



City of Hemet

FY2025/2026 Annual Operating Budget



Adopted Version

Last updated 07/29/25





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INTRODUCTION





OFFICE OF THE CITY MANAGER

Honorable Mayor and Members of the Hemet City Council:

I am pleased to present to you the City of Hemet's proposed Fiscal Year (FY) 2025-26 budget. The City's annual budget funds 380.4 positions and outlines how the City will allocate its resources to fund services and infrastructure. These allocations are guided by the policies, goals, and priorities set by the City Council.

Since the passage of the one-cent Measure U sales tax in November 2016 and the extension of the measure in November 2022, the City has experienced an improving financial outlook each fiscal year. Through the City Council's and staff's disciplined fiscal stewardship, City General Fund reserves have grown from approximately \$13 million in 2017 to a record \$72 million as of June 30, 2024. To further improve the City's financial stability, the City Council proactively increased the General Fund's minimum reserve requirements from 20% to 40%, effective July 1, 2024.

The significant expansion of the General Fund reserve is largely attributable to salary savings acquired from sustained vacancies over recent years and increasingly robust investment income. Since the City Council's strategic investment in competitive employee compensation with the adoption of the fiscal year 2024-25 budget, employee vacancy rates have declined considerably as desired. This proactive investment has improved recruitment and retention, enhancing the City's capacity to deliver improved services to the community.

Council adoption of the Hemet RISES Economic Strategy in August 2024 guided a number of initiatives over the past year and outlines several other strategies to attract investment, convert investments to new revenue, and enhance the community's appeal. Recently approved incentives to support build-out of the Hemet Auto Mall, initiate a citywide branding effort, and facilitate an improved and business-friendly planning and development process have already been launched and are poised to deliver dividends in the coming years.

Other notable FY 2024-25 accomplishments include:

- **Infrastructure:** Installed nine marble light posts with solar heads at five new locations, completed seven street projects, and installed lights at the Gibbel Park Skate Plaza.
- **Community & Recreation:** Coordinated with Valley Wide on a soccer field design that includes six fields, a parking lot, and restroom facilities; developed, adopted, and received applications for a Youth Council Initiative; and opened the Library an additional day.
- **Public Safety:** Implemented the Real Time Information Center and Condor cameras, delivered a state-of-the-art mobile command center, opened a new west-end substation, upgraded fire stations, launched the inaugural Community Risk Reduction Cadet Program and Girls Empowerment Camp through the Fire Department, and put an additional Rescue Service into service. We also completed security and technology upgrades at the Fire Administration Covell Building.
- **Technology & Efficiency:** Contracted with Arctic Wolf for Managed Detection and Response (MDR) to protect the City's networks, endpoints, and cloud environments from cyberattacks; fully replaced the City's telephone system, network, and Wi-Fi access; and are actively implementing a new Enterprise Resource Planning (ERP) financial software.
- **Organizational Development:** Our social media following grew significantly (added 3,000



followers on Instagram and 7,000 on Facebook), we hired 70 new employees and processed 47 promotions, and codified 18 ordinances while processing 143 resolutions to improve quality of life.

General Fund Budget Overview

While the City has enjoyed robust economic performance in recent years, slower sales tax growth and escalating insurance costs are beginning to impact finances. For example, the FY 2024-25 budget included use of a \$3.1 million vacancy-factor and use of \$9,015,200 in General Fund reserves to balance. Some City services including the CityNet contract to support homeless outreach efforts, were funded through General Fund reserves; other one-time dollars were directed to investments like augmenting street paving, facade improvements, and trash enclosures. While the General Fund balance is projected to decline by \$14.2 million to a total of \$57.7 million as of June 30, 2025, it is important to note this figure remains well above the City Council's 40% reserve requirement of \$28,316,400.

These current year financial challenges continue and are compounded in the FY 2025-26 budget by the continued lag in sales tax growth and increased costs for the City's animal services contract with the County of Riverside. As a result of these financial challenges, and to continue preservation of the City's budget reserves, it is recommended the City discontinue the CityNet contract which has been funded with one-time resources over the past three years.

The City's baseline FY 2025-26 operating budget includes revenues of \$81,527,000 and operating expenditures of \$88,514,000, excluding any one-time General Fund reserve use. However, staff projects the use of \$5.40 million in General Fund reserves as investment income is projected to exceed its budget by \$3.50 million. This investment income budget figure has been intentionally kept low to reduce dependence on this volatile revenue in future years. The proposed FY 2025-26 budget also continues use of a vacancy factor, albeit a much lower figure of \$527,000. The General Fund balance is projected to be \$52,341,600 as of June 30, 2026 which exceeds the new 40% reserve requirement of \$28,932,000 by more than \$23.4 million.

Given the City's operating imbalance, as vacancies develop over the next fiscal year, it will be necessary to hold non-revenue producing positions vacant and slow expenditures into the following year(s) to allow revenues time to recover before significant labor costs and investments are again expanded. However, vacant mission critical and revenue producing positions will be reviewed on a case by case basis. These financial challenges will fuel our efforts to drive revenue growth and consider alternative cost-effective strategies to meet community needs.

Challenges

There are several notable continuing financial challenges to address.

- **Street Maintenance.** While the City Council has approved approximately \$30 million in street repaving projects over the past 30 months, declining gas tax revenues and aging streets require a comprehensive long-term funding strategy to lift the condition of Hemet streets to a pavement condition index rating of 70 or more. Toward this end, the City will be completing a Pavement Management Condition Survey this summer to assess the current condition of citywide streets followed by a full update to the Pavement Management Program which will better inform development of a 20-year road rehabilitation strategy.
- **Fire Station Augmentation/Replacement/Services.** The City's population growth is leading to steady increases in Fire calls for service. In calendar year 2024, the City's call volume reached nearly 20,000 calls spread among only five stations. While the Fire Department's response time improved by nearly a minute, this growing call volume is leading to a near-term challenge of funding and deploying an additional squad and begin discussions on funding options for a future Fire Station No. 6. There is also an important need to seek renewal of the City's three-year SAFER grant from FEMA. This critical grant funds 15 key positions within the Fire Department that will be placed at



risk if not extended.

- **Growing Pension Liabilities.** CalPERS investment performance and cumulative reductions in their discount rate have transferred significant financial obligations to the City of Hemet over the past 10 years. Hemet's CalPERS pension liabilities are growing \$1.16 million in FY 2025-26 with annual employer costs now rising to \$17.46 million, an increase of nearly \$10 million since 2017. However, the City's Pension 115 Trust which can be drawn upon to offset future expenses will grow by \$1.49 million due to the City's positive FY 2024-25 budget performance, resulting in Trust assets now totaling \$2.30 million. The City also enjoys a separate Trust balance of \$3.40 million for OPEB obligations.

Concluding Remarks

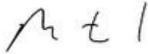
The work of a city reflects the critical collaboration between the policy leadership of the Hemet City Council and services provided by the City's dedicated staff. The development of an annual City budget is no different; it involves a shared effort with residents, the time and talents of City employees, and City Council leadership who play a critical role in establishing and prioritizing organizational goals and objectives.

The City remains steadfast in its commitment to responsible governance and community well-being. Though there are economic challenges ahead, we will meet and navigate these challenges with innovation, resilience, and disciplined financial management. Our priorities remain unchanged—to provide essential services, foster economic expansion, and invest in the long-term success of our residents.

As the new fiscal year begins, our City staff looks forward to working with the City Council to accomplish the goals and strategic objectives that guide this budget.

