVENUE FUNDS										
232 Master Underground Plan	0	0	0	0	0	0	8,000	4,000	0	12,000
233 Traffic Safety	0	0	0	0	285,000	0	6,500	0	0	291,500
234 Transfer Station Road	0	0	260,000	0	0	0	4,000	0	0	264,000
235 Developer Fees	0	0	7,250	0	0	0	50	14,850	0	22,150
240 TDA SB821	0	0	0	0	0	0	0	0	0	0
241 State Gas Tax	0	0	0	0	0	1,538,220	15,750	0	45,460	1,599,430
242 Air Quality Improvement	0	0	0	0	0	26,500	1,775	0	0	28,275
243 Measure A	0	0	0	0	0	1,500,000	2,300	0	45,460	1,547,760
244 Asset Forfeiture Program	0	0	0	0	0	0	1,700	0	0	1,700
246 Solid Waste	0	0	735,000	0	0	14,000	500	0	0	749,500
247 Police Grants	0	0	0	0	0	0	90	0	0	90
251 Community Development Block Grant	0	0	0	0	0	491,000	0	0	1,200	492,200
252 Energy Efficiency/Conservation Block Grant	0	0	0	0	0	0	550	0	0	550
255 Police Department Special Revenues	0	0	0	0	0	0	3,200	61,000	0	64,200
256 Fire Department Special Revenues	0	0	0	0	0	0	1,000	0	0	1,000
261 Landscape and Lighting District	0	0	0	489,363	0	0	0	0	108,414	597,777
561 Successor to Housing Agency	0	0	0	0	0	0	58,000	56,700	0	114,700
Total Special Revenue Funds	0	0	1,002,250	489,363	285,000	3,569,720	103,415	136,550	200,534	5,786,832
CAPITAL PROJECTS FUNDS										
321 Police and Fire Facilities	0	0	0	0	0	0	190	3,500	0	3,690
322 Traffic Signalization	0	0	0	0	0	0	750	1,750	0	2,500
331 Areawide Capital Projects	0	0	0	0	0	1,355,771	10,000	229,000	0	1,594,771
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0	0
342 Assessment District 86-1	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
346 Assessment District 88-2	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
349 Assessment District 2001-01	0	0	0	0	0	0	10	0	0	10
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	25	0	0	25
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
564 Successor Housing 2002 D TAB Housing Bond	0	0	0	0	0	0	8,000	0	0	8,000
565 Successor Housing 2002 E TAB Housing Bond	0	0	0	0	0	0	250	0	0	250
Total Capital Projects Funds	0	0	0	0	0	1,355,771	19,225	234,250	0	1,609,246
INTERNAL SERVICE FUNDS										
611 Equipment Replacement	0	0	525,000	0	0	0	15,000	0	0	540,000
612 Insurance	0	0	6,384,280	0	0	0	50,000	0	0	6,434,280
613 Technology	0	0	0	0	0	0	500	22,000	0	22,500
614 Facilities	0	0	0	0	0	0	7,900	0	0	7,900
Total Internal Service Funds	0	0	6,909,280	0	0	0	73,400	22,000	0	7,004,680
TOTAL CITY	24,285,000	867,500	10,839,530	529,363	610,000	4,925,491	714,977	962,591	697,167	44,431,619
REDEVELOPMENT AGENCY										
211 Low and Moderate Income Housing	0	0	0	0	0	0	0	0	0	0
310 RDA Administration	0	0	0	0	0	0	0	0	0	0
311 RDA Project Area 1	0	0	0	0	0	0	0	0	0	0
312 RDA Project Area 2	0	0	0	0	0	0	0	0	0	0
313 RDA Project Area 3	0	0	0	0	0	0	0	0	0	0
314 2002 TAB D Housing Bond	0	0	0	0	0	0	0	0	0	0
315 2002 TAB E Housing Bond	0	0	0	0	0	0	0	0	0	0
316 2004 TAB Series A	0	0	0	0	0	0	0	0	0	0
317 2004 TAB Series B	0	0	0	0	0	0	0	0	0	0
318 2005 TAB Series A Merged Proj Area	0	0	0	0	0	0	0	0	0	0
319 2005 TAB Series A Proj Area 3	0	0	0	0	0	0	0	0	0	0
380 2007 TAB Series A	0	0	0	0	0	0	0	0	0	0
381 2007 TAB Series B	0	0	0	0	0	0	0	0	0	0
382 2007 TAB Series C	0	0	0	0	0	0	0	0	0	0
411 RDA Project Area 1	0	0	0	0	0	0	0	0	0	0
412 RDA Project Area 2	0	0	0	0	0	0	0	0	0	0
413 RDA Project Area 3	0	0	0	0	0	0	0	0	0	0
414 2002 TAB D Housing Bond	0	0	0	0	0	0	0	0	0	0
415 2002 TAB E Housing Bond	0	0	0	0	0	0	0	0	0	0
TOTAL REDEVELOPMENT AGENCY	0	0	0	0	0	0	0	0	0	0

FINANCIAL SUMMARIES, continued

REVENUES AND OTHER SOURCES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2014-15 ADOPTED

	REVENUES								OTHER SOURCES	Total Revenues and Other Sources
	Taxes	Licenses and Permits	Charges for Services	Special Assessments	Fines and Forfeits	Intergovernmental Revenue	Use of Money and Property	Other Revenues	Transfers In	
	SUCCESSOR AGENCY TO THE RDA									
530 SA Redevelopment Obligation Retirement	15,000,000	0	0	0	0	0	0	0	0	15,000,000
531 Successor Agency RDA Area 1	0	0	0	0	0	0	2,500	0	0	2,500
532 Successor Agency RDA Area 2	0	0	0	0	0	0	5,000	0	2,463,321	2,468,321
533 Successor Agency RDA Area 3	0	0	0	0	0	0	18,000	0	9,037,803	9,055,803
534 Successor Agency 2002 D TAB Housing Bond	0	0	0	0	0	0	10	0	1,426,990	1,427,000
535 Successor Agency 2002 E TAB Housing Bond	0	0	0	0	0	0	15	0	1,037,582	1,037,597
540 Successor Agency Administration	0	0	0	0	0	0	750	0	447,000	447,750
541 Successor Agency Other	0	0	0	0	0	0	30,250	0	264,498	294,748
543 Successor Agency Merged Project Area	0	0	0	0	0	0	5,000	0	0	5,000
546 Successor Agency 2004 Series A TAB	0	0	0	0	0	0	1,500	0	0	1,500
548 Successor Agency 2005 Series A TAB MPA	0	0	0	0	0	0	750	0	0	750
550 Successor Agency 2007 Series A TAB	0	0	0	0	0	0	54,000	0	0	54,000
551 Successor Agency 2007 Series B TAB	0	0	0	0	0	0	50,000	0	0	50,000
552 Successor Agency 2007 Series C TAB	0	0	0	0	0	0	28,000	0	0	28,000
562 Successor Agency Housing Balance	0	0	0	0	0	0	0	0	0	0
TOTAL SUCCESSOR AGENCY TO THE RDA	15,000,000	0	0	0	0	0	195,775	0	14,677,194	29,872,969
PUBLIC FINANCING AUTHORITY										
491 Public Financing Authority	0	0	0	0	0	0	193,686	15,080,765	506,325	15,780,776
714 2004 Limited Obligation Bond A	0	0	0	0	0	0	375	0	358,144	358,519
TOTAL PUBLIC FINANCING AUTHORITY	0	0	0	0	0	0	194,061	15,080,765	864,469	16,139,295
GRAND TOTAL	39,285,000	867,500	10,839,530	529,363	610,000	4,925,491	1,104,813	16,043,356	16,238,830	90,443,883

FINANCIAL SUMMARIES, continued

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2011-12 ACTUAL

	OPERATING EXPENDITURES			OTHER USES	Total Operating Expenditures and Other Uses	CAPITAL EXPENDITURES		Total Capital Expenditures	Total Expenditures and Other Uses
	Salaries and Benefits	Operations	Debt Service	Transfers Out		Capital Outlay	CIP Projects		
CITY									
GENERAL FUND									
100 General Fund									
City Council	97,960	39,730	0	0	137,690	0	0	0	137,690
City Clerk	120,814	16,766	0	0	137,580	0	0	0	137,580
City Attorney	0	83,898	0	0	83,898	0	0	0	83,898
City Management	1,016,601	164,343	0	0	1,180,944	0	0	0	1,180,944
Administrative Services	1,535,967	1,967,869	0	0	3,503,836	0	0	0	3,503,836
Community Development:									
Development Services	1,477,301	808,239	0	0	2,285,540	446	0	446	2,285,986
Public Works	894,733	575,687	0	172,655	1,643,075	0	0	0	1,643,075
Public Safety:									
Police	12,922,507	1,995,642	247,791	4,343	15,170,283	0	0	0	15,170,283
Fire	7,774,429	1,159,322	0	0	8,933,751	0	0	0	8,933,751
Non-Departmental	400,000	1,231,146	0	279,258	1,910,404	0	0	0	1,910,404
Total General Fund (Fund 100)	26,240,312	8,042,642	247,791	456,256	34,987,001	446	0	446	34,987,447
431 Big League Dreams	0	4,938	0	503,525	508,463	0	0	0	508,463
711 Special Deposits	0	0	0	0	0	0	0	0	0
Total General Fund (reportable)	26,240,312	8,047,580	247,791	959,781	35,495,464	446	0	446	35,495,910
SPECIAL REVENUE FUNDS									
232 Master Underground Plan	0	0	0	0	0	0	0	0	0
233 Traffic Safety	225,284	4,200	0	101,020	330,504	0	213,015	213,015	543,519
234 Transfer Station Road	0	0	0	0	0	0	0	0	0
235 Developer Fees	0	0	0	0	0	14,587	28,923	43,510	43,510
240 TDA SB821	0	0	0	0	0	0	20,364	20,364	20,364
241 State Gas Tax	466,031	174,169	0	143,149	783,349	0	482	482	783,831
242 Air Quality Improvement	0	37,686	0	0	37,686	0	0	0	37,686
243 Measure A	466,019	219,254	0	92,107	777,380	0	256,443	256,443	1,033,823
244 Asset Forfeiture Program	0	0	0	0	0	0	0	0	0
246 Solid Waste	157,748	282,978	0	26,218	466,944	0	0	0	466,944
247 Police Grants	0	515,992	0	74,023	590,015	0	0	0	590,015
251 Community Development Block Grant	0	2,205	0	1,820	4,025	0	524,150	524,150	528,175
252 Energy Efficiency/Conservation Block Grant	0	217,344	0	0	217,344	0	0	0	217,344
255 Police Department Special Revenues	0	169,016	0	2,589	171,605	0	0	0	171,605
256 Fire Department Special Revenues	0	18,217	0	551,551	569,768	0	0	0	569,768
261 Landscape and Lighting District	0	289,525	0	371,469	660,994	0	0	0	660,994
561 Successor to Housing Agency	0	31,011	0	0	31,011	0	0	0	31,011
Total Special Revenue Funds	1,315,082	1,961,597	0	1,363,946	4,640,625	14,587	1,043,377	1,057,964	5,698,589
CAPITAL PROJECTS FUNDS									
321 Police and Fire Facilities	0	0	0	0	0	0	0	0	0
322 Traffic Signalization	0	0	0	0	0	0	1,434	1,434	1,434
331 Areawide Capital Projects	0	0	178,000	1,834,499	2,012,499	0	2,577,296	2,577,296	4,589,795
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0
342 Assessment District 86-1	0	0	0	0	0	0	12	12	12
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
346 Assessment District 88-2	0	0	0	0	0	0	0	0	0
347 Assessment District 88-3	0	3,986	0	0	3,986	0	9,670	9,670	13,656
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	4,167	0	0	4,167	0	0	0	4,167
354 Assessment District 2004-02	0	0	0	11,720	11,720	0	435,633	435,633	447,353
564 Successor Housing 2002 D TAB Housing Bond	0	894	0	0	894	0	0	0	894
565 Successor Housing 2002 E TAB Housing Bond	0	0	0	0	0	0	0	0	0
Total Capital Projects Funds	0	9,047	178,000	1,846,219	2,033,266	0	3,024,045	3,024,045	5,057,311
INTERNAL SERVICE FUNDS									
611 Equipment Replacement	0	744,912	0	4,706	749,618	0	0	0	749,618
612 Insurance	4,481,611	942,806	0	0	5,424,417	0	0	0	5,424,417
613 Technology	0	1,764	0	0	1,764	0	0	0	1,764
614 Facilities	0	0	0	0	0	0	0	0	0
Total Internal Service Funds	4,481,611	1,689,482	0	4,706	6,175,799	0	0	0	6,175,799
TOTAL CITY	32,037,005	11,707,706	425,791	4,174,652	48,345,154	15,033	4,067,422	4,082,455	52,427,609

FINANCIAL SUMMARIES, continued

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2011-12 ACTUAL

	OPERATING EXPENDITURES			OTHER USES	Total Operating Expenditures and Other Uses	CAPITAL EXPENDITURES		Total Capital Expenditures	Total Expenditures and Other Uses
	Salaries and Benefits	Operations	Debt Service	Transfers Out		Capital Outlay	CIP Projects		
REDEVELOPMENT AGENCY									
211 Low and Moderate Income Housing	40,185	3,843,615	0	12,179,722	16,063,522	10,050	0	10,050	16,073,572
310 RDA Administration	286,838	687,482	0	893,159	1,867,479	0	0	0	1,867,479
311 RDA Project Area 1	0	173,703	0	1,255,947	1,429,650	0	0	0	1,429,650
312 RDA Project Area 2	0	0	0	3,968,283	3,968,283	0	0	0	3,968,283
313 RDA Project Area 3	0	0	0	3,374,584	3,374,584	0	0	0	3,374,584
314 2002 TAB D Housing Bond	0	23,401	0	8,340,147	8,363,548	0	0	0	8,363,548
315 2002 TAB E Housing Bond	0	0	0	10,840,283	10,840,283	0	0	0	10,840,283
316 2004 TAB Series A	0	0	0	221,683	221,683	0	0	0	221,683
317 2004 TAB Series B	0	0	0	0	0	0	0	0	0
318 2005 TAB Series A Merged Proj Area	0	1,566	0	1,948,305	1,949,871	0	0	0	1,949,871
319 2005 TAB Series A Proj Area 3	0	0	0	1,330	1,330	0	0	0	1,330
380 2007 TAB Series A	0	42,533	0	12,020,606	12,063,139	1,833	0	1,833	12,064,972
381 2007 TAB Series B	0	5,269,507	0	42,558,424	47,827,931	0	0	0	47,827,931
382 2007 TAB Series C	0	353,547	0	16,744,631	17,098,178	0	0	0	17,098,178
411 RDA Project Area 1	0	45,228	0	674,927	720,155	0	0	0	720,155
412 RDA Project Area 2	0	123,297	0	3,793,185	3,916,482	0	0	0	3,916,482
413 RDA Project Area 3	0	2,397,429	0	18,225,403	20,622,832	0	0	0	20,622,832
414 2002 TAB D Housing Bond	0	3,875	0	1,423,830	1,427,705	0	0	0	1,427,705
415 2002 TAB E Housing Bond	0	3,875	0	1,033,117	1,036,992	0	0	0	1,036,992
TOTAL REDEVELOPMENT AGENCY	327,023	12,969,058	0	139,497,566	152,793,647	11,883	0	11,883	152,805,530
SUCCESSOR AGENCY TO THE RDA									
530 SA Redevelopment Obligation Retirement	0	0	0	7,632,300	7,632,300	0	0	0	7,632,300
531 Successor Agency RDA Area 1	0	40,074	0	0	40,074	0	0	0	40,074
532 Successor Agency RDA Area 2	0	118,519	1,970,358	0	2,088,877	0	0	0	2,088,877
533 Successor Agency RDA Area 3	0	76,188	6,852,008	410,060	7,338,256	0	0	0	7,338,256
534 Successor Agency 2002 D TAB Housing Bond	0	0	1,433,431	0	1,433,431	0	0	0	1,433,431
535 Successor Agency 2002 E TAB Housing Bond	0	0	1,034,090	0	1,034,090	0	0	0	1,034,090
540 Successor Agency Administration	109,446	62,814	0	0	172,260	0	0	0	172,260
541 Successor Agency Other	105,185	8,835,023	0	0	8,940,208	0	0	0	8,940,208
543 Successor Agency Merged Project Area	0	760,677	0	61,043	821,720	0	0	0	821,720
546 Successor Agency 2004 Series A TAB	0	0	0	0	0	0	0	0	0
548 Successor Agency 2005 Series A TAB MPA	0	0	0	0	0	0	0	0	0
550 Successor Agency 2007 Series A TAB	0	0	0	0	0	0	159,124	159,124	159,124
551 Successor Agency 2007 Series B TAB	0	5,897,482	0	590	5,898,072	0	0	0	5,898,072
552 Successor Agency 2007 Series C TAB	0	4,159,069	0	0	4,159,069	0	0	0	4,159,069
562 Successor Agency Housing Balance	0	0	0	0	0	0	0	0	0
TOTAL SUCCESSOR AGENCY TO THE RDA	214,631	19,949,846	11,289,887	8,103,993	39,558,357	0	159,124	159,124	39,717,481
PUBLIC FINANCING AUTHORITY									
491 Public Financing Authority	0	0	15,603,348	1,107,723	16,711,071	0	0	0	16,711,071
714 2004 Limited Obligation Bond A	0	0	1,042,820	0	1,042,820	0	0	0	1,042,820
TOTAL PUBLIC FINANCING AUTHORITY	0	0	16,646,168	1,107,723	17,753,891	0	0	0	17,753,891
GRAND TOTAL	32,578,659	44,626,610	28,361,846	152,883,934	258,451,049	26,916	4,226,546	4,253,462	262,704,511

FINANCIAL SUMMARIES, continued

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2012-13 PROJECTED

	OPERATING EXPENDITURES			OTHER USES	Total Operating Expenditures and Other Uses	CAPITAL EXPENDITURES		Total Capital Expenditures	Total Expenditures and Other Uses
	Salaries and Benefits	Operations	Debt Service	Transfers Out		Capital Outlay	CIP Projects		
CITY									
GENERAL FUND									
100 General Fund									
City Council	119,700	37,500	0	0	157,200	0	0	0	157,200
City Clerk	28,750	69,000	0	0	97,750	0	0	0	97,750
City Attorney	0	83,500	0	0	83,500	0	0	0	83,500
City Management	960,000	242,500	0	0	1,202,500	0	0	0	1,202,500
Administrative Services	1,328,000	2,977,330	0	0	4,305,330	0	0	0	4,305,330
Community Development:									
Development Services	1,002,500	652,500	0	0	1,655,000	0	0	0	1,655,000
Public Works	605,000	465,000	0	90,000	1,160,000	0	0	0	1,160,000
Public Safety:									
Police	11,232,500	1,349,750	247,791	0	12,830,041	0	0	0	12,830,041
Fire	6,153,500	735,500	0	0	6,889,000	0	0	0	6,889,000
Non-Departmental	400,000	2,788,000	0	1,700	3,189,700	0	0	0	3,189,700
Total General Fund (Fund 100)	21,829,950	9,400,580	247,791	91,700	31,570,021	0	0	0	31,570,021
431 Big League Dreams	0	5,200	0	507,094	512,294	0	0	0	512,294
711 Special Deposits	0	0	0	0	0	0	0	0	0
Total General Fund (reportable)	21,829,950	9,405,780	247,791	598,794	32,082,315	0	0	0	32,082,315
SPECIAL REVENUE FUNDS									
232 Master Underground Plan	0	0	0	0	0	286,000	0	286,000	286,000
233 Traffic Safety	40,000	184,500	0	76,988	301,488	0	27,500	27,500	328,988
234 Transfer Station Road	0	0	0	0	0	0	2,500	2,500	2,500
235 Developer Fees	0	3,046	0	0	3,046	0	120,000	120,000	123,046
240 TDA SB821	0	0	0	0	0	0	0	0	0
241 State Gas Tax	475,000	160,000	0	83,778	718,778	0	565,000	565,000	1,283,778
242 Air Quality Improvement	0	30,000	0	0	30,000	0	0	0	30,000
243 Measure A	485,000	300,000	0	81,000	866,000	0	-2,000	-2,000	864,000
244 Asset Forfeiture Program	0	2,000	0	0	2,000	0	0	0	2,000
246 Solid Waste	133,000	335,000	0	30,341	498,341	0	0	0	498,341
247 Police Grants	0	17,500	0	251,500	269,000	7,300	0	7,300	276,300
251 Community Development Block Grant	0	122,600	0	6,500	129,100	0	6,500	6,500	135,600
252 Energy Efficiency/Conservation Block Grant	0	7,500	0	0	7,500	0	0	0	7,500
255 Police Department Special Revenues	0	87,000	0	1,900	88,900	0	0	0	88,900
256 Fire Department Special Revenues	0	16,770	0	216,140	232,910	0	0	0	232,910
261 Landscape and Lighting District	0	240,000	0	263,000	503,000	0	0	0	503,000
561 Successor to Housing Agency	0	17,500	0	0	17,500	0	0	0	17,500
Total Special Revenue Funds	1,133,000	1,523,416	0	1,011,147	3,667,563	293,300	719,500	1,012,800	4,680,363
CAPITAL PROJECTS FUNDS									
321 Police and Fire Facilities	0	10,000	0	0	10,000	0	0	0	10,000
322 Traffic Signalization	0	0	0	0	0	0	6,200	6,200	6,200
331 Areawide Capital Projects	0	0	178,000	0	178,000	0	18,648,799	18,648,799	18,826,799
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0
342 Assessment District 86-1	0	0	0	0	0	0	1,500	1,500	1,500
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
346 Assessment District 88-2	0	0	0	0	0	0	0	0	0
347 Assessment District 88-3	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	2,640	0	0	2,640	0	0	0	2,640
354 Assessment District 2004-02	0	4,400	0	0	4,400	0	175,000	175,000	179,400
564 Successor Housing 2002 D TAB Housing Bond	0	75	0	0	75	0	0	0	75
565 Successor Housing 2002 E TAB Housing Bond	0	0	0	0	0	0	0	0	0
Total Capital Projects Funds	0	17,115	178,000	0	195,115	0	18,831,499	18,831,499	19,026,614
INTERNAL SERVICE FUNDS									
611 Equipment Replacement	0	985,000	0	0	985,000	0	0	0	985,000
612 Insurance	5,100,000	1,200,000	0	0	6,300,000	0	0	0	6,300,000
613 Technology	0	2,500	0	0	2,500	0	0	0	2,500
614 Facilities	0	0	0	0	0	0	0	0	0
Total Internal Service Funds	5,100,000	2,187,500	0	0	7,287,500	0	0	0	7,287,500
TOTAL CITY	28,062,950	13,133,811	425,791	1,609,941	43,232,493	293,300	19,550,999	19,844,299	63,076,792

FINANCIAL SUMMARIES, continued

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2012-13 PROJECTED

	OPERATING EXPENDITURES			OTHER USES	Total Operating Expenditures and Other Uses	CAPITAL EXPENDITURES		Total Capital Expenditures	Total Expenditures and Other Uses
	Salaries and Benefits	Operations	Debt Service	Transfers Out		Capital Outlay	CIP Projects		
REDEVELOPMENT AGENCY									
211 Low and Moderate Income Housing	0	0	0	0	0	0	0	0	0
310 RDA Administration	0	0	0	0	0	0	0	0	0
311 RDA Project Area 1	0	0	0	0	0	0	0	0	0
312 RDA Project Area 2	0	0	0	0	0	0	0	0	0
313 RDA Project Area 3	0	0	0	0	0	0	0	0	0
314 2002 TAB D Housing Bond	0	0	0	0	0	0	0	0	0
315 2002 TAB E Housing Bond	0	0	0	0	0	0	0	0	0
316 2004 TAB Series A	0	0	0	0	0	0	0	0	0
317 2004 TAB Series B	0	0	0	0	0	0	0	0	0
318 2005 TAB Series A Merged Proj Area	0	0	0	0	0	0	0	0	0
319 2005 TAB Series A Proj Area 3	0	0	0	0	0	0	0	0	0
380 2007 TAB Series A	0	0	0	0	0	0	0	0	0
381 2007 TAB Series B	0	0	0	0	0	0	0	0	0
382 2007 TAB Series C	0	0	0	0	0	0	0	0	0
411 RDA Project Area 1	0	0	0	0	0	0	0	0	0
412 RDA Project Area 2	0	0	0	0	0	0	0	0	0
413 RDA Project Area 3	0	0	0	0	0	0	0	0	0
414 2002 TAB D Housing Bond	0	0	0	0	0	0	0	0	0
415 2002 TAB E Housing Bond	0	0	0	0	0	0	0	0	0
TOTAL REDEVELOPMENT AGENCY	0	0	0	0	0	0	0	0	0
SUCCESSOR AGENCY TO THE RDA									
530 SA Redevelopment Obligation Retirement	0	0	0	3,960,044	3,960,044	0	0	0	3,960,044
531 Successor Agency RDA Area 1	0	253,000	0	0	253,000	0	0	0	253,000
532 Successor Agency RDA Area 2	0	12,000	638,319	0	650,319	0	0	0	650,319
533 Successor Agency RDA Area 3	0	17,740	3,476,450	0	3,494,190	0	0	0	3,494,190
534 Successor Agency 2002 D TAB Housing Bond	0	6,375	446,316	0	452,691	0	0	0	452,691
535 Successor Agency 2002 E TAB Housing Bond	0	6,375	367,149	0	373,524	0	0	0	373,524
540 Successor Agency Administration	107,500	281,017	0	0	388,517	0	0	0	388,517
541 Successor Agency Other	0	1,083,777	0	0	1,083,777	0	0	0	1,083,777
543 Successor Agency Merged Project Area	0	70,200	0	0	70,200	0	0	0	70,200
546 Successor Agency 2004 Series A TAB	0	0	0	0	0	0	0	0	0
548 Successor Agency 2005 Series A TAB MPA	0	0	0	0	0	0	150,000	150,000	150,000
550 Successor Agency 2007 Series A TAB	0	223,000	425,791	0	648,791	0	957,836	957,836	1,606,627
551 Successor Agency 2007 Series B TAB	0	1,661,000	0	0	1,661,000	0	0	0	1,661,000
552 Successor Agency 2007 Series C TAB	0	3,718,010	0	0	3,718,010	0	0	0	3,718,010
562 Successor Agency Housing Balance	0	0	0	0	0	0	0	0	0
TOTAL SUCCESSOR AGENCY TO THE RDA	107,500	7,332,494	5,354,025	3,960,044	16,754,063	0	1,107,836	1,107,836	17,861,899
PUBLIC FINANCING AUTHORITY									
491 Public Financing Authority	0	0	15,598,469	376,771	15,975,240	0	0	0	15,975,240
714 2004 Limited Obligation Bond A	0	0	358,633	0	358,633	0	0	0	358,633
TOTAL PUBLIC FINANCING AUTHORITY	0	0	15,957,102	376,771	16,333,873	0	0	0	16,333,873
GRAND TOTAL	28,170,450	20,466,305	21,736,918	5,946,756	76,320,429	293,300	20,658,835	20,952,135	97,272,564

FINANCIAL SUMMARIES, continued

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2013-14 ADOPTED

	OPERATING EXPENDITURES			OTHER USES	Total Operating Expenditures and Other Uses	CAPITAL EXPENDITURES		Total Capital Expenditures	Total Expenditures and Other Uses
	Salaries and Benefits	Operations	Debt Service	Transfers Out		Capital Outlay	CIP Projects		
CITY									
GENERAL FUND									
100 General Fund									
City Council	96,051	42,000	0	0	138,051	0	0	0	138,051
City Clerk	81,948	18,825	0	0	100,773	0	0	0	100,773
City Attorney	0	103,000	0	0	103,000	0	0	0	103,000
City Management	804,274	255,862	0	0	1,060,136	0	0	0	1,060,136
Administrative Services	1,452,331	2,650,111	0	0	4,102,442	0	0	0	4,102,442
Community Development:									
Development Services	1,118,060	331,152	0	0	1,449,212	0	0	0	1,449,212
Public Works	606,254	523,887	0	106,288	1,236,429	0	0	0	1,236,429
Public Safety:									
Police	11,587,573	1,402,204	247,791	0	13,237,568	0	0	0	13,237,568
Fire	6,549,167	759,601	0	0	7,308,768	12,000	0	12,000	7,320,768
Non-Departmental	0	1,147,893	0	1,200	1,149,093	0	0	0	1,149,093
Total General Fund (Fund 100)	22,295,658	7,234,535	247,791	107,488	29,885,472	12,000	0	12,000	29,897,472
431 Big League Dreams	0	5,100	0	504,694	509,794	0	0	0	509,794
711 Special Deposits	0	0	0	0	0	0	0	0	0
Total General Fund (reportable)	22,295,658	7,239,635	247,791	612,182	30,395,266	12,000	0	12,000	30,407,266
SPECIAL REVENUE FUNDS									
232 Master Underground Plan	0	0	0	0	0	0	0	0	0
233 Traffic Safety	75,234	184,500	0	75,086	334,820	0	48,200	48,200	383,020
234 Transfer Station Road	0	0	0	0	0	0	0	0	0
235 Developer Fees	0	3,433	0	0	3,433	0	80,000	80,000	83,433
240 TDA SB821	0	0	0	0	0	0	0	0	0
241 State Gas Tax	596,309	239,919	0	71,404	907,632	0	0	0	907,632
242 Air Quality Improvement	0	47,500	0	0	47,500	0	0	0	47,500
243 Measure A	596,309	381,920	0	88,000	1,066,229	0	118,895	118,895	1,185,124
244 Asset Forfeiture Program	0	0	0	0	0	0	0	0	0
246 Solid Waste	147,801	356,750	0	27,250	531,801	0	0	0	531,801
247 Police Grants	0	7,288	0	92,000	99,288	0	0	0	99,288
251 Community Development Block Grant	72,681	53,236	0	20,000	145,917	0	866,283	866,283	1,012,200
252 Energy Efficiency/Conservation Block Grant	0	0	0	0	0	0	0	0	0
255 Police Department Special Revenues	0	87,500	0	2,000	89,500	0	0	0	89,500
256 Fire Department Special Revenues	0	0	0	0	0	0	0	0	0
261 Landscape and Lighting District	0	220,245	0	295,448	515,693	0	0	0	515,693
561 Successor to Housing Agency	37,081	15,778	0	0	52,859	0	0	0	52,859
Total Special Revenue Funds	1,525,415	1,598,069	0	671,188	3,794,672	0	1,113,378	1,113,378	4,908,050
CAPITAL PROJECTS FUNDS									
321 Police and Fire Facilities	0	0	0	0	0	0	0	0	0
322 Traffic Signalization	0	0	0	0	0	0	0	0	0
331 Areawide Capital Projects	0	0	178,000	0	178,000	0	11,947,612	11,947,612	12,125,612
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0
342 Assessment District 86-1	0	0	0	0	0	0	600,000	600,000	600,000
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
346 Assessment District 88-2	0	0	0	0	0	0	0	0	0
347 Assessment District 88-3	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
564 Successor Housing 2002 D TAB Housing Bond	0	0	0	0	0	0	0	0	0
565 Successor Housing 2002 E TAB Housing Bond	0	0	0	0	0	0	0	0	0
Total Capital Projects Funds	0	0	178,000	0	178,000	0	12,547,612	12,547,612	12,725,612
INTERNAL SERVICE FUNDS									
611 Equipment Replacement	0	930,000	0	0	930,000	0	0	0	930,000
612 Insurance	5,105,694	1,204,452	0	0	6,310,146	0	0	0	6,310,146
613 Technology	0	2,500	0	0	2,500	0	0	0	2,500
614 Facilities	0	0	0	0	0	0	0	0	0
Total Internal Service Funds	5,105,694	2,136,952	0	0	7,242,646	0	0	0	7,242,646
TOTAL CITY	28,926,767	10,974,656	425,791	1,283,370	41,610,584	12,000	13,660,990	13,672,990	55,283,574

FINANCIAL SUMMARIES, continued

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2013-14 ADOPTED

	OPERATING EXPENDITURES			OTHER USES	Total Operating Expenditures and Other Uses	CAPITAL EXPENDITURES		Total Capital Expenditures	Total Expenditures and Other Uses
	Salaries and Benefits	Operations	Debt Service	Transfers Out		Capital Outlay	CIP Projects		
REDEVELOPMENT AGENCY									
211 Low and Moderate Income Housing	0	0	0	0	0	0	0	0	0
310 RDA Administration	0	0	0	0	0	0	0	0	0
311 RDA Project Area 1	0	0	0	0	0	0	0	0	0
312 RDA Project Area 2	0	0	0	0	0	0	0	0	0
313 RDA Project Area 3	0	0	0	0	0	0	0	0	0
314 2002 TAB D Housing Bond	0	0	0	0	0	0	0	0	0
315 2002 TAB E Housing Bond	0	0	0	0	0	0	0	0	0
316 2004 TAB Series A	0	0	0	0	0	0	0	0	0
317 2004 TAB Series B	0	0	0	0	0	0	0	0	0
318 2005 TAB Series A Merged Proj Area	0	0	0	0	0	0	0	0	0
319 2005 TAB Series A Proj Area 3	0	0	0	0	0	0	0	0	0
380 2007 TAB Series A	0	0	0	0	0	0	0	0	0
381 2007 TAB Series B	0	0	0	0	0	0	0	0	0
382 2007 TAB Series C	0	0	0	0	0	0	0	0	0
411 RDA Project Area 1	0	0	0	0	0	0	0	0	0
412 RDA Project Area 2	0	0	0	0	0	0	0	0	0
413 RDA Project Area 3	0	0	0	0	0	0	0	0	0
414 2002 TAB D Housing Bond	0	0	0	0	0	0	0	0	0
415 2002 TAB E Housing Bond	0	0	0	0	0	0	0	0	0
TOTAL REDEVELOPMENT AGENCY	0	0	0	0	0	0	0	0	0
SUCCESSOR AGENCY TO THE RDA									
530 SA Redevelopment Obligation Retirement	0	0	0	15,482,502	15,482,502	0	0	0	15,482,502
531 Successor Agency RDA Area 1	0	0	0	0	0	0	0	0	0
532 Successor Agency RDA Area 2	0	13,567	2,453,974	0	2,467,541	0	0	0	2,467,541
533 Successor Agency RDA Area 3	0	18,062	10,183,708	0	10,201,770	0	0	0	10,201,770
534 Successor Agency 2002 D TAB Housing Bond	0	6,502	1,421,831	0	1,428,333	0	0	0	1,428,333
535 Successor Agency 2002 E TAB Housing Bond	0	6,503	1,026,513	0	1,033,016	0	0	0	1,033,016
540 Successor Agency Administration	104,787	369,213	0	0	474,000	0	0	0	474,000
541 Successor Agency Other	0	1,125,787	0	0	1,125,787	0	0	0	1,125,787
543 Successor Agency Merged Project Area	0	280,000	0	0	280,000	0	0	0	280,000
546 Successor Agency 2004 Series A TAB	0	220,000	0	0	220,000	0	0	0	220,000
548 Successor Agency 2005 Series A TAB MPA	0	0	0	0	0	0	0	0	0
550 Successor Agency 2007 Series A TAB	0	80,000	425,791	0	505,791	0	0	0	505,791
551 Successor Agency 2007 Series B TAB	0	6,097,918	0	0	6,097,918	0	0	0	6,097,918
552 Successor Agency 2007 Series C TAB	0	5,494,110	0	0	5,494,110	0	0	0	5,494,110
562 Successor Agency Housing Balance	0	0	0	23,136	23,136	0	0	0	23,136
TOTAL SUCCESSOR AGENCY TO THE RDA	104,787	13,711,662	15,511,817	15,505,638	44,833,904	0	0	0	44,833,904
PUBLIC FINANCING AUTHORITY									
491 Public Financing Authority	0	0	15,590,719	361,183	15,951,902	0	0	0	15,951,902
714 2004 Limited Obligation Bond A	0	0	361,183	0	361,183	0	0	0	361,183
TOTAL PUBLIC FINANCING AUTHORITY	0	0	15,951,902	361,183	16,313,085	0	0	0	16,313,085
GRAND TOTAL	29,031,554	24,686,318	31,889,510	17,150,191	102,757,573	12,000	13,660,990	13,672,990	116,430,563