Mark Prestwich
City Manager

Respectfully Submitted,



Mark Prestwich
City Manager





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Hemet
California**

For the Fiscal Year Beginning

July 01, 2024

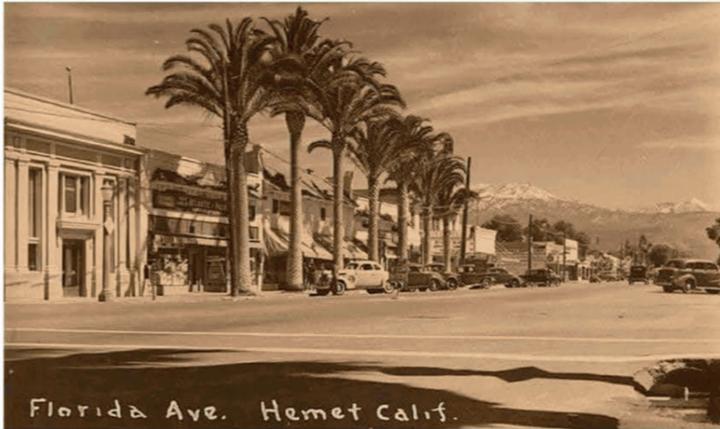
Christopher P. Morrill
Executive Director

Last year's Adopted FY 2024-25 Annual Budget document received the Government Finance Officer's Association of the United States and Canada (GFOA) "Distinguished Budget Presentation Award" for the City of Hemet's annual budget for the fiscal year beginning July 1, 2024. In order to receive this award, a governmental entity must publish a budget document that meets program rating criteria, such as a policy document, operations guide, financial plan, and communications device.

This award is valid for a period of one year only. In preparing the Adopted FY 2025-26 Annual Budget document, staff followed the GFOA criteria. This document will be submitted to be considered for the FY 2025-26 budget award.

HISTORY OF HEMET

Nestled between the San Jacinto Mountains and Santa Rosa Hills, the City of Hemet was incorporated in January 1910 and established on the map for Helen Hunt Jackson's outdoor Ramona Pageant play, which is still featured annually. Hemet spans approximately half of the San Jacinto Valley, a total area of 27.8 square miles, and boasts the classic Southern California charm with its picturesque views of the mountains, almost always perfect weather, proximity to beaches and outdoor entertainment.



With a population of approximately 84,500, Hemet was initially inhabited by the Cahuilla Indian Tribe, then morphed into a retirement community, attracting snowbirds looking for warm weather, and has ultimately grown into a multi-generational community and destination of opportunity for hopeful entrepreneurs, families, and developers.

Hemet is home to Diamond Valley Lake, known for its fishing, hiking and biking trails and seasonal wildflower blooms, and has been designated as a Tree City USA for over 30 years.

While the predominant industries in the City were historically services for the senior citizen population, the City's four main industries are now retail trade, health care, educational services, and government. These industries provide thousands of jobs for the community. Eighty miles southeast from Los Angeles, Hemet continues to offers residents and visitors the appeal of rural living while providing opportunity for growth and a strong sense of community.



Population Overview



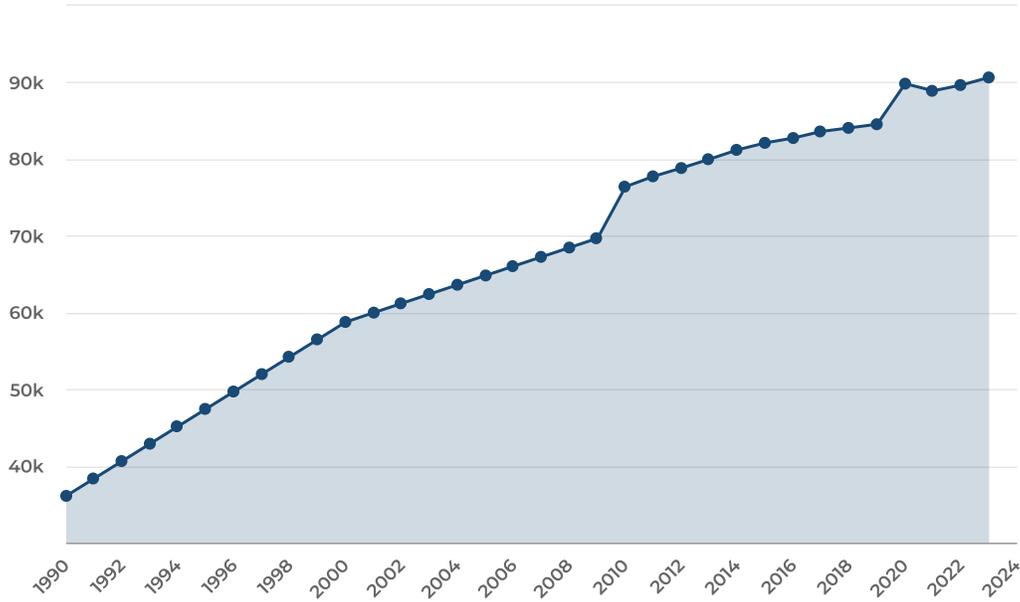
TOTAL POPULATION

90,646

▲ 1.1%
vs. 2022

GROWTH RANK

66 out of **503**
Municipalities in California



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



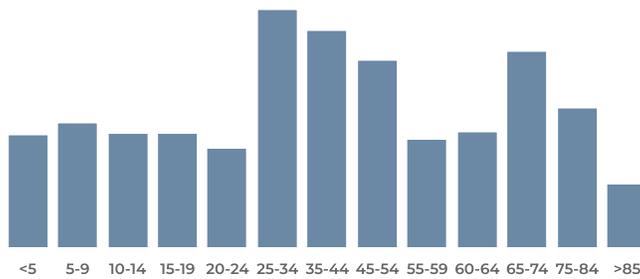
DAYTIME POPULATION

83,303

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

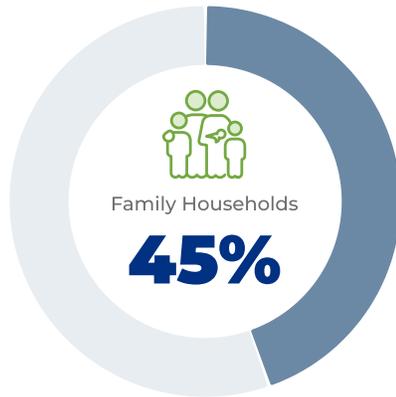
* Data Source: American Community Survey 5-year estimates

Household Analysis

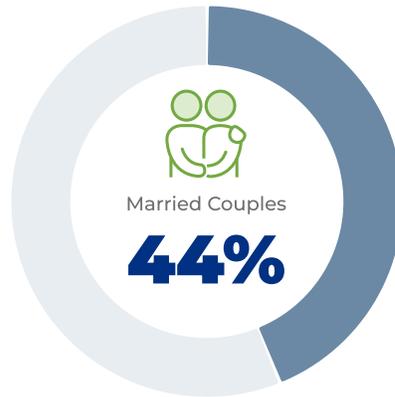
TOTAL HOUSEHOLDS

32,102

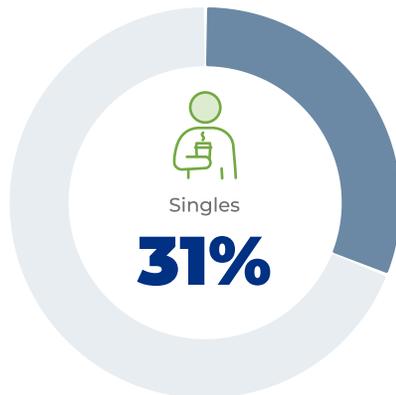
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▼ **9%**
lower than state average