FINANCIAL SUMMARIES, continued

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2014-15 ADOPTED

	OPERATING EXPENDITURES			OTHER USES	Total Operating Expenditures and Other Uses	CAPITAL EXPENDITURES		Total Capital Expenditures	Total Expenditures and Other Uses
	Salaries and Benefits	Operations	Debt Service	Transfers Out		Capital Outlay	CIP Projects		
CITY									
GENERAL FUND									
100 General Fund									
City Council	98,150	42,000	0	0	140,150	0	0	0	140,150
City Clerk	85,293	72,025	0	0	157,318	0	0	0	157,318
City Attorney	0	103,000	0	0	103,000	0	0	0	103,000
City Management	851,643	256,115	0	0	1,107,758	0	0	0	1,107,758
Administrative Services	1,479,501	2,579,264	0	0	4,058,765	0	0	0	4,058,765
Community Development:									
Development Services	1,150,310	331,674	0	0	1,481,984	0	0	0	1,481,984
Public Works	640,062	551,871	0	108,414	1,300,347	0	0	0	1,300,347
Public Safety:									
Police	12,085,909	1,427,245	247,791	0	13,760,945	0	0	0	13,760,945
Fire	6,768,253	808,545	0	0	7,576,798	6,000	0	6,000	7,582,798
Non-Departmental	0	1,238,815	0	1,200	1,240,015	0	0	0	1,240,015
Total General Fund (Fund 100)	23,159,121	7,410,554	247,791	109,614	30,927,080	6,000	0	6,000	30,933,080
431 Big League Dreams	0	5,200	0	506,325	511,525	0	0	0	511,525
711 Special Deposits	0	0	0	0	0	0	0	0	0
Total General Fund (reportable)	23,159,121	7,415,754	247,791	615,939	31,438,605	6,000	0	6,000	31,444,605
SPECIAL REVENUE FUNDS									
232 Master Underground Plan	0	0	0	0	0	0	0	0	0
233 Traffic Safety	75,494	184,500	0	76,589	336,583	0	0	0	336,583
234 Transfer Station Road	0	0	0	0	0	0	0	0	0
235 Developer Fees	0	3,608	0	0	3,608	0	11,242	11,242	14,850
240 TDA SB821	0	0	0	0	0	0	0	0	0
241 State Gas Tax	619,719	227,352	0	72,833	919,904	0	0	0	919,904
242 Air Quality Improvement	0	47,500	0	0	47,500	0	0	0	47,500
243 Measure A	619,719	369,351	0	88,000	1,077,070	0	68,758	68,758	1,145,828
244 Asset Forfeiture Program	0	0	0	0	0	0	0	0	0
246 Solid Waste	157,398	356,750	0	27,795	541,943	0	0	0	541,943
247 Police Grants	0	0	0	0	0	100,000	0	100,000	100,000
251 Community Development Block Grant	77,353	394,847	0	20,000	492,200	0	0	0	492,200
252 Energy Efficiency/Conservation Block Grant	0	0	0	0	0	0	0	0	0
255 Police Department Special Revenues	0	87,500	0	2,000	89,500	0	0	0	89,500
256 Fire Department Special Revenues	0	0	0	0	0	0	0	0	0
261 Landscape and Lighting District	0	224,680	0	300,336	525,016	0	0	0	525,016
561 Successor to Housing Agency	38,358	102,778	0	0	141,136	0	0	0	141,136
Total Special Revenue Funds	1,588,041	1,998,866	0	587,553	4,174,460	100,000	80,000	180,000	4,354,460
CAPITAL PROJECTS FUNDS									
321 Police and Fire Facilities	0	0	0	0	0	0	0	0	0
322 Traffic Signalization	0	0	0	0	0	0	0	0	0
331 Areawide Capital Projects	0	0	178,000	0	178,000	0	1,420,131	1,420,131	1,598,131
341 Assessment District 85-1	0	0	0	0	0	0	0	0	0
342 Assessment District 86-1	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
346 Assessment District 88-2	0	0	0	0	0	0	0	0	0
347 Assessment District 88-3	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
564 Successor Housing 2002 D TAB Housing Bond	0	3,750	0	0	3,750	0	0	0	3,750
565 Successor Housing 2002 E TAB Housing Bond	0	3,100	0	0	3,100	0	0	0	3,100
Total Capital Projects Funds	0	6,850	178,000	0	184,850	0	1,420,131	1,420,131	1,604,981
INTERNAL SERVICE FUNDS									
611 Equipment Replacement	0	705,000	0	0	705,000	0	0	0	705,000
612 Insurance	5,091,708	1,235,941	0	0	6,327,649	0	0	0	6,327,649
613 Technology	0	33,750	0	0	33,750	0	0	0	33,750
614 Facilities	0	0	0	0	0	0	0	0	0
Total Internal Service Funds	5,091,708	1,974,691	0	0	7,066,399	0	0	0	7,066,399
TOTAL CITY	29,838,870	11,396,161	425,791	1,203,492	42,864,314	106,000	1,500,131	1,606,131	44,470,445

FINANCIAL SUMMARIES, continued

EXPENDITURES AND OTHER USES SUMMARY BY MAJOR CATEGORY AND FUND - ALL FUNDS FY 2014-15 ADOPTED

	OPERATING EXPENDITURES			OTHER USES	Total Operating Expenditures and Other Uses	CAPITAL EXPENDITURES		Total Capital Expenditures	Total Expenditures and Other Uses
	Salaries and Benefits	Operations	Debt Service	Transfers Out		Capital Outlay	CIP Projects		
REDEVELOPMENT AGENCY									
211 Low and Moderate Income Housing	0	0	0	0	0	0	0	0	0
310 RDA Administration	0	0	0	0	0	0	0	0	0
311 RDA Project Area 1	0	0	0	0	0	0	0	0	0
312 RDA Project Area 2	0	0	0	0	0	0	0	0	0
313 RDA Project Area 3	0	0	0	0	0	0	0	0	0
314 2002 TAB D Housing Bond	0	0	0	0	0	0	0	0	0
315 2002 TAB E Housing Bond	0	0	0	0	0	0	0	0	0
316 2004 TAB Series A	0	0	0	0	0	0	0	0	0
317 2004 TAB Series B	0	0	0	0	0	0	0	0	0
318 2005 TAB Series A Merged Proj Area	0	0	0	0	0	0	0	0	0
319 2005 TAB Series A Proj Area 3	0	0	0	0	0	0	0	0	0
380 2007 TAB Series A	0	0	0	0	0	0	0	0	0
381 2007 TAB Series B	0	0	0	0	0	0	0	0	0
382 2007 TAB Series C	0	0	0	0	0	0	0	0	0
411 RDA Project Area 1	0	0	0	0	0	0	0	0	0
412 RDA Project Area 2	0	0	0	0	0	0	0	0	0
413 RDA Project Area 3	0	0	0	0	0	0	0	0	0
414 2002 TAB D Housing Bond	0	0	0	0	0	0	0	0	0
415 2002 TAB E Housing Bond	0	0	0	0	0	0	0	0	0
TOTAL REDEVELOPMENT AGENCY	0	0	0	0	0	0	0	0	0
SUCCESSOR AGENCY TO THE RDA									
530 SA Redevelopment Obligation Retirement	0	0	0	14,677,194	14,677,194	0	0	0	14,677,194
531 Successor Agency RDA Area 1	0	0	0	0	0	0	0	0	0
532 Successor Agency RDA Area 2	0	13,838	2,450,619	0	2,464,457	0	0	0	2,464,457
533 Successor Agency RDA Area 3	0	18,424	10,179,891	0	10,198,315	0	0	0	10,198,315
534 Successor Agency 2002 D TAB Housing Bond	0	6,633	1,419,831	0	1,426,464	0	0	0	1,426,464
535 Successor Agency 2002 E TAB Housing Bond	0	6,632	1,030,424	0	1,037,056	0	0	0	1,037,056
540 Successor Agency Administration	111,011	338,989	0	0	450,000	0	0	0	450,000
541 Successor Agency Other	0	1,055,270	0	0	1,055,270	0	0	0	1,055,270
543 Successor Agency Merged Project Area	0	21,000	0	0	21,000	0	0	0	21,000
546 Successor Agency 2004 Series A TAB	0	0	0	0	0	0	0	0	0
548 Successor Agency 2005 Series A TAB MPA	0	0	0	0	0	0	0	0	0
550 Successor Agency 2007 Series A TAB	0	110,000	425,791	0	535,791	0	0	0	535,791
551 Successor Agency 2007 Series B TAB	0	1,597,918	0	0	1,597,918	0	0	0	1,597,918
552 Successor Agency 2007 Series C TAB	0	184,895	0	0	184,895	0	0	0	184,895
562 Successor Agency Housing Balance	0	0	0	0	0	0	0	0	0
TOTAL SUCCESSOR AGENCY TO THE RDA	111,011	3,353,599	15,506,556	14,677,194	33,648,360	0	0	0	33,648,360
PUBLIC FINANCING AUTHORITY									
491 Public Financing Authority	0	0	15,587,091	358,144	15,945,235	0	0	0	15,945,235
714 2004 Limited Obligation Bond A	0	0	358,144	0	358,144	0	0	0	358,144
TOTAL PUBLIC FINANCING AUTHORITY	0	0	15,945,235	358,144	16,303,379	0	0	0	16,303,379
GRAND TOTAL	29,949,881	14,749,760	31,877,582	16,238,830	92,816,053	106,000	1,500,131	1,606,131	94,422,184

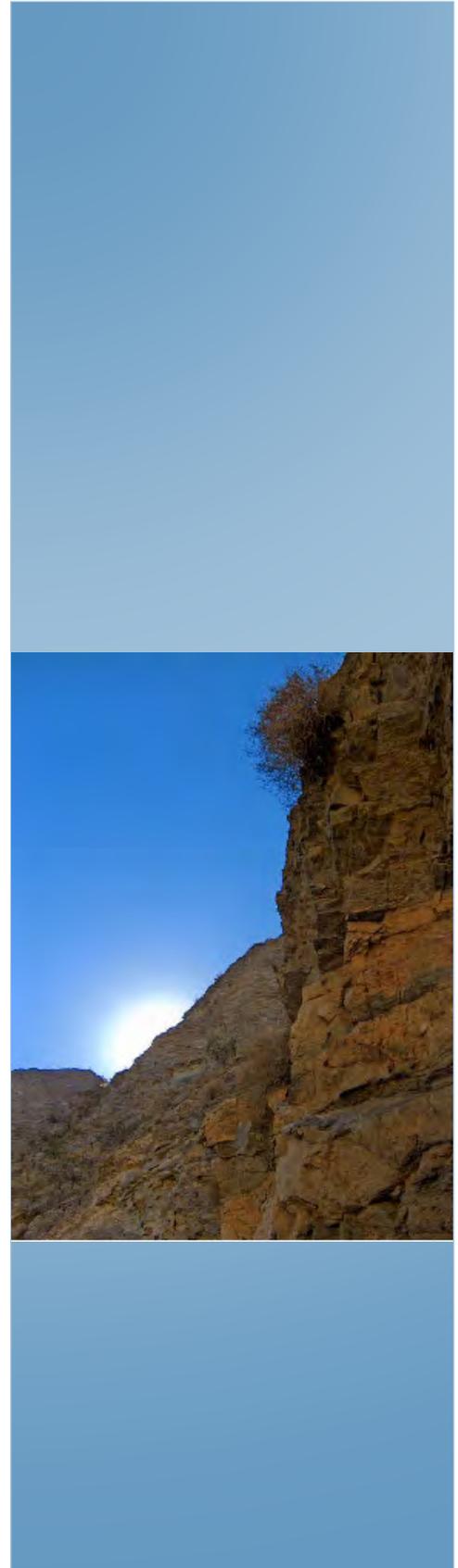
FINANCIAL SUMMARIES, continued

OPERATING TRANSFERS SUMMARY - ALL FUNDS

FUND	FY 2013-14		FY 2014-15		Purpose
	Transfers In	Transfers Out	Transfers In	Transfers Out	
100 General Fund	\$ 153,430	-	155,479	-	Labor reimbursement
100 General Fund	75,086	-	76,589	-	Labor reimbursement
100 General Fund	71,404	-	72,833	-	Labor reimbursement
100 General Fund	88,000	-	88,000	-	Labor reimbursement
100 General Fund	27,250	-	27,795	-	Admin overhead
100 General Fund	92,000	-	-	-	Labor reimbursement
100 General Fund	52,880	-	53,937	-	Admin overhead
100 General Fund	2,000	-	2,000	-	Labor reimbursement
100 General Fund	-	1,200	-	1,200	Negative interest reimbursement
100 General Fund	20,000	-	20,000	-	Admin overhead
100 General Fund	-	106,288	-	108,414	Support for maintenance costs
Total - General Fund	<u>582,050</u>	<u>107,488</u>	<u>496,633</u>	<u>109,614</u>	
233 Traffic Safety	-	75,086	-	76,589	Labor reimbursement
241 Gas Tax	44,569	-	45,460	-	Labor reimbursement
241 Gas Tax	-	71,404	-	72,833	Labor reimbursement
Total - Gas Tax	<u>44,569</u>	<u>71,404</u>	<u>45,460</u>	<u>72,833</u>	
243 Measure A	44,569	-	45,460	-	Labor reimbursement
243 Measure A	-	88,000	-	88,000	Labor reimbursement
Total - Measure A	<u>44,569</u>	<u>88,000</u>	<u>45,460</u>	<u>88,000</u>	
246 Solid Waste	-	27,250	-	27,795	Admin overhead
247 Police Grants	-	92,000	-	-	Labor reimbursement
251 CDBG	1,200	-	1,200	-	Negative interest reimbursement
251 CDBG	-	20,000	-	20,000	Admin overhead
Total - CDBG	<u>1,200</u>	<u>20,000</u>	<u>1,200</u>	<u>20,000</u>	
255 Police Dept Special Revenue	-	2,000	-	2,000	Labor reimbursement
261 Landscape/Lighting District	-	206,310	-	209,416	Labor reimbursement/admin overhead
261 Landscape/Lighting District	-	44,569	-	45,460	Labor reimbursement
261 Landscape/Lighting District	-	44,569	-	45,460	Labor reimbursement
261 Landscape/Lighting District	106,288	-	108,414	-	Support for maintenance costs
Total - Landscape/Lighting District	<u>106,288</u>	<u>295,448</u>	<u>108,414</u>	<u>300,336</u>	
431 Big League Dreams	-	504,694	-	506,325	Bond payment
491 Public Financing Authority	504,694	-	506,325	-	Bond payments
491 Public Financing Authority	-	361,183	-	358,144	Bond payment
Total - Public Financing Authority	<u>504,694</u>	<u>361,183</u>	<u>506,325</u>	<u>358,144</u>	
530 Redevelopment Obligation Retirement	-	15,482,502	-	14,677,194	Property taxes
532 Successor Agency #2	2,466,426	-	2,463,321	-	Property taxes
533 Successor Agency #3	9,779,519	-	9,037,803	-	Property taxes
534 2002 D TAB Housing	1,428,931	-	1,426,990	-	Property taxes
535 2002 E TAB Housing	1,033,531	-	1,037,582	-	Property taxes
540 Successor Agency Admin	442,621	-	447,000	-	Property taxes
541 Successor Agency Other	354,610	-	264,498	-	Property taxes
562 Housing Balance	-	23,136	-	-	Bond payments
714 2004 Series A LOB	361,183	-	358,144	-	Bond payments
TOTALS	\$ 17,150,191	17,150,191	16,238,830	16,238,830	

GENERAL FUND

- ❖ Financial Summary – General Fund (Fund 100)
- ❖ General Fund Revenues
- ❖ General Fund Expenditures
- ❖ Departmental Budgets:
 - City Council
 - City Clerk
 - City Attorney
 - City Manager:
 - City Manager
 - Economic Development
 - Marketing
 - Administrative Services:
 - Finance
 - Human Resources
 - Management Information Systems
 - Risk Management
 - Community Development:
 - Development Services:
 - Planning
 - Building and Safety
 - Engineering
 - Public Works:
 - Public Maintenance
 - Recreation
 - Graffiti
 - Public Safety:
 - Police Department:
 - Administration
 - Field Services
 - Investigation Services
 - Emergency Communications
 - Community Services
 - Animal Control
 - Code Compliance
 - Fire Department:
 - Administration
 - Suppression
 - Prevention
 - Paramedic Services
 - Disaster Preparedness
 - Non-Departmental:
 - Non-Departmental
 - Community Organizations



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Cathedral City

GENERAL FUND

Fund 100

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 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 increase \$4,524,529, or 56.3%, to \$12,556,614 as of June 30, 2014 and decrease \$1,277,656, or 10.2%, to \$11,278,958 as of June 30, 2015. The increase in FY 2013-14 will be set aside in reserves to offset the projected deficit for FY 2014-15.

FINANCIAL SUMMARY - GENERAL FUND (FUND 100)

	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	% Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15	% Change FY 14 to FY 15
BEGINNING BALANCE	9,211,735	7,280,646	8,032,085	751,439	10.30%	12,556,614	4,524,529	56.33%
REVENUES AND OTHER SOURCES								
Taxes	22,682,712	23,100,000	23,828,619	728,619	3.20%	24,285,000	456,381	1.92%
Licenses and permits	855,106	850,000	840,000	-10,000	-1.20%	867,500	27,500	3.27%
Charges for services	2,933,698	2,900,000	2,878,000	-22,000	-0.80%	2,928,000	50,000	1.74%
Special assessments	3,116,561	3,543,010	5,255,041	1,712,031	48.30%	40,000	-5,215,041	-99.24%
Fines and forfeits	415,656	300,000	325,000	25,000	8.30%	325,000	0	0.00%
Intergovernmental revenue	40,748	0	0	0		0	0	
Use of money and property	202,319	130,000	143,500	13,500	10.40%	143,500	0	0.00%
Other revenues	410,153	577,303	569,791	-7,512	-1.30%	569,791	0	0.00%
Transfers in	2,399,405	921,147	582,050	-339,097	-36.80%	496,633	-85,417	-14.68%
Total revenues and other sources	33,056,358	32,321,460	34,422,001	2,100,541	6.50%	29,655,424	-4,766,577	-13.85%
EXPENDITURES AND OTHER USES								
Salaries and benefits	26,240,312	21,829,950	22,295,658	465,708	2.10%	23,159,121	863,463	3.87%
Operations	8,042,642	9,400,580	7,234,535	-2,166,045	-23.00%	7,410,554	176,019	2.43%
Debt service	247,791	247,791	247,791	0	0.00%	247,791	0	0.00%
Transfers out	456,256	91,700	107,488	15,788	17.20%	109,614	2,126	1.98%
Capital outlay	446	0	12,000	12,000		6,000	-6,000	-50.00%
CIP projects	0	0	0	0		0	0	
Total expenditures and other uses	34,987,447	31,570,021	29,897,472	-1,672,549	-5.30%	30,933,080	1,035,608	3.46%
Net increase (decrease)	-1,931,089	751,439	4,524,529	3,773,090	502.10%	-1,277,656	-5,802,185	-128.24%
ENDING BALANCE	7,280,646	8,032,085	12,556,614	4,524,529	56.30%	11,278,958	-1,277,656	-10.18%

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 revenue and represent approximately 69.2% and 81.9% of the total revenue expected to be received in FY 2013-14 and FY 2014-15, respectively. At approximately 32.0%, sales tax represents the largest category of taxes received. Other significant taxes received include property tax (23.0%) and transaction and use tax (18.5%).

Assumptions used in projecting revenues for FY 2013-14 and FY 2014-15 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 taxes be paid on in-state purchases, and also requires taxes to 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 State Board of Equalization. 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 Riverside County is 8.00% and is broken down as follows:

○ State General Fund	3.9375%
○ State Local Revenue Fund (1991)	0.5000%
○ State Local Public Safety Fund (1993)	0.5000%
○ State Fiscal Recovery Fund (2004)	0.2500%
○ State Local Revenue Fund (2011)	1.0625%
○ State Education Protection Account (2013 – 2016)	0.2500%
○ City/County Local Tax	1.0000%
○ Riverside County Transportation Commission (Measure A)	<u>0.5000%</u>
Total Rate	<u>8.0000%</u>

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

GENERAL FUND REVENUES, continued

Proposition 57, the Economic Recovery Bond Act, was approved by California voters in March 2004. This proposition authorized the issuance of up to \$15 billion in net bond proceeds to refinance the state's budget deficit. Sales tax revenues were pledged as the revenue source for repaying the bonds. As such, the state withheld 25% of the local government's portion of the sales tax (0.25% of the 1.00% to be allocated). The state would then "backfill" the same amount from property taxes previously allocated to local schools, to make the local government "whole." The state replaced the local one-quarter percent sales tax rate with a state wide one-quarter percent sales tax rate dedicated to bond repayment. The state's general fund would repay the local schools to backfill the property taxes paid to the local governments. This is referred to as the "triple flip."

Existing law, enacted by Chapter 15 of the Statutes of 2011, provides that a felony is a crime that is punishable by death, by imprisonment in the state prison, or, notwithstanding any other provision of law, by imprisonment in a county jail for more than one year. Existing law provides that these provisions shall become operative no earlier than July 1, 2011, and only upon the creation of a community corrections grant program to assist in implementing the act and upon an appropriation to fund the grant program. California Assembly Bill (AB) 118 established the Community Corrections Grant Program for 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. 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 new program.

Voters approved Proposition 30, the Schools and Local Public Safety Protection Act, in November 2012. Part of Proposition 30 temporarily increases the state's sales tax rate 0.25% beginning January 1, 2013 and ending December 31, 2017. The additional revenues result in an increase to the minimum guarantee for schools and community colleges. Monies are deposited into the state's newly created Education Protection Account to support school districts, county offices of education, charter schools and community college districts.

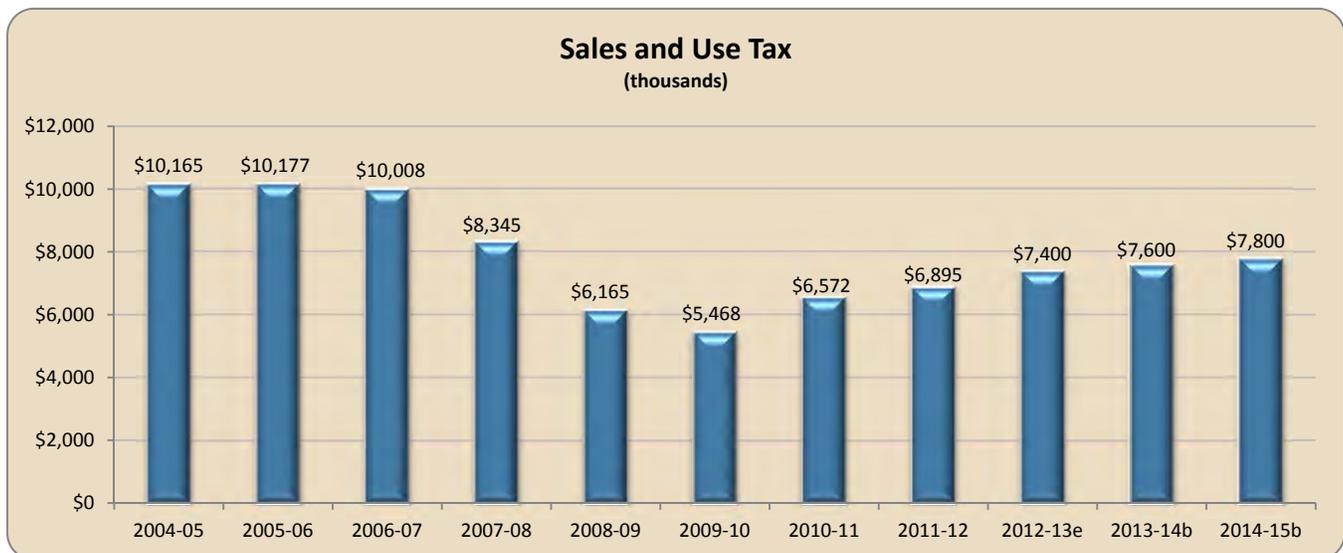
In 1988 voters approved Measure A, Riverside County's half-cent sales tax for transportation. Funds go back to each of three districts: Western Riverside County, the Coachella Valley, and Palo Verde, in proportion to what they contribute. In 2002, Measure A was extended by Riverside County voters. Now,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

The State Board of Equalization administers the sales tax and remits it to local governments: 30% for the first month of each quarter, another 30% the following month, and 40% at the end of the quarter, which includes a "clean-up" payment. The backfill portion is remitted only twice a year, in January and May, with a final "clean-up" in January of the following fiscal year.

GENERAL FUND REVENUES, continued

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 approximately 43% of total taxable transactions.

With the economy showing modest signs of recovery, sales tax revenue has been slowly increasing since FY 2009-10. Sales tax is projected at \$7.6 million for FY 2013-14 and \$7.8 million for FY 2014-15. This represents an increase of \$200,000, or 2.7% from FY 2012-13 year-end estimates to FY 2013-14 projections and an additional increase of \$200,000, or 2.6%, to FY 2014-15 projections. Sales and use taxes account for 31.9% and 32.1% of total General Fund tax revenues projected for FY 2013-14 and FY 2014-15, respectively.



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 Proposition 13 to the increase in the California Price Index or a maximum of 2% per year. Property that has changed ownership, has been substantially altered, newly constructed, state assessed, or is

GENERAL FUND REVENUES, continued

personal property is assessed at the full market value in the first year and is subject to the 2% maximum in subsequent years.

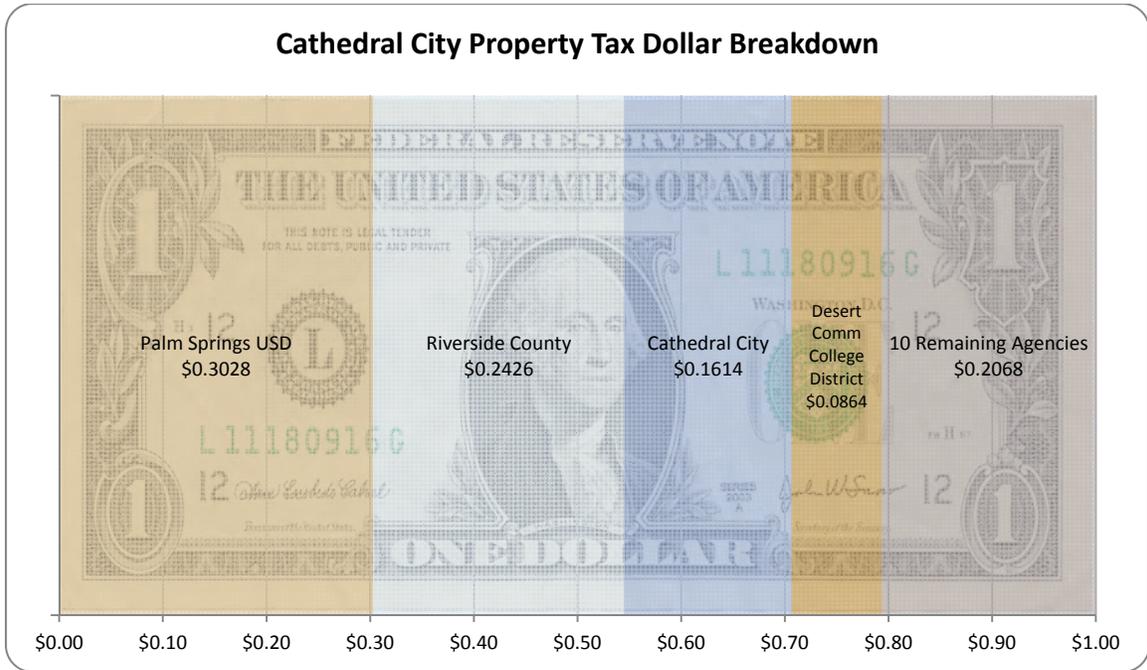
The City of Cathedral City participates in the Teeter Plan, an alternative method for property tax apportionment without regard for delinquencies. Under the Teeter Plan, the City's current secured property tax apportionment is increased by the taxes that were typically delinquent. In exchange, the City 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 received 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 were to be replaced by property taxes on a dollar for dollar basis. Subsequent to FY 2005, each local government's property tax in lieu of VLF was to increase annually based on the growth in the gross assessed valuation in that jurisdiction.

The Riverside County Assessor continued to show a decline in assessed property values for the City of Cathedral City. From FY 2011-12 to FY 2012-13, Cathedral City showed a further reduction in assessed property values of \$82.4 million, or 2.08%. Although Riverside County showed a 3.82% increase in assessed values, this was mainly attributable to Jurupa Valley becoming a new city in 2012. Foreclosure inventories have dropped 43.5% from April 2012, while housing values have started to increase. The median home price has increased from \$139,750 in March 2012 to \$190,000 in March 2013, a 35.9% increase. However, this is still well below the median home price of \$368,000 in August 2006. The significant drop in home resale prices has dramatically reduced supplemental property tax revenues. 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. Due to the current housing crisis, most home resale values have dropped, resulting in a large reduction in supplemental property tax revenue.

Many residents believe that property tax fully funds local government costs. The reality is that the City of Cathedral City only receives approximately 16 cents out of every property tax dollar paid by City residents. This is less than the amount received by the Palm Springs Unified School District (30.28 cents) and Riverside County (24.26 cents) as shown on the following page.

GENERAL FUND REVENUES, continued



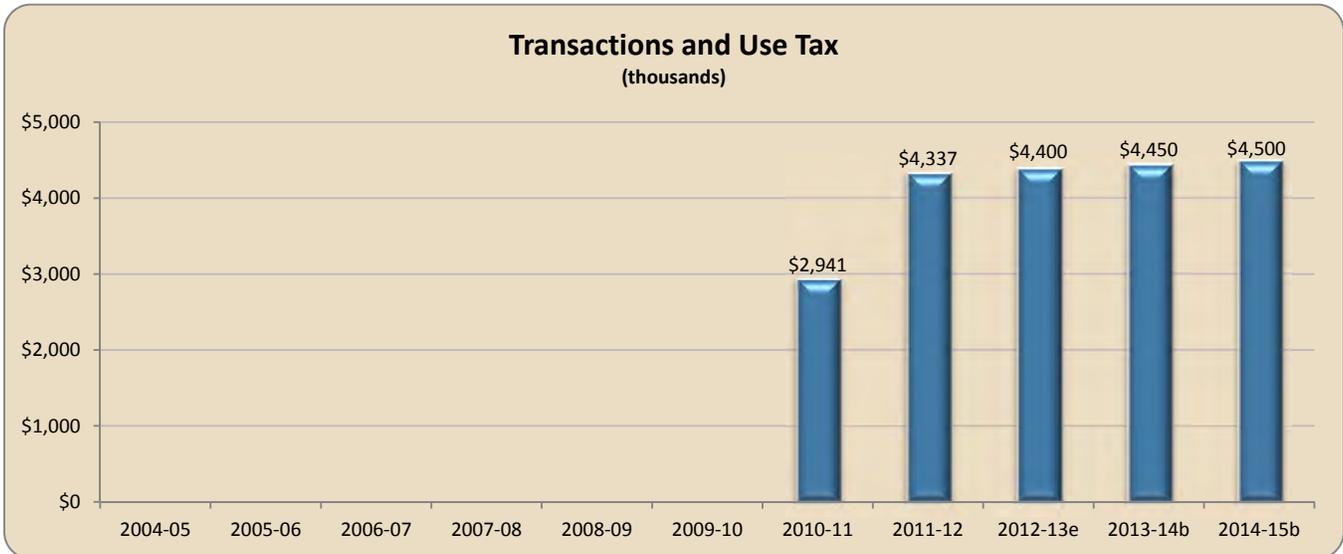
Revenues from property taxes, including the additional property taxes resulting from the property tax in lieu of VLF discussed previously, are projected at \$5.47 million for FY 2013-14 and \$5.65 million for FY 2014-15. This represents an increase of \$269,000, or 5.2% from FY 2012-13 year-end estimates to FY 2013-14 projections and an additional increase of \$181,381, or 3.3%, to FY 2014-15 projections. Property taxes account for 22.9% and 23.3% of total General Fund tax revenues projected for FY 2013-14 and FY 2014-15, respectively.



GENERAL FUND REVENUES, continued

TRANSACTIONS AND USE TAX

In June 2010, Cathedral City voters passed Measure H, which established a 1% transactions and use tax on all retailers doing business within the City. The proceeds are to be used for general governmental purposes, such as City operations, police and fire services, street sweeping and repair, paramedics, parks and recreation, emergency response services, capital projects and other essential services. Unless extended by voters, the tax expires 5 years from the date it first takes effect.



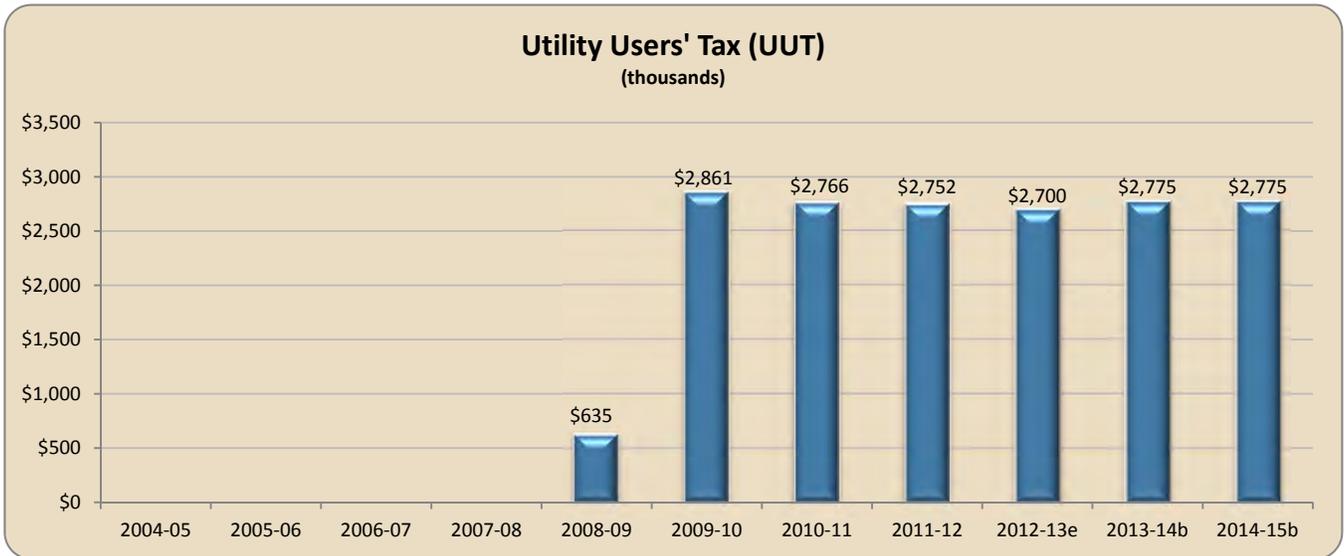
It is estimated that revenues from Measure H will be \$4.4 million in FY 2012-13. Projections for FY 2013-14 and FY 2014-15 are \$4.45 million and \$4.5 million, respectively.

UTILITY USERS' TAX

The City adopted its Utility Users' Tax (UUT) in 2008. The City of Cathedral City imposes a UUT rate of 3% on the use of telecommunications, cable, electricity (including cogenerated), gas, and solid waste.

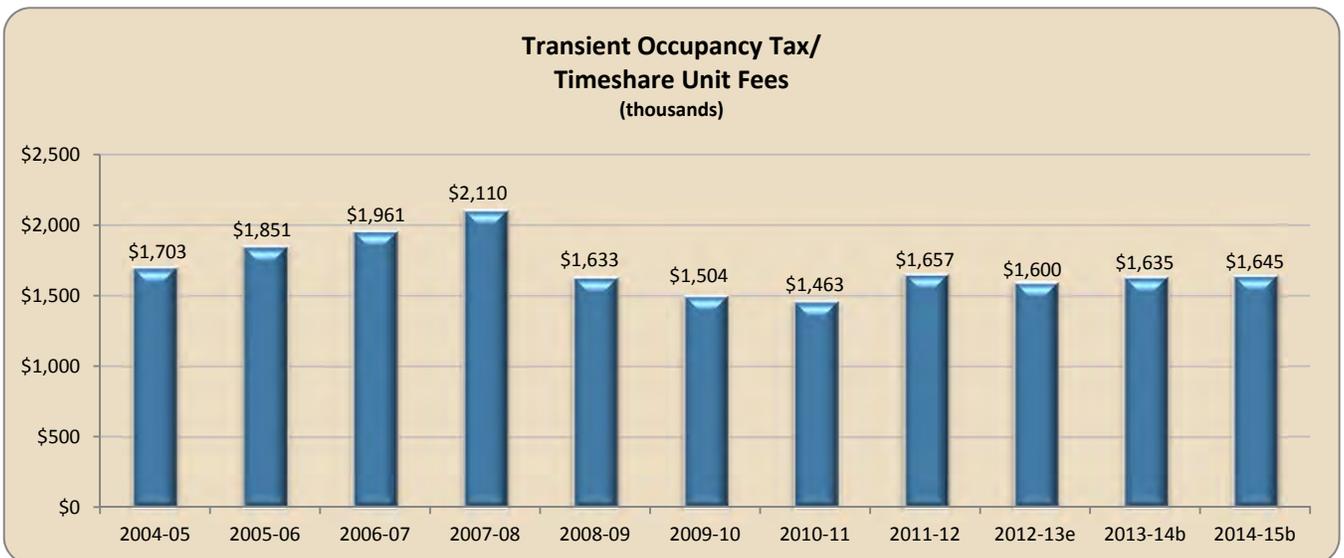
Southern California Edison is the predominant energy provider and accounts for approximately 50% of the UUT received. UUT is received on a monthly basis from the various providers. UUT revenues are projected to remain stable over the next budget cycle. Therefore, revenues are projected at \$2.78 million for both FY 2013-14 and FY 2014-15. This represents an increase of \$75,000, or 2.8% from FY 2012-13 year-end estimates to FY 2013-14 projections with no changes projected for FY 2014-15. UUT accounts for 11.6% and 11.4% of total General Fund tax revenues projected for FY 2013-14 and FY 2014-15, respectively.

GENERAL FUND REVENUES, continued



TRANSIENT OCCUPANCY TAX/TIMESHARE UNIT FEES

Transient occupancy tax (TOT) is imposed on persons staying 30 days or less in a hotel within the City limits. Effective January 1, 2007, the TOT rate was increased to 12% of the rent charged by the operator. Cathedral City receives the majority of its total TOT from the six hotels currently located within the City. The City also receives small amounts of TOT from RV parks, timeshares (non-owner stays) and vacation rentals.



GENERAL FUND REVENUES, continued

The economic recession directly affected the City's income from TOT. The City received TOT of \$2.1 million in FY 2007-08 at its peak and then it slowly decreased to \$1.46 million in FY 2010-11, its lowest amount. This was a reduction of \$0.64 million, or 30%. FY 2011-12 showed an increase and it is expected to be \$1.6 million in FY 2012-13. Revenues for FY 2013-14 and FY 2014-15 are projected to remain level at approximately \$1.64 million.

FRANCHISE FEES

Overall franchise fees have generally remained stable. These fees represent approximately 5.6% and 6.6% of total General Fund revenues for FY 2013-14 and FY 2014-15, respectively.

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 as 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 62% 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 quarterly to the City. Franchise fees from trash generally account for approximately 37% of total franchise fees.

Transportation. The City has granted to Sunline Transit Agency use of the public right of way for bus shelters within the City. In August 2007, a 5-year agreement was approved whereby Sunline Transit Agency would pay the City \$25 per month per shelter in Cathedral City where advertising panels are sold. The agreement includes a 5-year option at the end of the initial term. Revenue generated from this agreement has been reduced from years past since Sunline Transit Agency reduced the number of bus shelters within the City from 27 to 20. Franchise fees from transportation account for less than 0.5% of total franchise fees.

Towing. In August 2001, the City awarded towing contracts to Southwest Towing, Inc. and Mohica Towing, Inc. for the purpose of satisfying the City's ongoing towing needs. The initial agreement was for a 3-year period, and provided for two additional 3-year extensions. In August 2007, the second 3-year extension was approved. Franchise fees, which are paid annually, represent the amount necessary to reimburse the City for its actual and reasonable costs associated with the towing program. The

GENERAL FUND REVENUES, continued

agreement expired August 8, 2010. As such, no fees have been collected in FY 2010-11, FY 2011-12 and FY 2012-13. A new agreement is being developed by the Police Department. As such, no revenues are projected for FY 2013-14 and FY 2014-15.