▼ **12%**
lower than state average



▲ **29%**
higher than state average

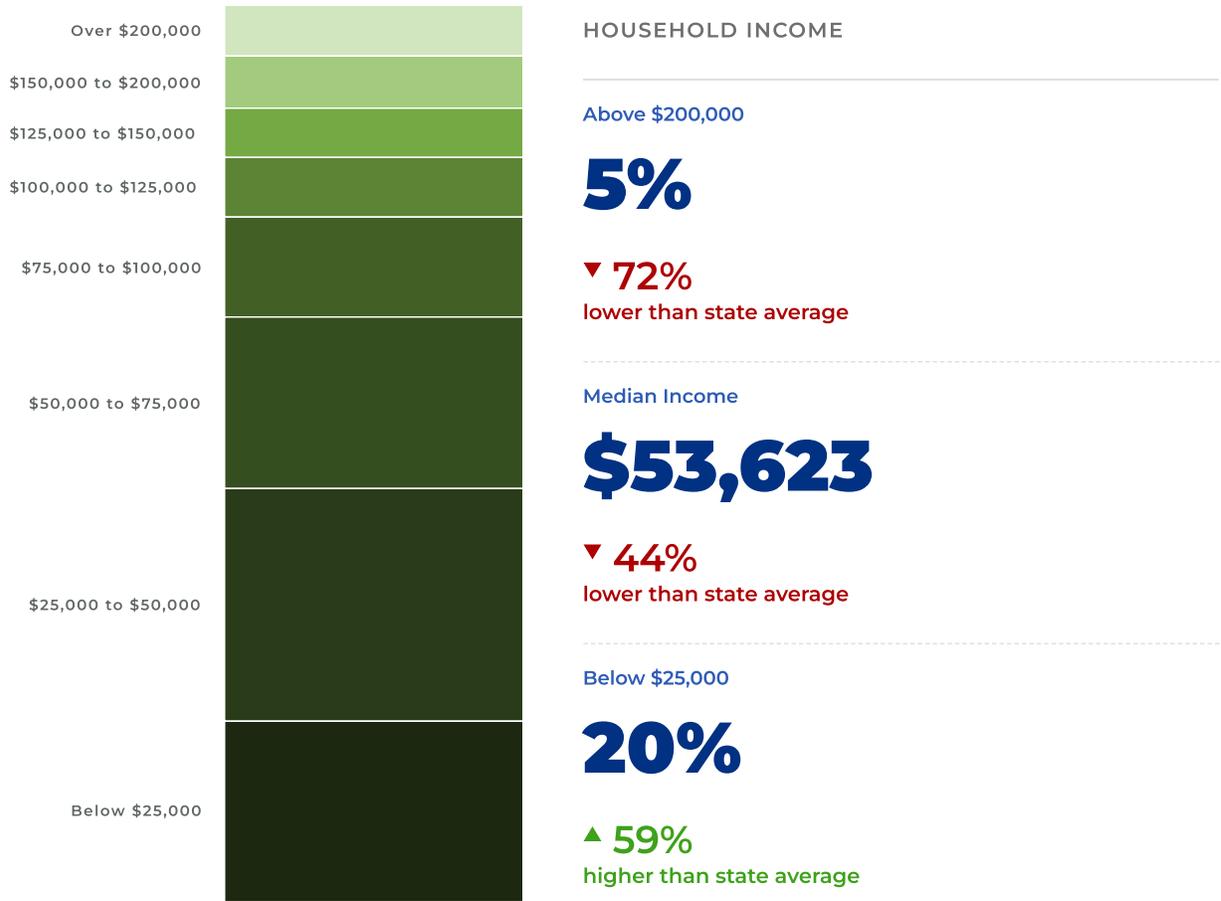


▲ **24%**
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

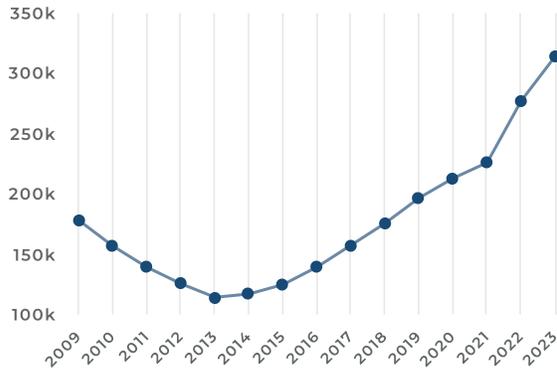


Housing Overview



2023 MEDIAN HOME VALUE

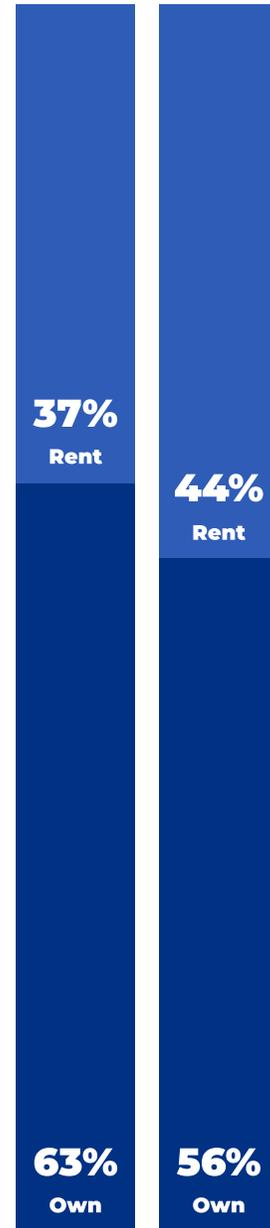
\$314,200



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Hemet State Avg.



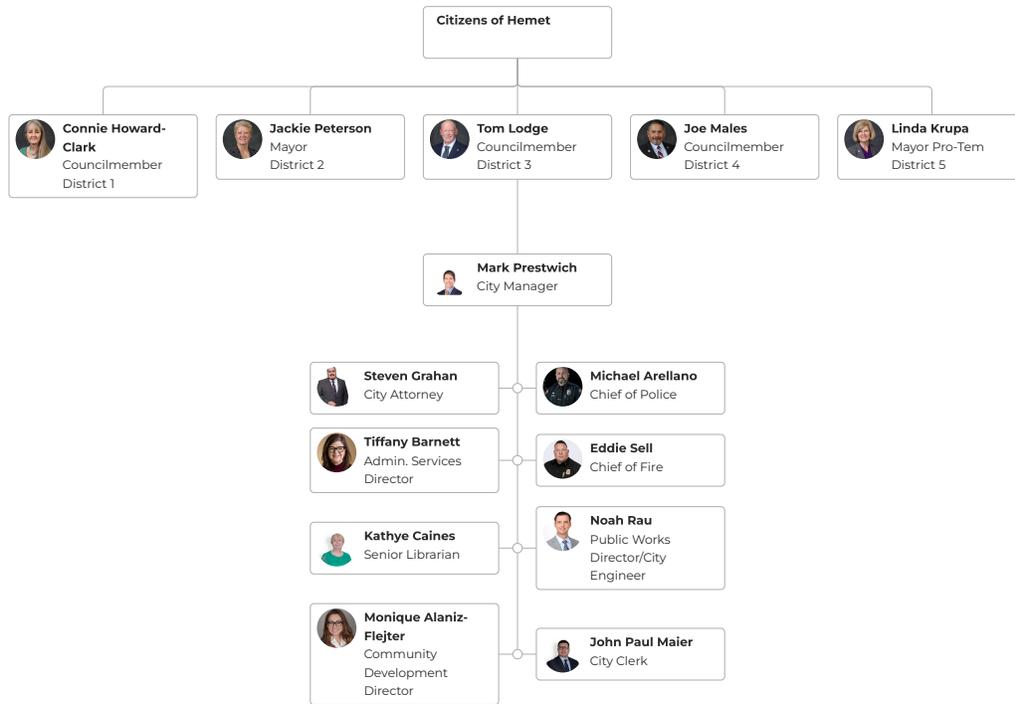
* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.





Budget Process and Timeline

The annual budget process begins in January of each year. The budget team, which includes the City Manager, Administrative Services Director, Accounting Manager, Principal Accountant and all Department Heads, reviews the needs of the City and available funding. The Budget Team uses this information to develop spending priorities and department expenditure targets for the upcoming fiscal year.

In fiscal year 2021-2022, the City Manager incorporated city services into programs and concepts that align with the Council's established priorities, creating a first-time program-based budget. Fiscal year 2025-2026 will be the fifth year that program-based budgeting is being used and will continue to layer the foundation of historical data in this manner.

In December, a Budget Memo is sent out to all Department Heads by the City Manager with instructions on how to proceed with the initial budget.

The Finance Division works on updating salary and benefit costs, which include any MOU increases, CalPERS increases, and any merit increases due to individual employees. The Finance Division also updates cost allocation information for use with Internal Service Fund allocations.

Department revenue estimates are compiled from projections of activity for the upcoming fiscal year. The Administrative Services Director and the City Manager meet shortly after requests are submitted to analyze the City's ability to fund all programs and review any requests for additions. These additions include the following:

- Expenditure requests above the established department target;
- Personnel requests, including temporary personnel, and any proposed reclassifications.

The budget team holds meetings with each department to discuss their budget requests and to obtain additional information to assist in the resolution of the requests. Following this review, department staff perform a final adjustment to their line item submissions.

In March and April, public City Council budget workshops are held to receive public comment and to review the components of the Proposed Budget and any modifications to fiscal policies, prior to formal consideration for adoption. Any changes based on this review are incorporated prior to adoption at a subsequent City Council meeting, which should occur in June.

All appropriations lapse at year-end, except for those relating to encumbrances approved for carryover to the following fiscal year. The City Council has the legal authority to amend the budget at any time during the fiscal year. Budgetary controls are maintained to ensure compliance with the budget as approved by the City Council. Adjustments between funds or requests for additional funding require the approval of the City Council. As referenced in the Budget Resolution, the City Manager has the authority to make changes to departmental budgets. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is at the department level.

The City has a formalized mid-year budget review process which is used to update the appropriations and revenue projections halfway through the fiscal year. The City begins this process in December by analyzing revenue projections, service contracts, new City Council priorities, and the impacts of legislation from the State and Federal Government. In January, departments review their individual budgets to identify any savings or to request additional funds to meet the needs of new programs or spending priorities. The result is a Mid-Year budget document that ensures that sufficient funding is available to meet the updated objectives and priorities for the remainder of the fiscal year. This document is taken to the City Council for adoption.

Below is the initial, tentative budget calendar submitted to Council. Modifications and additions have occurred through the process of developing the budget document.







Jun 10, 2025

Council Budget Adoption (if necessary)



Basis of Budgeting

All governmental funds are both accounted for and budgeted using the modified accrual basis of accounting. Their revenues are recognized when they become “measurable” and “available.” Revenues are considered measurable when they are reasonably estimable. Revenues are considered available when they will be collected either during the current period or soon enough after the end of the period to pay for the current year's liabilities. The primary revenue sources susceptible to accrual are property and sales taxes, franchise fees, transient occupancy taxes, investment income, fines and forfeitures collected by County courts, and motor vehicle-in-lieu subventions.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest due on general long-term debt, which is recognized when due.

Proprietary and Fiduciary funds are accounted for and budgeted using the full accrual basis of accounting, i.e., revenues are recognized in the period earned and expenses are recognized in the period incurred.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Outstanding encumbrances at the end of the fiscal year are recorded as reservations of fund balance since the commitments will be paid in the subsequent year. Encumbrances do not constitute expenditures or liabilities.



Fund Structure

The City of Hemet's revenues and expenditures are accounted for in a series of funds. Each fund is an autonomous accounting entity, established in accordance with legal and professional accounting standards. Funds are used to segregate the various financial activities of a governmental entity and to demonstrate compliance with specific regulations, restrictions or limitations, (i.e., demonstrating that restricted revenues are spent only for allowed purposes).

Funds used in government are classified into three broad categories: governmental, proprietary and fiduciary. Governmental funds include activities usually associated with the operations of a typical state or local government (public safety, general government activities, etc.). Proprietary funds are used in government to account for activities often found in the private sector (the City's water utility is a prime example). Fiduciary funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent. The appropriated funds utilized by the City of Hemet are detailed below. The City of Hemet details the Capital Improvement Projects in a separate document, although the funds are listed below for informational purposes.



GENERAL FUNDS

- Administrative (Fund 100)
- Public Service (Fund 110)
- Measure U (Fund 115)
- Community Development (Fund 120)

SPECIAL REVENUE FUNDS

- Public Safety Towing (Fund 130)
- Gas Tax (Fund 221)
- Measure A (Fund 222)
- AQMD (Fund 224)
- L&LMD (Fund 225)
- Lighting Districts Post Prop 218 (Fund 227)
- Landscape Districts Post Prop 218 (Fund 228)
- Public Works CFD (Fund 229)
- Asset Forfeiture (Fund 231)
- Public Safety Grants (Fund 232)
- Public Safety CFD (Fund 234)
- COPS/AB3229 (fund 236)
- Local Law Enforcement Block Grant (Fund 237)
- Community Development Block Grant (240)
- General Plan (241)
- Sewer/Storm Drain (Fund 254)
- Miscellaneous Grants (Fund 266)
- American Rescue Plan Act (Fund 270)

DEVELOPMENT IMPACT FEE FUNDS

- Public Meeting Facilities (315)
- General Facilities (316)
- Flood Control (Fund 326)
- Bridges/Steets (Fund 329)
- Law Enforcement (Fund 331)
- Fire Facilities (Fund 332)
- Park Development (Fund 361)
- Valley Wide DVL (Fund 362)
- Library Facilities (Fund 363)
- Capital Projects (Fund 370)

ENTERPRISE FUNDS

- Water (Fund 571)

INTERNAL SERVICE FUNDS

- Equipment Replacement (Fund 380)
- Administrative Services - Information Technology (Fund 680)
- Workers Compensation (Fund 681)
- Dental and Vision (Fund 682)
- Liability Insurance (Fund 683)
- Fleet Maintenance (Fund 684)
- Facilities Maintenance (Fund 685)
- Public Works Administration (Fund 686)
- Other Post-Employment Benefits (Fund 689)
- Unemployment Benefits (Fund 690)
- Legal Services (Fund 691)

MISCELLANEOUS FUNDS

- Heartland Bond (Fund 788)
- OPEB Trust (Fund 789)
- Pension Trust (Fund 792)





Description of Funds

Governmental Funds:

Governmental Funds are used to account for most governmental functions and focus on the near-term inflows and outflows of spendable resources.