CHARGES FOR SERVICES

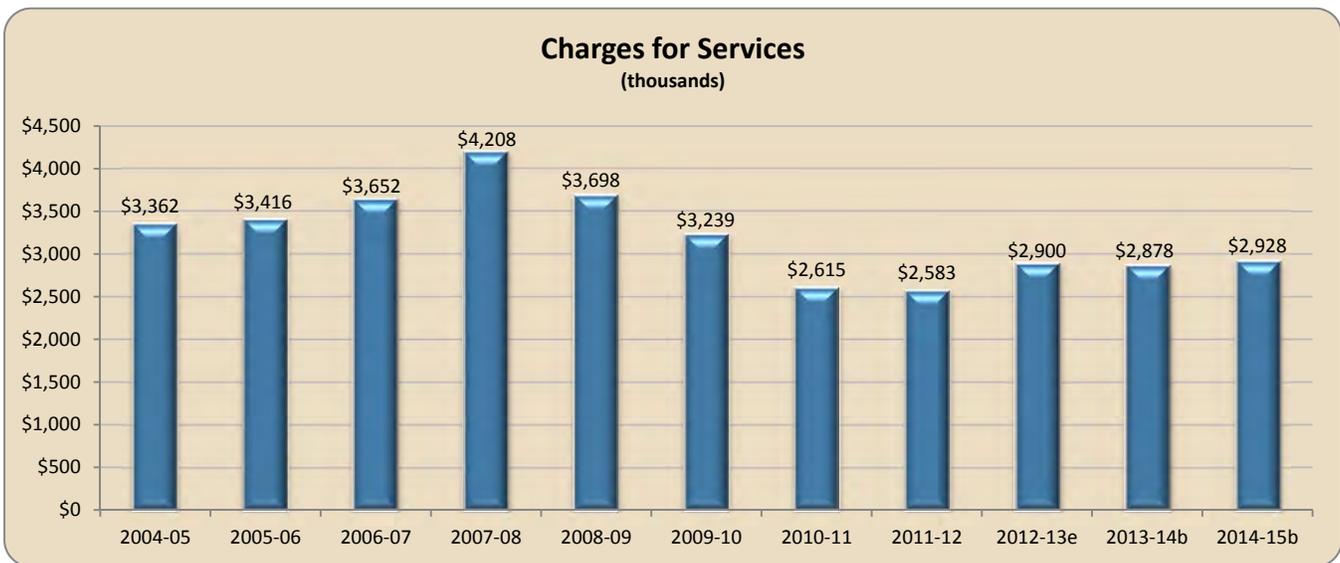
The City of Cathedral City has the general authority to impose fees or charges for services. Charges for services are distinguished from taxes in two principal ways: (1) the amount of the fee may not exceed the estimated reasonable cost of providing the particular service or facility for which the fee 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.

The City reviews its user fees and charges annually and submits any changes to City Council for approval. User fees and charges were last revised effective March 1, 2007. A new fee study was undertaken during FY 2009-10, but the results were not finalized.

GENERAL FUND REVENUES, continued

Revenues from charges for services are projected at \$2.88 million for FY 2013-14 and \$2.93 million for FY 2014-15. This represents a decrease of \$22,000, or 0.8% from FY 2012-13 year-end estimates to FY 2013-14 projections and an additional increase of \$50,000, or 1.7%, to FY 2014-15 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.).



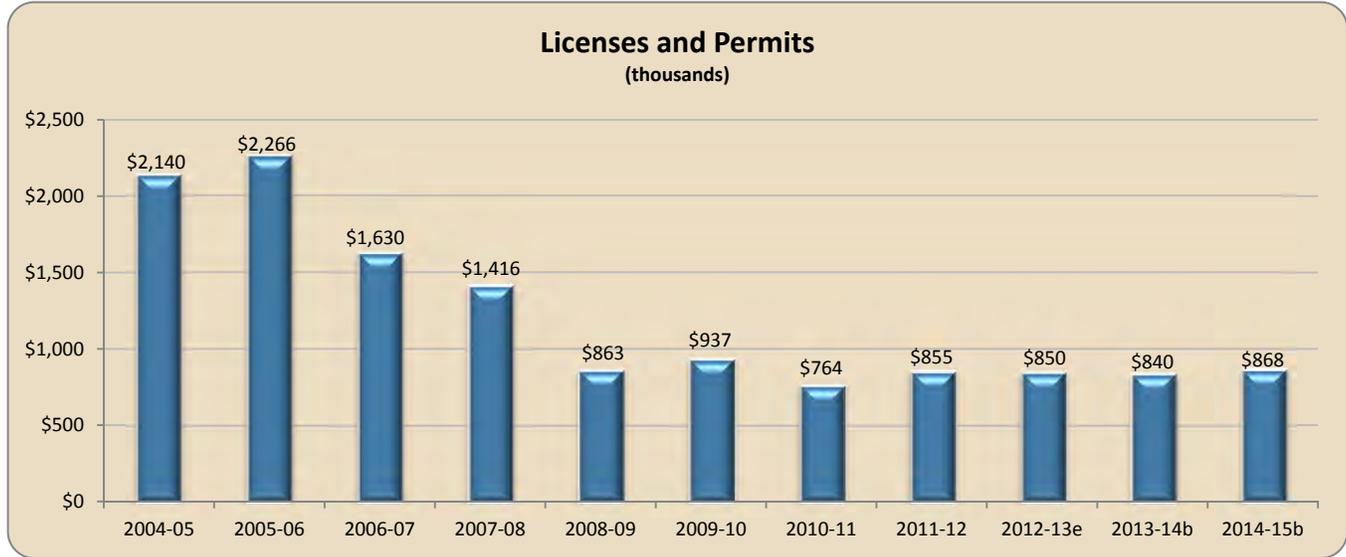
LICENSES AND PERMITS

Licenses and permits generate revenue from a wide variety of activity, ranging from business and animal licenses, to building-related permits. The most significant revenue sources are business licenses and construction permits. These two sources account for approximately 71.9% of annual revenues from license and permit activities.

Business licenses are required for all establishments conducting business within the City limits and are renewed annually. License fees are based on gross sales and the type of business. License fees have remained consistent at approximately \$425,000 annually the last several years. This is projected to remain the same for FY 2013-14 and FY 2014-15.

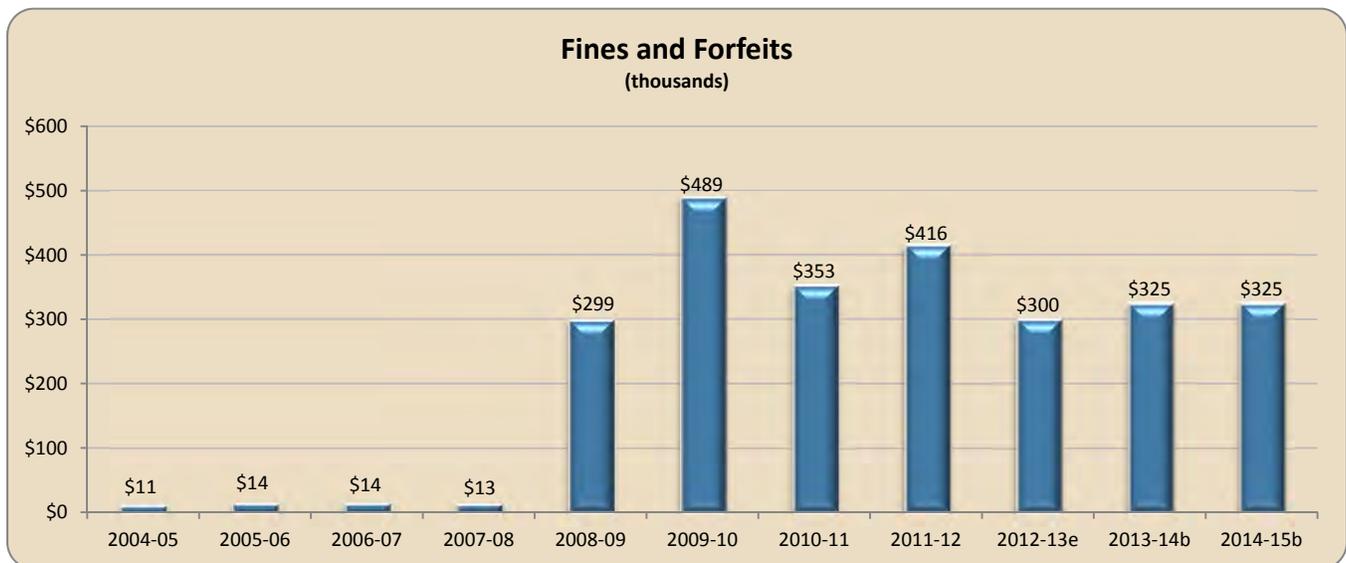
Construction permits are issued by the City and are required for various types of construction within the City limits. Construction permit revenues fell from \$435,000 in FY 2006-07 to \$149,000 in FY 2010-11, a decrease of 65.7%. Although revenues rebounded to \$210,000 in FY 2011-12, revenues have been projected at a conservative \$175,000 for FY 2013-14 and \$200,000 for FY 2014-15.

GENERAL FUND REVENUES, continued



FINES AND FORFEITS

Fines and forfeits are mainly comprised of code compliance charges. In addition, a minor amount of other fines and forfeitures are collected. Although revenues increased to \$416,000 in FY 2011-12, they are estimated to be \$300,000 for FY 2012-13. Revenues have been projected at \$325,000 for both FY 2013-14 and FY 2014-15.



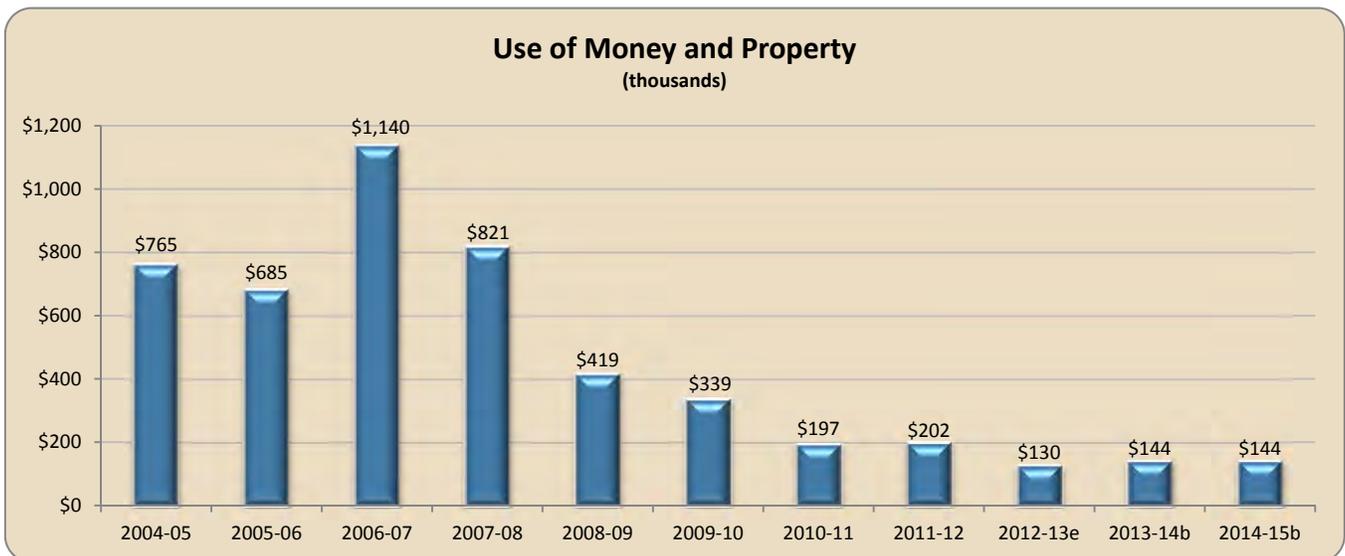
GENERAL FUND REVENUES, continued

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, which provides for the maximum security of principal, and meets 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 a combination of continuing low interest rates and less principal to invest.

Use of money and property revenues has been decreasing since FY 2006-07 because of the overall decrease in actual cash and investments on hand and a decrease in the rate of return on investments. Overall, cash and investments have decreased from \$19.4 million in FY 2006-07 to \$6.4 million at the end of FY 2011-12. This is a decrease of \$13.0 million, or 67%. The majority of the City's investments are held in the California Local Agency Investment Fund (LAIF). The interest rate on LAIF funds has decreased from 5.25% in June 2007 to 0.264% in April 2013. As a result, revenues from the use of money and property (interest and rental revenue), have been conservatively projected at \$143,500 for FY 2013-14 and FY 2014-15.



GENERAL FUND EXPENDITURES

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

DEPARTMENT/FUNCTION	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	% Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15	% Change FY 14 to FY 15
CITY COUNCIL	137,690	157,200	138,051	-19,149	-12.20%	140,150	2,099	1.52%
CITY CLERK	137,580	97,750	100,773	3,023	3.10%	157,318	56,545	56.11%
CITY ATTORNEY	83,898	83,500	103,000	19,500	23.40%	103,000	0	0.00%
CITY MANAGER								
City Manager	1,032,623	975,500	823,736	-151,764	-15.60%	871,358	47,622	5.78%
Economic Development	6,454	82,000	119,850	37,850	46.20%	119,850	0	0.00%
Marketing	141,867	145,000	116,550	-28,450	-19.60%	116,550	0	0.00%
CITY MANAGER TOTAL	1,180,944	1,202,500	1,060,136	-142,364	-11.80%	1,107,758	47,622	4.49%
ADMINISTRATIVE SERVICES								
Finance	744,629	743,000	756,400	13,400	1.80%	821,791	65,391	8.65%
Human Resources	538,019	488,000	554,689	66,689	13.70%	521,690	-32,999	-5.95%
Management Information Systems	721,188	644,500	666,353	21,853	3.40%	665,284	-1,069	-0.16%
Risk Management	1,500,000	2,429,830	2,125,000	-304,830	-12.50%	2,050,000	-75,000	-3.53%
ADMINISTRATIVE SERVICES TOTAL	3,503,836	4,305,330	4,102,442	-202,888	-4.70%	4,058,765	-43,677	-1.06%
COMMUNITY DEVELOPMENT								
DEVELOPMENT SERVICES								
Planning	797,759	442,500	481,598	39,098	8.80%	480,708	-890	-0.18%
Building and Safety	613,551	642,500	476,852	-165,648	-25.80%	494,690	17,838	3.74%
Engineering	874,676	570,000	490,762	-79,238	-13.90%	506,586	15,824	3.22%
DEVELOPMENT SERVICES TOTAL	2,285,986	1,655,000	1,449,212	-205,788	-12.40%	1,481,984	32,772	2.26%
PUBLIC WORKS								
Public Maintenance	1,332,221	875,000	923,298	48,298	5.50%	950,472	27,174	2.94%
Recreation	264,612	177,500	199,338	21,838	12.30%	230,964	31,626	15.87%
Graffiti	46,242	107,500	113,793	6,293	5.90%	118,911	5,118	4.50%
PUBLIC WORKS TOTAL	1,643,075	1,160,000	1,236,429	76,429	6.60%	1,300,347	63,918	5.17%
COMMUNITY DEVELOPMENT TOTAL	3,929,061	2,815,000	2,685,641	-129,359	-4.60%	2,782,331	96,690	3.60%
PUBLIC SAFETY								
POLICE								
Administration	2,040,260	1,740,000	1,857,971	117,971	6.80%	1,904,768	46,797	2.52%
Field Services	7,411,932	6,150,000	6,545,390	395,390	6.40%	6,847,818	302,428	4.62%
Investigation Services	2,172,911	1,583,000	1,641,935	58,935	3.70%	1,706,763	64,828	3.95%
Emergency Communications	2,128,260	2,017,791	2,062,414	44,623	2.20%	2,111,429	49,015	2.38%
Community Services	710,382	601,250	393,434	-207,816	-34.60%	416,170	22,736	5.78%
Animal Control	204,903	225,000	255,723	30,723	13.70%	282,319	26,596	10.40%
Code Compliance	501,635	513,000	480,701	-32,299	-6.30%	491,678	10,977	2.28%
POLICE TOTAL	15,170,283	12,830,041	13,237,568	407,527	3.20%	13,760,945	523,377	3.95%
FIRE								
Administration	1,348,930	900,000	836,704	-63,296	-7.00%	870,012	33,308	3.98%
Suppression	4,641,165	3,673,000	3,947,001	274,001	7.50%	4,078,353	131,352	3.33%
Prevention	243,197	228,500	225,611	-2,889	-1.30%	235,925	10,314	4.57%
Paramedic Services	2,694,582	2,080,000	2,301,017	221,017	10.60%	2,388,073	87,056	3.78%
Disaster Preparedness	5,877	7,500	10,435	2,935	39.10%	10,435	0	0.00%
FIRE TOTAL	8,933,751	6,889,000	7,320,768	431,768	6.30%	7,582,798	262,030	3.58%
PUBLIC SAFETY TOTAL	24,104,034	19,719,041	20,558,336	839,295	4.30%	21,343,743	785,407	3.82%
NON-DEPARTMENTAL								
Non-Departmental	1,816,793	3,111,700	1,089,593	-2,022,107	-65.00%	1,180,515	90,922	8.34%
Community Organizations	93,611	78,000	59,500	-18,500	-23.70%	59,500	0	0.00%
NON-DEPARTMENTAL TOTAL	1,910,404	3,189,700	1,149,093	-2,040,607	-64.00%	1,240,015	90,922	7.91%
TOTAL EXPENDITURES	34,987,447	31,570,021	29,897,472	-1,672,549	-5.30%	30,933,080	1,035,608	3.46%

CITY COUNCIL

CITY COUNCIL EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	97,960	119,700	96,051	-23,649	98,150	2,099
Operations	39,730	37,500	42,000	4,500	42,000	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	137,690	157,200	138,051	-19,149	140,150	2,099

The City Council is the legislative body of the City of Cathedral City. The five-member Council is responsible for setting the overall goals of the City and to establish policies, programs and ordinances that safeguard 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 communication between the City and city residents, protects the interests of the City by serving on regional boards that have an impact on Cathedral City citizens, and maintaining a working knowledge of State and Federal issues affecting the City of Cathedral City.

ACCOMPLISHMENTS

The focus of the City Council has been on 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 included the following:

- Strengthened the planning process.
- Created stronger ties with State and Federal legislators.
- Leveraged City financial resources through community partnerships (for example, American Youth Soccer Organization's participation in maintaining Dennis Keat Soccer Park).
- Completed the Cove streets, sewer and storm drain project culminating in the ability of homeowners to hook up to sewers thereby eliminating 1500+ septic tanks.
- Secured a sphere of influence for more than 9,000+ acres from Riverside County and portions of the Thousand Palms community to expand the City's long-term revenue base possibilities.
- Improved public safety through its direction and policies.
- Adopted new parking and noise ordinances.
- Increased awareness of City events, services, and opportunities.
- Created a stronger educational outreach to residents and businesses in City governance and its financial challenges.

GOALS AND OBJECTIVES

The City Council's goals and objectives include:

Securing the Revenue Required to Keep the Community Safe

- Strengthening economic development.
- Ensuring City fees and other sources of income are current.
- Approving a responsible budget.
- Pursuing continued annexation.
- Completing the environmental cleanup of the Eagle Canyon Dam site.
- Completing design and bid of Cathedral Canyon Bridge Widening.
- Completing construction of the Ramon Road Corridor and complete widening and paving of East Palm Canyon (two major arterials).
- Completing construction of the Whitewater Neighborhood Park Project.
- Completing the Date Palm / I-10 Interchange Project.

Strengthening Civic Pride through Partnerships

- Partnering with other agencies and governments to obtain funding for various capital improvement projects, environmental conservation opportunities, and public safety needs.

Focusing on Service Excellence

- Encouraging service excellence in all City departments to best serve the needs of the community.

CITY CLERK

CITY CLERK EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	120,814	28,750	81,948	53,198	85,293	3,345
Operations	16,766	69,000	18,825	-50,175	72,025	53,200
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	137,580	97,750	100,773	3,023	157,318	56,545

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

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

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

ACCOMPLISHMENTS

Notable accomplishments included the following:

- Enhanced access to City documents through the implementation of a document imaging (scanning) system.
- Promoted citizen representation on boards, commissions and committees.
- Ensured that City residents have the opportunity to elect legally qualified representatives.
- Provided for the efficient and legal conduct of the regular election held in November 2012.

GOALS AND OBJECTIVES

As a Legislative Administrator

- Preparing the legislative agenda.
- Verifying that legal notices have been posted or published.

- Completing the necessary arrangements for an effective meeting.
- Recording the decisions that constitute the building blocks of our representative government.

As a Records Manager

- Preserving and protecting the public record.
- Maintaining and indexing the minutes, ordinances and resolutions adopted by the legislative body.
- Maintaining the accuracy of the City's Municipal Code by providing for codification and by updating Code books.
- Ensuring that other municipal records are readily accessible to the public.

As an Elections Official

- Administering federal, state and local procedures through which local government representatives are selected.
- Assisting candidates in meeting their legal responsibilities before, during and after an election.
- Managing the process that forms the foundation of our democratic system of government, from election pre-planning to certification of election results and filing final campaign disclosure documents.

CITY ATTORNEY

CITY ATTORNEY EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	83,898	83,500	103,000	19,500	103,000	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	83,898	83,500	103,000	19,500	103,000	0

The City Attorney provides routine general legal services to the City and its subsidiary organizations, such as the Successor Agency to the Cathedral City Redevelopment Agency. The City Attorney is a contracted service with the legal firm of Green, De Bortnowsky & Quintanilla.

GOALS AND OBJECTIVES

The City Attorney's goals and objectives include:

- 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 City Council or the City Manager.
- Providing legal support, including legal advice and civil and criminal litigations, for the enforcement of City codes.
- Attending regular and special City Council meetings as requested by 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 program. 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 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	1,016,601	960,000	804,274	-155,726	851,643	47,369
Operations	16,022	15,500	19,462	3,962	19,715	253
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	1,032,623	975,500	823,736	-151,764	871,358	47,622

The primary responsibility of the City Manager is to prepare information for consideration by the City Council and implement policies and programs adopted by the City Council. The City Manager 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 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.

The City Manager works directly with the Finance Department to ensure the continued financial health of the City, preparing financial projections of revenues and expenses, and in developing a proposed budget. A new addition to the City Manager's responsibilities is overseeing Economic Development. The Economic Development function allows the City Manager to be directly involved in the expansion, recruiting and retention of businesses in the community.

Working through Department Heads, the City Manager 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 included the following:

- Expanded duties to include economic and business development.
- Expanded the City's sphere of influence of potential annexation areas to include new freeway frontage and commercial properties.
- Participated in activities that allowed the City to be included in regional projects, grant opportunities and public safety programs.

GOALS AND OBJECTIVES

The City Manager's goals and objectives include:

Securing the Revenue Required to Keep the Community Safe

- Educating the community on the financial challenges of the City.
- Enhancing the economic development program.
- Recommending and adopting a two-year budget.
- Maximizing sources of revenue while minimizing expenditures.

Strengthening Civic Pride through Partnerships

- Securing funding for various capital improvement projects, environmental conservation opportunities, and public safety needs.

Focusing on Service Excellence

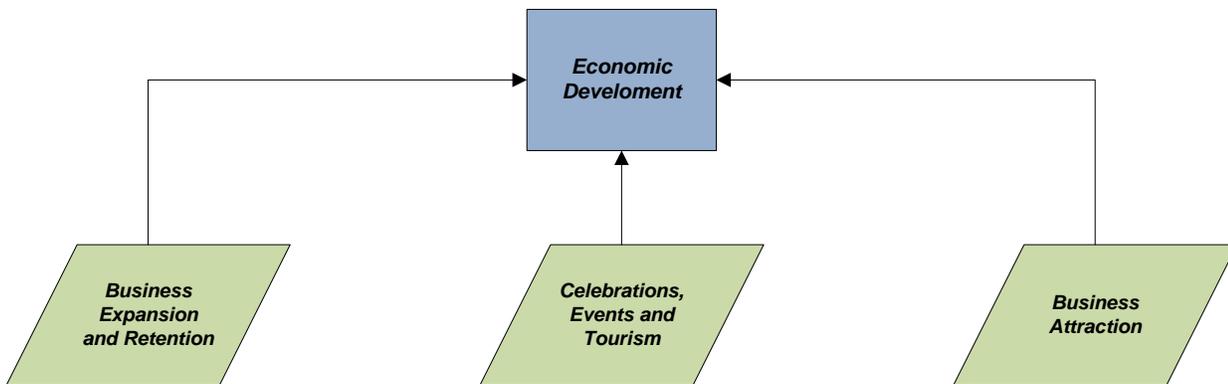
- Encouraging training, education and customer service in all departments to better serve the community.

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	6,454	82,000	119,850	37,850	119,850	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	6,454	82,000	119,850	37,850	119,850	0

In the broad sense, any activity that improves the financial condition of the City is considered economic development. Current local, regional, state and national economic conditions, while challenging, present opportunities for Cathedral City to identify methods to be successful in helping local businesses remain healthy and bringing new businesses to the community. A mixture of healthy businesses and new tax base can improve the fiscal stability of the City and allow funding for necessary community services.

The dissolution of redevelopment agencies has resulted in a situation where financial assistance may not be an option. Therefore, solutions may need to be more policy and customer service driven. Success in economic development will involve a concerted effort with elected officials, appointed officials, staff, business organizations and business owners working together. In simple terms, economic development activities in Cathedral City fall into three categories:



A key element of economic development is linking economic development efforts with the regulatory provisions of the development ordinances. This linkage is critical and where many economic development efforts fail. The provisions of the development ordinances (i.e., zoning ordinance and design guidelines) must be consistent with the economic development goals of the City to avoid internal conflict in the organization.

ECONOMIC DEVELOPMENT, continued

The City Council has established an economic development program as an ongoing exercise intended to be modified as conditions warrant that is inclusive of all current and future efforts. The economic development program identifies actions that can be taken immediately, implemented over a period of time or are future goals. The result will be an overall improved business climate in Cathedral City today and even more effective economic development in the future.

ACCOMPLISHMENTS

Recent accomplishments in economic development included the following:

- A new automobile dealership is under construction and scheduled to open in Fall 2013.
- Several new commercial buildings are breaking ground, the first new commercial structures in several years.
- A continued increase in sales tax revenues.

GOALS AND OBJECTIVES

Economic Development's goals and objectives include:

- Stabilize and increase municipal revenues from sales tax and transit occupancy tax.
- Create programs to retain businesses and allow them to grow and flourish in the community.
- Update the economic development plan for the city.

MARKETING

MARKETING EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	141,867	145,000	116,550	-28,450	116,550	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	141,867	145,000	116,550	-28,450	116,550	0

The Marketing Division, under the guidance of the City Manager, 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 Marketing 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 and marketing the City as a strong competitor for business investment.

ACCOMPLISHMENTS

Recent accomplishments of the Marketing Division included the following:

- Retained branding/communications firm to strengthen the City brand and economic development efforts.
- Conducted a survey for community priorities.
- Created new materials for the International Council of Shopping Centers (ICSC) and other business development opportunities.
- Leveraged marketing dollars by partnering with the Convention and Visitors Authority (CVA) for targeted tourism marketing.
- Continued sponsorship of the Desert Ice Castle by placing the Cathedral City logo under the ice.
- Continued sponsorship of the Independent Music Summit.
- Initiated sponsorship of the initial Art, Music, Film and More Festival.

GOALS AND OBJECTIVES

The Marketing Division's goals and objectives include:

- Assessing the community's priorities and opinions through the use of community surveys and other methods.
- Increasing the community's understanding of the City's strengths and challenges by:
 - Updating the City's website and exploring other new communication tools.
 - Holding meetings on topics of interest to the community with nonprofit organizations.
 - Supporting ongoing community dialogue on key City issues.
 - Sending press releases to the media on key topics.
- Increasing public perception of Cathedral City as a Coachella Valley destination by:
 - Leveraging marketing dollars with those of the CVA and other desert cities.
 - Advertising in targeted publications and the media.
 - Developing a Council-approved marketing/branding plan.
- Promoting a positive image of Cathedral City by:
 - Seeking cost effective ways to include City messages in communications materials.
 - Keeping the City's cable TV station updated with current information.
 - Partnering with other organizations on community events.

FINANCE

FINANCE EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	673,055	613,000	665,400	52,400	707,641	42,241
Operations	71,574	130,000	91,000	-39,000	114,150	23,150
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	0	0	0	0	0	0
TOTAL EXPENDITURES	744,629	743,000	756,400	13,400	821,791	65,391

The Finance Division is responsible for financial management planning support, including periodic analysis and assistance in preparing the City Manager’s two-year budget. The division also administers the fiscal affairs of the City through maintenance of a general ledger; production of financial reports; administration of all debt financing; collection and posting of revenues; payment of and accounting for obligations; purchasing of goods and services; payroll; preparation of the Comprehensive Annual Financial Report (CAFR); preparation of other financial reports, such as the State Controller’s Reports and AB1600 reports. The Finance Division also assists the elected City Treasurer in the investment process and related recordkeeping.

ACCOMPLISHMENTS

Recent accomplishments of the Finance Division included the following:

- Received the Governmental Finance Officers Association’s (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the City’s CAFR for the fiscal year ended June 30, 2012. The City has now received this prestigious award for eight straight years.
- Received the GFOA’s Distinguished Budget Presentation Award for the City’s Annual Budget for the fiscal year beginning July 1, 2012. This was the third time the City has received this prestigious award.
- Received the City’s annual audit for the fiscal year ended June 30, 2012. The City’s certified public accounting firm issued a Statement on Auditing Standards (SAS) 114 letter (a communications letter to those charged with governance) as required by auditing standards. No significant issues were noted in this letter.
- Adopted the annual investment policy, which focuses on safety and liquidity, as well as return on investment.

GOALS AND OBJECTIVES

The Finance Division's goals are to ensure that: (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 all to be accomplished concurrently with providing quality financial management services to City staff, customers, and the community.

The Finance Division's goals will be achieved through:

- Effectively administering and controlling all fiscal operations by maintaining an updated general accounting system and by providing accurate and timely financial reports to management and the City Council.
- Assisting the elected City Treasurer in maximizing investment earnings in accordance with the City's authorized investment policy. This is achieved by investing temporarily idle cash at the highest investment rate available.
- Preparing an accurate and timely CAFR for the citizens, City Council and other interested parties; receiving a clean audit opinion on the CAFR from the City's auditors, free of any audit findings; and, receiving the GFOA Certificate of Achievement for the City's CAFR.
- Preparing an accurate, informative and easily understood budget and having it receive the GFOA Distinguished Budget Presentation Award.
- Assisting the various departments in preparing their expenditure requests during the budget process and, when necessary, preparing supplemental budget amendments and transfers during the fiscal year.
- Ensuring the receipt of all monies due the City by preparing meaningful short-range and long-range revenue estimates and by operating an aggressive cash collection program.
- Depositing checks and cash received daily and posting all revenues to the accounting system in a prompt and accurate manner.
- Effectively maintaining the payroll for all City employees in a regular, reliable and efficient manner.
- Paying all of the City's claims and liabilities, including debt service, in a prompt and efficient manner.
- Ensuring that residents and business owners pay for the fire and police services used by maintaining an accurate and up-to-date listing of accounts and balances, billing all users on a monthly or bimonthly schedule, collecting all revenues, monitoring delinquent accounts and taking corrective actions.
- Maintaining a fixed assets inventory and assisting other City departments with compliance.

FINANCE, continued

- Obtaining materials for City departments on time and within budget by procuring supplies, equipment and services.
- Responding to citizens' service needs by taking all necessary actions on inquiries, billing questions and complaints within five working days.

HUMAN RESOURCES

HUMAN RESOURCES EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	456,057	428,000	475,789	47,789	441,190	-34,599
Operations	81,962	60,000	78,900	18,900	80,500	1,600
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	538,019	488,000	554,689	66,689	521,690	-32,999

The Human Resources Division is responsible for administering all human resource management and development programs for the City in compliance with all Federal, State and local employment laws and regulations, and collective bargaining agreements. These include all programs related to employee recruitment, selection and retention through retirement.

Specifically, the Human Resources Division is responsible for:

- Developing and administering Human Resources Rules and Regulations as applied to non-represented groups in matters such as recruitment, promotion, reclassification, grievance processing, disciplinary actions, etc.
- Negotiating and administering Memoranda of Understanding (MOU's) with the City's five employee collective bargaining units.
- Administering job classification and salary plans for all employee groups.
- Providing timely and accurate payroll processing, ongoing auditing and related employment records maintenance.
- Providing guidance and assistance to City managers and supervisors on all personnel-related matters, including position definition, recruitment and selection, performance management and employee discipline.
- Assisting employees with all employment-related matters, through retirement.
- Fostering effective employee and labor relations.
- Providing for employee and supervisory training.
- Administering employee benefits programs, including health, dental, vision, group life and disability insurance, and designated retiree benefits.
- Managing worker's compensation claims processing and administration.
- Coordinating the City's Collective Risk Management program and participating in the Collective Risk Management Team.

HUMAN RESOURCES, continued

- Monitoring medical and legal costs and third party administration of disability and liability claims and payments.

ACCOMPLISHMENTS

Recent accomplishments of the Human Resources Division included the following:

- Completed concession negotiations and ratified successor agreements with the City's five bargaining units.
- Developed and implemented a voluntary retirement incentive program.
- Administered all processes related to the significant reduction in force effective July 1, 2012.
- Negotiated and/or implemented restructuring of City-wide medical and ancillary benefits with cost sharing provisions.
- Conducted Open Enrollment/Health Fair days to explain revised benefits provisions.
- Provided benefits briefings for Police and Fire personnel and Workers' Compensation update training for Police and Fire supervisory positions.
- Expanded bilingual recertification process to include all but one employee group.
- Provided State-mandated training for City supervisors and other employees on harassment prevention and ethics.
- Increased use of TargetSolutions safety employee on-line training and communication tool.
- Received specialized training in new legislation affecting labor relations/collective bargaining, health care, retirement and related employment matters.
- Participated in implementation and assumed administration of Police Department promotional assessment process.

GOALS AND OBJECTIVES

The Human Resources Division's goals include:

- Facilitating the organization's transition to a dramatically reduced workforce.
- Preparing employee actions (payroll, pay increases, benefits changes, etc.) timely and with minimal errors.
- Automating human resources processes to improve services to employees and the public.
- Returning injured and/or ill employees to work at their regular assignments or modified duty as quickly as possible.
- Identifying training and other resources for managers to be more effective as supervisors and leaders.

HUMAN RESOURCES, continued

- Identifying staff training needs and sourcing local training opportunities.
- Identifying and facilitating developmental opportunities, special assignments, etc. for further professional and personal development at all levels.
- Enhancing collaborative relationships with bargaining units representing City employees.
- Developing additional avenues of regular communication among all organizational levels.
- Making more information accessible to the public via the City's website.
- Maintaining a competitive pay and benefits position within our labor market.
- Facilitating recruitment and selection processes to fill vacant positions quickly with the best suited candidates.

These goals will be accomplished through the following objectives:

- Completing implementation of on-line-supported new employee orientation program. (2013)
- Developing and implementing "self-serve" options for employee information and services. (2013-2014)
- Identifying and facilitating management training and coaching opportunities focused on maximizing efficiency with a reduced workforce. (Ongoing)
- Administering provisions of employee concession agreements. (Ongoing)
- Initiating successor negotiations with four of the five employee bargaining units (i.e., Memoranda of Understanding with the American Federation of State, County and Municipal Employees [AFSCME] expires June 30, 2014; and the Professional Firefighters Association, Police Management Association and Fire Management Association expire December 31, 2014).
- Refining my|CalPERS reporting procedures. (Ongoing)
- Enhancing materials on and user accessibility of HR website. (Ongoing)
- Expanding use of TargetSolutions employee on-line training and communication. (Ongoing)
- Extending on-line access to HR policies, procedures and forms. (2013)
- Integrating Paychex HR and Payroll modules, and researching best-of-breed Human Resources Information Systems. (2013-2014)
- Developing new and updating outstanding job classification specifications, including department review and union meet-and-confer obligations as necessary. (2013-2014)

MANAGEMENT INFORMATION SYSTEMS

MANAGEMENT INFORMATION SYSTEMS EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	406,855	287,000	311,142	24,142	330,670	19,528
Operations	314,333	357,500	355,211	-2,289	334,614	-20,597
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	721,188	644,500	666,353	21,853	665,284	-1,069

The Management Information Systems Division is responsible for management, support, and securing of technology infrastructure, information systems hardware and software, telecommunications, and geographic information systems (GIS), and provides the leading edge technology and related services for utilization by various departments of the City.

Special services and functions of the division include:

- Providing information systems decisions, planning, and support.
- Researching new technologies to provide the latest technology and training.
- Implementing policies and procedures for the maintenance and operation of all City computer systems.
- Updating and maintaining computer hardware and software purchasing and software licensing standards.
- Implementing and maintaining telecommunication policies and procedures.
- Implementing and maintaining security policies and security technologies to protect the City's information systems.
- Implementing and maintaining GIS to be used by public safety and non-public safety departments.
- Implementing and maintaining interagency communication technologies and policies.
- Establishing and maintaining:
 - 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
 - Telecommunications systems

MANAGEMENT INFORMATION SYSTEMS, continued

- Security systems design and support
- System auditing and investigations
- Geographic Information Systems
- Application development

ACCOMPLISHMENTS

The following are some of the recent accomplishments of the Management Information Systems Division:

- Increased random access memory (RAM) on virtualization servers to support more virtualized systems.
- Increased storage space for backups and camera recordings.
- Improved server hardware and software to facilitate serviceability.
- Replaced non-working cameras with IP cameras.
- Improved GIS data and mapping systems.
- Established shopping cart systems for online checkout.
- Modernized conference rooms with LCD screens for computer and video conferencing capabilities.
- Updated the CRM system and added mobile applications to service the citizens.
- Improved the Graffiti Tracking System.
- Migrated Code Compliance system to a newer system.
- Updated the security of networks and police mobile computing.
- Updated MIS Internal Controls, Security Policies, and Disaster Recovery Planning.
- Switched service provider for T1 and phone lines to lower telecommunication costs.