- **General Fund - Administration (100)** - This is part of the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund. Fund 100 houses the administrative functions of the General fund and includes departments and divisions such as City Council, City Manager's Office, City Clerk, Finance, City Treasurer, and Human Resources.
- **General Fund (110)** - This is the second part of the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund. Fund 110 houses public service functions of the General fund and includes departments and divisions such as Police, Fire, Parks, and Library.
- **General Fund - Measure U (115)** - This is the general operating fund for Measure U.
- **General Fund - Community Development (120)** - This is the third and final part of the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund. Fund 120 houses the community development functions of the General fund and includes programs such as Building, Planning, Code Compliance, and Engineering.

Special Revenue Funds:

Special Revenue Funds are used to account for specific resources that are legally restricted to expenditure for particular purposes.

- **Public Safety/Towing (130)**- This fund accounts for the financial transactions involving the use of monies collected for towing services as related to public safety.
- **Gas Tax (221)** – Accounts for transactions as prescribed by the State of California statute on California Streets and Highways; including receipts under Streets and Highways Code Section 2105, 2106, 2107, 2107.5 and SB1.
- **Measure A (222)** – Accounts for the use of Measure A tax monies for transit purposes.
- **Article 3 (223)** – Accounts for the use of the Transportation Development Act Article 3 funds.
- **AQMD/Air Pollution Reduction (224)** – Accounts for the financial transactions per Regulation 15 of the South Coast Air Quality Management District.
- **Lighting/Landscape Maintenance District (225)** – Accounts for the financial transactions of the pre-prop 218 City-wide lighting and landscaping district established by City Council.
- **Post Proposition 218 Lighting District (227)** – Accounts for the financial transactions of lighting districts voted by the citizens of those specified areas.
- **Post Proposition 218 Landscape District (228)** – Accounts for the financial transactions of landscape districts voted in by the citizens of those specified areas.
- **Public Safety CFD (229)** – Accounts for the financial transactions of lighting, landscape and maintenance of specific assessment area established by the City Council.
- **Asset Seizure (231)** – Accounts for the financial transactions associated with assets seized in narcotics investigations to be used for law enforcement purposes.
- **Public Safety Grants (232)** – Accounts for financial transactions as prescribed by various State and Federal Public Safety Grants.
- **Public Safety CFD (234)** – Accounts for the proceeds from the Public Safety Community Facilities District voted in by the citizens of those specific areas to be used specifically for public Safety.
- **Citizen Option for Public Safety Programs (COPS) (236)** – Accounts for financial transactions as prescribed by the State of California Grant under AB 3229.
- **Local Law Enforcement Block Grant (LLEBG) (237)** – Accounts for financial transactions as prescribed by the U.S. Department of Justice Grant for Local Law.
- **Community Development Block Grant (CDBG) (240)** – Accounts for the financial transactions as prescribed by the Federal Department of Housing and Urban Development for Community Development Block Grant Programs
- **General Plan (241)** –Account for the financial resources received related to updating and maintaining the City's general plan.
- **Home Investment Partnership (HOME) Program (242)** – Accounts for the financial transactions of the federally funded HOME program as administered by the State of California's Department of Housing and Community Development.
- **Housing Authority (244)** – This fund accounts for the revenue received from the City's affordable housing programs which facilitate housing development and affordable housing opportunities.
- **CAL HOME Program (245)** – Accounts for the financial transactions of the State-funded program to replace and rehabilitate mobile homes.
- **2001-2008 HOME Program (246)** – Accounts for the financial transactions of the federally funded HOME program as administered by the State of California Department of Housing and Community Development.



- **Neighborhood Stabilization Program Grant (247)** – Accounts for the financial transactions as prescribed by the Federal Department of Housing and Urban Development for Neighborhood Stabilization Program Grants.
- **Sewer/Storm Drain (254)** – This fund accounts for the sewer and storm drain fees for the City-wide program to maintain storm drains and sewer transmission lines. Revenues are intended to cover the maintenance costs for these lines.
- **Miscellaneous Grant (266)** - This fund accounts for all other grant programs outside of public safety and CDBG.
- **American Rescue Plan (270)** – This fund accounts for the American Rescue Plan Act of 2021 to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and ongoing recession.

Capital Projects Funds:

Capital projects funds are used to account for financial resources used for the acquisition or construction of capital facilities. These include land, improvements to land, buildings and building improvements and infrastructure.

- **Public Meeting Facilities (315)** – Accounts for the financial transactions for the public meeting facilities identified in the development impact fee report and funded through developer contributions.
- **General Facilities (316)** – Accounts for the financial transactions for general facilities identified in the development impact fee report and funded through developer contributions.
- **Flood Control (326)** – Accounts for the financial transactions for flood control improvements identified in the development impact fee report and funded through developer contributions.
- **Bridges/Streets/Traffic Facilities (329)** – Accounts for the financial transactions for general facilities identified in the development impact fee report and funded through developer contributions.
- **Law Enforcement Facilities (331)** – Accounts for the financial transactions for the purchase of equipment identified in the development impact fee report and funded through developer contributions.
- **Fire Facilities (332)** – Accounts for the financial transactions for the purchase of equipment identified in the development impact fee report and funded through developer contributions.
- **Park Development (361)** – Accounts for the financial transactions for park acquisitions and development identified in the development impact fee report and funded through developer contributions.
- **Valley Wide DVL Park (362)** – Accounts for the financial transactions for development identified in the development impact fee report and funded through developer contributions.
- **Library Facilities (363)** – Accounts for the financial transactions for expansion of library facilities identified in the development impact fee report and funded through developer contributions.
- **Capital Projects (370)** – Accounts for the financial transactions for Capital Projects related to the General Fund or General Fund departments.
- **Equipment Replacement (380)** – Accounts for accumulation of reserves for future replacement of rolling stock vehicles from other funds.

Permanent Funds:

A permanent fund is a fund where the principal fund may not be used and only earnings from the fund are used for the benefit of the government or its citizens.

- **LaSalle Library Endowment (160)** – Accounts for an endowment given to the City of Hemet for the benefit of the Library. Only interest earned on the principal amount of \$1,000,000 can be used for non-operating costs of the Library.

Fiduciary Funds:

Fiduciary Funds are used to account for assets that are held in trust for others. In other words, these are the funds that are held by the government as a trustee. They are held on behalf of others, and therefore, they cannot be used to fund the government's own expenses.

- **Private Purpose Trust Fund (396 and 496)** – These funds are used to account for the balances and transactions of the Successor Agency to the former Hemet Redevelopment Agency.

Proprietary Funds:

Proprietary Funds are used to account for activities that involve business-like interactions, either within the government or outside of it. These activities are similar to what would be found in the private sector, so the reporting resembles what would be used by a private business.

- **Water Fund (571)** - This fund accounts for the financial transactions of the City's Water Utility Service, including water production, transmission, and distribution system.

Pension Trust Funds:

Pension trust funds are monies attributed to holding the contributions, income and assets of a retirement system.

- **OPEB Trust (789)** - This fund was established to provide the City with a tool to set aside funds for future Other Post-Employment Benefit (OPEB) costs and liabilities for retirees.
- **Pension Section 115 Trust (792)** - This fund was established to provide the City with a tool to set aside funds for future pension costs and liabilities.

Internal Service Funds:



Internal Service Funds primarily provide either benefits, goods or services to other funds, departments, or agencies of government on a cost-reimbursement basis.

- **Information Technology (680)** - This fund was established to account for the City's Information Technology activities. All software maintenance costs are housed under this fund and charged directly to the department who uses it. All other general IT costs, such as staffing, Internet, telephone, etc, are charged to departments using a cost allocation method. Departments are charged based on the percentage of total computers, printers, telephones, and voicemail lines within each department.
- **Workers' Compensation (681)** - This fund was established to manage workers' compensation insurance, claims, and administration. The annual cost of workers' compensation is charged to departments as a percentage of payroll.
- **Dental & Vision Insurance (682)** - This fund was established to manage the City's self-funded Dental and Vision plan available to employees.
- **Liability Insurance (683)** - This fund was established to manage liability insurance, claims and administration of the program. The City is self-insured for the first \$200,000 per incident. Coverage is provided through a joint powers authority. The annual cost is charged to departments a proportionate share of the Liability budget to fund the program.
- **Equipment Maintenance (684)** - This fund was established to manage the equipment maintenance program which provides all City departments with cost effective preventative maintenance and repair services of all City fleet vehicles and equipment.
- **Facilities Maintenance (685)** - This fund was established to manage the cost of maintenance for all City buildings including building repairs, janitorial services, elevator maintenance, underground tank maintenance and repairs, and traffic signal maintenance. Departments are charged a proportionate share of the cost to run the program and shares are based on each department's square feet occupied.
- **Public Works Administration (686)** - This fund was established to manage the administration of the Public Works divisions of; Engineering, Parks, Steets, Sewer/Storm Drain, LLMD, Water, Equipment Maintenance, Facility Maintenance
- **Other Post-Employment Benefits OPEB (689)** - This fund was established to manage the cost of Other Post-Employment Benefits (OPEB) for retirees. Costs include retiree medical, dental, and vision benefits as well as administration costs. Departments Citywide are charged a proportionate share of the cost of the program.
- **Unemployment Benefits (690)** - This fund was established to manage the cost of unemployment claims and is self-funded. The City does not pay for unemployment insurance.
- **Legal Services (691)** - This fund was established to manage the cost of providing legal services to all City Departments and their Divisions. Annual cost is charged to departments as a proportionate share of the cost of the program.



Financial Policies

An operational budget is a plan for the accomplishment of programs related to objectives and goals within a definite time period, including an estimate of resources required, together with an estimate of the resources available, usually compared with one or more past periods and showing future requirements.

The City of Hemet views the budget as a means of balancing revenues and expenditures by estimating revenues conservatively and by adjusting department budget requests accordingly. The City estimates revenues based on prior years' history and future projects that would bring in additional funds. The City staff is cognizant of the fact that revenues can be lean and budget their departmental expenditures accordingly. The City also tries to expend all current operating and capital operations out of current revenues.

An operational budget provides accountability and control over sources and uses by defining the budget to line item detail. It is a document of policy. City Council programs and policies along with departmental goals, objectives, accomplishments, and performance measures are the guides for departments to assess their performance.

These policies are then defined as dollar amounts in the areas of salaries, benefits, operations & materials, contractual services, debt service, capital outlay and capital project needs to accomplish these policies.

The budget document is designed to incorporate into the financial statements for ease of reporting in conformance with Generally Accepted Accounting Principles (GAAP).

Changes to the adopted budget can happen in two different ways. One is to make a request (usually an increase in expenditures) to the City Council. This is usually when a department is requesting a change in the total budget for that department. In this case, only the City Council can approve a budget adjustment. The other is to move budgeted amounts from one line item within a department, to another line item. If the total departmental amount does not change, the City Manager has the authority to approve this change.

The City Council requires the General Fund budget to be balanced. However, the City Council is not opposed to operating transfers for one-time projects or equipment purchases in the General Fund. Operating transfers are not to be used to balance the budget. The City Council is also not opposed to using reserves for items that the reserves were saved for in the first place. Capital Projects Funds and some Special Revenue Funds use fund balance to construct many of the projects being proposed in this budget. Many times, the reserves are "saved" over a period so the project can be completed and paid with cash.

The City has a formal reserve policy to ensure adequate fiscal responsibility and resources to assist the City in achieving the following objectives:

- Build adequate reserves
- Establish sound fiscal reserve policies
- Help the City to reach its short-term and long-term financial obligations
- Establish a period review of the City's fund balances and reserves
- Enhance the City's credit rating

Within this policy, the City will maintain spendable and unrestricted General Fund reserves equaling at least 40% of current expenditures.

Along with a reserve policy, the City has a 5-year Capital Improvement Program (CIP) that is established and updated with every budget to show which projects the City Council wants constructed, how it will be paid for and when it will be constructed. One of the reasons the CIP is created is to make sure there are adequate funds for the projects. The CIP sets the goals and staff will make sure that the funds to implement the goals are placed in the budget.



Additional Information

Within this section, the following items can be located:

- FY 2025-26 Annual Operating Budget Resolution
- Reserve Fund Balance Requirement Ordinance
- Historical Expenditures and Revenue (2019-2021)



FY 2025-26 Annual Operating Budget Resolution



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**CITY OF HEMET
HEMET, CALIFORNIA
RESOLUTION NO. 2025-xxx**

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**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
HEMET, CALIFORNIA, ADOPTING THE BUDGET AND
APPROVING APPROPRIATIONS FOR THE FISCAL YEAR
COMMENCING JULY 1, 2025, AND ENDING JUNE 30, 2026**

The City Council of the City of Hemet does resolve as follows:

WHEREAS, the budget for the City of Hemet ("BUDGET") for the fiscal year commencing July 1, 2025, and ending June 30, 2026 as prepared and submitted by the City Manager and as modified by the City Council, is hereby approved and adopted as the budget of the City of Hemet for said fiscal year. A copy of said budget is hereby ordered filed in the office of the City Clerk and shall be certified by the City Clerk as having been adopted by this resolution.

WHEREAS, the Budget, as adopted by the City Council, establishes the total appropriation provided for each City Department and Fund subject to all applicable ordinances of the City and statutes of the State. To ensure that the expenditures of each Department and Fund do not exceed the appropriation, expenditures for each Department and Fund are limited to the amounts authorized by the City Council in the Budget, plus any carryover amounts and supplemental appropriations separately and individually approved by the City Council. The City Manager is authorized to transfer budgeted amounts between Divisions and accounts within the same Department and Fund over the course of the fiscal year covered by the Budget so long as such transfer is reported to the City Council within forty-five (45) days. Any transfer of appropriations between Departments or Funds or any increased appropriation for a Department or Fund must be authorized by the City Council. Expenditures may not legally exceed budgeted

1 appropriations at the Department level within a Fund. City Council approval is required
2 for all transfers from unappropriated fund balances or contingency reserves.

3
4 **WHEREAS**, at the close of the fiscal year unexpended appropriations in the
5 operating budget will be encumbered as necessary to underwrite the expense of
6 outstanding purchase commitments. Unexpended appropriations for authorized but
7 uncompleted projects as approved by the City Council may be carried forward to the next
8 succeeding budget upon approval of the City Manager.

9 **WHEREAS**, total appropriations within funds will be increased only by amendment
10 of the budget by motion of the City Council.

11 **WHEREAS**, the City Manager may reduce expenditure appropriations within funds
12 as a method of fiscal control, and the Administrative Services Director may decrease
13 revenue estimates to reflect economic change during the fiscal period.

14 **WHEREAS**, the Administrative Services Director is hereby authorized to transfer
15 monies in accordance with the interfund transfers listed in said budget, and to transfer
16 monies to cover operational expenditures of the City through transfers of funds in such
17 amounts, and at such times during the fiscal year as may be determined necessary to the
18 competent operation and control of City business or to provide for adequate cash flow,
19 except that no such transfer shall be made in contravention of State law or City
20 ordinances.
21

22 **WHEREAS**, Section 7910 of the California Government Code provides for a formal
23 spending limit. The spending limitation for the fiscal year 2025-26 totals
24 \$156,731,251 based on population growth and change in California per capita personal
25 income. The option of using the percentage change in the local assessment roll due to
26 the addition of local non-residential new constructing has not been used. The 2025-26
27 budget subject to the spending limit is \$73,356,251 and, therefore, below the limit.
28 (Attachment 2; GANN Limit Calculation)

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WHEREAS, the City Manager is hereby authorized to appropriate budget in the HOME Funds as program income is paid to the City in order for the City to re-loan these funds to qualified homeowners.