GOALS AND OBJECTIVES

The Management Information System Division's goals and objectives include:

- Improve and upgrade Information systems hardware and software, and information security to meet the latest standards and improve productivity.
 - Hardware systems may include card key panels, servers, data and backup storage, network switches and routers, wireless access points, desktop computers, server and desktop peripheral items, mobile computing devices, telephony systems, system consolidation systems, and information technology repair toolkits.

MANAGEMENT INFORMATION SYSTEMS, continued

- Software systems may include desktop and server operating systems, office productivity software, collaboration software, Geographic Information Systems (GIS), software licenses for office and servers, and network monitoring systems.
- Information security may include surveillance cameras, cardkey panels, firewalls, intrusion prevention systems, antivirus and anti-spam systems, and advanced authentication systems.

Specifically, the Management Information Systems Division will look to:

- Increasing RAM on virtualization servers to support more virtualized systems.
- Increasing storage to file servers.
- Continue improving server hardware and software to improve serviceability by adding/updating hardware parts or server software, such as operating system, database, email systems, file server systems, and telephony systems.
- Continue improving GIS data and mapping systems by updating the GIS systems and data.
- Obtaining a grant to consolidate desktops and save energy.
- Replacing server room uninterruptible power supply (UPS) system.
- Providing annual security awareness training.
- Developing a strategy to implement an online payment system for community services such as building permits and business licenses.

RISK MANAGEMENT

RISK MANAGEMENT EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	1,500,000	2,429,830	2,125,000	-304,830	2,050,000	-75,000
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	1,500,000	2,429,830	2,125,000	-304,830	2,050,000	-75,000

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

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

GOALS AND OBJECTIVES

Risk Management's goals and objectives include:

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

PLANNING

PLANNING EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	597,271	335,000	366,698	31,698	365,808	-890
Operations	200,488	107,500	114,900	7,400	114,900	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	797,759	442,500	481,598	39,098	480,708	-890

The Planning Division's mission to promote quality of life for the citizens of Cathedral City is achieved by implementing the General Plan; facilitating the City's physical development; and protecting its environment. Services provided by the Planning Division include:

- Providing information to the public regarding all City planning and zoning matters.
- Facilitating development proposals and ensuring compliance with the City's General Plan, zoning regulations, development standards, and environmental regulations.
- Ensuring that the environmental policies and procedures, as prescribed by federal, state, and local laws, are adhered to for all private and public development projects within the City.
- Providing primary staff support to the Planning Commission and Architectural Review Committee.
- Providing Geographic Information Services (GIS) and mapping documentation.
- Updating the City's General Plan and associated regulations.

ACCOMPLISHMENTS

Recent accomplishments of the Planning Division include the following:

- Successfully expanded the City's Sphere of Influence to include approximately 9,000+ acres north of Interstate 10 adjacent to the City's current easterly boundary.
- Strengthened relationship with the Thousand Palms community and initiated a study for potential annexation of the Sphere area.
- Completed the Housing Element of the City's General Plan for 2006-2014, adopted by City Council in December 2009, and certified by the State Housing and Community Development Department in January 2010.
- Processed entitlements for several key developments, including the new Volkswagen dealership, 7-11, Crown Castle DAS system, Carpet Empire, and the new cluster of consignment/retail stores on East Palm Canyon.

PLANNING, continued

- Assisted in the establishment of the Perez Road Design District, which held their second Fall Festival in 2012.
- Provided up-to-date parcel and building data, and completed numerous mapping projects upon request.
- Reduced staffing levels in response to budgetary constraints while maintaining customer service expectations, such as excellent counter service, and returning phone call and email inquiries within 24 hours.

GOALS AND OBJECTIVES

The Planning Division's goals and objectives include:

- Developing policies that address Cathedral City's growth and attractiveness.
- Keeping current in environmental and legal land use matters, performing project and environmental reviews, and implementing regulatory measures in compliance with all legal requirements.
- Implementing measures that streamline the development review process.
- Providing planning guidance and support to the City Council, Planning Commission, Architectural Review Committee, Development Services Committee, other City staff, and all customers.
- Enhancing interdepartmental and interagency coordination, and encourage community involvement.
- Providing up-to-date development data, building statistics, and technical mapping information.

BUILDING AND SAFETY

BUILDING AND SAFETY EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	509,578	422,500	385,752	-36,748	403,306	17,554
Operations	103,973	220,000	91,100	-128,900	91,384	284
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	613,551	642,500	476,852	-165,648	494,690	17,838

The Building and Safety Division’s mission is to provide quality services to our residential and business communities. The division strives to provide these services in a comprehensive, courteous and professional manner. The Building and Safety Division promotes and ensures that all new and remodel construction in Cathedral City adheres to the latest building codes and standards.

The Building and Safety Division is responsible for reviewing and approving construction plans; issuing building permits (i.e., building permits, electrical permits, mechanical permits, etc.); and inspecting buildings, structures and miscellaneous items requiring permits.

GOALS AND OBJECTIVES

The Building and Safety Division’s goals and objectives include:

- Continuing to improve the efficiency and quality of services provided.
 - Evaluating and further streamlining the plan review process amongst the Community Development Divisions and the Fire Department.
 - Promoting communications with other City departments and other outside agencies (e.g., Desert Water Agency, etc.).
 - Continuing to train staff and having them obtain additional International Code Council (ICC) certifications.
 - Cross-training for our staff.
- Ensuring that plan reviews (with the exception of large or complicated projects) are completed within three (3) weeks from the date of submittal.
- Ensuring that inspections are performed within 24 hours from the time of request (with the exception of weekends and holidays).
- Ensuring that all permitted projects comply with applicable local, state and federal building regulations.
- Continuing to update City standard drawings and other handout materials.
- Adopting the 2014 California Codes, with local amendments, by January 1, 2015.

BUILDING AND SAFETY, continued

- Continuing to update our permit and plan review files for finalizing or expiring applications that are over two (2) years old.
- Implementing an electronic document storage system for records management and retrieval.
- Creating a policy and program for safeguarding front counter staff.
- Moving the plan review submittal and plan review routing process onto the permit tracking system (Permits Plus).
- Maintaining a fiscally responsible budget.
 - Evaluating the City's present fee schedules and updating, revising or correcting them as necessary.

ENGINEERING

ENGINEERING EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	370,452	245,000	365,610	120,610	381,196	15,586
Operations	503,778	325,000	125,152	-199,848	125,390	238
Debt service	0	0	0	0	0	0
Capital outlay	446	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	874,676	570,000	490,762	-79,238	506,586	15,824

The Engineering Division provides a variety of services that include implementation of Capital Improvement Program 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; and management of the City's traffic and roadway network.

Engineering staff administers the Capital Improvement Program, including project development, budgeting, 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 Streets and Transportation Commission.

ACCOMPLISHMENTS

Recent accomplishments of the Engineering Division include the following:

- Completed the construction of Americans with Disabilities Act (ADA) compliant ramps, sidewalks and drainage improvements in the Dream Homes Neighborhood. Project was funded through a Community Development Block Grant from Riverside County.
- Completed the construction of sidewalks and ADA ramps along Cathedral Canyon Drive and Terrace Road in the Cove Neighborhood. Project was partially funded through a Transportation Enhancement grant from Caltrans.
- Completed the construction of shade structures at the exercise stations at Dennis Keat Soccer Park. Project was partially funded through a grant from Desert Healthcare District.
- Completed contract negotiations and initiated design services for the widening of the Date Palm Drive Bridge at Whitewater River.

ENGINEERING, continued

- Obtained Indian Reservation Roads (IRR) and Coachella Valley Association of Governments (CVAG) funding and completed the design and construction of improvements to the intersection of Date Palm Drive and Vista Chino.
- Completed the construction of the pavement rehabilitation and widening of Ramon Road from DaVall Drive to Date Palm Drive.
- Completed the design for the pavement rehabilitation and widening of Ramon Road from Date Palm Drive to Landau Boulevard.
- Completed the construction of Traffic Signal Synchronization at fourteen intersections in the Date Palm Drive and East Palm Canyon Drive corridors.
- Finalized the design of the Date Palm Lighted Crosswalks and Ortega Sidewalk Safe Routes to Schools project.
- Coordinated with Riverside County Flood Control District on the construction of Eagle Canyon Dam and Line 43.

GOALS AND OBJECTIVES

The Engineering Division's goals and objectives include:

- Assist in the development of the City and Regional transportation system, including the Date Palm Drive/I-10 Interchange, the Palm Drive/Gene Autry Interchange and the Indian Avenue Interchange.
- Continue the design of the Cathedral Canyon Bridge at Whitewater River, which will result in the construction of a new bridge to eliminate a low-flow crossing.
- Partnering with the City of Palm Springs on the Ramon Road Bridge and Roadway Widening project, which will eliminate the roadway lane constriction across the existing Whitewater Bridge and westerly to San Luis Rey Drive.
- Design and construct the Whitewater Channel Bike Trail, a Class I and Class II bikeway along the west side of the Whitewater Channel from Vista Chino Drive to Ramon Road.
- Prepare and implement the Five-Year Capital Improvement Program.

PUBLIC MAINTENANCE

PUBLIC MAINTENANCE EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	860,496	525,000	523,405	-1,595	555,377	31,972
Operations	471,725	350,000	399,893	49,893	395,095	-4,798
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	1,332,221	875,000	923,298	48,298	950,472	27,174

The Public Maintenance Division is responsible for maintaining the City's streets, parks, general fleet and facilities. Services include:

- Street signage, striping, sweeping and repair
- Traffic signal maintenance
- Contract administration
- Blow sand removal
- Drainage system maintenance
- Graffiti removal from public facilities
- Removal of hazardous material
- Traffic control at accidents and other emergencies
- Landscape maintenance
- Weed removal within street right-of-way
- Maintenance of public works vehicles and equipment
- Minor improvement projects are also done where appropriate

In addition, public maintenance provides for the care and maintenance of the City-wide park system, as well as several key right-of-way areas along housing developments. They also maintain the right-of-ways at the City's Auto Park, including the City-owned parking lot.

The Public Works facility is open to the general public every Tuesday, from 1 p.m. - 3 p.m., for the disposal of electronics and tires generated by residents. The items collected at this event are transported to a recycling facility. This is a convenient free service Public Maintenance offers to Cathedral City residents.

ACCOMPLISHMENTS

Recent accomplishments of the Public Maintenance Division included the following:

- Continued the comprehensive street striping program, as well as legends, stop bars and crosswalks.
- Continued the 5-year street maintenance program that includes crack sealing, installing inverted siphons, slurry and road resurfacing.
- Continued the bi-annual preventative maintenance program for the “Fountain of Life” at Town Square.
- Landscape renovation and cleanup of the East Palm Canyon, Date Palm Drive and Ramon Road corridors.
- Upgraded the walking path and athletic court facilities at Panorama and Century Parks.
- Completed desertscape renovation project at Fire Stations 411 and 413 to conserve water and reduce hundreds of staff hours each year by removing all of the grass and replacing it with drought-resistant plants and xeriscape ground cover materials (decomposed granite and rocks). The sprinkler system was converted to a drip irrigation system, which will conserve water and eliminate water run-off.
- Maintained the Public Works fleet with an emphasis on “clean energy,” including the recently activated slow-fill CNG system, saving the City approximately \$140,000 annually.
- Provided logistical support for several City events such as the Healing Fields, Tour de Palm Springs, the NCAA Women’s Fast Pitch Tournament and the AMGEN Tour of California Bike Race.
- Maintained and improved the City’s streets, parks, facilities and traffic signals.

GOALS AND OBJECTIVES

The Public Maintenance Division’s goals and objectives include:

- Ensuring clean, sanitary, safe and visually attractive conditions throughout the City by continuing to improve the quality of maintenance.
- Providing for the safe movement of motor vehicles, bicycles and pedestrians through continued street striping and installing improved legends, illuminated street signs and upgraded traffic controls.
- Completing 80% of the 5-year street maintenance plan and reassessing the pavement management plan.
- Continuing to develop and train staff.
- Reducing divisional expenses.

RECREATION

RECREATION EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	91,957	87,500	93,050	5,550	122,550	29,500
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	172,655	90,000	106,288	16,288	108,414	2,126
TOTAL EXPENDITURES	264,612	177,500	199,338	21,838	230,964	31,626

The Recreation Division is responsible for providing certain services to the City's Library, Community Center and Senior Center. In 2003, the existing Parks and Recreation Division was removed from City financial support due to budget constraints.

The City has still maintained a five-member citizen-based Parks and Recreation Commission to give advice to the City Council regarding issues important to residents. City Staff and the Commissioners partner together to help support local youth activity groups like the Dance Program and youth baseball and soccer leagues.

ACCOMPLISHMENTS

Recent accomplishments of the Recreation Division included the following:

- Cathedral City selected as the site for the 2012 AYSO Regional Soccer Tournament.
- Installation of new shade structures at Soccer Park walking and fitness facility.
- City adopted a Healthy Eating, Active Living (H.E.A.L.) resolution that supports policies that facilitate activities promoting healthier lifestyles.

GOALS AND OBJECTIVES

The Division's objective is to continue to promote and provide mental well-being, health and physical fitness through civic activities.

GRAFFITI

GRAFFITI EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	34,237	80,000	82,849	2,849	84,685	1,836
Operations	12,005	27,500	30,944	3,444	34,226	3,282
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	46,242	107,500	113,793	6,293	118,911	5,118

The Graffiti Division is responsible for the abatement, reporting and cataloging graffiti events as they occur throughout the City.

The Graffiti Division was previously budgeted and reported as part of the Cathedral City Redevelopment Agency. On February 1, 2012 the Agency was dissolved by the state of California. Subsequent to that date, costs are borne by the Public Works Department.

ACCOMPLISHMENTS

The graffiti abatement team removed over 3,000 tags in 2012 and 2013.

GOALS AND OBJECTIVES

To respond to, remove, and report graffiti and other related issues within 48 hours of discovery.

POLICE DEPARTMENT

The Police Department's mission is to provide the community with progressive and professional police service dedicated to ensuring public order, a sense of community well-being, and a responsiveness with integrity and excellence.

ACCOMPLISHMENTS

Recent accomplishments of the Police Department include:

- Maintaining a Facebook page with over 5,000 people following the Cathedral City Police Department. Activities are updated in real time giving the community instant access to useable information.
- Sending out Twitter announcements have been very useful to the motoring public in alerting drivers of areas to avoid when traffic collisions are investigated.
- Hosting another successful National Night Out held at Big League Dreams, where the community came together with allied police agencies present with static displays. Crime prevention material was handed out and officers were present to answer and interact with community members.

GOALS AND OBJECTIVES

The Police Department's goals and objectives include:

- Committing to and embracing best policing strategies, management practices, and developing skills in the workforce that promote visionary leadership throughout the organization and a well-trained, professional, and customer service-oriented workforce that provides excellent police service.
- Preventing and reducing crime and conditions that create social disorder by providing a full range of high-quality police services that fosters an environment of public trust and confidence.
- Enhancing our commitment to community policing by engaging the City's leadership, Police Department, and public partners in public safety.
- Ensuring police accountability to the community by measuring and evaluating organizational performance and employee commitment to the Department's mission and values.
- Continuing to assess, develop, and implement innovative solutions, policies and procedures, and organizational systems that result in excellent police practices.

POLICE / ADMINISTRATION

POLICE ADMINISTRATION EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	1,800,239	1,545,000	1,647,571	102,571	1,688,668	41,097
Operations	240,021	195,000	210,400	15,400	216,100	5,700
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	2,040,260	1,740,000	1,857,971	117,971	1,904,768	46,797

The Office of the Chief of Police includes Department Administration, which provides policy and leadership direction. The Chief's Office also includes: Internal Affairs, Media Relations, Budget and Financial Management, Grants Administration, Court Services and Records Management. The Personnel & Training division handles the hiring of all employees. The Training Unit is responsible for the training needs of the department, ensuring compliance with State regulations.

ACCOMPLISHMENTS

Recent accomplishments of Police Administration include having the Lexipol Policy Manual and DTBs (Daily Training Bulletins) training come online. It is used daily by all personnel in reviewing policy and procedures. This is state of the art training that is computer based and takes 5-10 minutes to complete and provides discussion points during shift role call and continuing training efforts.

GOALS AND OBJECTIVES

Police Administration's goals and objectives include:

- Providing the most professional police services to the citizens, employees and visitors of our great City.
- Aggressively seeking grant opportunities.
- Being innovative in an effort to reduce workloads of personnel and using technology to save and maximize time.
- Working diligently with the precious resources allotted and staying within or under budget.

POLICE / FIELD SERVICES

POLICE FIELD SERVICES EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	6,152,641	5,525,000	5,885,440	360,440	6,193,201	307,761
Operations	1,254,948	625,000	659,950	34,950	654,617	-5,333
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	4,343	0	0	0	0	0
TOTAL EXPENDITURES	7,411,932	6,150,000	6,545,390	395,390	6,847,818	302,428

The Field Services Division, the largest division of the Police Department, is comprised of the Patrol Bureau, Traffic Bureau, and Special Enforcement Detail Unit. The Division is responsible for the following: first police response to emergencies; preliminary and follow-up investigations on property, person, and grand theft auto crimes; basic police patrol services; and Watch Commanders. The Field Training Officer (FTO) program provides training to all new police recruits. The Traffic Bureau provides enforcement, education, parking, 30-day impounds, and accident investigation follow-up.

ACCOMPLISHMENTS

Recent accomplishments of the Field Services Division include the following:

- The Patrol Bureau handled approximately 47,475 calls for service, completing 4,289 reports, and making 1,217 arrests for misdemeanor and felony crimes with 1,324 cases being sent to the District Attorney's Office for criminal filing.
- Streamlining the report writing process for certain types of crimes to minimize officer downtime.
- Increased use of the Coplogic Online Reporting System.
- Participation of Reserve Officers in the Alarm Response Program.
- The In-Car Video System continued to provide additional video and audio evidence for criminal cases, as well as professional standards and risk management incidents with positive outcomes for the City.
- Red light camera system assisted in fatal collision scene reconstruction.
- Social media, such as Facebook and Twitter, was implemented to provide updated information to the public regarding current public safety issues related to the City and Valley. The Facebook page currently has over 5,000 Friends and 300 Followers, and is updated daily.
- An internal Special Assignment Assessment and Selection process was created and implemented to validate and support candidates for specialized assignments.
- Completed an internal promotion assessment and selection process for supervisor candidates.

GOALS AND OBJECTIVES

Field Services goals and objectives include:

- Successfully regionalizing the SWAT Team.
- Re-establishing the Special Enhancement Detail (SED).
- Continuing to develop a volunteer base of Reserve Officers and Citizens on Patrol members to assist with daily activities and provide additional support to Field Services.
- Identifying marked police units and emergency equipment for replacement.
- Acquiring and implementing overt and covert video surveillance cameras for crime hot spots.

POLICE / INVESTIGATION SERVICES

POLICE INVESTIGATION SERVICES EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	2,144,052	1,550,000	1,610,735	60,735	1,675,563	64,828
Operations	28,859	33,000	31,200	-1,800	31,200	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	2,172,911	1,583,000	1,641,935	58,935	1,706,763	64,828

The Investigation Services Division is made up of several bureaus, including Detectives, Training and Personnel, and Professional Standards. The Detective Bureau is comprised of Detectives, Specialized Detectives, Evidence and Crime Analysis Units, and is responsible for conducting critical incident investigations, follow-up criminal investigations, and preparing cases for prosecution.

Detective Bureau investigations include homicides, officer-involved shootings, assaults, armed robberies, sexual assaults, domestic violence, fraud cases, computer crimes, and identity theft. Specialized Detectives conducts investigations of cases involving drugs, vice activities, criminal intelligence gathering to include gangs, and dissemination of intelligence information. Specialized Detectives also provides assistance to Federal and State drug task forces. The Evidence Unit supports the Detective Bureau and collects and processes seized evidence from crime scenes. The Crime Analysis Unit tracks and predicts crime trends, prepares weekly and monthly reports, and assists Detectives with cases by providing necessary intelligence. The Training and Personnel Bureau is responsible for state Peace Officer Standards and Training (POST) and federal mandated training, in-house training, certifications, personnel background investigations, and processing applicants and volunteers. The Professional Standards Bureau is responsible for conducting investigations into alleged misconduct of sworn and non-sworn personnel.

ACCOMPLISHMENTS

Recent accomplishments of the Investigation Services Division include:

- The Detective Bureau reviewed 915 cases, of which 390 were assigned for follow-up investigation. Detectives completed and sent 86 cases to the District Attorney's Office for criminal filing.
- Detectives and Evidence Unit worked six major crime scenes, including a double homicide/suicide.
- Detectives worked over 30 major crimes, including attempted homicide, home invasion robbery, rape, assault with a deadly weapon, child sexual abuse, child physical abuse, and burglary.

POLICE / INVESTIGATION SERVICES, continued

- The Training and Personnel Bureau conducted mandatory POST Vehicle Pursuit Training during briefings. The Training Bureau also monitored and audited the Lexipol Daily Training Bulletins.
- The Training and Personnel Bureau completed 4 oral panels for Police Officer, 5 panels for Reserve Officer, and 6 panels for Dispatch, resulting in the hiring back of one laid-off Police Officer.
- Cold case homicides were re-reviewed for additional follow-up. Several cases have been re-filed with the District Attorney's Office.
- Audits of rejected criminal cases by the District Attorney's Office to determine the most effective and efficient method of addressing issues and re-filing cases.
- Equipped interview rooms with new covert video surveillance.

GOALS AND OBJECTIVES

Investigation Services Division goals and objectives include:

- Update of Barrio Dream Homes (BDH) and Barrios Cathedral City (BCC) gang files.
- Emergency Vehicle Operations Center (EVOC) update training.
- Development of Training and Resource Room.
- Working with pawn businesses to create a more effective computer-based pawn slip management system.

POLICE / EMERGENCY COMMUNICATIONS

POLICE EMERGENCY COMMUNICATIONS EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	1,788,445	1,665,000	1,694,653	29,653	1,743,668	49,015
Operations	92,024	105,000	119,970	14,970	119,970	0
Debt service	247,791	247,791	247,791	0	247,791	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	2,128,260	2,017,791	2,062,414	44,623	2,111,429	49,015

Emergency Communications answers all 9-1-1 emergency telephone calls in the city. All emergency requests for police, fire, and medical aid are routed through the Dispatch Center. Additional services include maintenance and administration of all radio systems infrastructure, emergency telephone communications equipment, and FCC radio licenses.

ACCOMPLISHMENTS

Recent accomplishments of Emergency Communications include:

- The Dispatch Center has the ability to dispatch from six dispatch consoles.
- The new radio system, ERICA (Eastern Riverside Interoperable Communication Authority), is operational and provides the ability to communicate among the five ERICA partners: Palm Springs, Indio, Desert Hot Springs, Beaumont and Cathedral City. The ability to communicate with the Riverside County Sheriff’s Department and CA Highway Patrol can be accomplished through the ERICA system with a single patch.

GOALS AND OBJECTIVES

Emergency Communication’s goals and objectives include continuing to provide excellent customer service to our community, assisting citizens during high stress, and routine calls with police, fire and medical assistance when needed. The Dispatch Center is the first line of communication to help all personnel to be safe while responding to calls for service in the City.

POLICE / COMMUNITY SERVICES

POLICE COMMUNITY SERVICES EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	705,513	597,500	389,534	-207,966	412,270	22,736
Operations	4,869	3,750	3,900	150	3,900	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	710,382	601,250	393,434	-207,816	416,170	22,736

Community Services is separated into two program areas: Crime Prevention and Crossing Guards.

The goal of Crime Prevention is to educate the public and schools on how to prevent crime as it relates to their particular circumstance. The intent is to educate the public in order to achieve a major impact on the crime rate within the City. This program also works closely with the community through the Neighborhood Watch and Citizens on Patrol programs.

The Crossing Guard program is responsible for the safe and expeditious crossing of main roadways within the City by elementary age school children. The crossing guards are adults working two or three hours per school day, and charged with the care and safety of the children under their control. Crossing guard services are provided at Landau Elementary, Rio Vista Elementary, Sunny Sands Elementary and Cathedral City Elementary.

ACCOMPLISHMENTS

Recent accomplishments of Community Services include:

- The Citizens on Patrol (COP) program consists of 16 year-round volunteers and 9 seasonal volunteers who provide additional eyes and ears in the community, and assist the Department with special events, traffic control, and parking issues. The program provided 4,662 hours of service in 2012, handling approximately 1,128 incidents, saving the City approximately \$162,000 in costs.
- COP volunteers have been integrated into Code Compliance, providing front counter assistance and paperwork filing.
- Valley-wide National Night-Out Event at Big League Dreams.
- Marketing billboards were placed in two locations within the City limits advertising social media sites maintained by the Police Department to keep the community informed.

POLICE / COMMUNITY SERVICES, continued

- The Police Department continues to meet with Neighborhood Watch Groups and Homeowner's Associations in the City, discussing everything from crime prevention to specific neighborhood identified issues.
- Actively recruiting and filling Crossing Guard positions for the four elementary schools.
- Transitioned new School Resource Officer (SRO) at Cathedral City High School and Mt. San Jacinto High School. The SRO's handled approximately 351 incidents in 2012, averaging 35 reports, 10 parking citations, 15 truancies, and 15 vehicle/pedestrian checks per month.
- The SRO participates in after school sporting events, after school guest speaking in classes, and Youth Accountability Program Mentoring.

GOALS AND OBJECTIVES

Community Services' goals and objectives include:

- Creating and implementing a smartphone application for the Police Department.
- Expanding the COP volunteer group membership.
- Incorporating COP into the Code Compliance Division to assist in field work.
- Creating a monthly web-based public safety bulletin addressing residential and business concerns that is e-mail blasted to community members.
- Creating video vignettes addressing public safety concerns and posting to YouTube.

POLICE / ANIMAL CONTROL

POLICE ANIMAL CONTROL EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	204,903	225,000	255,723	30,723	282,319	26,596
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	204,903	225,000	255,723	30,723	282,319	26,596

This program is currently privately contracted through the Riverside County Health Department Animal Services Division 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 wild life and then relocating them.
- Issuing citations to owners of animals who are in violation of the City or State animal control regulations.
- Providing for the removal of dead animal carcasses from City streets and private properties.
- Operating the animal control kennel, including the cleaning and maintenance of same.
- Returning found animals to their owners.
- Adopting out found animals.
- Euthanizing animals not adopted, and disposing of animal carcasses.
- Receiving fees paid by citizens for impounds, boarding and adoptions of animals.

ACCOMPLISHMENTS

Recent accomplishments of Animal Control include preparing for ratification a new 3-year contract for field and shelter services through Riverside County that will run through June 30, 2015.

GOALS AND OBJECTIVES

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, animal investigations, returning lost pets to owners and to promote animal adoption efforts, as well as, spay and neutering services.

POLICE / CODE COMPLIANCE

POLICE CODE COMPLIANCE EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	331,617	350,000	359,640	9,640	372,539	12,899
Operations	170,018	163,000	121,061	-41,939	119,139	-1,922
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	501,635	513,000	480,701	-32,299	491,678	10,977

The City's Code Compliance Division is responsible for maintaining and improving property values and the quality of life for the community. There are five main components of this Division:

- Property Abatement
- Municipal Code Enforcement
- Citizen Service Request
- Illegal Dumping Abatement
- Abandoned and Inoperative Vehicle Removal

Each component places an emphasis on public relations, education and voluntary compliance with the law. If compliance is not achieved in this manner, a Code Compliance Officer may issue citations, file complaints, seek a court injunction or abate the hazard through private contract. With the growth Cathedral City has undergone in population, housing and commercial development, the Code Compliance Division's needs have also grown. By implementing new methods of enforcing existing codes and introducing new legislation, the Division has been able to provide the citizens of Cathedral City with a healthier, safer, cleaner place to live, work and play.

ACCOMPLISHMENTS

Recent accomplishments of the Code Compliance Division include:

- The Division received 1,761 requests for service in 2012, which is up 24% from the previous year. Officers posted 519 compliance notices (up 25%). This resulted in 1,558 follow-up inspections (up 37%) with 48 properties abated by private contractor (down 4%), 178 inoperative/abandoned vehicles towed (up 67%) and 453 citations and civil notices issued (up 36%).
- Foreclosed/Abandoned Property Registration Program was implemented in 2008 in an effort to track and require responsible owners of vacant properties to maintain their properties. Typical violations include open to access board-ups, pool pumping, extensive landscaping clean-ups and

vandalism. A total of 191 properties were identified in 2012 with 319 properties being registered, which is a 30% decrease from the previous year.

- The Division took a more aggressive and proactive approach to dealing with problematic property owners and business owners in gaining code compliance with positive results (see above).
- The Division successfully identified three marijuana dispensaries that illegally opened within the City limits, began enforcement actions in partnership with the Police Department, and successfully acquired temporary restraining orders against those dispensaries to operate, as well as several criminal cases that are currently filed with the District Attorney's Office.
- The G.O. Enforce Records Management System was successfully implemented, replacing the old Comcate system.
- The Villas Property was successfully sold and major cleanup of the site has occurred with great results after years of decay and visual blight.
- Positively working with County Flood Control, Coachella Valley Water District, Agua Caliente Tribe, and various private property owners to address nuisance and blight issues associated with homeless camps.

GOALS AND OBJECTIVES

Goals and objectives include of the Code Compliance Division include:

Property Abatement

- Inspect all vacant/developed properties for compliance with citywide property maintenance standards.
- Ensure compliance with state, county and local laws, ordinances, codes and regulations.
- Maintain all records on abatement actions for restitution, appeal process and civil and criminal prosecution.

Municipal Code Enforcement

- Contract administrative citation management and processing with Data Ticket.
- Maintain City-owned Code Compliance vehicles and equipment.
- Coordinate and issue permits for special department programs, such as Garage Sale Signs and Vendor Permits.
- Work with the Building and Planning Divisions on ordinances to create a more business-friendly environment.

Citizen Complaints

- Investigate and resolve all citizen inquiries, concerns and service requests.
- Document all inquiries and complaints into G.O. Enforce Data Base Management Program.
- Communicate results of each case to all customers concerned in a timely manner.

Illegal Dumping Abatement

- Manage citywide vegetation management, rubbish, waste and hazardous debris removal program.
- Ensure compliance with state, county and local laws, ordinances, codes and regulations.
- Investigate and document all illegal dumping complaints for abatement action, criminal prosecution and civil restitution.

Abandoned and Inoperative Vehicle Removal

- Identify and remove abandoned and inoperative vehicles from public vantage point.
- Provide necessary documentation to ensure recovery of Riverside County Abandoned Vehicle Authority (AVA) funds.

FIRE / ADMINISTRATION

FIRE ADMINISTRATION EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	1,171,558	745,000	654,530	-90,470	688,598	34,068
Operations	177,372	155,000	170,174	15,174	175,414	5,240
Debt service	0	0	0	0	0	0
Capital outlay	0	0	12,000	12,000	6,000	-6,000
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
TOTAL EXPENDITURES	1,348,930	900,000	836,704	-63,296	870,012	33,308

Fire Administration is responsible for managing the City's fire protection program. There are five main components to this division:

- Fire Department Planning
- Records Management
- Facility/Equipment Maintenance
- Financial Management
- Personnel Management

ACCOMPLISHMENTS

Recent accomplishments of Fire Administration include the following:

- The Department went through a significant reorganization, including a realignment of administrative assignments.
- The Department has continued grant involvement through the Indian Gaming Special Distribution Fund (SDF), as sponsored by the Agua Caliente Band of Cahuilla Indians. One grant offset the cost of two Firefighter/Paramedics for Station 412 and a second grant finished equipping the Department's Mobile Command Post and Rehabilitation Unit.
- Additional grant opportunities enabled the continued transition to utilizing Apple iPads for mapping and fire prevention programs.
- The Department facilitated the sale of Truck 412 in the process of restructuring the Department. At the same time, a new fire engine is expected to be placed in service in May 2013.

GOALS AND OBJECTIVES

Fire Department Planning

- Develop and implement short- and long-range Fire Department strategic plans.
- Monitor, implement and maintain regional, state, county and local mandated programs, such as Emergency Medical Services (EMS), Firefighter Safety, OSHA and other related mandated compliance programs.

Records Management

- Prepare monthly administrative performance reports.
- Prepare the quarterly state required reporting for National Fire Incident Reporting System (NFIRS).
- Maintain all required records for the Insurance Service Office (ISO).
- Manage the Fire Department Employee Injury and Illness Prevention program.

Facility/Equipment Maintenance

- Provide all necessary materials and supplies for contracted and on-duty personnel to maintain administrative facilities and equipment on a daily basis.
- Monitor and maintain the City's underground fuel storage system for compliance with all federal, state, county and local codes and regulations and ensure 24/7 access and operational capabilities for normal and disaster functions.
- Maintain all Fire Department staff vehicles and equipment, excluding major repairs, for safe operation.

Financial Management

- Prepare and oversee the Fire Department annual budget.
- Develop the bi-weekly Fire Department employee payroll report and requests for pay.
- Manage and control of Fire Department purchasing, including all emergency vehicles and equipment, daily operational supplies and disaster preparedness supplies and equipment.
- Provide budget assistance for Program Managers and Project Teams.
- Analyze, collect and manage Fire Department cost recovery programs such as paramedic transport fees, hazmat remediation, SB621 grant funds, and fire and medical reports for insurance and legal firms.

Personnel Management

- Provide ongoing review of industry trends, training, and laws or regulations that impact the organization's employees.
- Manage the employee appraisal program, including recognition and discipline.
- Manage employee recruitment, hiring and promotional program, including review and development of job specific testing materials and methods.

FIRE / SUPPRESSION

FIRE SUPPRESSION EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	3,975,627	3,390,000	3,650,778	260,778	3,751,037	100,259
Operations	665,538	283,000	296,223	13,223	327,316	31,093
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	4,641,165	3,673,000	3,947,001	274,001	4,078,353	131,352

The Fire Suppression program is designed to reduce deaths, injuries, environmental damage, and property losses due to fires, medical emergencies, hazardous materials incidents, and physical and natural disasters. There are two main components to this program:

- Emergency Service
- Non-Emergency Service

Fire suppression personnel also perform fire prevention, cause and origin investigations, and public education programs. In addition to emergency responses, fire personnel provide assistance to a number of non-emergency community service requests. They also maintain all emergency response equipment and facilities on a daily basis.

ACCOMPLISHMENTS

Recent accomplishments of Fire Suppression include the following:

- Responded to a total of 4,818 calls for service in 2012. This included 32 structure fires, 126 miscellaneous fire calls, 3,729 medical calls, 931 non-fire calls, 209 traffic collisions and 126 false alarms.
- The department will finalize the conversion of its radio communications system in this year to comply with the new federal narrow-banding specifications (P-25) that is being implemented nationwide. The conversion from an analog frequency system over to a digital frequency will free up much needed radio frequencies and provide for a much clearer signal.
- A compressed air fill station for the Department's SCBA's (self-contained breathing apparatus) was installed at Fire Station 413. The equipment was inspected and certified by the Office of Safety and Health Agency (OSHA).
- All of the Department's rescue ladders, ground and vehicle mounted, were inspected and certified by Underwriters Laboratory. In addition, all of the Department's emergency extrication equipment (Jaws of Life) were inspected, serviced and certified.

FIRE / SUPPRESSION, continued

- As part of our commitment with the State's Office of Emergency Services, the Department responded to and was deployed to one major wildland fire incident throughout California in the past two years.
- The Honor and Color Guard participated in several community and memorial events including the Fallen Fighter Memorial Service held in Sacramento in October 2012.
- Various organizations were assisted with fundraising efforts with the Department hosting Station House Dinners and its "Ride Along" Program. The Department also participated in the Muscular Dystrophy Association's annual "Fill the Boot" campaign.
- Hosted and participated in several training sessions with other Riverside County fire departments. These training sessions included courses in wildland urban interface training and aircraft emergency training hosted by the Palm Springs Fire Department. Battalion Chief Muhr attended a course in Emergency Services Training at the National Fire Academy in Emmitsburg, Maryland with the cost being paid for by the Federal Emergency Management Agency (FEMA).
- The Department and firefighters association hosted the quarterly Southern Area Fire and Equipment Research (SAFER) meeting last December.

GOALS AND OBJECTIVES

Emergency Service

- Provide two operationally-ready engine companies for fire suppression, each staffed with two personnel, for commercial and residential fires within six minutes, 90% of the time.
- Provide an engine company, staffed with two personnel for response to rescue emergencies for all areas of the city within six minutes, 90% of the time.
- Provide an operational engine company for non-fire hazardous conditions, staffed with two personnel for response within six minutes, 90% of the time.
- Provide standardized incident management training (Blue Card) for all Company Officers.

Non-Emergency Service

- Coordinate the Engine Company Business Fire Inspection Program.
- Conduct community public education and training activities, such as cardiopulmonary resuscitation (CPR), First Aid, Stop Drop and Roll, and Automated External Defibrillator (AED) Training.
- Conduct preliminary fire investigations for origin and cause.

FIRE / SUPPRESSION, continued

- Maintain community fire facilities and equipment. On duty suppression personnel perform minor maintenance and repairs to community fire stations and on Fire Department-owned emergency vehicles and equipment, excluding major repairs.
- Respond to community service requests, such as school tours and presentations, water removal, locked vehicles and homes, and aid for the disabled and elderly.

FIRE / PREVENTION

FIRE PREVENTION EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	202,239	198,500	195,049	-3,451	204,507	9,458
Operations	40,958	30,000	30,562	562	31,418	856
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	243,197	228,500	225,611	-2,889	235,925	10,314

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

- Business Inspections
- Public Education
- Development Review – Plan Checking
- System Checks
- Fire – Arson Investigation
- Fire Setter Counseling

Fire prevention efforts are the most cost-effective way of fighting a fire. Effective fire prevention programs reduce the need to maintain a large on-duty force of firefighters; eliminate potential fire sources and reduce the number of fires annually. The Fire Prevention Bureau, under the direction of the Fire Marshal, is responsible for the coordination of the Department’s ongoing Engine Company Inspection, Business Self-Inspection Program and public education programs. These activities are provided throughout the community on an annual basis.