WHEREAS, adjustments made by the City Council during the budget hearing and documented in the minutes for this action will be incorporated within the final printed budget document. The City Manager is hereby authorized to approve any corrections in the budget document that are clerical in nature.

WHEREAS, the City Clerk shall certify to the adoption of this resolution.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HEMET FINDS, DETERMINES, ORDERS AND RESOLVES AS FOLLOWS:

SECTION 1. ACTIONS.

The City Council authorizes the Administrative Service Director to establish appropriations in the General Ledger as detailed within the Fiscal Year 2025-26 Budget Document. (Attachment 3, FY 2025-26 Budget)

SECTION 2. EFFECTIVE DATE.

This Resolution shall become effective on June 10, 2025.

PASSED, APPROVED AND ADOPTED this 10th day of June, 2025.

Jackie Peterson, Mayor

ATTEST:

John Paul Maier, City Clerk

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State of California)
County of Riverside)
City of Hemet)

I, John Paul Maier, City Clerk of the City of Hemet, do hereby certify that the foregoing resolution was adopted by the Hemet City Council on the 10th day of June, 2025, and was passed by the following vote:

AYES: Council Members:
NOES: Council Members:
ABSTAIN: Council Members:
ABSENT: Council Members:

John Paul Maier, City Clerk



Reserve Fund Balance Requirement Ordinance



CITY OF HEMET
HEMET, CALIFORNIA
ORDINANCE NO. 2016

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
HEMET, CALIFORNIA, AMENDING SECTION 2-452 OF
THE HEMET MUNICIPAL CODE TO INCREASE THE
GENERAL FUND RESERVE MINIMUM BALANCE**

WHEREAS, to ensure adequate fiscal resources and stable delivery of City services during emergency events or severe economic downturns the City Council has previously established a General Fund Reserve Minimum of 20%; and,

WHEREAS, the City Council has determined that it is in the public interest to increase the General Fund Reserve Minimum to 40% of General Fund Expenditures.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HEMET DOES
HEREBY ORDAIN AS FOLLOWS:**

SECTION 1: That Section 4-452 of the Hemet Municipal Code shall be amended to read as follows:

Sec. 2-452. - General fund reserves.

The city will maintain spendable and unrestricted general fund reserves equaling at least 40 percent of current general fund expenditures. Expenditures of funds generated by the "City of Hemet Transactions and Use Tax Ordinance" in chapter 74, article V of this Code shall not be considered "general fund expenditures" for the purpose of calculating this reserve requirement. Use of these reserves is allowable only when one of more of the following conditions exist:

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1. The city council has declared the existence of either an "emergency" or "fiscal emergency";
2. Funds are to be set aside for the purpose of stabilizing the delivery of city services during periods of operational budget deficits resulting from the conditions as described in the definition above "economic stabilization";
3. Other reserve designations. The city council may at any time designate specific fund balance levels for future development of one-time projects which it has determined to be in the best long-term interests of the city.

SECTION 2: SEVERABILITY: If any section, subsection, subdivision, sentence, clause, phrase, or portion of this Ordinance is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have adopted this Ordinance, and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

SECTION 3: EFFECTIVE DATE: This Ordinance shall take effect thirty (30) days from its passage by the City Council of the City of Hemet.

SECTION 4: PUBLICATION: The City Clerk is authorized and directed to cause this Ordinance to be published within fifteen (15) days after its passage in a newspaper of general circulation and circulated within the City in accordance with Government Code Section 36933(a) or, to cause this Ordinance to be published in the manner required

1 by law using the alternative summary and posting procedure authorized under
2 Government Code Section 39633(c).

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CITY OF HEMET ORDINANCE NO. 2016

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INTRODUCED at the regular meeting of Hemet City Council on July 11, 2023.

APPROVED AND ADOPTED this 8th day of August, 2023.



Joe Males, Mayor

ATTEST:



John Paul Maier, City Clerk

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State of California)
County of Riverside)
City of Hemet)

I, John Paul Maier, City Clerk of the City of Hemet, do hereby certify that the foregoing Ordinance is the actual Ordinance adopted by the City Council of the City of Hemet and was passed at a regular meeting of the City Council on the 8th day of August, 2023

AYES: Council Members: Kendrick, Krupa, Peterson, Mayor Pro Tem Lilienthal, Mayor Males
NOES: Council Members:
ABSTAIN: Council Members:
ABSENT: Council Members:



John Paul Maier, City Clerk



Historical Expenditures and Revenue

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022, FY2023 and FY2024. Historical data of expenditures prior to FY2022 is reflected at the department level.

Because historical data at the program level is not available prior to FY2022, Expenditure History and Revenue History reports at the department level for Fiscal Years 2019, 2020, and 2021 are attached here for reference.

Please note the attachments are only viewable in the Digital Budget Book and will not be part of the PDF generated when printing the Budget Book.

To view and print the attachments from the PDF Budget Book, please go to these links:

<https://www.hemetca.gov/DocumentCenter/View/8096/Three-Year-Expenditure-History-2019-2021>

<https://www.hemetca.gov/DocumentCenter/View/8095/Three-Year-Revenue-History-2019-2021>



BUDGET OVERVIEW



All Funds Summary with Fund Balance Estimates

**CITY OF HEMET FY 2025-2026
SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS**

FUND / TITLE	ESTIMATED AVAILABLE July 1, 2025	ADDITIONS		TOTAL AVAILABLE	DEDUCTIONS		TOTAL DEDUCT	ESTIMATED BALANCE June 30, 2026
		REVENUES	TRANSFER		EXPENSES	TRANSFER		
GENERAL FUNDS:								
100 GENERAL FUND - Excluding Measure U	32,603,465	65,343,000	-	97,946,465	76,055,300	200,000	76,255,300	21,691,165
115 GENERAL FUND - Measure U	13,865,928	16,184,000	-	30,049,928	17,243,000	-	17,243,000	12,806,928
TOTAL GENERAL FUNDS	46,469,393	81,527,000	-	127,996,393	93,298,300	200,000	93,498,300	34,498,093
SPECIAL REVENUE FUNDS:								
130 PUBLIC SAFETY TOWING	206,223	70,000	-	276,223	70,000	-	70,000	206,223
221 GAS TAX	1,254,512	4,840,000	20,000	6,114,512	2,142,000	-	2,142,000	3,972,512
222 MEASURE A	385,843	2,695,000	-	3,080,843	-	-	-	3,080,843
223 ARTICLE 3	(572,423)	-	-	(572,423)	-	-	-	(572,423)
224 AQMD	383,319	122,000	-	505,319	11,000	-	11,000	494,319
231 ASSET FOREITURE	88,493	-	-	88,493	-	-	-	88,493
234 PUBLIC SAFETY CFD	766,226	1,003,000	-	1,769,226	1,171,000	-	1,171,000	598,226
241 GENERAL PLAN	630,358	102,000	-	732,358	500,000	-	500,000	232,358
254 STORM DRAIN/SEWER	11,406,623	4,800,000	-	16,206,623	3,367,000	-	3,367,000	12,839,623
270 AMERICAN RESCUE PLAN ACT (ARPA)	-	-	-	-	-	-	-	-
788 HEARTLAND BOND	762,555	777,000	-	1,539,555	758,000	-	758,000	781,555
TOTAL SPECIAL REVENUE FUNDS	15,311,729	14,409,000	20,000	29,740,729	8,019,000	-	8,019,000	21,721,729
ASSESSMENT DISTRICT FUNDS*:								
225 L&LMD	1,845,996	-	165,000	2,010,996	851,600	-	851,600	1,159,396
227 LIGHTING DIST POST 218	1,247,489	-	-	1,247,489	57,200	-	57,200	1,190,289
228 LANDSCAPE DIST POST 218	2,306,365	-	-	2,306,365	992,600	-	992,600	1,313,765
229 PUBLIC WORKS CFD	502,830	-	-	502,830	146,200	-	146,200	356,630
TOTAL ASSESSMENT DISTRICT FUNDS	5,902,680	-	165,000	6,067,680	2,047,600	-	2,047,600	4,020,080

* Preliminary - Assessment districts revenues and expenditures are typically council approved through the annual levy process.