ACCOMPLISHMENTS

Recent accomplishments of Fire Prevention include the following:

- Performed 69 plan checks, 50 construction-related inspections, 158 investigations on fire-related incidents and 1,452 smoke detector inspections in 2012.
- Issued fireworks program permits for fireworks sales to four local non-profit organizations in 2012. The holiday sales events are very successful for all involved and there were no reported confiscations or citations issued for illegal fireworks.
- Participated in the Annual National Night Out, in association with the National Association of Town Watch Partners. The event was held at Big League Dreams in October.

- Participated in National Fire Prevention Week with the Department's Annual Open House and Pancake Breakfast. The Department hosted a table for the American Red Cross, and provided fire prevention themed toys and activities for kids. This year's theme was 'Have Two Ways Out.'
- At the end of 2012, Fire Administration researched the option of revising the Department's smoke detector inspection program. A proposal was prepared, including the option of moving the scheduling and payment aspect of the program to a web-based system.

GOALS AND OBJECTIVES

Business Inspections

- Coordinate the Engine Company and Business Self-Certification Program providing for each business to be inspected each year for potential fire hazards and code violations.
- Coordinate the Hazardous Occupancy Permit Program. Each business that conducts hazardous operations is required to obtain a permit from the Fire Department and be inspected on an annual basis.

Public Education

- Organize Fire Prevention Week activities and the Department's Open House. Fire Prevention Week is scheduled for the second week of October each year.
- Coordinate community public education and fire safety training.

Development Review – Plan Checking

- Plan checked all new construction for compliance with the Uniform Fire Code and local laws, ordinances, codes and regulations.
- Perform field inspections of new construction to ensure the building is constructed according to the plans submitted to and approved by the Fire Department.
- Coordinate new business license inspections for compliance with the Uniform Fire Code and local laws, ordinances, codes and regulations.
- Participate in Community Fire Defense Planning.
- Review, adopt and implement the proposed Fire Code changes anticipated in 2013.

System Checks

- Perform annual inspections for fire suppression systems in all commercial occupancies.

Fire – Arson Investigation

- Assign responsibility to the Fire Marshal for the investigation of the cause and origin of fires in the community.
- Coordinate and prepare all cases with Police and the District Attorney for the prosecution of arsonists.

Fire Setter Counseling

- Coordinate and scheduled appropriate counseling sessions with suspected and confirmed juvenile fire setters.
- Provide parents, school personnel and police with methods for referral of juvenile fire setters for counseling.

FIRE / PARAMEDIC SERVICES

FIRE PARAMEDIC SERVICES EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	2,425,005	1,820,000	2,048,810	228,810	2,124,111	75,301
Operations	269,577	260,000	252,207	-7,793	263,962	11,755
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	2,694,582	2,080,000	2,301,017	221,017	2,388,073	87,056

The City's Paramedic Services program provides advanced life support and emergency ambulances. There are three components to this program:

- Emergency Service
- Emergency Transportation Service
- Non-Emergency Service

The Fire Department currently staffs two ambulances with two Firefighter/Paramedics that respond to all requests for medical assistance. Paramedic personnel, because of their dual roles, perform all the same duties as a firefighter during emergency and non-emergency activities. Firefighter/Paramedics are specially trained to provide intravenous drug therapy, monitor heart rhythms and to stabilize a patient prior to transportation to the hospital. The Department's paramedics represent four of the ten person minimum response to building fires.

ACCOMPLISHMENTS

Recent accomplishments of Paramedic Services include the following:

- Purchased two new AED Pro Defibrillators for paramedic crews assigned to wildland fires through the State Office of Emergency Services. The defibrillators will provide cardiac monitoring for the paramedics when needed on fireline incidents and tactical environments.
- Successfully renewed the necessary Riverside County permits for the Department's five ambulances thus allowing the department to continue its ambulance transport service to the community.
- Upgraded the Department's seven Zoll Cardiac Monitors with Capnography capabilities. This will allow the paramedics to utilize an efficient means of maximizing a patient's ventilator status during pre-hospital care and transport.

FIRE / PARAMEDIC SERVICES, continued

- All Emergency Medical Technicians in the Department were re-certified for both the State and County licenses. The Department was able to provide over 150 hours of in-house training on advanced life support skills.

GOALS AND OBJECTIVES

Emergency Service

- Provide a minimum of three firefighter/paramedics trained to provide basic and advanced life support medical treatment on a daily basis.
- Provide a minimum of two advanced life support engine companies strategically located at the City's stations.
- Provide a minimum of two paramedic ambulances for response to medical emergencies within six minutes, 90% of the time.

Emergency Transportation

- Recover costs to offset providing community Emergency Medical Services.
- Provide local transportation resources during disasters.

Non-Emergency Service

- Maintain emergency ambulances and equipment on a daily basis.
- Provide the community with a liaison to the Local Emergency Medical Service Agency.
- Provide Cardio Pulmonary Resuscitation (CPR) training to local businesses and residents.

FIRE / DISASTER PREPAREDNESS

FIRE DISASTER PREPAREDNESS EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	5,877	7,500	10,435	2,935	10,435	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	5,877	7,500	10,435	2,935	10,435	0

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

- Emergency Operations Center (EOC)
- Community Emergency Response Team (CERT) Training
- Equipment and Supplies
- Staff Training: Standard Emergency Management System (SEMS)/National Information Management System (NIMS)

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

ACCOMPLISHMENTS

Recent accomplishments of Disaster Preparedness include the following:

- Received two Mass Casualty Trailers from Riverside County Office of Emergency Services. The trailers have a combined inventory of 20 Bariatric and 180 conventional cots and come equipped with portable generators and solar light systems that can be deployed throughout the city in the event of a disaster. The trailers are stored at Station 412, which houses the City's EOC.
- City staff met in October 2012 for the Great Shake Out and trained on Incident Command taught by Battalion Chief Muhr.
- The new P-25 compatible (digital) base radios that were purchased and installed in the EOC radio rooms utilizing funds received from the Eastern Riverside County Interoperable Communications Authority were converted over to digital format per the new federal narrow-band specifications.

FIRE / DISASTER PREPAREDNESS, continued

- Conducted two Teen CERT Training Courses at Cathedral City High School. Department personnel also assisted with the annual CERT training.
- Awarded a grant from the Riverside County State Homeland Security Grant Program through the California Emergency Management Agency (CalEMA). The grant was approved for the purchase of CERT equipment and supplies.
- Training for Department and City staff continues for federal NIMS compliance and continued eligibility for federal reimbursement in case of a major emergency or disaster.

GOALS AND OBJECTIVES

Emergency Operations Center

- Maintain the EOC's supplies and equipment.
- Review, update and maintain the City's emergency operations guide.
- Coordinate the state, county and city annual disaster drills.
- Review and update the Emergency Plan for 2013.

Equipment and Supplies

- Inventory and maintain all equipment and supplies to ensure operational readiness for training drills and disaster response.

Staff Training: SEMS/NIMS

- Coordinate and train City staff on how to activate and operate the City's EOC in compliance with the SEMS and NIMS protocols.
- Provide ongoing review of new industry trends, training, laws and regulations that pertain to and impact the operation of the EOC.

NON-DEPARTMENTAL

NON-DEPARTMENTAL EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	400,000	400,000	0	-400,000	0	0
Operations	1,137,535	2,710,000	1,088,393	-1,621,607	1,179,315	90,922
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	279,258	1,700	1,200	-500	1,200	0
TOTAL EXPENDITURES	1,816,793	3,111,700	1,089,593	-2,022,107	1,180,515	90,922

This function accounts for those expenditures that cannot readily be allocated to any one department or that reflect jointly coordinated programs or projects. Expenditures include, but are not limited to: dues and subscriptions to organizations that have broad benefit and applicability, supplies used by all departments, office equipment maintenance, various utilities, and debt service obligations not department related.

COMMUNITY ORGANIZATIONS

COMMUNITY ORGANIZATIONS EXPENDITURES						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
EXPENDITURES						
Salaries and benefits	0	0	0	0	0	0
Operations	93,611	78,000	59,500	-18,500	59,500	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	93,611	78,000	59,500	-18,500	59,500	0

Various community organizations provide activities, services or events that are of value to the citizens of Cathedral City. The City Council may choose to provide funding to some of these organizations. Due to budget constraints, the City Council has limited the amount of funding available from the General Fund. Additional funding has been provided through the Community Development Block Grant program.

Historically, funding has been provided to the Boys and Girls Club of Cathedral City and the Cathedral City Senior Center. Other organizations that have received funding include Roy's Desert Center and the Coachella Valley Association of Governments Bus Pass Program. Future funding for any organization is contingent upon successfully meeting objectives outlined in the funding agreements. It is also contingent upon receipt of an audit of operations for a twelve-month period. This audit is to be performed by a certified public accountant. Funds are to be disbursed quarterly after receipt of a report of the activities provided and a presentation to the City Council.

City Council will determine the allocation of budgeted funds upon final review of submitted funding applications.

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Cathedral City

OTHER FUNDS

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



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Cathedral City

BIG LEAGUE DREAMS FUND

Fund 431

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

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

Fund Balance: Fund balance is projected to decrease \$127,793, or 3.0%, to \$4,101,140 as of June 30, 2014 and decrease another \$140,788, or 3.4%, to \$3,960,352 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	4,457,918	4,351,215	4,228,933	-122,282	4,101,140	-127,793
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	401,760	390,000	382,001	-7,999	370,737	-11,264
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	401,760	390,000	382,001	-7,999	370,737	-11,264
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	4,938	5,188	5,100	-88	5,200	100
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	503,525	507,094	504,694	-2,400	506,325	1,631
Total Expenditures and Other Uses	508,463	512,282	509,794	-2,488	511,525	1,731
Net increase (decrease)	-106,703	-122,282	-127,793	-5,511	-140,788	-12,995
Ending Balance	4,351,215	4,228,933	4,101,140	-127,793	3,960,352	-140,788

SPECIAL DEPOSITS FUND

Fund 711

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

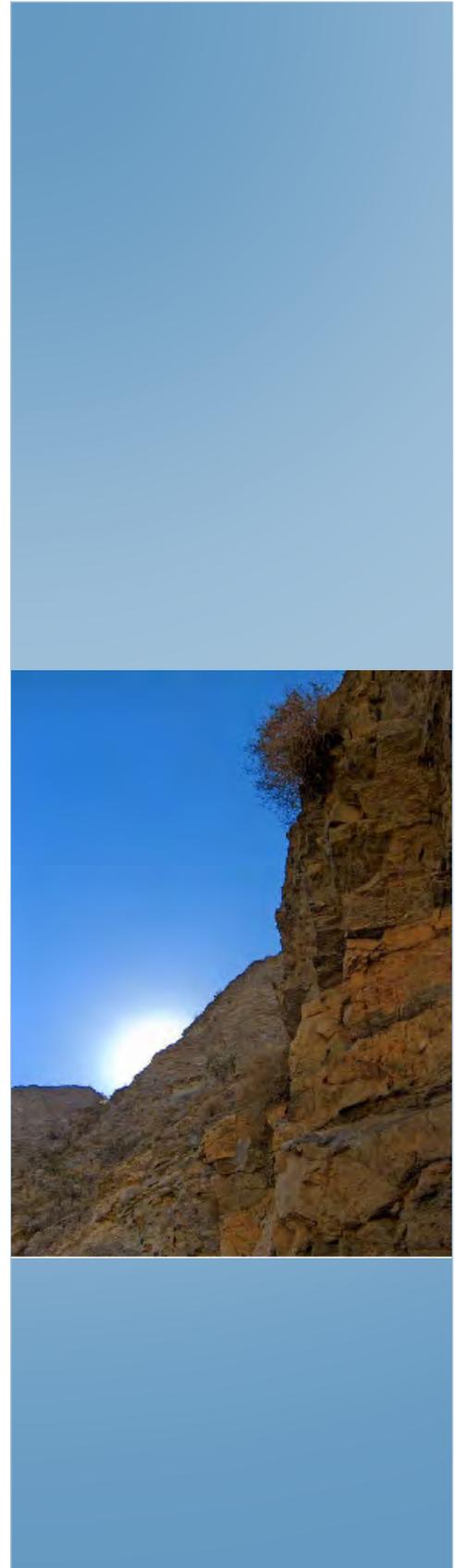
Funding Sources: Revenues are generated from interest earnings (use of money and property).

Fund Balance: Fund balance is projected to increase \$4,700, or 3.5%, to \$139,094 as of June 30, 2014 and increase another \$4,700, or 3.4%, to \$143,794 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	122,331	129,644	134,394	4,750	139,094	4,700
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	7,313	4,750	4,700	-50	4,700	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	7,313	4,750	4,700	-50	4,700	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)	7,313	4,750	4,700	-50	4,700	0
Ending Balance	129,644	134,394	139,094	4,700	143,794	4,700

SPECIAL REVENUE FUNDS

- ❖ Master Underground Plan Fund (Fund 232)
- ❖ Traffic Safety Fund (Fund 233)
- ❖ Transfer Station Road Fund (Fund 234)
- ❖ Developer Fees Fund (Fund 235)
- ❖ TDA SB821 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)
- ❖ Community Development Block Grant Fund (Fund 251)
- ❖ Energy Efficiency/Conservation Block Grant Fund (Fund 252)
- ❖ Police Department Special Revenues Fund (Fund 255)
- ❖ Fire Department Special Revenues Fund (Fund 256)
- ❖ Landscape and Lighting District Fund (Fund 261)
- ❖ Successor to Housing Agency Fund (Fund 561)



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Cathedral City

MASTER UNDERGROUND PLAN FUND

Fund 232

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

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

Fund Balance: Fund balance is projected to increase \$12,000, or 0.7%, to \$1,621,089 as of June 30, 2014 and increase another \$12,000, or 0.7%, to \$1,633,089 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	1,858,345	1,879,989	1,609,089	-270,900	1,621,089	12,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	17,448	11,000	8,000	-3,000	8,000	0
Other revenues	4,196	4,100	4,000	-100	4,000	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	21,644	15,100	12,000	-3,100	12,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	286,000	0	-286,000	0	0
CIP projects	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	286,000	0	-286,000	0	0
Net increase (decrease)	21,644	-270,900	12,000	282,900	12,000	0
Ending Balance	1,879,989	1,609,089	1,621,089	12,000	1,633,089	12,000

TRAFFIC SAFETY FUND

Fund 233

Description: The Traffic Safety Fund was established to account for costs related to traffic safety signal installation, traffic safety maintenance, road repairs and personnel-related activities for the traffic engineer and 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 \$101,520, or 11.0%, to \$818,497 as of June 30, 2014 and decrease another \$45,083, or 5.5%, to \$773,414 as of June 30, 2015. Annual expenditures fluctuate based on level of project activity.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	1,192,887	977,505	920,017	-57,488	818,497	-101,520
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 forfeits	318,322	265,000	275,000	10,000	285,000	10,000
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	9,815	6,500	6,500	0	6,500	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	328,137	271,500	281,500	10,000	291,500	10,000
EXPENDITURES AND OTHER USES						
Salaries and benefits	225,284	40,000	75,234	35,234	75,494	260
Operations	4,200	184,500	184,500	0	184,500	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	213,015	27,500	48,200	20,700	0	-48,200
Transfers out	101,020	76,988	75,086	-1,902	76,589	1,503
Total Expenditures and Other Uses	543,519	328,988	383,020	54,032	336,583	-46,437
Net increase (decrease)	-215,382	-57,488	-101,520	-44,032	-45,083	56,437
Ending Balance	977,505	920,017	818,497	-101,520	773,414	-45,083

TRANSFER STATION ROAD FUND

Fund 234

Description: The Transfer Station Road Fund was established to account for costs related to road construction and maintenance of roadways to access the Edom Hill Transfer Station and various signalization requirements. 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 \$259,000, or 30.1%, to \$1,118,928 as of June 30, 2014 and increase another \$264,000, or 23.6%, to \$1,382,928 as of June 30, 2015. These monies are being accumulated to fund the road improvement project in future years.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	325,653	595,428	859,928	264,500	1,118,928	259,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	265,375	262,000	255,000	-7,000	260,000	5,000
Special assessments	0	0	0	0	0	0
Fines and forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	4,400	5,000	4,000	-1,000	4,000	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	269,775	267,000	259,000	-8,000	264,000	5,000
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	2,500	0	-2,500	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	2,500	0	-2,500	0	0
Net increase (decrease)	269,775	264,500	259,000	-5,500	264,000	5,000
Ending Balance	595,428	859,928	1,118,928	259,000	1,382,928	264,000

DEVELOPER FEES FUND

Fund 235

Description: The Developer Fees Fund was established to account for costs related to various developer fees imposed by the City and restricted for certain projects as designated by the individual fee approved by City Council.

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

Fund Balance: Fund balance is projected to increase \$7,050, or 37.5%, to \$25,875 as of June 30, 2014 and increase another \$7,300, or 28.2%, to \$33,175 as of June 30, 2015. The additional monies are being accumulated to fund various projects in future years. Annual expenditures fluctuate based on level of project activity.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	4,793	10,275	18,825	8,550	25,875	7,050
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	8,500	7,000	-1,500	7,250	250
Special assessments	0	0	0	0	0	0
Fines and forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	74	50	50	0	50	0
Other revenues	48,918	123,046	83,433	-39,613	14,850	-68,583
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	48,992	131,596	90,483	-41,113	22,150	-68,333
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	3,046	3,433	387	3,608	175
Debt service	0	0	0	0	0	0
Capital outlay	14,587	0	0	0	0	0
CIP projects	28,923	120,000	80,000	-40,000	11,242	-68,758
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	43,510	123,046	83,433	-39,613	14,850	-68,583
Net increase (decrease)	5,482	8,550	7,050	-1,500	7,300	250
Ending Balance	10,275	18,825	25,875	7,050	33,175	7,300

TDA SB821 FUND

Fund 240

Description: The TDA SB821 Fund was established to account for costs related to the Transportation Development Act (TDA) Article 3 program funded by the Riverside County Transportation Commission (RCTC).

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

Fund Balance: Fund balance is projected to remain steady at \$119 as of June 30, 2014 and June 30, 2015 as no future projects have been proposed as yet.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	7	119	119	0	119	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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	211	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	20,265	0	0	0	0	0
Total Revenues and Other Sources	20,476	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	20,364	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	20,364	0	0	0	0	0
Net increase (decrease)	112	0	0	0	0	0
Ending Balance	119	119	119	0	119	0

STATE GAS TAX FUND

Fund 241

Description: The State Gas Tax Fund was established to account for costs related to street improvements and maintenance.

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 increase \$690,407, or 25.3%, to \$3,420,223 as of June 30, 2014 and increase another \$679,526, or 19.9%, to \$4,099,749 as of June 30, 2015. These additional monies will be used to fund various projects in future years. Annual expenditures fluctuate based on level of project activity.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	1,926,952	2,677,594	2,729,816	52,222	3,420,223	690,407
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	2,353	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeits	0	0	0	0	0	0
Intergovernmental revenue	1,468,357	1,275,000	1,538,220	263,220	1,538,220	0
Use of money and property	21,966	16,000	15,250	-750	15,750	500
Other revenues	0	0	0	0	0	0
Transfers in	41,797	45,000	44,569	-431	45,460	891
Total Revenues and Other Sources	1,534,473	1,336,000	1,598,039	262,039	1,599,430	1,391
EXPENDITURES AND OTHER USES						
Salaries and benefits	466,031	475,000	596,309	121,309	619,719	23,410
Operations	174,169	160,000	239,919	79,919	227,352	-12,567
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	482	565,000	0	-565,000	0	0
Transfers out	143,149	83,778	71,404	-12,374	72,833	1,429
Total Expenditures and Other Uses	783,831	1,283,778	907,632	-376,146	919,904	12,272
Net increase (decrease)	750,642	52,222	690,407	638,185	679,526	-10,881
Ending Balance	2,677,594	2,729,816	3,420,223	690,407	4,099,749	679,526

AIR QUALITY IMPROVEMENT FUND

Fund 242

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

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

In September 1990, Assembly Bill (AB) 2766 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 that this motor vehicle registration 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 40% of each vehicle registration dollar to implement projects that reduce mobile source emissions. SCAQMD distributes these dollars quarterly to South Coast cities and counties based upon their prorated share of population.

Fund Balance: Fund balance is projected to decrease \$20,750, or 8.2%, to \$232,638 as of June 30, 2014 and decrease another \$19,225, or 8.3%, to approximately \$213,413 as of June 30, 2015.

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AIR QUALITY IMPROVEMENT FUND, continued
Fund 242

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	266,520	257,173	253,388	-3,785	232,638	-20,750
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 forfeits	12	15	0	-15	0	0
Intergovernmental revenue	25,979	24,500	25,000	500	26,500	1,500
Use of money and property	2,348	1,700	1,750	50	1,775	25
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	28,339	26,215	26,750	535	28,275	1,525
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	37,686	30,000	47,500	17,500	47,500	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	37,686	30,000	47,500	17,500	47,500	0
Net increase (decrease)	-9,347	-3,785	-20,750	-16,965	-19,225	1,525
Ending Balance	257,173	253,388	232,638	-20,750	213,413	-19,225

MEASURE A FUND

Fund 243

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

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

Fund Balance: Fund balance is projected to increase \$261,645, or 34.9%, to \$1,012,099 as of June 30, 2014 and increase another \$401,932, or 39.7%, to \$1,504,031 as of June 30, 2015. These additional monies will be used to fund various projects in future years. Annual expenditures fluctuate based on level of project activity.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	20,888	266,854	750,454	483,600	1,012,099	261,645
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	2,353	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeits	0	0	0	0	0	0
Intergovernmental revenue	1,163,408	1,300,000	1,400,000	100,000	1,500,000	100,000
Use of money and property	674	2,600	2,200	-400	2,300	100
Other revenues	0	0	0	0	0	0
Transfers in	113,354	45,000	44,569	-431	45,460	891
Total Revenues and Other Sources	1,279,789	1,347,600	1,446,769	99,169	1,547,760	100,991
EXPENDITURES AND OTHER USES						
Salaries and benefits	466,019	485,000	596,309	111,309	619,719	23,410
Operations	219,254	300,000	381,920	81,920	369,351	-12,569
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	256,443	-2,000	118,895	120,895	68,758	-50,137
Transfers out	92,107	81,000	88,000	7,000	88,000	0
Total Expenditures and Other Uses	1,033,823	864,000	1,185,124	321,124	1,145,828	-39,296
Net increase (decrease)	245,966	483,600	261,645	-221,955	401,932	140,287
Ending Balance	266,854	750,454	1,012,099	261,645	1,414,031	401,932

ASSET FORFEITURE PROGRAM FUND

Fund 244

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) and interest earnings (use of money and property).

Fund Balance: Fund balance is projected to increase \$1,700, or 0.7%, to \$252,100 as of June 30, 2014 and increase another \$1,700, or 0.7%, to \$253,800 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	248,372	250,700	250,400	-300	252,100	1,700
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	2,328	1,700	1,700	0	1,700	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	2,328	1,700	1,700	0	1,700	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	2,000	0	-2,000	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	2,000	0	-2,000	0	0
Net increase (decrease)	2,328	-300	1,700	2,000	1,700	0
Ending Balance	250,700	250,400	252,100	1,700	253,800	1,700

SOLID WASTE FUND

Fund 246

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

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

Fund Balance: Fund balance is projected to increase \$207,599, or 138.4%, to \$357,623 as of June 30, 2014 and increase another \$207,557, or 58.0%, to \$565,180 as of June 30, 2015. These additional monies will be used to fund various projects in future years. Annual expenditures fluctuate based on level of project activity.

GOALS, OBJECTIVES AND ACCOMPLISHMENTS

AB 939 fundamentally restructured the state's approach to solid waste management. It established an integrated waste management hierarchy in the following order of importance:

- Source reduction
- Recycling and composting
- Environmentally safe transformation and land disposal of solid wastes

AB 939 requires that all California jurisdictions prepare a SRRE (Source Reduction Recycling Element) report identifying how they will 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 a day fine until the diversion goal is obtained. According to the requirements of Cathedral City's SRRE, the following components need to be implemented in order to reach the 50% diversion goal for each year:

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

AB 939 is funded through the waste management franchise agreement. The funds earned from the franchise fees are set aside in a separate account to be used only for the development and implementation of the above mentioned components. The City of Cathedral City has been and will

SOLID WASTE FUND, continued

Fund 246

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
- Smart Irrigation Controller
- Backyard and On-Site Composting/Mulching
- Business Waste Reduction Program
- S.C.R.A.P. Gallery Programs
- Cathedral City Environmental Education Program
- Multi-Family Recycling Program
- Government Source Reduction Programs
- Material Exchange/Thrift Shops
- Residential Curbside Recycling
- Residential Buy-Back (Buy Back Centers)
- Stop Identity Theft (Shredding) Programs
- Special Collection Seasonal (Regular)
- Electronic and Tire Weekly Recycling Event
- Residential Curbside Green Waste Collection
- Bulky Item Pickup Program
- Concrete/Asphalt/Rubble
- Print (Brochures, Flyers, Guides, News Articles)
- Household Hazardous Waste Facility
- Sharps Disposal by Mail
- Takeaway Medication Disposal Program

SOLID WASTE FUND, continued
Fund 246

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY

	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	-310,668	-65,935	150,024	215,959	357,623	207,599
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	697,359	700,000	725,000	25,000	735,000	10,000
Special assessments	0	0	0	0	0	0
Fines and forfeits	0	0	0	0	0	0
Intergovernmental revenue	14,125	14,000	14,000	0	14,000	0
Use of money and property	193	300	400	100	500	100
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	711,677	714,300	739,400	25,100	749,500	10,100
EXPENDITURES AND OTHER USES						
Salaries and benefits	157,748	133,000	147,801	14,801	157,398	9,597
Operations	282,978	335,000	356,750	21,750	356,750	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	26,218	30,341	27,250	-3,091	27,795	545
Total Expenditures and Other Uses	466,944	498,341	531,801	33,460	541,943	10,142
Net increase (decrease)	244,733	215,959	207,599	-8,360	207,557	-42
Ending Balance	-65,935	150,024	357,623	207,599	565,180	207,557

POLICE GRANTS FUND

Fund 247

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 \$100,090, or 280.5%, to \$135,776 as of June 30, 2014 and decrease \$99,910, or 73.6%, to \$35,866 as of June 30, 2015. This fluctuation is expected as a result of timing differences as to when revenues are received and expenditures are actually made.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	-53,426	99,101	35,686	-63,415	135,776	100,090
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	736,931	212,750	199,288	-13,462	0	-199,288
Use of money and property	0	135	90	-45	90	0
Other revenues	0	0	0	0	0	0
Transfers in	5,611	0	0	0	0	0
Total Revenues and Other Sources	742,542	212,885	199,378	-13,507	90	-199,288
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	515,992	17,500	7,288	-10,212	0	-7,288
Debt service	0	0	0	0	0	0
Capital outlay	0	7,300	0	-7,300	100,000	100,000
CIP projects	0	0	0	0	0	0
Transfers out	74,023	251,500	92,000	-159,500	0	-92,000
Total Expenditures and Other Uses	590,015	276,300	99,288	-177,012	100,000	712
Net increase (decrease)	152,527	-63,415	100,090	163,505	-99,910	-200,000
Ending Balance	99,101	35,686	135,776	100,090	35,866	-99,910

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Fund 251

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

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

Fund Balance: Fund balance is projected to be \$0 as of June 30, 2014 and June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	-43,730	-321,474	0	321,474	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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	247,115	454,624	1,011,000	556,376	491,000	-520,000
Use of money and property	0	0	0	0	0	0
Other revenues	0	750	0	-750	0	0
Transfers in	3,316	1,700	1,200	-500	1,200	0
Total Revenues and Other Sources	250,431	457,074	1,012,200	555,126	492,200	-520,000
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	72,681	72,681	77,353	4,672
Operations	2,205	122,600	53,236	-69,364	394,847	341,611
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	524,150	6,500	866,283	859,783	0	-866,283
Transfers out	1,820	6,500	20,000	13,500	20,000	0
Total Expenditures and Other Uses	528,175	135,600	1,012,200	876,600	492,200	-520,000
Net increase (decrease)	-277,744	321,474	0	-321,474	0	0
Ending Balance	-321,474	0	0	0	0	0

ENERGY EFFICIENCY/CONSERVATION BLOCK GRANT FUND

Fund 252

Description: The Energy Efficiency/Conservation Block Grant (EECBG) Fund was established to account for costs related to the City's energy efficiency and conservation projects. The purpose of the EECBG program is to assist eligible entities in creating and implementing strategies to:

- Reduce total fossil fuel emissions in a manner that is environmentally sustainable and, to the maximum extent practicable, maximize benefits for local and regional communities.
- Reduce the total energy use of eligible entities; and
- Improve energy efficiency in the building sector, the transportation sector, and other appropriate sectors.

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

Fund Balance: Fund balance is projected to increase \$500, or 0.5%, to \$92,834 as of June 30, 2014 and increase another \$550, or 0.6%, to \$93,384 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	180,394	99,234	92,334	-6,900	92,834	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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	134,904	0	0	0	0	0
Use of money and property	1,280	600	500	-100	550	50
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	136,184	600	500	-100	550	50
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	217,344	7,500	0	-7,500	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	217,344	7,500	0	-7,500	0	0
Net increase (decrease)	-81,160	-6,900	500	7,400	550	50
Ending Balance	99,234	92,334	92,834	500	93,384	550

POLICE DEPARTMENT SPECIAL REVENUES FUND

Fund 255

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, MDC Technologies and Citizens on Patrol.

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

Fund Balance: Fund balance is projected to decrease \$25,400, or 5.9%, to \$406,978 as of June 30, 2014 and decrease another \$25,300, or 6.2%, to \$381,678 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	512,516	460,678	432,378	-28,300	406,978	-25,400
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	4,348	3,100	3,100	0	3,200	100
Other revenues	115,419	57,500	61,000	3,500	61,000	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	119,767	60,600	64,100	3,500	64,200	100
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	169,016	87,000	87,500	500	87,500	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	2,589	1,900	2,000	100	2,000	0
Total Expenditures and Other Uses	171,605	88,900	89,500	600	89,500	0
Net increase (decrease)	-51,838	-28,300	-25,400	2,900	-25,300	100
Ending Balance	460,678	432,378	406,978	-25,400	381,678	-25,300

FIRE DEPARTMENT SPECIAL REVENUES FUND

Fund 256

Description: The Fire Department Special Revenues Fund was established to account for costs related to Fire Department grants and various projects of the City's Fire Department, such as the Fallen Firefighters, Breast Cancer Awareness and Pink Heals Tour.

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

Fund Balance: Fund balance is projected to increase \$1,000, or 0.8%, to \$125,826 as of June 30, 2014 and increase another \$1,000, or 0.8%, to \$126,826 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	899,172	349,276	124,826	-224,450	125,826	1,000
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	6,835	0	-6,835	0	0
Use of money and property	3,755	850	1,000	150	1,000	0
Other revenues	16,117	775	0	-775	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	19,872	8,460	1,000	-7,460	1,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	18,217	16,770	0	-16,770	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	551,551	216,140	0	-216,140	0	0
Total Expenditures and Other Uses	569,768	232,910	0	-232,910	0	0
Net increase (decrease)	-549,896	-224,450	1,000	225,450	1,000	0
Ending Balance	349,276	124,826	125,826	1,000	126,826	1,000

LANDSCAPE AND LIGHTING DISTRICT FUND

Fund 261

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

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

Fund Balance: Fund balance is projected to increase \$70,362, or 58.9%, to \$189,757 as of June 30, 2014 and increase another \$72,761, or 38.3%, to \$262,518 as of June 30, 2015. These additional monies will be used to fund maintenance costs in future years. Annual fluctuations in revenues and expenditures are expected.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	90,046	47,395	119,395	72,000	189,757	70,362
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	445,629	485,000	479,767	-5,233	489,363	9,596
Fines and forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	59	0	0	0	0	0
Other revenues	0	0	0	0	0	0
Transfers in	172,655	90,000	106,288	16,288	108,414	2,126
Total Revenues and Other Sources	618,343	575,000	586,055	11,055	597,777	11,722
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	289,525	240,000	220,245	-19,755	224,680	4,435
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	371,469	263,000	295,448	32,448	300,336	4,888
Total Expenditures and Other Uses	660,994	503,000	515,693	12,693	525,016	9,323
Net increase (decrease)	-42,651	72,000	70,362	-1,638	72,761	2,399
Ending Balance	47,395	119,395	189,757	70,362	262,518	72,761

SUCCESSOR TO HOUSING AGENCY FUND

Fund 561

Description: The Successor to Housing Agency Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor housing agency. This fund was established to account for activities related to low and moderate income housing.

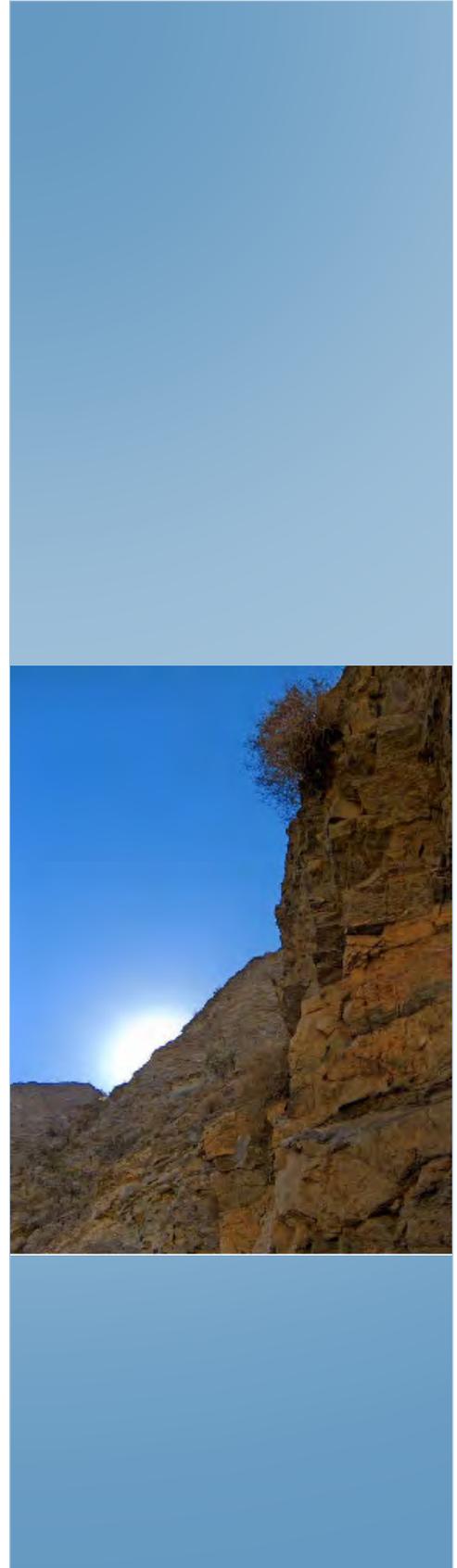
Funding Sources: Revenues are from interest earnings and rents (use of money and property) and other revenues, such as reimbursements received under various loan programs (CHIP, ADFAP, SHARP, FTHB and DHRP).

Fund Balance: Fund balance is projected to increase \$61,841, or 0.7%, to \$9,337,399 as of June 30, 2014 and decrease \$26,436, or 0.3%, to \$9,310,963 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	9,155,058	9,275,558	120,500	9,337,399	61,841
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	30,123	81,000	58,000	-23,000	58,000	0
Other revenues	72,611	57,000	56,700	-300	56,700	0
Transfers in	9,083,335	0	0	0	0	0
Total Revenues and Other Sources	9,186,069	138,000	114,700	-23,300	114,700	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	37,081	37,081	38,358	1,277
Operations	31,011	17,500	15,778	-1,722	102,778	87,000
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	31,011	17,500	52,859	35,359	141,136	88,277
Net increase (decrease)	9,155,058	120,500	61,841	-58,659	-26,436	-88,277
Ending Balance	9,155,058	9,275,558	9,337,399	61,841	9,310,963	-26,436

CAPITAL PROJECTS FUNDS

- ❖ Police and Fire Facilities Fund (Fund 321)
- ❖ Traffic Signalization Fund (Fund 322)
- ❖ Areawide Capital Projects Fund (Fund 331)
- ❖ Assessment District 85-1 Fund (Fund 341)
- ❖ Assessment District 86-1 Fund (Fund 342)
- ❖ Assessment District 86-5 Fund (Fund 344)
- ❖ Assessment District 87-2 Fund (Fund 345)
- ❖ Assessment District 88-2 Fund (Fund 346)
- ❖ Assessment District 88-3 Fund (Fund 347)
- ❖ 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)
- ❖ Successor Housing 2002 D TAB Housing Bond Fund (Fund 564)
- ❖ Successor Housing 2002 E TAB Housing Bond Fund (Fund 565)



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Cathedral City

POLICE AND FIRE FACILITIES FUND

Fund 321

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

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

Fund Balance: Fund balance is projected to increase \$3,675, or 15.0%, to \$28,155 as of June 30, 2014 and increase another \$3,690, or 13.1%, to \$31,845 as of June 30, 2015. These additional monies will be used to fund projects in future years.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	26,015	29,780	24,480	-5,300	28,155	3,675
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	265	200	175	-25	190	15
Other revenues	3,500	4,500	3,500	-1,000	3,500	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	3,765	4,700	3,675	-1,025	3,690	15
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	10,000	0	-10,000	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	10,000	0	-10,000	0	0
Net increase (decrease)	3,765	-5,300	3,675	8,975	3,690	15
Ending Balance	29,780	24,480	28,155	3,675	31,845	3,690

TRAFFIC SIGNALIZATION FUND

Fund 322

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

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

Fund Balance: Fund balance is projected to increase \$2,350, or 2.0%, to \$121,910 as of June 30, 2014 and increase another \$2,500, or 2.1%, to \$124,410 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	104,021	122,960	119,560	-3,400	121,910	2,350
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	853	1,000	750	-250	750	0
Other revenues	19,520	1,800	1,600	-200	1,750	150
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	20,373	2,800	2,350	-450	2,500	150
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	1,434	6,200	0	-6,200	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	1,434	6,200	0	-6,200	0	0
Net increase (decrease)	18,939	-3,400	2,350	5,750	2,500	150
Ending Balance	122,960	119,560	121,910	2,350	124,410	2,500

AREAWIDE CAPITAL PROJECTS FUND

Fund 331

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 decrease \$997,170, or 24.8%, to \$3,031,374 as of June 30, 2014 and decrease another \$3,360, or 0.1%, to \$3,028,014 as of June 30, 2015. This reduction was anticipated as monies previously set aside for projects are used.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	5,832,283	4,658,544	4,028,544	-630,000	3,031,374	-997,170
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	2,530,093	17,660,399	9,922,492	-7,737,907	1,355,771	-8,566,721
Use of money and property	48,060	20,000	12,000	-8,000	10,000	-2,000
Other revenues	383,573	516,400	1,193,950	677,550	229,000	-964,950
Transfers in	454,330	0	0	0	0	0
Total Revenues and Other Sources	3,416,056	18,196,799	11,128,442	-7,068,357	1,594,771	-9,533,671
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	178,000	178,000	178,000	0	178,000	0
Capital outlay	0	0	0	0	0	0
CIP projects	2,577,296	18,648,799	11,947,612	-6,701,187	1,420,131	-10,527,481
Transfers out	1,834,499	0	0	0	0	0
Total Expenditures and Other Uses	4,589,795	18,826,799	12,125,612	-6,701,187	1,598,131	-10,527,481
Net increase (decrease)	-1,173,739	-630,000	-997,170	-367,170	-3,360	993,810
Ending Balance	4,658,544	4,028,544	3,031,374	-997,170	3,028,014	-3,360

ASSESSMENT DISTRICT 85-1 FUND

Fund 341

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 remain steady at \$1,892 as of June 30, 2014 and June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	1,892	1,892	1,892	0	1,892	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 forfeits	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	1,892	1,892	1,892	0	1,892	0

ASSESSMENT DISTRICT 86-1 FUND

Fund 342

Description: The Assessment District 86-1 Fund was established to account for authorized projects within Assessment District 86-1.

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 \$600,000, or 99.1%, to \$5,210 as of June 30, 2014 and projected to remain unchanged as of June 30, 2015. This reduction was anticipated as monies previously set aside for projects are used.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	6,722	606,710	605,210	-1,500	5,210	-600,000
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 forfeits	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	600,000	0	0	0	0	0
Transfers in	0	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	12	1,500	600,000	598,500	0	-600,000
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	12	1,500	600,000	598,500	0	-600,000
Net increase (decrease)	599,988	-1,500	-600,000	-598,500	0	600,000
Ending Balance	606,710	605,210	5,210	-600,000	5,210	0

ASSESSMENT DISTRICT 86-5 FUND

Fund 344

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

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

Fund Balance: Fund balance is projected to remain steady at \$52,994 as of June 30, 2014 and June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	52,994	52,994	52,994	0	52,994	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 forfeits	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	52,994	52,994	52,994	0	52,994	0

ASSESSMENT DISTRICT 87-2 FUND

Fund 345

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 is projected to remain steady at \$12,036 as of June 30, 2014 and June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	12,036	12,036	12,036	0	12,036	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 forfeits	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	12,036	12,036	12,036	0	12,036	0

ASSESSMENT DISTRICT 88-2 FUND

Fund 346

Description: The Assessment District 88-2 Fund was established to account for authorized projects within Assessment District 88-2.

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 is projected to remain steady at \$788 as of June 30, 2014 and June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	788	788	788	0	788	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 forfeits	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	788	788	788	0	788	0

ASSESSMENT DISTRICT 88-3 FUND

Fund 347

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

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

Fund Balance: Fund balance is projected to remain steady at \$18,312 as of June 30, 2014 and June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	31,968	18,312	18,312	0	18,312	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 forfeits	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	3,986	0	0	0	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	9,670	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	13,656	0	0	0	0	0
Net increase (decrease)	-13,656	0	0	0	0	0
Ending Balance	18,312	18,312	18,312	0	18,312	0

ASSESSMENT DISTRICT 2001-01 FUND

Fund 349

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 is projected to remain steady at \$222,941 as of June 30, 2014 and June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	222,914	222,916	222,931	15	222,941	10
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	2	15	10	-5	10	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	2	15	10	-5	10	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)	2	15	10	-5	10	0
Ending Balance	222,916	222,931	222,941	10	222,951	10

CFD RIO VISTA FUND

Fund 351

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

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

Fund Balance: Fund balance is projected to remain steady at \$244,157 as of June 30, 2014 and June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	125,946	244,155	244,157	2	244,157	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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	0	2	0	-2	0	0
Other revenues	118,209	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	118,209	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)	118,209	2	0	-2	0	0
Ending Balance	244,155	244,157	244,157	0	244,157	0

ASSESSMENT DISTRICT 2003-01 FUND

Fund 352

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 is projected to remain steady at \$1,113,712 as of June 30, 2014 and June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	1,113,572	1,113,662	1,113,687	25	1,113,712	25
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	90	25	25	0	25	0
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	90	25	25	0	25	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)	90	25	25	0	25	0
Ending Balance	1,113,662	1,113,687	1,113,712	25	1,113,737	25

ASSESSMENT DISTRICT 2004-01 FUND

Fund 353

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 remain steady at \$541,153 as of June 30, 2014 and June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	547,960	543,793	541,153	-2,640	541,153	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 forfeits	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	4,167	2,640	0	-2,640	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	4,167	2,640	0	-2,640	0	0
Net increase (decrease)	-4,167	-2,640	0	2,640	0	0
Ending Balance	543,793	541,153	541,153	0	541,153	0

ASSESSMENT DISTRICT 2004-02 FUND

Fund 354

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

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

Fund Balance: Fund balance is projected to remain steady at \$2,805,290 as of June 30, 2014 and June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	622,128	2,984,690	2,805,290	-179,400	2,805,290	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 forfeits	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	1,020,050	0	0	0	0	0
Transfers in	1,789,865	0	0	0	0	0
Total Revenues and Other Sources	2,809,915	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	4,400	0	-4,400	0	0
Debt service	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
CIP projects	435,633	175,000	0	-175,000	0	0
Transfers out	11,720	0	0	0	0	0
Total Expenditures and Other Uses	447,353	179,400	0	-179,400	0	0
Net increase (decrease)	2,362,562	-179,400	0	179,400	0	0
Ending Balance	2,984,690	2,805,290	2,805,290	0	2,805,290	0

SUCCESSOR HOUSING 2002 D TAB HOUSING BOND FUND

Fund 564

Description: The Successor Housing 2002 D TAB Housing Bond Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor housing agency. This fund was established to account for activities related to low and moderate income housing projects within the city.

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

Fund Balance: Fund balance is projected to increase \$8,000, or 0.1%, to \$8,364,126 as of June 30, 2014 and increase another \$4,250, or 0.1%, to \$8,368,376 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	8,349,701	8,356,126	6,425	8,364,126	8,000
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	10,448	6,500	8,000	1,500	8,000	0
Other revenues	0	0	0	0	0	0
Transfers in	8,340,147	0	0	0	0	0
Total Revenues and Other Sources	8,350,595	6,500	8,000	1,500	8,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	894	75	0	-75	3,750	3,750
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	894	75	0	-75	3,750	3,750
Net increase (decrease)	8,349,701	6,425	8,000	1,575	4,250	-3,750
Ending Balance	8,349,701	8,356,126	8,364,126	8,000	8,368,376	4,250

SUCCESSOR HOUSING 2002 E TAB HOUSING BOND FUND

Fund 565

Description: The Successor Housing 2002 E TAB Housing Bond Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor housing agency. This fund was established to account for activities related to low and moderate income housing projects within the city.

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

Fund Balance: Fund balance is projected to increase \$250, or less than 0.1%, to \$9,095,727 as of June 30, 2014 and decrease \$2,850, or less than 0.1%, to \$9,092,877 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	9,085,127	9,095,477	10,350	9,095,727	250
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	0	10,350	250	-10,100	250	0
Other revenues	0	0	0	0	0	0
Transfers in	9,085,127	0	0	0	0	0
Total Revenues and Other Sources	9,085,127	10,350	250	-10,100	250	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	3,100	3,100
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	3,100	3,100
Net increase (decrease)	9,085,127	10,350	250	-10,100	-2,850	-3,100
Ending Balance	9,085,127	9,095,477	9,095,727	250	9,092,877	-2,850

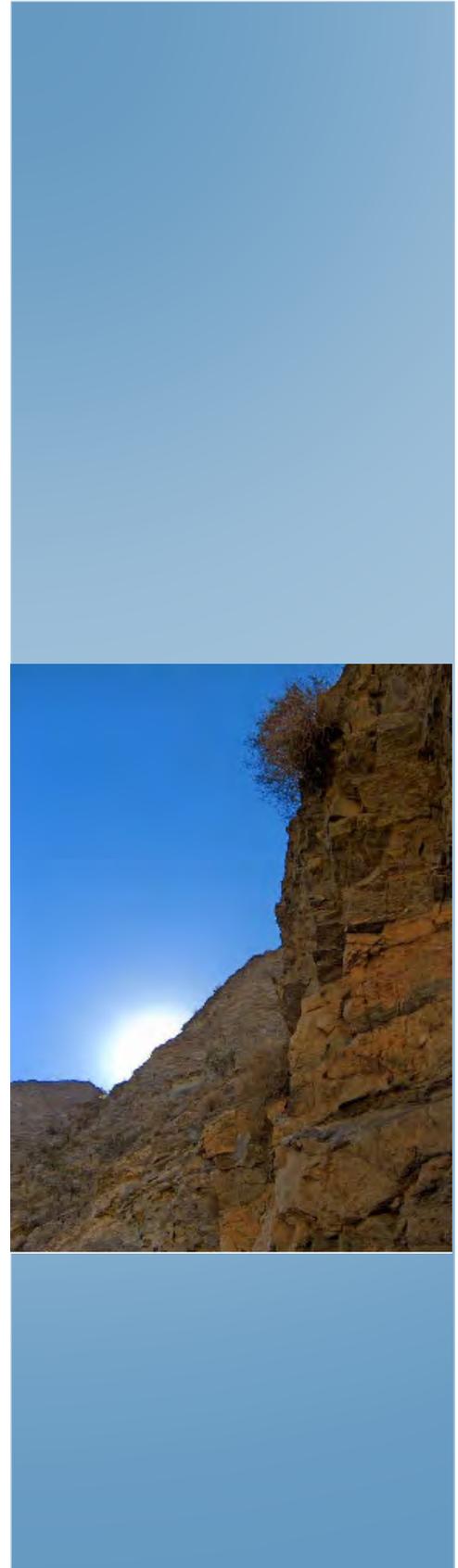
PROPRIETARY AND AGENCY FUNDS

Internal Service Funds:

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

Agency Funds:

- ❖ Fund Descriptions



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Cathedral City

EQUIPMENT REPLACEMENT FUND

Fund 611

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

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

Net Assets: Net assets are projected to decrease \$390,000, or 7.9%, to \$4,533,841 as of June 30, 2014 and decrease another \$165,000, or 3.6%, to \$4,368,841 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	4,917,410	4,866,591	4,923,841	57,250	4,533,841	-390,000
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	544,947	525,000	525,000	0	525,000	0
Special assessments	0	0	0	0	0	0
Fines and forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	23,001	22,250	15,000	-7,250	15,000	0
Other revenues	10,430	495,000	0	-495,000	0	0
Transfers in	120,421	0	0	0	0	0
Total Revenues and Other Sources	698,799	1,042,250	540,000	-502,250	540,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	744,912	985,000	930,000	-55,000	705,000	-225,000
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	4,706	0	0	0	0	0
Total Expenditures and Other Uses	749,618	985,000	930,000	-55,000	705,000	-225,000
Net increase (decrease)	-50,819	57,250	-390,000	-447,250	-165,000	225,000
Ending Balance	4,866,591	4,923,841	4,533,841	-390,000	4,368,841	-165,000

INSURANCE FUND

Fund 612

Description: The Insurance Fund was established to account for costs related to the City's various insurance coverages. Insurance costs, 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).

Net Assets: Net assets are projected to increase \$48,378, or 0.5%, to \$9,296,481 as of June 30, 2014 and increase another \$106,631, or 1.1%, to \$9,403,112 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	5,869,475	6,998,003	9,248,103	2,250,100	9,296,481	48,378
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	6,285,518	8,500,000	6,308,524	-2,191,476	6,384,280	75,756
Special assessments	0	0	0	0	0	0
Fines and forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	101,010	50,100	50,000	-100	50,000	0
Other revenues	166,417	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	6,552,945	8,550,100	6,358,524	-2,191,576	6,434,280	75,756
EXPENDITURES AND OTHER USES						
Salaries and benefits	4,481,611	5,100,000	5,105,694	5,694	5,091,708	-13,986
Operations	942,806	1,200,000	1,204,452	4,452	1,235,941	31,489
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	5,424,417	6,300,000	6,310,146	10,146	6,327,649	17,503
Net increase (decrease)	1,128,528	2,250,100	48,378	-2,201,722	106,631	58,253
Ending Balance	6,998,003	9,248,103	9,296,481	48,378	9,403,112	106,631

TECHNOLOGY FUND

Fund 613

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).

Net Assets: Net assets are projected to increase \$2,500, or 3.5%, to \$633,093 as of June 30, 2014 and decrease \$11,250, or 1.8%, to \$621,843 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	569,899	593,943	611,593	17,650	633,093	21,500
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	5,093	4,150	4,000	-150	500	-3,500
Other revenues	20,715	16,000	20,000	4,000	22,000	2,000
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	25,808	20,150	24,000	3,850	22,500	-1,500
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	1,764	2,500	2,500	0	33,750	31,250
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	1,764	2,500	2,500	0	33,750	31,250
Net increase (decrease)	24,044	17,650	21,500	3,850	-11,250	-32,750
Ending Balance	593,943	611,593	633,093	21,500	621,843	-11,250

FACILITIES FUND

Fund 614

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) and interest earnings (use of money and property).

Net Assets: Net assets are projected to increase \$7,750, or 0.6%, to \$1,254,321 as of June 30, 2014 and increase another \$7,900, or 0.6%, to \$1,262,221 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	1,226,773	1,238,071	1,246,571	8,500	1,254,321	7,750
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	11,298	8,500	7,750	-750	7,900	150
Other revenues	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Total Revenues and Other Sources	11,298	8,500	7,750	-750	7,900	150
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)	11,298	8,500	7,750	-750	7,900	150
Ending Balance	1,238,071	1,246,571	1,254,321	7,750	1,262,221	7,900

AGENCY FUNDS

ASSESSMENT DISTRICT 85-1 FUND (FUND 441)

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

ASSESSMENT DISTRICT 86-1 FUND (FUND 442)

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

ASSESSMENT DISTRICT 86-5 FUND (FUND 444)

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

ASSESSMENT DISTRICT 87-2 FUND (FUND 445)

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

ASSESSMENT DISTRICT 88-2 FUND (FUND 446)

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

ASSESSMENT DISTRICT 88-3 FUND (FUND 447)

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

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 713)

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 752)

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

AGENCY FUNDS, continued

ASSESSMENT DISTRICT 04-01 FUND (FUND 753)

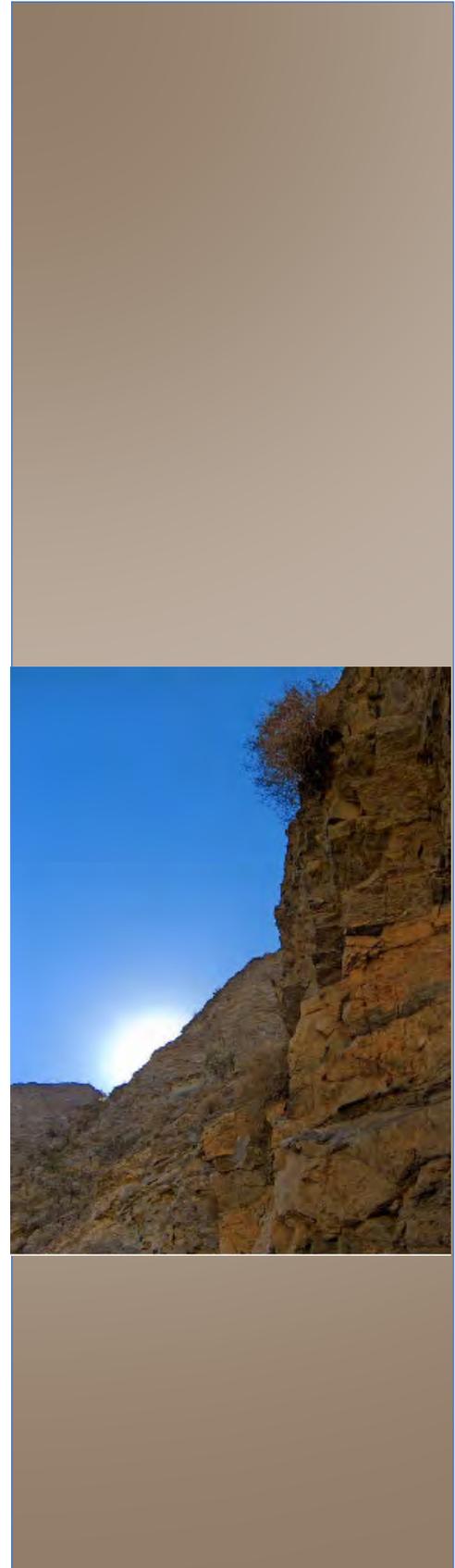
This fund accounts for the receipt of special assessments and principal and interest payments on the Limited Obligation Improvement Bonds.

ASSESSMENT DISTRICT 04-02 FUND (FUND 754)

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

SUCCESSOR AGENCY

- ❖ Successor Agency Redevelopment Obligation Retirement Fund (Fund 530)
- ❖ Successor Agency RDA Area 1 Fund (Fund 531)
- ❖ Successor Agency RDA Area 2 Fund (Fund 532)
- ❖ Successor Agency RDA Area 3 Fund (Fund 533)
- ❖ Successor Agency 2002 D TAB Housing Bond Fund (Fund 534)
- ❖ Successor Agency 2002 E TAB Housing Bond Fund (Fund 535)
- ❖ Successor Agency Administration Fund (Fund 540)
- ❖ Successor Agency Other Fund (Fund 541)
- ❖ Successor Agency Merged Project Area Fund (Fund 543)
- ❖ Successor Agency 2004 Series A TAB Fund (Fund 546)
- ❖ Successor Agency 2005 Series A TAB MPA Fund (Fund 548)
- ❖ Successor Agency 2007 Series A TAB Fund (Fund 550)
- ❖ Successor Agency 2007 Series B TAB Fund (Fund 551)
- ❖ Successor Agency 2007 Series C TAB Fund (Fund 552)
- ❖ Successor Agency Housing Balance Fund (Fund 562)



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Cathedral City

SUCCESSOR AGENCY REDEVELOPMENT OBLIGATION RETIREMENT FUND

Fund 530

Description: The Successor Agency Redevelopment Obligation Retirement Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as 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 decrease \$682,502, or 6.6%, to \$9,731,539 as of June 30, 2014 and increase \$322,806, or 3.3%, to \$10,054,345 as of June 30, 2015. Fund balance represents monies received for the subsequent fiscal year.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	0	10,414,041	10,414,041	9,731,539	-682,502
REVENUES AND OTHER SOURCES						
Taxes	7,632,300	14,374,085	14,800,000	425,915	15,000,000	200,000
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 forfeits	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	7,632,300	14,374,085	14,800,000	425,915	15,000,000	200,000
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	7,632,300	3,960,044	15,482,502	11,522,458	14,677,194	-805,308
Total Expenditures and Other Uses	7,632,300	3,960,044	15,482,502	11,522,458	14,677,194	-805,308
Net increase (decrease)	0	10,414,041	-682,502	-11,096,543	322,806	1,005,308
Ending Balance	0	10,414,041	9,731,539	-682,502	10,054,345	322,806

SUCCESSOR AGENCY RDA AREA 1 FUND

Fund 531

Description: The Successor Agency RDA Area 1 Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor agency for winding down the former redevelopment agency's affairs. This fund was established to account for the principal and interest payments on long-term debt associated with the 2006 Merged Redevelopment Project Area (formerly the "Merged Project Area (Nos. 1 and 2)" and "Project Area 1").

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 \$2,500, or 0.6%, to \$391,789 as of June 30, 2014 and increase another \$2,500, or 0.6%, to \$394,289 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	637,989	389,289	-248,700	391,789	2,500
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	3,136	4,300	2,500	-1,800	2,500	0
Other revenues	0	0	0	0	0	0
Transfers in	674,927	0	0	0	0	0
Total Revenues and Other Sources	678,063	4,300	2,500	-1,800	2,500	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	40,074	253,000	0	-253,000	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	40,074	253,000	0	-253,000	0	0
Net increase (decrease)	637,989	-248,700	2,500	251,200	2,500	0
Ending Balance	637,989	389,289	391,789	2,500	394,289	2,500

SUCCESSOR AGENCY RDA AREA 2 FUND

Fund 532

Description: The Successor Agency RDA Area 2 Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor agency for winding down the former redevelopment agency's affairs. This fund was established to account for the principal and interest payments on long-term debt associated with the 2006 Merged Redevelopment Project Area (formerly the "Merged Project Area (Nos. 1 and 2)" and "Project Area 2").

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 \$3,885, or 0.4%, to \$970,016 as of June 30, 2014 and increase another \$3,864, or 0.4%, to \$973,880 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	1,079,756	966,131	-113,625	970,016	3,885
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	5,486	7,300	5,000	-2,300	5,000	0
Other revenues	0	0	0	0	0	0
Transfers in	3,163,147	529,394	2,466,426	1,937,032	2,463,321	-3,105
Total Revenues and Other Sources	3,168,633	536,694	2,471,426	1,934,732	2,468,321	-3,105
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	118,519	12,000	13,567	1,567	13,838	271
Debt service	1,970,358	638,319	2,453,974	1,815,655	2,450,619	-3,355
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	2,088,877	650,319	2,467,541	1,817,222	2,464,457	-3,084
Net increase (decrease)	1,079,756	-113,625	3,885	117,510	3,864	-21
Ending Balance	1,079,756	966,131	970,016	3,885	973,880	3,864

SUCCESSOR AGENCY RDA AREA 3 FUND

Fund 533

Description: The Successor Agency RDA Area 3 Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor agency for winding down the former redevelopment agency's affairs. This fund was established to account for the principal and interest payments on long-term debt associated with the 2006 Merged Redevelopment Project Area (formerly "Project Area 3").

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 decrease \$404,251, or 22.9%, to \$1,359,071 as of June 30, 2014 and decrease another \$1,142,512, or 84.1%, to approximately \$216,559 as of June 30, 2015. Reduction in fund balance expected as prior year reserves are to be used for debt service.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	2,905,431	1,763,322	-1,142,109	1,359,071	-404,251
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	18,449	17,000	18,000	1,000	18,000	0
Other revenues	0	0	0	0	0	0
Transfers in	10,225,238	2,335,081	9,779,519	7,444,438	9,037,803	-741,716
Total Revenues and Other Sources	10,243,687	2,352,081	9,797,519	7,445,438	9,055,803	-741,716
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	76,188	17,740	18,062	322	18,424	362
Debt service	6,852,008	3,476,450	10,183,708	6,707,258	10,179,891	-3,817
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	410,060	0	0	0	0	0
Total Expenditures and Other Uses	7,338,256	3,494,190	10,201,770	6,707,580	10,198,315	-3,455
Net increase (decrease)	2,905,431	-1,142,109	-404,251	737,858	-1,142,512	-738,261
Ending Balance	2,905,431	1,763,322	1,359,071	-404,251	216,559	-1,142,512

SUCCESSOR AGENCY 2002 D TAB HOUSING BOND FUND

Fund 534

Description: The Successor Agency 2002 D TAB Housing Bond Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor agency for winding down the former redevelopment agency's affairs. This fund was established to account for the principal and interest payments on long-term debt associated with the 2002 Tax Allocation Bonds, Series D.

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 \$608, or 40.4%, to \$2,110 as of June 30, 2014 and increase another \$536, or 25.4%, to \$2,646 as of June 30, 2015. Although the change in fund balance is greater than 10%, the dollar change is not significant (less than \$1,000).

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	4,684	1,502	-3,182	2,110	608
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	472	6	10	4	10	0
Other revenues	0	0	0	0	0	0
Transfers in	1,437,643	449,503	1,428,931	979,428	1,426,990	-1,941
Total Revenues and Other Sources	1,438,115	449,509	1,428,941	979,432	1,427,000	-1,941
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	6,375	6,502	127	6,633	131
Debt service	1,433,431	446,316	1,421,831	975,515	1,419,831	-2,000
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 Expenditures and Other Uses	1,433,431	452,691	1,428,333	975,642	1,426,464	-1,869
Net increase (decrease)	4,684	-3,182	608	3,790	536	-72
Ending Balance	4,684	1,502	2,110	608	2,646	536

SUCCESSOR AGENCY 2002 E TAB HOUSING BOND FUND

Fund 535

Description: The Successor Agency 2002 E TAB Housing Bond Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor agency for winding down the former redevelopment agency's affairs. This fund was established to account for the principal and interest payments on long-term debt associated with the 2002 Tax Allocation Bonds, Series E.

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 \$530, or 22.1%, to \$2,933 as of June 30, 2014 and increase another \$541, or 18.4%, to \$3,474 as of June 30, 2015. Although the change in fund balance is greater than 10%, the dollar change is not significant (less than \$1,000).

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	5,554	2,403	-3,151	2,933	530
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	476	36	15	-21	15	0
Other revenues	0	0	0	0	0	0
Transfers in	1,039,168	370,337	1,033,531	663,194	1,037,582	4,051
Total Revenues and Other Sources	1,039,644	370,373	1,033,546	663,173	1,037,597	4,051
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	6,375	6,503	128	6,632	129
Debt service	1,034,090	367,149	1,026,513	659,364	1,030,424	3,911
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	1,034,090	373,524	1,033,016	659,492	1,037,056	4,040
Net increase (decrease)	5,554	-3,151	530	3,681	541	11
Ending Balance	5,554	2,403	2,933	530	3,474	541

SUCCESSOR AGENCY ADMINISTRATION FUND

Fund 540

Description: The Successor Agency Administration Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as 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 is projected to decrease \$30,629, or 23.8%, to \$97,797 as of June 30, 2014 and decrease another \$2,250, or 2.3%, to \$95,547 as of June 30, 2015. Change in fund balance due to expected expenditure fluctuations.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	281,607	128,426	-153,181	97,797	-30,629
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	1,288	975	750	-225	750	0
Other revenues	0	0	0	0	0	0
Transfers in	452,579	234,361	442,621	208,260	447,000	4,379
Total Revenues and Other Sources	453,867	235,336	443,371	208,035	447,750	4,379
EXPENDITURES AND OTHER USES						
Salaries and benefits	109,446	107,500	104,787	-2,713	111,011	6,224
Operations	62,814	281,017	369,213	88,196	338,989	-30,224
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	172,260	388,517	474,000	85,483	450,000	-24,000
Net increase (decrease)	281,607	-153,181	-30,629	122,552	-2,250	28,379
Ending Balance	281,607	128,426	97,797	-30,629	95,547	-2,250

SUCCESSOR AGENCY OTHER FUND

Fund 541

Description: The Successor Agency Other Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor agency for winding down the former redevelopment agency's affairs. This fund was established to account for the administration costs that are related to redevelopment projects.

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

Fund Balance: Fund balance is projected to decrease \$740,927, or 8.3%, to \$(9,663,672) as of June 30, 2014 and decrease another \$760,522, or 7.9%, to \$(10,424,194) as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	-7,905,336	-8,922,745	-1,017,409	-9,663,672	-740,927
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	28,000	25,000	30,250	5,250	30,250	0
Other revenues	0	0	0	0	0	0
Transfers in	1,006,872	41,368	354,610	313,242	264,498	-90,112
Total Revenues and Other Sources	1,034,872	66,368	384,860	318,492	294,748	-90,112
EXPENDITURES AND OTHER USES						
Salaries and benefits	105,185	0	0	0	0	0
Operations	8,835,023	1,083,777	1,125,787	42,010	1,055,270	-70,517
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	8,940,208	1,083,777	1,125,787	42,010	1,055,270	-70,517
Net increase (decrease)	-7,905,336	-1,017,409	-740,927	276,482	-760,522	-19,595
Ending Balance	-7,905,336	-8,922,745	-9,663,672	-740,927	-10,424,194	-760,522

SUCCESSOR AGENCY MERGED PROJECT AREA FUND

Fund 543

Description: The Successor Agency Merged Project Area Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor agency for winding down the former redevelopment agency's affairs. This fund was established to account for the acquisition, improvement, and rehabilitation of property within the 2006 Merged Redevelopment Project Area.

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

Fund Balance: Fund balance is projected to decrease \$275,000, or 3.2%, to \$8,239,315 as of June 30, 2014 and decrease another \$16,000, or 0.2%, to \$8,223,315 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	8,578,515	8,514,315	-64,200	8,239,315	-275,000
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	8,482	6,000	5,000	-1,000	5,000	0
Other revenues	792,939	0	0	0	0	0
Transfers in	8,598,814	0	0	0	0	0
Total Revenues and Other Sources	9,400,235	6,000	5,000	-1,000	5,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	760,677	70,200	280,000	209,800	21,000	-259,000
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	61,043	0	0	0	0	0
Total Expenditures and Other Uses	821,720	70,200	280,000	209,800	21,000	-259,000
Net increase (decrease)	8,578,515	-64,200	-275,000	-210,800	-16,000	259,000
Ending Balance	8,578,515	8,514,315	8,239,315	-275,000	8,223,315	-16,000

SUCCESSOR AGENCY 2004 SERIES A TAB FUND

Fund 546

Description: The Successor Agency 2004 Series A TAB Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor agency for winding down the former redevelopment agency's affairs. This fund was established to account for the reimbursements to the Merged Project Area for development of a hotel/golf course, reimbursement to the General Fund for soft costs, and for miscellaneous capital improvements.

Funding Sources: Revenues are generated from interest earnings (use of money and property). Original funding was provided by the 2004 Tax Allocation Bonds, Series A issued.

Fund Balance: Fund balance is projected to decrease \$218,500, or 98.0%, to \$6,086 as of June 30, 2014 and increase \$1,500, or 24.6%, to \$7,586 as of June 30, 2015. Change in fund balance expected as a result of planned use of remaining bond proceeds fluctuates.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	223,086	224,586	1,500	6,086	-218,500
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	1,403	1,500	1,500	0	1,500	0
Other revenues	0	0	0	0	0	0
Transfers in	221,683	0	0	0	0	0
Total Revenues and Other Sources	223,086	1,500	1,500	0	1,500	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	220,000	220,000	0	-220,000
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	0	0	220,000	220,000	0	-220,000
Net increase (decrease)	223,086	1,500	-218,500	-220,000	1,500	220,000
Ending Balance	223,086	224,586	6,086	-218,500	7,586	1,500

SUCCESSOR AGENCY 2005 SERIES A TAB MPA FUND

Fund 548

Description: The Successor Agency 2005 Series A TAB MPA Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor agency for winding down the former redevelopment agency's affairs. This fund was established to account for miscellaneous capital improvements in the Merged Project Area and Project Area No. 3.

Funding Sources: Revenues are generated from interest earnings and rents (use of money and property). Original funding was provided by the 2005 Tax Allocation Bonds, Series A issued.

Fund Balance: Fund balance is projected to increase \$750, or less than 0.1%, to \$1,802,132 as of June 30, 2014 and increase another \$750, or less than 0.1%, to \$1,802,882 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	1,950,572	1,801,382	-149,190	1,802,132	750
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	2,267	810	750	-60	750	0
Other revenues	0	0	0	0	0	0
Transfers in	1,948,305	0	0	0	0	0
Total Revenues and Other Sources	1,950,572	810	750	-60	750	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	150,000	0	-150,000	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	0	150,000	0	-150,000	0	0
Net increase (decrease)	1,950,572	-149,190	750	149,940	750	0
Ending Balance	1,950,572	1,801,382	1,802,132	750	1,802,882	750

SUCCESSOR AGENCY 2007 SERIES A TAB FUND

Fund 550

Description: The Successor Agency 2007 Series A TAB Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as 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 and rents (use of money and property). Original funding was provided by the 2007 Tax Allocation Bonds, Series A issued.

Fund Balance: Fund balance is projected to decrease \$451,791, or 4.4%, to \$9,803,614 as of June 30, 2014 and decrease another \$481,791, or 4.9%, to \$9,321,823 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	11,793,032	10,255,405	-1,537,627	9,803,614	-451,791
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	110,873	69,000	54,000	-15,000	54,000	0
Other revenues	67,878	0	0	0	0	0
Transfers in	11,773,405	0	0	0	0	0
Total Revenues and Other Sources	11,952,156	69,000	54,000	-15,000	54,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	223,000	80,000	-143,000	110,000	30,000
Debt service	0	425,791	425,791	0	425,791	0
Capital outlay	0	0	0	0	0	0
CIP projects	159,124	957,836	0	-957,836	0	0
Transfers out	0	0	0	0	0	0
Total Expenditures and Other Uses	159,124	1,606,627	505,791	-1,100,836	535,791	30,000
Net increase (decrease)	11,793,032	-1,537,627	-451,791	1,085,836	-481,791	-30,000
Ending Balance	11,793,032	10,255,405	9,803,614	-451,791	9,321,823	-481,791

SUCCESSOR AGENCY 2007 SERIES B TAB FUND

Fund 551

Description: The Successor Agency 2007 Series B TAB Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as 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 and rents (use of money and property). Original funding was provided by the 2007 Tax Allocation Bonds, Series B issued.

Fund Balance: Fund balance is projected to decrease \$6,047,918, or 16.7%, to \$30,188,247 as of June 30, 2014 and decrease another \$1,547,918, or 5.1%, to \$28,640,329 as of June 30, 2015. Change in fund balance expected as a result of planned use of remaining bond proceeds fluctuates.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	37,835,165	36,236,165	-1,599,000	30,188,247	-6,047,918
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	555,055	62,000	50,000	-12,000	50,000	0
Other revenues	662,861	0	0	0	0	0
Transfers in	42,515,321	0	0	0	0	0
Total Revenues and Other Sources	43,733,237	62,000	50,000	-12,000	50,000	0
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	5,897,482	1,661,000	6,097,918	4,436,918	1,597,918	-4,500,000
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	590	0	0	0	0	0
Total Expenditures and Other Uses	5,898,072	1,661,000	6,097,918	4,436,918	1,597,918	-4,500,000
Net increase (decrease)	37,835,165	-1,599,000	-6,047,918	-4,448,918	-1,547,918	4,500,000
Ending Balance	37,835,165	36,236,165	30,188,247	-6,047,918	28,640,329	-1,547,918

SUCCESSOR AGENCY 2007 SERIES C TAB FUND

Fund 552

Description: The Successor Agency 2007 Series C TAB Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as 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 and rents (use of money and property). Original funding was provided by the 2007 Tax Allocation Bonds, Series C issued.

Fund Balance: Fund balance is projected to decrease \$5,466,610, or 47.5%, to \$6,053,047 as of June 30, 2014 and decrease another \$156,895, or 2.6%, to \$5,896,152 as of June 30, 2015. Change in fund balance expected as a result of planned use of remaining bond proceeds fluctuates.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	12,634,667	11,519,657	-1,115,010	6,053,047	-5,466,610
REVENUES AND OTHER SOURCES						
Taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Fines and forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	49,105	36,500	27,500	-9,000	28,000	500
Other revenues	0	2,566,500	0	-2,566,500	0	0
Transfers in	16,744,631	0	0	0	0	0
Total Revenues and Other Sources	16,793,736	2,603,000	27,500	-2,575,500	28,000	500
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	4,159,069	3,718,010	5,494,110	1,776,100	184,895	-5,309,215
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	4,159,069	3,718,010	5,494,110	1,776,100	184,895	-5,309,215
Net increase (decrease)	12,634,667	-1,115,010	-5,466,610	-4,351,600	-156,895	5,309,715
Ending Balance	12,634,667	11,519,657	6,053,047	-5,466,610	5,896,152	-156,895

SUCCESSOR AGENCY HOUSING BALANCE FUND

Fund 562

Description: The Successor Agency Housing Balance Fund was established in FY 2011-12 as a result of the dissolution of the Cathedral City Redevelopment Agency by the state of California. The City of Cathedral City opted to take over as the successor agency for winding down the former redevelopment agency's affairs. This fund was established to account for the unencumbered fund balance of the former redevelopment agency's housing funds. These funds are projected to be used in FY 2013-14. No additional funds are anticipated.

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

Fund Balance: Fund balance is projected to be reduced to \$0 by June 30, 2014 and will remain that way for June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	0	22,976	23,136	160	0	-23,136
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	1,262	160	0	-160	0	0
Other revenues	0	0	0	0	0	0
Transfers in	21,714	0	0	0	0	0
Total Revenues and Other Sources	22,976	160	0	-160	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	23,136	23,136	0	-23,136
Total Expenditures and Other Uses	0	0	23,136	23,136	0	-23,136
Net increase (decrease)	22,976	160	-23,136	-23,296	0	23,136
Ending Balance	22,976	23,136	0	-23,136	0	0

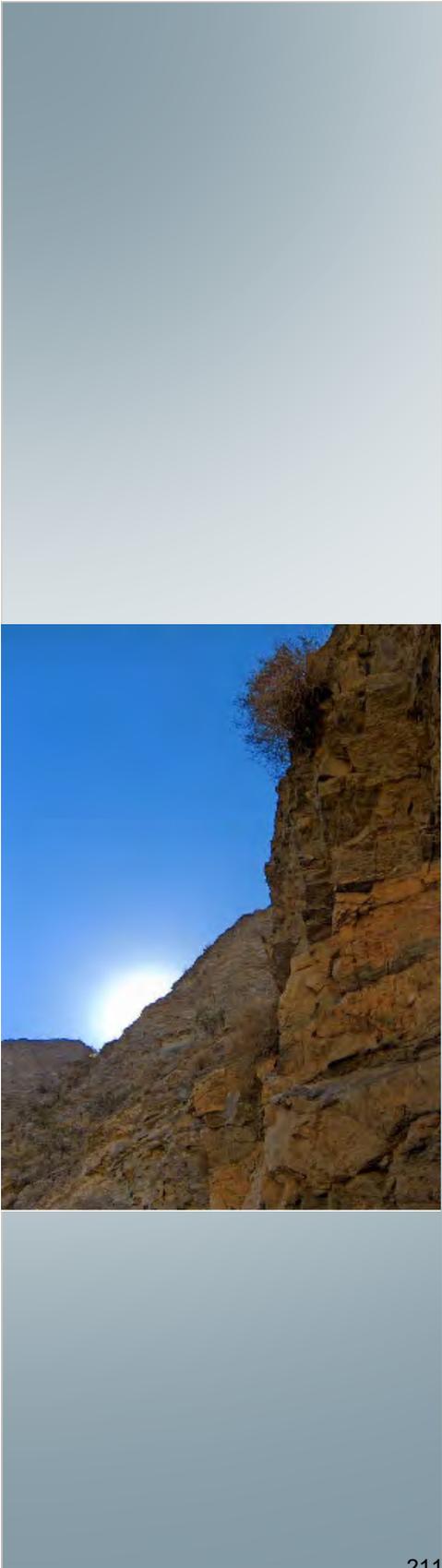
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Cathedral City

PUBLIC FINANCING AUTHORITY

- ❖ Public Financing Authority Fund (Fund 491)
- ❖ 2004 Limited Obligation Bond A Fund (Fund 714)



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Cathedral City

PUBLIC FINANCING AUTHORITY FUND

Fund 491

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 \$158,422, or 2.5%, to \$6,199,610 as of June 30, 2014 and decrease another \$164,459, or 2.7%, to \$6,035,151 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Adopted	\$ Change FY 13 to FY 14	FY 2014-15 Adopted	\$ Change FY 14 to FY 15
Beginning Balance	7,341,460	16,682,944	6,358,032	-10,324,912	6,199,610	-158,422
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	286,338	215,000	202,760	-12,240	193,686	-9,074
Other revenues	10,994,401	4,928,234	15,086,026	10,157,792	15,080,765	-5,261
Transfers in	14,771,816	507,094	504,694	-2,400	506,325	1,631
Total Revenues and Other Sources	26,052,555	5,650,328	15,793,480	10,143,152	15,780,776	-12,704
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	15,603,348	15,598,469	15,590,719	-7,750	15,587,091	-3,628
Capital outlay	0	0	0	0	0	0
CIP projects	0	0	0	0	0	0
Transfers out	1,107,723	376,771	361,183	-15,588	358,144	-3,039
Total Expenditures and Other Uses	16,711,071	15,975,240	15,951,902	-23,338	15,945,235	-6,667
Net increase (decrease)	9,341,484	-10,324,912	-158,422	10,166,490	-164,459	-6,037
Ending Balance	16,682,944	6,358,032	6,199,610	-158,422	6,035,151	-164,459

2004 LIMITED OBLIGATION BOND A FUND

Fund 714

Description: The 2004 Limited Obligation Bond A Fund was established to account for the repayment of principal and interest on the Limited Obligation Improvement Bonds issued.

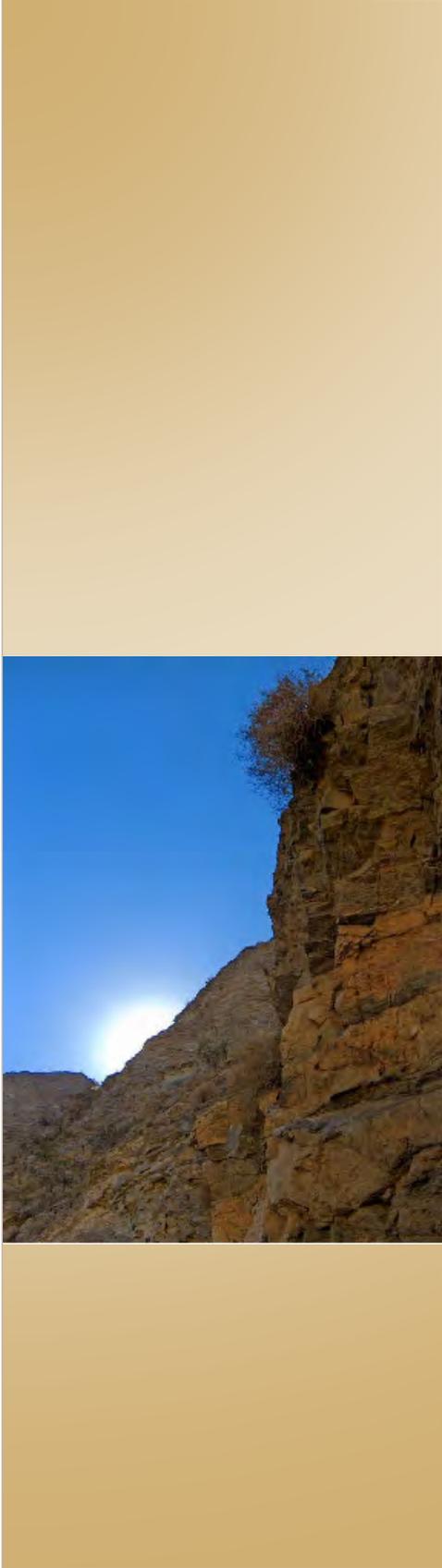
Funding Sources: Revenues are generated from interest earnings (use of money and property) and transfers of special assessments from other funds (transfers in).

Fund Balance: Fund balance is projected to increase \$375, or less than 0.1%, to \$2,471,558 as of June 30, 2014 and increase another \$375, or less than 0.1%, to \$2,471,933 as of June 30, 2015.

REVENUES/EXPENDITURES/FUND BALANCE SUMMARY						
	FY 2011-12	FY 2012-13	FY 2013-14	\$ Change	FY 2014-15	\$ Change
	Actual	Projected	Adopted	FY 13 to FY 14	Adopted	FY 14 to FY 15
Beginning Balance	2,387,357	2,452,570	2,471,183	18,613	2,471,558	375
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 forfeits	0	0	0	0	0	0
Intergovernmental revenue	0	0	0	0	0	0
Use of money and property	310	475	375	-100	375	0
Other revenues	0	0	0	0	0	0
Transfers in	1,107,723	376,771	361,183	-15,588	358,144	-3,039
Total Revenues and Other Sources	1,108,033	377,246	361,558	-15,688	358,519	-3,039
EXPENDITURES AND OTHER USES						
Salaries and benefits	0	0	0	0	0	0
Operations	0	0	0	0	0	0
Debt service	1,042,820	358,633	361,183	2,550	358,144	-3,039
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	1,042,820	358,633	361,183	2,550	358,144	-3,039
Net increase (decrease)	65,213	18,613	375	-18,238	375	0
Ending Balance	2,452,570	2,471,183	2,471,558	375	2,471,933	375

CAPITAL IMPROVEMENT PROGRAM (CIP)

- ❖ Capital Improvement Program
- ❖ Capital Improvement Program – Summary by Fund
- ❖ Capital Improvement Program – Capital Improvement Program Detail



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Cathedral City

CAPITAL IMPROVEMENT PROGRAM

The City's five-year Capital Improvement Program (CIP) is submitted to the City Council as a means for them to review and prioritize capital projects. Projects included in the CIP budget are generally those with costs in excess of \$50,000, last more than three years, or involve construction.

Capital projects are long-term improvement and maintenance programs designed to increase the City's physical systems and facilities and preserve those already in place. The programs are broad, and include land and building acquisitions, street and sidewalk rehabilitation, blow sand mitigation, I-10 interchange improvements, traffic signalization, sewer construction and park 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 usually specific to a particular location, capital improvements are often the most visible municipal activities.

Significant non-routine capital expenditures include the following:

- | | | |
|---------------------------|--------------|-------------------------------|
| • Cathedral Canyon Bridge | \$20,690,951 | FY 2013-14 through FY 2017-18 |
| • Date Palm Drive Bridge | \$18,231,077 | FY 2013-14 through FY 2016-17 |
| • Whitewater Park | \$4,638,453 | FY 2013-14 |

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 when budgets are tight and demands for more visible City programs and services is high. Delays in maintenance, however, create greater costs in future years because expensive reconstruction or replacement of assets must be completed rather than the less expensive preservation efforts.

Projects that increase the number of facilities or expand the existing facilities can impact ongoing operating costs for the City. Operating impacts from projects expected to be completed prior to the start of or during FY 2013-14 and FY 2014-15 have been included in the operating budget. Most other capital projects funded in FY 2013-14 and FY 2014-15 do not add to the cost of operations. Those projects are major replacements or maintenance projects for existing facilities or infrastructure.

The following is a summary of the operating impact of capital projects:

- Whitewater Park - \$68,000 per year beginning in FY 2014-15 and funded by the General Fund (Fund 100).
- Date Palm Lighted Crosswalks - \$5,000 per year beginning in FY 2014-15 and funded by Measure A (Fund 243).

CAPITAL IMPROVEMENT PROGRAM, continued

- Ortega Sidewalks and Crosswalks - \$3,000 per year beginning in FY 2014-15 and funded by Measure A (Fund 243).

The five-year CIP budget summary by fund for approved projects and the individual capital improvement project detail are included on the following pages.

CAPITAL IMPROVEMENT PROGRAM

Summary by Fund

	Expenditures by Fiscal Year					
	Budgeted	Budgeted				5-Year
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total
FUND 233						
1017 - Ortega Sidewalks	48,200	-	-	-	-	48,200
Total Fund 233	48,200	-	-	-	-	48,200
FUND 234						
1016 - Edom Hill Truck Lane	-	-	-	112,308	-	112,308
Total Fund 234	-	-	-	112,308	-	112,308
FUND 235						
2500 - Ramon Rd Bridge	80,000	11,242	-	-	-	91,242
Total Fund 235	80,000	11,242	-	-	-	91,242
FUND 243						
1012 - Date Palm Lighted Xwalk	31,836	-	-	-	-	31,836
2500 - Ramon Rd Bridge	-	68,758	149,200	-	-	217,958
8946 - ADA Transition Plan	87,059	-	-	-	-	87,059
Total Fund 243	118,895	68,758	149,200	-	-	336,853
FUND 251						
1019 - Via DeAnza Street Improve	295,000	-	-	-	-	295,000
2514 - Storm Drain @ Whitewater	191,224	-	-	-	-	191,224
2516 - Date Palm/Varner Rehab	330,059	-	-	-	-	330,059
7013 - Fountain of Life Soft Surface	50,000	-	-	-	-	50,000
Total Fund 251	866,283	-	-	-	-	866,283
FUND 331						
1012 - Date Palm Lighted Xwalk	286,524	-	-	-	-	286,524
1015 - Perez Rd Sewers	-	-	-	-	-	-
1017 - Ortega Sidewalks	423,075	-	-	-	-	423,075
6021 - South City Improvement	-	-	-	-	-	-
7012 - Whitewater Park	4,638,453	-	-	-	-	4,638,453
7014 - Whitewater Bike, Ph I	-	295,000	-	-	-	295,000
7015 - Whitewater Bike, Ph II	-	450,000	-	-	-	450,000
8722 - Indian / I-10 Interchange	144,568	-	-	-	-	144,568
8724 - Date Palm / I-10 Interch	1,355	-	-	-	-	1,355
8725 - Ramon/Bob Hope Inter	144,582	-	-	-	-	144,582
8913 - E Palm Cyn Widening	876,016	-	-	-	-	876,016
8914 - Date Palm Dr Bridge	1,328,077	250,000	-	16,653,000	-	18,231,077
8919 - Cathedral Cyn Bridge	903,820	425,131	-	12,908,000	6,454,000	20,690,951
8947 - Eagle Cyn Dam	1,499,087	-	-	-	-	1,499,087
8986 - Palm Dr / I-10 Interchange	109,572	-	-	-	-	109,572
8988 - Ramon Rd W	1,592,483	-	-	-	-	1,592,483
Total Fund 331	11,947,612	1,420,131	-	29,561,000	6,454,000	49,382,743
FUND 342						
8988 - Ramon Rd W	600,000	-	-	-	-	600,000
Total Fund 342	600,000	-	-	-	-	600,000
FUND 550						
2500 - Ramon Rd Bridge	-	-	100,800	549,200	-	650,000
Total Fund 550	-	-	100,800	549,200	-	650,000
Total Funds	13,660,990	1,500,131	250,000	30,222,508	6,454,000	52,087,629

CAPITAL IMPROVEMENT PROGRAM

Summary by Fund, continued

	Expenditures by Fiscal Year					5-Year Total
	Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	
	UNIDENTIFIED					
2500 - Ramon Rd Bridge	-	-	-	50,800	187,000	237,800
7014 - Whitewater Bike, Ph I	-	30,000	-	-	-	30,000
8913 - E Palm Cyn Widening	130,050	-	-	-	-	130,050
Total Unidentified	130,050	30,000	-	50,800	187,000	397,850
GRAND TOTAL - ALL FUNDS	13,791,040	1,530,131	250,000	30,273,308	6,641,000	52,485,479

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail

Project Category: Street Improvement
 Project Type: Continuing
 Project ID/Name: 1012 - SRTS - Date Palm Lighted Crosswalk

PROJECT DESCRIPTION

The proposed improvements will install in-pavement lighted crosswalks at five (5) locations, install count-down heads on existing pedestrian crossings and install new signing and striping at school crossings. Grant funding has been extended through June 2015.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
233: Traffic Safety	42,121	42,121	-	-	-	-	-	-	42,121
243: Measure A	34,916	3,080	31,836	-	-	-	-	31,836	34,916
331: SR2SL 5430(026)	314,244	21,537	286,524	-	-	-	-	286,524	308,061
Total - Revenues	391,281	66,738	318,360	-	-	-	-	318,360	385,098

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Prior years' expenditures	66,738	-	-	-	-	-	-	66,738
Construction	-	318,360	-	-	-	-	318,360	318,360
Total - Expenditures	66,738	318,360	-	-	-	-	318,360	385,098

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY 2013-14	Appropriated FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	5-Year Total
	243: Measure A	-	5,000	5,000	5,000	5,000
Total - Operating/Maintenance Costs	-	5,000	5,000	5,000	5,000	20,000

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Utility Improvement
 Project Type: Pending - on hold
 Project ID/Name: 1015 - Perez Road Sewers

PROJECT DESCRIPTION

The proposed improvements will construct a sanitary sewer from the Desert Water Agency pumping station on Date Palm Drive westerly along Perez Road to Cathedral Canyon Drive and along Cathedral Canyon Drive to the Whitewater River. Project is on hold pending determination as to feasibility of business hook-up costs.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY	FY	FY	FY	FY		
			2013-14	2014-15	2015-16	2016-17	2017-18		
100: General Fund	69	69	-	-	-	-	-	-	69
243: Measure A	18,193	18,193	-	-	-	-	-	-	18,193
331: Redevelopment Agency	100,000	-	-	-	-	-	-	-	-
Redevelopment Agency	19,667	19,667	-	-	-	-	-	-	19,667
Total - Revenues	137,929	37,929	-	-	-	-	-	-	37,929

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY	Budgeted FY	FY	FY	FY		
		2013-14	2014-15	2015-16	2016-17	2017-18		
Prior years' expenditures	37,929	-	-	-	-	-	-	37,929
Total - Expenditures	37,929	-	-	-	-	-	-	37,929

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	Total
	100: General	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Street Improvements
 Project Type: Continuing
 Project ID/Name: 1016 - Edom Hill Truck Lane (design phase)

PROJECT DESCRIPTION

The proposed Truck Climbing lane from Varner Road northerly for 4,700 linear feet as required by an agreement with Riverside Integrated Waste Management Bureau (IWMB).

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
234: Transfer Station Road	114,700	2,392	-	-	-	112,308	-	112,308	114,700
Total - Revenues	114,700	2,392	-	-	-	112,308	-	112,308	114,700

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Prior years' expenditures	2,392	-	-	-	-	-	-	2,392
Preliminary engineering	-	-	-	-	112,308	-	112,308	112,308
Total - Expenditures	2,392	-	-	-	112,308	-	112,308	114,700

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Street Improvement
 Project Type: Continuing
 Project ID/Name: 1017 - Ortega Sidewalks and Crosswalks

PROJECT DESCRIPTION

The proposed improvement will provide sidewalk gap closures, curb ramps, and lighted crosswalk improvements along Ortega Road from Date Palm Drive to Campus Lane, the intersections of 30th Avenue and Avenida La Paz, and Vista Chino and Landau Boulevard.

REVENUES

Funding Sources	Revenues		Revenues by Fiscal Year					5-Year Total	Total Project	
	Authorization	Used to Date	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18			
	100: General Fund	750	750	-	-	-	-			-
233: Traffic Safety	52,732	4,532	48,200	-	-	-	-	-	48,200	52,732
331: SR2SL 5430(031)	442,000	17,932	423,075	-	-	-	-	-	423,075	441,007
Total - Revenues	495,482	23,214	471,275	-	-	-	-	-	471,275	494,489

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
		Prior years' expenditures	23,214	-	-	-		
Environmental studies/permits	-	2,200	-	-	-	-	2,200	2,200
Public outreach/education	-	13,200	-	-	-	-	13,200	13,200
Plans, specs and estimate	-	18,575	-	-	-	-	18,575	18,575
Construction	-	437,300	-	-	-	-	437,300	437,300
Total - Expenditures	23,214	471,275	-	-	-	-	471,275	494,489

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY 2013-14	Appropriated FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	5-Year Total
	243: Measure A	-	3,000	3,000	3,000	3,000
Total - Operating/Maintenance Costs	-	3,000	3,000	3,000	3,000	12,000

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Street Improvement
 Project Type: Continuing
 Project ID/Name: 1019 - Via DeAnza Street Improvements

PROJECT DESCRIPTION

The proposed improvements will rehabilitate pavement between Ortega Road and Ramon Road.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
251: CDBG	295,000	-	295,000	-	-	-	-	295,000	295,000
Total - Revenues	295,000	-	295,000	-	-	-	-	295,000	295,000

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Prior years' expenditures	-	-	-	-	-	-	-	-
Improvements	-	295,000	-	-	-	-	295,000	295,000
Total - Expenditures	-	295,000	-	-	-	-	295,000	295,000

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Bridge/Street Improvement
 Project Type: Continuing
 Project ID/Name: 2500 - Ramon Road Bridge and Roadway Widening

PROJECT DESCRIPTION

The proposed improvements will widen the Ramon Road Bridge spanning Whitewater River, and the roadway from San Luis Rey to Landau Boulevard from 4 to 6 lanes. The City of Palm Springs has been designated as the lead agency for the project.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY	FY	FY	FY	FY		
			2013-14	2014-15	2015-16	2016-17	2017-18		
235: Developer Fees	114,375	23,133	80,000	11,242	-	-	-	91,242	114,375
241: State Gas Tax	27,279	27,279	-	-	-	-	-	-	27,279
243: Measure A	238,910	20,952	-	68,758	149,200	-	-	217,958	238,910
550: Successor Agency	650,000	-	-	-	100,800	549,200	-	650,000	650,000
Other: TBD	237,800	-	-	-	-	50,800	187,000	237,800	237,800
Total - Revenues	1,268,364	71,364	80,000	80,000	250,000	600,000	187,000	1,197,000	1,268,364

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY	Budgeted FY	FY	FY	FY		
		2013-14	2014-15	2015-16	2016-17	2017-18		
Prior years' expenditures	71,364	-	-	-	-	-	-	71,364
Professional/technical Improvements	-	80,000	80,000	-	-	-	160,000	160,000
		-	-	250,000	600,000	187,000	1,037,000	1,037,000
Total - Expenditures	71,364	80,000	80,000	250,000	600,000	187,000	1,197,000	1,268,364

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	Total
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Drainage Improvements
 Project Type: Continuing
 Project ID/Name: 2514 - Storm Drain at Whitewater Park

PROJECT DESCRIPTION

Construct a new storm drain from the to be constructed Whitewater Park to Via DeAnza.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY	FY	FY	FY	FY		
			2013-14	2014-15	2015-16	2016-17	2017-18		
251: CDBG	191,224	-	191,224	-	-	-	-	191,224	191,224
Total - Revenues	191,224	-	191,224	-	-	-	-	191,224	191,224

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY	Budgeted FY	FY	FY	FY		
		2013-14	2014-15	2015-16	2016-17	2017-18		
Prior years' expenditures	-	-	-	-	-	-	-	-
Improvements	-	191,224	-	-	-	-	191,224	191,224
Total - Expenditures	-	191,224	-	-	-	-	191,224	191,224

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Street Improvement
 Project Type: Continuing
 Project ID/Name: 2516 - Date Palm/Varner Road Rehabilitation

PROJECT DESCRIPTION

The proposed improvements will rehabilitate pavement on Date Palm Drive from Varner Road to Interstate 10.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
251: CDBG	330,059	-	330,059	-	-	-	-	330,059	330,059
Total - Revenues	330,059	-	330,059	-	-	-	-	330,059	330,059

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Prior years' expenditures	-	-	-	-	-	-	-	-
Improvements	-	330,059	-	-	-	-	330,059	330,059
Total - Expenditures	-	330,059	-	-	-	-	330,059	330,059

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Street/Utility Improvement District
Project Type: Pending - on hold
Project ID/Name: 6021 - South City Improvement District

PROJECT DESCRIPTION

The South City Improvement District project involves constructing municipal wastewater collection systems and eliminating septic tanks that overlie regional aquifers, permanently removing known pollution sources (septic tanks), and provides for sewers, streets, curbs and gutters, and septic elimination in five areas north of the Whitewater River. The project will build over five miles of wastewater pipelines and eliminate approximately 500 septic tanks—extending the municipal wastewater collection system to over 700 properties. It will sustain and improve local and regional water supply reliability, and contributes to the long-term attainment and maintenance of state and federal drinking water quality standards under CA AB 358, Section 13225 of the CA Water Code, the CA Regional Water Quality Control Board, and Cathedral City Ordinance 572 (2002).

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
100: General Fund	27,500	16,427	-	-	-	-	-	-	16,427
331: EPA X-00T66201-0	485,000	-	-	-	-	-	-	-	-
TBD: Grant match	396,818	-	-	-	-	-	-	-	-
Total - Revenues	909,318	16,427	-	-	-	-	-	-	16,427

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Prior years' expenditures	16,427	-	-	-	-	-	-	16,427
Total - Expenditures	16,427	-	-	-	-	-	-	16,427

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated	Appropriated	FY	FY	FY	5-Year
	FY 2013-14	FY 2014-15	2015-16	2016-17	2017-18	Total
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Parks & Recreation
 Project Type: Continuing
 Project ID/Name: 7012 - Whitewater Neighborhood Park Improvements

PROJECT DESCRIPTION

The proposed improvement will construct a multiple-use, active recreation park within the Whitewater Neighborhood/Square Mile area. The proposed improvements will include development of a 5.05 acre parcel and construction of a new baseball field, and a soccer/ multipurpose field, two children's play areas, skateboard area, two basketball courts, walking trail with fitness stations, water splash area, courtyard, group and individual picnic areas w/shade structures, parking lot, restroom/concession building, lighting, and landscaping.

REVENUES

Funding Sources	Revenues		Revenues by Fiscal Year						5-Year Total	Total Project
	Authorization	Used to Date	FY	FY	FY	FY	FY			
			2013-14	2014-15	2015-16	2016-17	2017-18			
100: General Fund	20,383	16,250	-	-	-	-	-	-	-	16,250
331: CA Prop 84	4,998,392	359,939	4,638,453	-	-	-	-	-	4,638,453	4,998,392
Total - Revenues	5,018,775	376,189	4,638,453	-	-	-	-	-	4,638,453	5,014,642

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year						5-Year Total	Total Project
		Budgeted FY	Budgeted FY	FY	FY	FY			
		2013-14	2014-15	2015-16	2016-17	2017-18			
Prior years' expenditures	376,189	-	-	-	-	-	-	-	376,189
Construction	-	4,638,453	-	-	-	-	-	4,638,453	4,638,453
Total - Expenditures	376,189	4,638,453	-	-	-	-	-	4,638,453	5,014,642

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	Total
100: General	-	68,000	68,000	68,000	68,000	272,000
Total - Operating/Maintenance Costs	-	68,000	68,000	68,000	68,000	272,000

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Park Improvements
 Project Type: Continuing
 Project ID/Name: 7013 - Fountain of Life Soft Surfacing

PROJECT DESCRIPTION

Replace the soft surfacing around the Fountain of Life in front of City Hall.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
251: CDBG	50,000	-	50,000	-	-	-	-	50,000	50,000
Total - Revenues	50,000	-	50,000	-	-	-	-	50,000	50,000

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Prior years' expenditures	-	-	-	-	-	-	-	-
Improvements	-	50,000	-	-	-	-	50,000	50,000
Total - Expenditures	-	50,000	-	-	-	-	50,000	50,000

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated	Appropriated	FY 2015-16	FY 2016-17	FY 2017-18	5-Year Total
	FY 2013-14	FY 2014-15				
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Parks and Recreation
 Project Type: Continuing
 Project ID/Name: 7014 - Whitewater River Bike Trail, Phase I

PROJECT DESCRIPTION

The proposed improvements will design and construct a Class I bikeway along the westside of the Whitewater Channel from Vista Chino Dr. to 30th Avenue.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
243: Measure A	23,257	23,257	-	-	-	-	-	-	23,257
331: BTA 080908RIV01	315,000	20,000	-	295,000	-	-	-	295,000	315,000
Redevelopment Agency	13,864	13,864	-	-	-	-	-	-	13,864
TBD: Excess engineering	-	96,963	-	-	-	-	-	-	96,963
TBD: Construction match	-	-	-	30,000	-	-	-	30,000	30,000
Total - Revenues	352,121	154,084	-	325,000	-	-	-	325,000	479,084

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Preliminary engineering	154,084	-	-	-	-	-	-	154,084
Construction	-	-	325,000	-	-	-	325,000	325,000
Total - Expenditures	154,084	-	325,000	-	-	-	325,000	479,084

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated	Appropriated	FY 2015-16	FY 2016-17	FY 2017-18	5-Year Total
	FY 2013-14	FY 2014-15				
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Parks and Recreation
 Project Type: Continuing
 Project ID/Name: 7015 - Whitewater River Bike Trail, Phase II

PROJECT DESCRIPTION

The proposed improvements will design and construct a Class I bikeway along the westside of the Whitewater Channel from 30th Avenue to Ramon Road.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
331: BTA 080908RIV01	405,000	-	-	405,000	-	-	-	405,000	405,000
331: Successor Agency	45,000	-	-	45,000	-	-	-	45,000	45,000
Total - Revenues	450,000	-	-	450,000	-	-	-	450,000	450,000

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Preliminary engineering	-	-	30,000	-	-	-	30,000	30,000
Construction	-	-	420,000	-	-	-	420,000	420,000
Total - Expenditures	-	-	450,000	-	-	-	450,000	450,000

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated	Appropriated	FY	FY	FY	5-Year
	FY 2013-14	FY 2014-15	2015-16	2016-17	2017-18	Total
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Bridge Improvement
 Project Type: Continuing
 Project ID/Name: 8670 - Date Palm Drive Long Canyon Bridge (HBP)

PROJECT DESCRIPTION

The proposed improvements include the construction of a new six lane bridge on Date Palm Dr. Bridge spanning Long Canyon Creek, from Varner Rd. to approximately 350' south of Varner Rd. (Bridge No. 00L0043).

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
243: Measure A	46,777	23,983	-	-	-	-	-	-	23,983
Total - Revenues	46,777	23,983	-	-	-	-	-	-	23,983

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Prior years' expenditures	23,983	-	-	-	-	-	-	23,983
Total - Expenditures	23,983	-	-	-	-	-	-	23,983

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	Total
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Interchange
Project Type: Continuing
Project ID/Name: 8722 - Indian Avenue / I-10 Interchange

PROJECT DESCRIPTION

Cathedral City is obligated to reimburse the Coachella Valley Association of Governments for a portion of the local twenty-five percent (25%) share of the cost of the Indian Avenue Interchange project. A study has been conducted and adopted that assigns benefits to certain local agencies based on projected use. This study has concluded that Cathedral City is responsible for 6.70%, or \$44,888, of the local share. This amount may be adjusted at the time of the final accounting of all eligible costs to reflect the actual expenditures and resulting share of cost.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY	FY	FY	FY	FY		
			2013-14	2014-15	2015-16	2016-17	2017-18		
331: Redevelopment Agency	185,000	40,432	144,568	-	-	-	-	144,568	185,000
Total - Revenues	185,000	40,432	144,568	-	-	-	-	144,568	185,000

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY	Budgeted FY	FY	FY	FY		
		2013-14	2014-15	2015-16	2016-17	2017-18		
Prior years' expenditures	40,432	-	-	-	-	-	-	40,432
Improvements	-	144,568	-	-	-	-	144,568	144,568
Total - Expenditures	40,432	144,568	-	-	-	-	144,568	185,000

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	Total
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Interchange
 Project Type: Continuing
 Project ID/Name: 8724 - Date Palm Drive / I-10 Interchange

PROJECT DESCRIPTION

Cathedral City is obligated to reimburse the Coachella Valley Association of Governments for a portion of the local twenty-five percent (25%) share of the cost of the Date Palm Drive Interchange project. A study has been conducted and adopted that assigns benefits to certain local agencies based on projected use. This study has concluded that Cathedral City is responsible for 54.20%, or \$1,210,286, of the local share. This amount may be adjusted at the time of the final accounting of all eligible costs to reflect the actual expenditures and resulting share of cost.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
331: Redevelopment Agency	1,255,000	1,212,318	1,355	-	-	-	-	1,355	1,213,673
Total - Revenues	1,255,000	1,212,318	1,355	-	-	-	-	1,355	1,213,673

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Prior years' expenditures	1,212,318	-	-	-	-	-	-	1,212,318
Improvements	-	1,355	-	-	-	-	1,355	1,355
Total - Expenditures	1,212,318	1,355	-	-	-	-	1,355	1,213,673

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	Total
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Interchange
Project Type: Continuing
Project ID/Name: 8725 - Ramon Rd / Bob Hope Interchange

PROJECT DESCRIPTION

Cathedral City is obligated to reimburse the Coachella Valley Association of Governments for a portion of the local twenty-five percent (25%) share of the cost of the Ramon Rd/Bob Hope Drive Interchange project. A study has been conducted and adopted that assigns benefits to certain local agencies based on projected use. This study has concluded that Cathedral City is responsible for 26.70%, or \$144,647, of the local share. This amount may be adjusted at the time of the final accounting of all eligible costs to reflect the actual expenditures and resulting share of cost.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY	FY	FY	FY	FY		
			2013-14	2014-15	2015-16	2016-17	2017-18		
331: Redevelopment Agency	200,000	14,418	144,582	-	-	-	-	144,582	159,000
Total - Revenues	200,000	14,418	144,582	-	-	-	-	144,582	159,000

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY	Budgeted FY	FY	FY	FY		
		2013-14	2014-15	2015-16	2016-17	2017-18		
Prior years' expenditures	14,418	-	-	-	-	-	-	14,418
Improvements	-	144,582	-	-	-	-	144,582	144,582
Total - Expenditures	14,418	144,582	-	-	-	-	144,582	159,000

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	Total
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Street Improvement
 Project Type: Continuing
 Project ID/Name: 8913 - East Palm Canyon Drive Widening Improvements

PROJECT DESCRIPTION

The proposed improvements will widen south side of East Palm Canyon Drive from Canyon Plaza Drive to Perez Road. The improvements include one additional travel lane, bike lanes, curb, gutter and sidewalks, and signing and striping.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
100: General Fund	1,133	1,133	-	-	-	-	-	-	1,133
331: HSIP HSIPL 5430(30)	143,550	35,940	107,610	-	-	-	-	107,610	143,550
331: Developer Contribution	15,950	3,994	11,956	-	-	-	-	11,956	15,950
331: Future grant funding	-	-	756,450	-	-	-	-	756,450	756,450
TBD: Match funding	130,050	-	130,050	-	-	-	-	130,050	130,050
Total - Revenues	290,683	41,067	1,006,066	-	-	-	-	1,006,066	1,047,133

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Prior years' expenditures	41,067	-	-	-	-	-	-	41,067
Preliminary engineering	-	119,566	-	-	-	-	119,566	119,566
Right of way	-	30,000	-	-	-	-	30,000	30,000
Construction	-	856,500	-	-	-	-	856,500	856,500
Total - Expenditures	41,067	1,006,066	-	-	-	-	1,006,066	1,047,133

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated	Appropriated	FY 2015-16	FY 2016-17	FY 2017-18	5-Year Total
	FY 2013-14	FY 2014-15				
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Bridge Improvement
 Project Type: Continuing
 Project ID/Name: 8914 - Date Palm Drive Bridge over Whitewater River

PROJECT DESCRIPTION

The proposed improvements include the widening of the Date Palm Dr. bridge spanning the Whitewater River from 4 to 6 lanes, from approximately 350' south of the bridge to approximately 250' north of the bridge (Via Estrada to the north and Perez Rd. to the south) including the construction of a raised median and sidewalk along the east side of the project (Bridge No. 56C0189). The project components include the preparation of the environmental document, plans, specifications, and engineer's estimate (PS&E) of probable construction costs, construction, construction engineering, right-of-way acquisition, and City administration.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY	FY	FY	FY	FY		
			2013-14	2014-15	2015-16	2016-17	2017-18		
235: Developer Fees	13,245	13,245	-	-	-	-	-	-	13,245
331: CVAG	154,845	40,598	114,247	-	-	-	-	114,247	154,845
331: BHLS 5430(027)	1,593,540	417,793	1,175,747	-	-	-	-	1,175,747	1,593,540
331: Successor Agency	540,000	287	38,083	7,169	-	477,525	-	522,777	523,064
331: Future CVAG funding	-	-	-	21,506	-	1,432,574	-	1,454,080	1,454,080
331: Future grant funding	-	-	-	221,325	-	14,742,901	-	14,964,226	14,964,226
Total - Revenues	2,301,630	471,923	1,328,077	250,000	-	16,653,000	-	18,231,077	18,703,000

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY	Budgeted FY	FY	FY	FY		
		2013-14	2014-15	2015-16	2016-17	2017-18		
Prior years' expenditures	471,923	-	-	-	-	-	-	471,923
Preliminary engineering	-	1,328,077	-	-	-	-	1,328,077	1,328,077
Right of way	-	-	250,000	-	-	-	250,000	250,000
Construction	-	-	-	16,653,000	-	-	16,653,000	16,653,000
Total - Expenditures	471,923	1,328,077	250,000	16,653,000	-	-	18,231,077	18,703,000

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	Total
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Bridge Improvement
Project Type: Continuing
Project ID/Name: 8919 - Cathedral Canyon Drive Bridge (00L0029) at Whitewater Low Flow Crossing

PROJECT DESCRIPTION

The proposed improvement includes the construction of a new four lane bridge spanning the Whitewater River on Cathedral Canyon Road. The new bridge will replace the existing Low Flow Crossing. The project components include the preparation of the environmental document, plans, specifications, and engineer's estimate (PS&E) of probable construction costs, construction, construction engineering, right-of-way acquisition, and City administration.

REVENUES

Funding Sources	Revenues Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY	FY	FY	FY	FY		
			2013-14	2014-15	2015-16	2016-17	2017-18		
243: Measure A	40,845	40,845	-	-	-	-	-	-	40,845
331: CVAG	1,895,820	115,880	77,751	36,572	-	1,110,411	555,206	1,779,940	1,895,820
331: HBP BR-NBIL (504)	1,682,070	1,258,286	423,784	-	-	-	-	423,784	1,682,070
331: Successor Agency	650,000	6,299	25,917	12,191	-	370,137	185,068	593,313	599,612
331: Future grant funding	-	-	376,368	376,368	-	11,427,452	5,713,726	17,893,914	17,893,914
Total - Revenues	4,268,735	1,421,310	903,820	425,131	-	12,908,000	6,454,000	20,690,951	22,112,261

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY	Budgeted FY	FY	FY	FY		
		2013-14	2014-15	2015-16	2016-17	2017-18		
Prior years' expenditures	1,421,310	-	-	-	-	-	-	1,421,310
Preliminary engineering	-	478,690	-	-	-	-	478,690	478,690
Right of way	-	425,130	425,131	-	-	-	850,261	850,261
Construction	-	-	-	-	12,908,000	6,454,000	19,362,000	19,362,000
Total - Expenditures	1,421,310	903,820	425,131	-	12,908,000	6,454,000	20,690,951	22,112,261

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	Total
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: ADA Transition Plan
Project Type: Continuing
Project ID/Name: 8946 - ADA Transition Plan

PROJECT DESCRIPTION

Access to civic life by people with disabilities is a fundamental goal of the Americans with Disabilities Act (ADA). To ensure that this goal is met, Title II of the ADA requires State and local governments to make their programs and services accessible to persons with disabilities. This requirement extends not only to physical access at government facilities, programs, and events -- but also to policy changes that governmental entities must make to ensure that all people with disabilities can take part in, and benefit from, the programs and services of State and local governments. In addition, governmental entities must ensure effective communication -- including the provision of necessary auxiliary aids and services -- so that individuals with disabilities can participate in civic life. To this end, this work objective will prepare an ADA Transition Plan for use in upgrading ADA facilities within the City.

REVENUES

Funding Sources	Revenues by Fiscal Year								
	Authorization	Revenues Used to Date	Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
100: General Fund	6	6	-	-	-	-	-	-	6
243: Measure A	95,700	8,641	87,059	-	-	-	-	-	95,700
Total - Revenues	95,706	8,647	87,059	-	-	-	-	-	95,706

EXPENDITURES

Expenditure Category	Expenditures by Fiscal Year								
	Expenditures to Date	Budgeted					5-Year Total	Total Project	
		FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18			
Prior years' expenditures	8,647	-	-	-	-	-	-	-	8,647
Professional/technical	-	87,059	-	-	-	-	-	-	87,059
Total - Expenditures	8,647	87,059	-	-	-	-	-	-	95,706

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated						5-Year Total
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
100: General	-	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Flood Control Improvement
 Project Type: Continuing
 Project ID/Name: 8947 - Eagle Canyon Dam

PROJECT DESCRIPTION

The proposed improvements include the environmental clean up of the Eagle Canyon Dam Site.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
100: General Fund	1,655	1,655	-	-	-	-	-	-	1,655
331: RCFCWCD	500,000	913	499,087	-	-	-	-	499,087	500,000
331: Successor Agency	1,000,000	-	1,000,000	-	-	-	-	1,000,000	1,000,000
Total - Revenues	1,501,655	2,568	1,499,087	-	-	-	-	1,499,087	1,501,655

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Prior years' expenditures	2,568	-	-	-	-	-	-	2,568
Environmental clean up	-	1,499,087	-	-	-	-	1,499,087	1,499,087
Total - Expenditures	2,568	1,499,087	-	-	-	-	1,499,087	1,501,655

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY 2013-14	Appropriated FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	5-Year Total
	100: General	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Interchange
Project Type: Continuing
Project ID/Name: 8986 - Palm Drive / I-10 Interchange (Gene Autry)

PROJECT DESCRIPTION

This project is for the planning, design and construction of the Palm Drive/Gene Autry Trail Interstate 10 Interchange, with the County of Riverside acting as the lead agency. Cathedral City is obligated to reimburse the Coachella Valley Association of Governments for a portion of the local twenty-five percent (25%) share of the cost of the Palm Drive/Gene Autry Trail Interstate 10 Interchange project. A study has been conducted and adopted that assigns benefits to certain local agencies based on projected use. This study has concluded that Cathedral City is responsible for 10.88%, or \$383,655.56 of the local share. This amount may be adjusted at the time of the final accounting of all eligible costs to reflect the actual expenditures and resulting share of cost.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
243: Measure A	18,208	18,208	-	-	-	-	-	-	18,208
331: Redevelopment Agency	430,000	274,084	109,572	-	-	-	-	109,572	383,656
Total - Revenues	448,208	292,292	109,572	-	-	-	-	109,572	401,864

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY 2013-14	Budgeted FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		
Prior years' expenditures	292,292	-	-	-	-	-	-	292,292
Improvements	-	109,572	-	-	-	-	109,572	109,572
Total - Expenditures	292,292	109,572	-	-	-	-	109,572	401,864

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated	Appropriated	FY 2015-16	FY 2016-17	FY 2017-18	5-Year Total
	FY 2013-14	FY 2014-15				
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Detail, continued

Project Category: Street Improvement
 Project Type: Continuing
 Project ID/Name: 8988 - Ramon Road West

PROJECT DESCRIPTION

The proposed improvements will rehabilitate Ramon Road, from Date Palm Drive westerly to Landau Boulevard. Improvements will include pavement rehabilitation, median curb, and signing and striping.

REVENUES

Funding Sources	Authorization	Revenues Used to Date	Revenues by Fiscal Year					5-Year Total	Total Project
			FY	FY	FY	FY	FY		
			2013-14	2014-15	2015-16	2016-17	2017-18		
233: Traffic Safety	6	6	-	-	-	-	-	-	6
243: Measure A	153,809	153,809	-	-	-	-	-	-	153,809
322: Traffic Signalization	6,150	6,150	-	-	-	-	-	-	6,150
331: STPL 5430 (017)	408,100	207,719	200,381	-	-	-	-	200,381	408,100
331: CA Prop 1B 07/08	838,234	838,234	-	-	-	-	-	-	838,234
331: IRR through ACBCI	2,300,000	957,898	1,342,102	-	-	-	-	1,342,102	2,300,000
331: Successor Agency	50,000	-	50,000	-	-	-	-	50,000	50,000
342: AD 86-1	601,213	1,213	600,000	-	-	-	-	600,000	601,213
Total - Revenues	4,357,512	2,165,029	2,192,483	-	-	-	-	2,192,483	4,357,512

EXPENDITURES

Expenditure Category	Expenditures to Date	Expenditures by Fiscal Year					5-Year Total	Total Project
		Budgeted FY	Budgeted FY	FY	FY	FY		
		2013-14	2014-15	2015-16	2016-17	2017-18		
Prior years' expenditures	2,165,029	-	-	-	-	-	-	2,165,029
Construction	-	2,192,483	-	-	-	-	2,192,483	2,192,483
Total - Expenditures	2,165,029	2,192,483	-	-	-	-	2,192,483	4,357,512

OPERATING/MAINTENANCE COSTS

Funding Sources	Appropriated FY	Appropriated FY	FY	FY	FY	5-Year Total
	2013-14	2014-15	2015-16	2016-17	2017-18	Total
100: General	-	-	-	-	-	-
Total - Operating/Maintenance Costs	-	-	-	-	-	-

SUPPLEMENTAL INFORMATION

- ❖ Community History and Profile
- ❖ Financial Policies
- ❖ Debt Administration
- ❖ Legal Debt Margin
- ❖ Gann Appropriations Limit
- ❖ Glossary of Terms
- ❖ Resolutions



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Cathedral City

COMMUNITY HISTORY AND PROFILE

HISTORY

The Cahuilla Indians, the original inhabitants of the Cathedral City area and the area now known as the Coachella Valley, have lived throughout the area for over two thousand years. Members of the Shoshone tribe, the Cahuilla Indians were industrious farmers, hunting local wildlife like deer and sheep when necessary to fulfill tribal needs. In 1876, the Agua Caliente Band, descendants of the Cahuilla tribe, established a 52,000-acre reservation, which encompasses 28% of the Cathedral City area.

The first Spaniards were thought to appear in the area in 1772, with the first settlers planting roots in approximately 1821. In 1850, Colonel Henry Washington of the U.S. Army Corps of Engineers discovered that 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 115 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 over 50,000. The City currently occupies a land area of approximately 20 square miles at an elevation of 400 feet above sea level and boasts an ideal climate of 350 sunny days a year, clean air, scenic beauty and unlimited leisure activities, housing options and business opportunities. In February 2011, *US News & World Report* named the City of Cathedral City as one of the "10 Bargain Retirement Spots in America".

From the original inhabitants, the Agua Caliente Band of Cahuilla Indians, Cathedral City has become a home of diversity in ethnicity, income and lifestyle. White-collar and blue-collar workers, professionals and retirees are all part of a population that works and lives together in a community striving for an enjoyable, prosperous and healthy lifestyle.



The city's centerpiece, the 70-acre Downtown Core and adjacent Pickfair Promenade, has become a dining, entertainment, and community destination for Coachella Valley residents, and visitors, alike. Now "dinner and a movie" offers attractive options in downtown Cathedral City. Trilussa Ristorante offers award-winning Italian cuisine, while Big Mama's adds Cajun barbecue flair nearby in the Desert IMAX Theatre complex. El Gallito, an old-time local favorite, is conveniently located nearby.

COMMUNITY HISTORY AND PROFILE, continued

The city also boasts numerous attractions for visitors and residents alike. Activities vary from ice skating at Desert Ice Castle to bowling at Palm Springs Lanes; from playing baseball/softball at replica baseball parks at Big League Dreams to walking the fitness track at Dennis Keat Soccer Park; from playing a round of miniature golf at Boomers Family Fun Park to playing a round of regular golf at one of the city's three public golf courses. And the city's newest attraction – Xceleration Indoor Kart Racing, where the karts can reach speeds up to 45 miles per hour. There is something for everyone in Cathedral City.

For those whose tastes are on the artistic side, the city has a growing collection of public art, which is on display throughout the city. Public art is made possible through public art funds and private donations. These funds are collected as commercial development occurs. A percentage of the fees charged to developers is placed into the public arts fund and cannot be used for any other purpose. No General Fund dollars of the City are used for public arts.

Many of the pieces can be viewed if one strolls around the Civic Center complex and Town Square. Various photographs and paintings are on display in the City Hall Offices, while numerous sculptures are placed throughout Town Square, including its centerpiece – the Fountain of Life, a uniquely designed, award-winning stone sculpture, bronze statues of film star George Montgomery and musician Buddy Rogers, and the Wheel of Time, a textured stainless steel and colored glass sculpture. Other sculptures are located in the medians of major streets throughout the city.



The City is a general law city and operates under the council-manager form of government. Policymaking and legislative authority are vested in a City Council comprised of the mayor and four other Council members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. The City Council is elected on a nonpartisan basis. Council members serve four-year staggered terms, with two Council members elected every two years. The mayor is elected to serve a two-year term. The City Manager is responsible for carrying out the policies and ordinances of the City Council, overseeing the day-to-day operations of the City, and for appointing the various department heads.

COMMUNITY HISTORY AND PROFILE, continued

CATHEDRAL CITY INFORMATION

Date Incorporated:	November 16, 1981
Form of Government:	Council - Manager
Population (calendar year):	2010 – 51,603
	2011 – 51,952
	2012 – 52,337
Unemployment Rate (April 2013):	9.4%
Per Capita Personal Income (2011 calendar year):	\$21,790
Principal Employers (2012):	Addus Healthcare
	Doral Desert Princess Resort
	Target
Net Taxable Assessed Property Value (2012):	2010 - \$3,856,607,000
	2011 - \$3,614,427,000
	2012 - \$3,472,413,000
Principal Property Tax Payers (2012):	BJ's Cathedral City
(based on taxable assessed value)	MHC Date Palm LLC
	Welk Park North
	Edom Hills Project 1 LLC
	Roberta's Limited Partnership
Police Stations (2012):	1
Fire Stations (2012):	3
Parks (2012):	9
Libraries (2012):	1
Miles of City Streets (2012):	154

FINANCIAL POLICIES

INVESTMENT POLICY

It is the policy of the City of Cathedral City to invest public funds in a manner that 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. Highlights of this policy are discussed in the following paragraphs.

The primary objectives, in order of priority, 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 that seeks 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 that 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 Finance 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 taking into account 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.

Authority to manage the investment program is granted to the Treasurer who shall be responsible for the investment of all funds. In his absence the Administrative Services Director, and/or Director of Finance, and City Manager, in that order, are authorized to act on his behalf. These responsibilities shall include the authority to open accounts with banks, brokers and dealers and to establish safekeeping accounts or other arrangement 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 shall be obtained.

FINANCIAL POLICIES, continued

Responsibility for the operation of the investment program is delegated to the Administrative Services Director and/or Director of Finance, who shall carry out established written procedures and internal controls for the operation of the investment program 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.

The State of California, Government Code Sections 16429.1, 53601, 53601.1, 53601.7, 53635, and 53638 set forth the investment vehicles available to local agencies as summarized in the following paragraphs. Section 53601, as now amended, provides that unless Section 53601 specifies a limitation on an investment's maturity, no investments with maturities exceeding five years shall be made unless otherwise directed by the City's Council members.

- **State Treasurer's Local Agency Investment Fund (LAIF)** – As authorized in Government Code Section 16429.1 and by LAIF procedures, local government agencies are each authorized to invest a maximum of \$50 million in this investment program administered by the California State Treasurer.
- **Government Agency Issues** – As authorized in Government Code Sections 53601(a) through (e), 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; and State of California Obligations, such as California Treasury Notes or General Obligation Bonds. Investment may be made up to 80% of the portfolio; however, the total amount may not be committed to any one agency.
- **Bankers' Acceptances** – As authorized in Government Code Section 53601(f), 40% of the City's portfolio may be invested in Bankers' Acceptances, although no more than 30% of the portfolio may be invested in Bankers' Acceptances with any one commercial bank. Additionally, the maturity period may not exceed 180 days.

FINANCIAL POLICIES, continued

- **Commercial Paper** – As authorized in Government Code Section 53601(g), 25% 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% of the outstanding commercial paper of any single issuer. There are a number of other qualifications regarding investments in commercial paper based on the financial strength of the corporation and the size of the investment.
- **Negotiable Certificates of Deposit** – As authorized in Government Code Section 53601(h), negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association (as defined by Section 5102 of the Financial Code), a state or federal credit union, or by a state-licensed branch of a foreign bank. All purchases must be fully insured by the FDIC or fully collateralized. Purchases of negotiable certificates of deposit may not exceed 30% of the agency's money that may be invested pursuant to this section.
- **Medium-term notes (MTNs)** – As authorized in Government Code Section 53601(j), 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 rating service. Purchases of MTNs shall not include other instruments authorized by this section and may not exceed 30% of the agency's money that may be invested pursuant to this section; however, no more than 5% in any one issue or issuer.
- **Money Market Mutual Funds** – As authorized in Government Code Section 53601(l)(2), shares of beneficial interest issued by diversified management companies that are money market mutual funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. The company shall have met either of the following criteria: (a) attained the highest ranking or the highest letter and numerical rating provided by not less than two nationally-recognized statistical rating organizations; or (b) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of five hundred million dollars (\$500,000,000).

The purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include any commission that 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

FINANCIAL POLICIES, continued

percent of the agency's funds may be invested in shares of beneficial interest of any one mutual fund.

A derivative is defined as a financial instrument created from or whose value depends on the value of one or more underlying assets or indexes of asset values. No investment shall be made in collateralized mortgage obligations (CMO's), interest-only (IO's) and principal-only (PO's) forwards, futures, currency and interest rate swaps, options, and caps/floor/collars. Neither shall any investment be made in reverse repurchase agreements as outlined in California Government Code 53601.i.

Diversification of the portfolio will be made in such a manner as to avoid incurring unreasonable risks and with the objectives of this policy at all times. No investment shall be made in a security that is prohibited by this policy or by Government Code 53601.6. Liquidity shall be maintained in such a manner that no less than 20% of the portfolio shall have a term of one year or less.

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 that reports 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)

FINANCIAL POLICIES, continued

- 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.

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. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

FINANCIAL POLICIES, continued

- **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 that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at a City Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Authorization and Action to Assign Fund Balance

The City Council may assign fund balance to a specific purpose in relation to this fund balance policy. By resolution, the Council has also authorized the City Manager and/or Administrative Services Director to assign fund balance. Assignments of fund balance by the City Manager and/or Administrative 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.

Minimum Unassigned Fund Balance

The City will strive to maintain an unassigned fund balance of between 15% and 30% of the budgeted operational expenditures in the City's General Fund. Due to the volatile nature of a majority of its revenues, it is not deemed excessive for the City to maintain fund balance in the General Fund at levels greater than 30% of the budgeted operational expenditures. The purpose of this unassigned balance is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to citizens.

Should unassigned fund balance fall below the goal or has 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. To the extent that the unassigned fund balance exceeds the minimum target, 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.

FINANCIAL POLICIES, continued

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.

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:

- 3.12.010 Adoption of purchasing system.
- 3.12.020 Centralized purchasing division.
- 3.12.030 Purchasing agent.
- 3.12.040 Purchasing regulations.
- 3.12.045 Regulations for the procurement of property or services stemming from federal aid.
- 3.12.046 Subawards to debarred and suspended parties.
- 3.12.050 Exemptions from centralized purchasing.
- 3.12.060 Estimates of requirements.
- 3.12.070 Requisitions.
- 3.12.080 Purchase orders.
- 3.12.090 Encumbrance of funds.
- 3.12.100 Inspection and testing.
- 3.12.110 Bidding.
- 3.12.120 Formal (sealed) bid procedure.
- 3.12.130 Notice inviting formal bids.
- 3.12.140 Published notice for formal bids.
- 3.12.150 Approved vendors list.
- 3.12.160 Bulletin board notice.
- 3.12.170 Bidder's security.
- 3.12.175 Other formal bond requirements.
- 3.12.180 Formal bid opening procedure.
- 3.12.190 Rejection of formal bids.
- 3.12.200 Award of formal bid contracts.

FINANCIAL POLICIES, continued

- 3.12.210 Tie formal bids.
- 3.12.215 No formal bids.
- 3.12.230 Open market or informal bid procedure.
- 3.12.240 Minimum number of informal bids.
- 3.12.250 Notice inviting informal bids.
- 3.12.260 Record of informal bids.
- 3.12.270 Exceptions to competitive bidding requirement.
- 3.12.280 Regulations re selection of contract services.
- 3.12.300 Surplus supplies and equipment.
- 3.12.310 Surplus supplies—Trade-ins.
- 3.12.320 Surplus supplies—Sale.
- 3.12.330 Local preference to suppliers.

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 and an Inventory Control Policy, providing specific guidance to determine which fixed assets are subject to separate accounting and reporting (i.e., Capitalization) and safeguarding, respectively.

The Finance 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. Highlights of these systems and procedures are discussed in the following sections.

Capitalization Policy (Accounting and Financial Reporting)

Assets that meet all of the following criteria will be capitalized:

1. The asset is used in the City's operations.
2. Life expectancy is greater than one year.
3. The asset has a minimum value as follows:
 - a. Vehicles, machinery and equipment \$ 5,000
 - b. Land and land improvements 10,000

FINANCIAL POLICIES, continued

c. Infrastructure	50,000
d. Buildings	50,000
e. Structures	50,000
f. Intangible assets	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.

Capital asset additions will be recorded as 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 associated 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.

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 the infrastructure is calculated based on information provided by the developer's engineer.

Intangible assets are recorded as assets when they are identifiable and possess all of 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

FINANCIAL POLICIES, continued

software that is purchased, licensed or internally generated (including websites) as well as outlays associated with an internally generated modification of computer software.

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.

<u>Asset Category</u>	<u>Useful Life</u>
Land and Land Improvements	Not depreciable
Buildings and Improvements	30 years
Structures and Improvements	20 years
Vehicles, machinery and equipment	5 to 10 years
Infrastructure – Urban Landscaping	10 years
Infrastructure – Water Lines, Utility Lines, Streets, Traffic Signals	20 years
Infrastructure – Street Lights	25 years
Infrastructure – Curbs and Gutters, Access Ramps, Bus Turnouts, Sidewalks	30 years
Infrastructure – Bridges	40 years
Infrastructure – Storm Drains, Retention Basins, Sewer Lines	50 years
Intangible Assets	5 to 40 years

Inventory Control Policy (Safeguarding)

Department heads are ultimately responsible for safeguarding their fixed assets from theft or loss. However, the Finance 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 “Machinery 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

FINANCIAL POLICIES, continued

hardware in order to establish replacement and upgrade requirements for both hardware and system software.

- Any asset required to be controlled and separately reported pursuant to grant conditions or any other externally imposed reporting requirement. For example, a grant program that has funded the acquisition of a fixed asset may impose a requirement that the fixed asset be tracked and identified as a grant-funded asset.

The Finance 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.

DEBT POLICY

The City of Cathedral City (City) does not have a formal written debt policy; but, long-practiced procedures are followed when considering the use of debt to finance either capital improvement projects or large fixed asset purchases.

Bonded indebtedness is the largest percentage of the City's debt financing. Each proposed bond issue is analyzed using independent third parties and internal staff analysis, as well as market review and testing by bond underwriters to determine:

- Is the capital project or fixed asset eligible for bond financing?
- Is the projected ratio of revenue to debt acceptable?
- Are there are other possible sources for financing the capital project or the asset purchase?
- What are all the relevant costs of the capital project and/or asset purchase and what is the source of revenue to fund the annual debt service?
- What is the current status of the municipal bond market as well as alternative financing method availability, including interest rate and general economic trends?
- Is the timing appropriate for the City to enter the bond market?

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 2013-14 and FY 2014-15. 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
2014	\$ 504,693	361,182	15,086,024	425,791	16,377,690
2015	506,325	356,144	15,080,767	425,791	16,369,027
2016 - 2028	6,479,662	4,273,568	309,735,873	1,329,588	321,818,691
Total	\$ 7,490,680	4,990,894	339,902,664	2,181,170	354,565,408

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.

The table below highlights the total principal and interest due for FY 2013-14 and FY 2014-15. 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
2014	\$ 165,000	339,693	504,693
2015	180,000	326,325	506,325
2016 - 2028	4,065,000	2,414,662	6,479,662
Total	\$ 4,410,000	3,080,680	7,490,680

Limited Obligation Bonds

Limited obligation bonds were issued by the Authority and used to purchase the outstanding Limited Obligation Refunding Improvement Bonds, City of Cathedral City Assessment District 96-1 (Rio Vista)

DEBT ADMINISTRATION, continued

Series 2004, which were issued concurrently with the bonds. In addition, the Authority's 1996 Series A and Series B Revenue Bonds, which had originally purchased the City of Cathedral City's Limited Obligation Refunding Bonds, were refunded. Repayment of the bonds is secured solely by the payments received from the 2004 Rio Vista District Bonds and the City's Limited Obligation Refunding Bonds, Series 1996.

The table below highlights the total principal and interest due for FY 2013-14 and FY 2014-15. Amounts due beyond the current two-year budget period are summarized in a single line.

LIMITED OBLIGATION BONDS			
Year Ended June 30	Principal	Interest	Total
2014	\$ 190,000	171,182	361,182
2015	195,000	161,144	356,144
2016 - 2027	3,200,000	1,073,568	4,273,568
Total	\$ 3,585,000	1,405,894	4,990,894

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 approved Recognized Obligation Payment Schedule (ROPS), which includes the bond payments.

The table that follows highlights the total principal and interest due for FY 2013-14 and FY 2014-15. Amounts due beyond the current two-year budget period are summarized in a single line.

DEBT ADMINISTRATION, continued

TAX ALLOCATION BONDS			
Year Ended June 30	Principal	Interest	Total
2014	\$ 5,350,000	9,736,024	15,086,024
2015	5,595,000	9,485,767	15,080,767
2016 - 2036	189,556,000	120,179,873	309,735,873
Total	\$ 200,501,000	139,401,664	339,902,664

CAPITAL LEASE OBLIGATIONS

Capital lease obligations consist of two long-term lease obligations. The first is a long-term lease-purchase obligation for the financing of an energy savings project to install building lighting, traffic LED, solar electric panels, and window tinting. The lease obligation runs through FY 2016-17.

The second lease obligation is for financing dispatch and subscriber equipment related to the Eastern Riverside County Interoperable Communications Authority (ERICA) backbone. The lease obligation runs through FY 2018-19.

The table below highlights the total principal and interest due for FY 2013-14 and FY 2014-15. Amounts due beyond the current two-year budget period are summarized in a single line.

CAPITAL LEASE OBLIGATIONS			
Year Ended June 30	Principal	Interest	Total
2014	\$ 343,802	81,989	425,791
2015	358,431	67,360	425,791
2016 - 2019	1,210,529	119,059	1,329,588
Total	\$ 1,912,762	268,408	2,181,170

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 \$520,861,999, the City is not at risk of exceeding the legal debt limit.

Legal Debt Margin Calculation as of June 30, 2012

2010/11 assessed value (net taxable) ¹	<u>\$3,472,413,329</u>
Debt limit (15% of assessed value)	\$ 520,861,999
Less outstanding debt (subject to legal debt limit)	<u> -</u>
Legal debt margin	<u>\$ 520,861,999</u>

¹ Source: HdL Coren & Cone (Riverside County Assessor 2011/12 Combined Tax Rolls), as reported in *City of Cathedral City, California Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2012*.

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 1981–82 appropriations limitation. Each year this limitation has been adjusted to reflect changes in population and the cost of living. Beginning with the FY 1990–91 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 retuning monies already collected, or to 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 2013-14 calculation, the County population increased 1.01% while the City population increased 0.43%. As such, the County population increase of 1.01% was used in the calculation. California per capita personal income increased by 5.12%. 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 36% of the “Gann Limit,” which indicates that the City is not overtaxing its citizens.

GANN APPROPRIATIONS LIMIT, continued

The FY 2013-14 Appropriation Limit has been calculated as follows:

FY 2012-13 Appropriation Limit	\$57,573,658
Increased by an inflation factor composed of the increase in population and increase in CA per capita income (1.0512 x 1.01 = 1.062)	<u>X 1.062</u>
FY 2013-14 Appropriations Limit	<u>\$61,126,644</u>

The "Proceeds of Taxes" as included in the FY 2013-14 Proposed Budget that are subject to the appropriations limit are estimated to be \$22,133,857. Therefore, the City has what is referred to as an appropriation "gap" of \$38,992,787 (\$61,126,644 - \$22,133,857). Simply stated, this means that the City could collect and spend up to \$38,992,787 more in taxes during FY 2013-14 without exceeding the Constitutional limit.

GLOSSARY OF TERMS

A

AB: Assembly Bill

ACCRUAL BASIS OF ACCOUNTING: Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.

ADOPTED BUDGET: The official budget as approved by the City Council at the start of each fiscal year.

AD VALOREM TAX: (which means “according to its value”) A state or local government tax based on the value of real property as determined by the county tax assessor.

AGENCY 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.

AMENDED BUDGET: The adopted budget as amended by the City Council through the course of a fiscal year.

ANNEXATION: The inclusion, attachment, or addition of territory to a city.

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

ASSESSED VALUATION: A municipality’s property tax base stated in dollars based on real estate and/or other taxable business property for the purposes of taxation, sometimes expressed as a percent of the full market value of the taxable property within a community.

ASSESSMENT DISTRICT: Assessment Districts are created to provide public works improvements to a large area at one time. Municipal bonds are sold for the full cost of the improvements.

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.

GLOSSARY OF TERMS, continued

B

BALANCED BUDGET: The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources.

BOND: A security whereby an issuer borrows money from an investor and agrees and promises, by written contract, to pay a fixed principal sum on a specified date (maturity date) and at a specified rate of interest.

BOND PREMIUM: The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

BROKER: A bond trader in the secondary market buying from and selling to bond dealers. Its most common usage is as a description of a bond salesperson.

BUDGET: A plan of financial operation comprised of estimated expenditures for a given period and the proposed means of financing the expenditures (through revenues).

BUDGET MESSAGE: A written discussion of the budget presented by the City Manager to the City Council.

C

CalPERS: California Public Employees Retirement System

CAPITAL BUDGET: A budget which focuses on capital projects to implement the Capital Improvement Program.

CAPITAL IMPROVEMENT PROGRAM (CIP): A plan for capital improvements to be implemented each year over a number of years to meet capital needs arising from the assessment of long-term needs. It sets forth the estimated cost for each project and specifies the resources required to finance the projected expenditures.

CAPITAL IMPROVEMENT PROJECT: The budget unit to group activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.

GLOSSARY OF TERMS, continued

CAPITAL OUTLAY: Expenditures for equipment/furniture and fixtures with a cost of more than \$5,000 and a useful life in excess of one year.

CAPITAL PROJECTS FUNDS: Used to account for financial resources for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): Grants funded by the Federal government's Department of Housing and Urban Development (HUD) to eliminate blight and provide benefits to low and moderate income households.

CONTRACTED SERVICES: Services rendered in support of City operations and activities by external parties. These may be based upon either formal contracts or ad hoc charges.

D

DEALER: A corporation or partnership that buys, sells and maintains 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 that the general obligation bond issuer can either issue or have outstanding at any time.

DEBT SERVICE FUNDS: Account for the accumulation of resources set aside to meet current and future debt service requirements (payments) on general long-term debt.

DELINQUENT TAXES: Property taxes that have been levied but remain unpaid on and after the due date. In California, the due dates are December 10 and April 10. Special taxes 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.

DISCOUNT: The amount by which market value of a bond is less than par value or face value.

DIVISION: An organizational subgroup of a department.

GLOSSARY OF TERMS, continued

E

ENCUMBRANCE: The commitment of appropriated funds to purchase goods, which have not been received, or services yet to be rendered.

ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT (EECBG): Grants funded by the Federal government's Department of Energy to develop, promote, implement, and manage energy efficiency and conservation projects.

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

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, including tax, with a useful life longer than one year, and not qualifying as a capital improvement project. Includes automotive equipment, office equipment, office furniture, acquisitions, landscaping improvements, etc.

FULL-TIME EQUIVALENT (FTE): The conversion of part-time employee hours to an equivalent of a full-time position. For example: one person working 20 hours a week for a year would be 0.5 FTE.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE: The equity (assets minus liabilities) of governmental fund and fiduciary fund types. However, for budgeting purposes, a working capital definition of current assets minus current liabilities is used for the computation.

GLOSSARY OF TERMS, continued

G

GENERAL FUND: The City's main operating fund that is 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: Typically 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 that borrows money through the sale of bonds and/or notes.

L

LIEN: A claim on revenues, assessments or taxes made for a specific issue of bonds.

LLD: Landscape and Lighting District

M

MELLO-ROOS BOND: The Mello-Roos (named for its legislative sponsors) Community Facilities District Act of 1982 established another 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 bond issues 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 all of 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. (Tax delinquencies can lead to fines and penalties and ultimately foreclosure and sale. The ultimate security for Mello-Roos bonds is the value of the real property being taxed. Consequently a provision in the law requires the appraised value of the land be three times the bonded debt. Recent foreclosure sales have cast doubts on the skills of the appraisers and underscore the risk of some of this debt when a severe real estate slump hits developers.)

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 agency funds are accounted for using the modified accrual basis of accounting.

N

NET BUDGET: The legally adopted budget less interfund transactions. Those amounts in the budget representing transfers and interfund reimbursements are subtracted from the legally adopted budget amount.

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 that focuses on everyday operating activities and programs. Usually includes personnel, maintenance and operations and capital equipment.

GLOSSARY OF TERMS, continued

OVERLAPPING DEBT: The proportionate share of the general obligation bonds of local governments located wholly or in part within the limits of the reporting unit of government, which must be borne by property owners within the unit.

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.

PERS: Public Employees Retirement System

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.

PROFESSIONAL SERVICES: Includes the cost of outside professional and specialized services purchased by the City, such as consultants for special studies, outside attorneys, architectural and engineering, etc.

PROJECT AREA: An area that is 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: Typically is used to account for business-type activities. These include the Enterprise Funds and Internal Service Funds.

GLOSSARY OF TERMS, continued

R

REDEVELOPMENT AGENCY (RDA): A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth. Tax Allocation Bonds are 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 may also sell Housing Mortgage Revenue Bonds to finance housing units within the area, 20% of which must be for low-cost housing. Effective February 1, 2012, redevelopment agencies were dissolved by the state of California as a result of Assembly Bill X1-26.

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 that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

REVENUE BOND: A municipal bond whose debt service is payable solely from the revenues received from operating the facilities acquired or constructed with the proceeds of the bonds.

ROPS: Recognized Obligation Repayment Schedule

S

SELF-INSURANCE: The retention of liabilities, arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. The City currently provides self-insurance for \$250,000 for workers' compensation and general liability. The City participates in risk sharing pools related to general liability for losses up to \$5 million per occurrence, limited to \$10 million.

SPECIAL REVENUE FUNDS: Account for the revenue derived from specific taxes or other earmarked revenue sources (other than expendable trusts or for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

SPHERE OF INFLUENCE: Areas outside of a city recognized by the Local Agency Formation Commission as appropriate for annexation.

GLOSSARY OF TERMS, continued

SUCCESSOR AGENCY: The county, city or city and county that authorized 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 (TAB): Bonds repaid with tax increments flowing to the Successor Agency to the RDA as a result of an increase in property taxes and assessed values over the frozen base.

TAX BASE: The total resources of the community that is 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 particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, 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 that benefit 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.

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Cathedral City

RESOLUTION NO. 2013 - 260

**A RESOLUTION BY THE CITY COUNCIL OF THE
CITY OF CATHEDRAL CITY, CALIFORNIA,
APPROVING A BUDGET FOR THE FISCAL YEARS
2013-2014 AND 2014-2015.**

WHEREAS, a municipal budget for the Fiscal Years 2013 – 2014 and 2014-2015 has been prepared by the City Manager and Administrative Services Director; and

WHEREAS, the City Council examined said budget and conferred with the City Manager and the Administrative 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 Administrative 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 Administrative Services Director, the form of which shall be prescribed and approved by the Administrative Services Director. Once such a written request is properly executed and approved, the Finance Department shall make such funds available.

SECTION 3. Transfers of fund balances from one fund to another shall be approved by the Administrative 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 Capital Improvement Projects are appropriated for the duration of the project. Therefore, appropriations for Capital Improvement Projects and unfulfilled Capital Improvement purchasing commitments at the end of a fiscal year are automatically carried forward to the next fiscal year.

SECTION 5. As identified in City Council resolution 2010-66, dated February 24, 2010, the City continues to be in a state of fiscal emergency.

SECTION 6. The repayment of demands prior to audit may be made by the Administrative Services Director in conformity with the authority provided by Section 37208 of the Government Code of the State of California.

SECTION 7. The Administrative Services Director shall render a semi-annual report to the City Council on the status of City operational revenues and expenditures.

APPROVED AND ADOPTED THIS 22 DAY OF May, 2013.


MAYOR

ATTEST:


CITY CLERK

APPROVED AS TO CONTENT:


DEPARTMENT HEAD

APPROVED:


CITY MANAGER

RESOLUTION NO. SA-2013 -0005

A RESOLUTION BY THE CATHEDRAL CITY AS THE SUCCESSOR AGENCY TO THE FORMER REDEVELOPMENT AGENCY APPROVING THE REQUIRED OBLIGATION PAYMENT SCHEDULES FOR THE FISCAL YEARS 2013-2014 AND 2014-2015.

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 2013 – 2014 and 2014 – 2015 has been prepared by the City Manager and Administrative Services Director; and

WHEREAS, the Successor Agency has examined said budget and conferred with the Executive Director and the Administrative 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 Redevelopment Agency Board 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 Administrative 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 Administrative Services Director, the form of which shall be prescribed and approved by the Administrative Services Director. Once such a written request is properly executed and approved, the Finance Department shall make such funds available.

SECTION 3. Transfers of fund balances from one fund to another shall be approved by the Administrative 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 Capital Improvement Projects are appropriated for the duration of the project. Therefore, appropriations for Capital Improvement Projects and unfulfilled Capital Improvement

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 Administrative Services Director in conformity with the authority provided by Section 37208 of the Government Code of the State of California.

SECTION 6. The Administrative Services Director shall render a semi-annual report to the Redevelopment Agency Board on the status of Agency operational revenues and expenditures.

APPROVED AND ADOPTED THIS 22 DAY OF MAY, 2013.



MAYOR

ATTEST:



CITY CLERK

APPROVED AS TO CONTENT:



DEPARTMENT HEAD

APPROVED:



CITY MANAGER

RESOLUTION NO. PFA - 2013-01

**A RESOLUTION BY THE BOARD OF THE CATHEDRAL CITY
PUBLIC FINANCING AUTHORITY APPROVING A BUDGET
FOR THE FISCAL YEARS 2013-2014 AND 2014-2015.**

WHEREAS, a budget for the Fiscal Years 2013 – 2014 and 2014 - 2015 has been prepared by the City Manager and Administrative Services Director; and

WHEREAS, the Board examined said budget and conferred with the City Manager and the Administrative Services Director; 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 Administrative 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 Administrative Services Director, the form of which shall be prescribed and approved by the Administrative Services Director. Once such a written request is properly executed and approved, the Finance Department shall make such funds available.

SECTION 3. Transfers of fund balances from one fund to another shall be approved by the Administrative 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 Capital Improvement Projects are appropriated for the duration of the project. Therefore, appropriations for Capital Improvement Projects and unfulfilled Capital Improvement 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 Administrative Services Director in conformity with the authority provided by Section 37208 of the Government Code of the State of California.

RESOLUTION NO. PFA - 2013-01

SECTION 6. The Administrative Services Director shall render a semi-annual report to the Board on the status of operational revenues and expenditures.

APPROVED AND ADOPTED THIS 22 DAY OF MAY, 2013.



CHAIR

ATTEST:



BOARD SECRETARY

APPROVED AS TO CONTENT:



DEPARTMENT HEAD

APPROVED:



CITY MANAGER

RESOLUTION NO. 2013-211

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF CATHEDRAL CITY, CALIFORNIA, APPROVING A CAPITAL IMPROVEMENT PROGRAM (CIP) FOR FISCAL YEARS 2014 THROUGH 2018.

WHEREAS, the City Council has received the proposed summary of CIP approved projects for Fiscal Years 2014 through 2018; and

WHEREAS, the City Council reviewed said CIP of planned projects and conferred with the City Manager and the Administrative Services Director; and

WHEREAS, the City Council desires to adopt the CIP of 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 of planned projects for Fiscal Years 2014 through 2018, 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 CIP is intended to be a planning document only. The adoption of the attached CIP identifies the amounts planned to be expended during the FY 2013-14 and FY 2014-15 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.

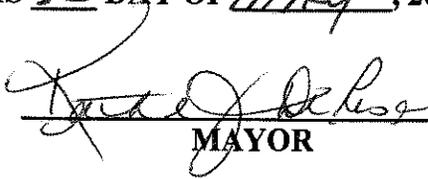
SECTION 4. The funding for each previously approved project is based on the anticipated funding mechanism as of the current date.

SECTION 5. The City Manager or the Administrative Services Director shall have the authority to adjust amounts within each fund, provided however, the total amount for the CIP project does not exceed the amount approved for the CIP project.

SECTION 6. The City Clerk shall certify to the passage and adoption of this Resolution; shall enter the same in the book of original Resolutions of the City; and shall make a minute of passage and adoption thereof in the records of the proceedings of the City Council and in the minutes of the meeting at which Resolution is passed and adopted.

RESOLUTION NO. ____

APPROVED AND ADOPTED THIS 22 DAY OF MAY, 2013.



MAYOR

ATTEST:



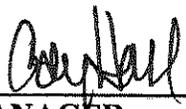
CITY CLERK

APPROVED AS TO CONTENT:



DEPARTMENT HEAD

APPROVED:



CITY MANAGER

RESOLUTION NO. 2013-212

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF CATHEDRAL CITY, CALIFORNIA, ESTABLISHING THE CITY'S APPROPRIATION LIMIT FOR FISCAL YEAR 2013-2014

WHEREAS, Section 7910 of the Government Code of the State of California provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following year; and

WHEREAS, the appropriations limit for the preceding fiscal year was duly and regularly established as \$57,573,658 by Resolution of the City Council; and

WHEREAS, Section 7902(b) of the Government Code sets forth the method for determining the said appropriations limit, to be based upon the limit applicable for the prior fiscal year and adjusted for changes in the cost-of-living and in population (City or County, whichever is greater).

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Cathedral City as follows:

SECTION 1. The appropriations limit for the City of Cathedral City, as established in accordance with Section 7902(b) of the California Government Code, for the fiscal year 2013 – 2014 is \$61,126,644.

SECTION 2. It is hereby found and determined that in compliance with Government Code Section 7910, the documentation used in the determination of said appropriations limit for fiscal year 2013 – 2014 will be available to the public in the Finance Department of the City and in the Office of the City Clerk at least fifteen days prior to this date.

APPROVED AND ADOPTED THIS 22 DAY OF MAY, 2013.

[Handwritten signature of Mayor]
MAYOR

ATTEST:
[Handwritten signature of City Clerk]
CITY CLERK

APPROVED AS TO CONTENT:
[Handwritten signature of Department Head]
DEPARTMENT HEAD

APPROVED:
[Handwritten signature of City Manager]
CITY MANAGER