**CITY OF HEMET FY 2025-2026
SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS**

FUND / TITLE	ESTIMATED AVAILABLE July 1, 2025	ADDITIONS		TOTAL AVAILABLE	DEDUCTIONS		TOTAL DEDUCT	ESTIMATED BALANCE June 30, 2026
		REVENUES	TRANSFER		EXPENSES	TRANSFER		
GRANT FUNDS:								
232 PUBLIC SAFETY GRANTS	(1,059,845)	-	-	(1,059,845)	-	-	-	(1,059,845)
236 COPS / AB3229	926,221	250,000	-	1,176,221	-	-	-	1,176,221
237 LLEBG	(90,848)	-	-	(90,848)	-	-	-	(90,848)
240 CDBG	-	885,000	-	885,000	885,000	-	885,000	-
242 HOME - Program Income	1,022,512	-	-	1,022,512	-	-	-	1,022,512
244 HOUSING AUTHORITY	3,974,937	-	-	3,974,937	-	-	-	3,974,937
245 CalHome	539,744	-	-	539,744	-	-	-	539,744
246 HOME	1,423,199	-	-	1,423,199	-	-	-	1,423,199
247 NSP GRANT	788,658	-	-	788,658	-	-	-	788,658
260 INDIAN GAMING GRANTS	6,411	-	-	6,411	-	-	-	6,411
266 MISCELLANEOUS GRANTS	(309,212)	-	-	(309,212)	-	-	-	(309,212)
TOTAL GRANT FUNDS	7,221,777	1,135,000	-	8,356,777	885,000	-	885,000	7,471,777
DEVELOPMENT IMPACT FEE FUNDS:								
315 PUBLIC MEETINGS FACILITIES	235,104	-	-	235,104	-	-	-	235,104
316 GENERAL FACILITIES	1,455,003	370,000	-	1,825,003	-	-	-	1,825,003
326 FLOOD CONTROL	5,042,369	905,000	-	5,947,369	-	-	-	5,947,369
329 BRIDGES/STREETS	3,541,433	1,255,000	-	4,796,433	-	-	-	4,796,433
331 LAW ENFORCEMENT	1,005,816	170,000	-	1,175,816	-	-	-	1,175,816
332 FIRE FACILITIES	3,620,566	295,000	-	3,915,566	-	-	-	3,915,566
361 PARK DEVELOPMENT	3,615,996	690,000	-	4,305,996	-	-	-	4,305,996
362 VALLEY WIDE DVL	628,130	90,000	-	718,130	-	-	-	718,130
363 LIBRARY FACILITIES	656,227	255,000	-	911,227	529,000	-	529,000	382,227
370 CAPITAL PROJECTS FUND	(762,555)	-	-	(762,555)	-	-	-	(762,555)
TOTAL IMPACT FEE FUNDS	19,038,089	4,030,000	-	23,068,089	529,000	-	529,000	22,539,089



All Funds Summary with Fund Balance Estimates (con't)

CITY OF HEMET FY 2025-2026
SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS

FUND / TITLE	ESTIMATED AVAILABLE July 1, 2025	ADDITIONS		TOTAL AVAILABLE	DEDUCTIONS		TOTAL DEDUCT	ESTIMATED BALANCE June 30, 2026	
		REVENUES	TRANSFER		EXPENSES	TRANSFER			
ENTERPRISE FUND:		INCLUDES DEPRECIATION							
571 WATER	6,593,846	15,030,000	-	21,623,846	12,956,000	-	12,956,000	8,667,846	
TOTAL ENTERPRISE FUND	6,593,846	15,030,000	-	21,623,846	12,956,000	-	12,956,000	8,667,846	
INTERNAL SERVICE FUNDS:									
380 EQUIPMENT REPLACEMENT	4,075,111	279,000	15,000	4,369,111	340,000	-	340,000	4,029,111	
680 ADMINISTRATIVE SERVICES	2,741,958	1,946,000	-	4,687,958	2,446,000	-	2,446,000	2,241,958	
681 WORKERS COMP	2,250,164	1,341,000	-	3,591,164	1,841,000	-	1,841,000	1,750,164	
682 MEDICAL / DENTAL	(32,423)	350,000	-	317,577	350,000	-	350,000	(32,423)	
683 LIABILITY FUND	(12,043,935)	12,015,300	-	(28,635)	12,015,300	-	12,015,300	(12,043,935)	
684 VEHICLE MAINTENANCE	150,254	2,090,000	-	2,240,254	2,099,000	-	2,099,000	141,254	
685 FACILITIES MAINTENANCE	220,952	2,655,000	-	2,875,952	2,661,000	-	2,661,000	214,952	
686 PW ADMINISTRATION	(72,300)	2,294,000	-	2,221,700	2,294,000	-	2,294,000	(72,300)	
689 OPEB	2,419,094	4,130,000	-	6,549,094	4,730,000	-	4,730,000	1,819,094	
690 UNEMPLOYMENT BENEFITS	87,047	25,000	-	112,047	25,000	-	25,000	87,047	
691 LEGAL SERVICES	2,555,466	735,000	-	3,290,466	1,235,000	-	1,235,000	2,055,466	
TOTAL INTERNAL SERVICE FUNDS	2,351,388	27,860,300	15,000	30,226,688	30,036,300	-	30,036,300	190,388	
TRUST FUNDS:									
789 OPEB TRUST	3,327,230	225,000	-	3,552,230	-	-	-	3,552,230	
792 PENSION SECTION 115 TRUST	593,558	1,496,000	-	2,089,558	-	-	-	2,089,558	
TOTAL TRUST FUNDS	3,920,788	1,721,000	-	5,641,788	-	-	-	5,641,788	
TOTAL ALL FUNDS	106,809,690	145,712,300	200,000	252,721,990	147,771,200	200,000	147,971,200	104,750,790	



General Fund Revenues and Expenditures

CITY OF HEMET - REVENUES AND EXPENDITURES			
FY 2025-2026 GENERAL FUND RECOMMENDED BUDGET			
ESTIMATED RESOURCES	FY 2024-2025 ADOPTED	FY 2025-2026 PROPOSED	CHANGE
Sales Tax	\$ 17,896,000	\$ 17,180,000	-4.0%
Measure U Transaction Tax	\$ 16,527,000	\$ 16,184,000	-2.1%
Property Taxes	\$ 10,715,000	\$ 11,134,000	3.9%
Intergovernmental Motor Vehicle License Fee	\$ 9,758,000	\$ 10,490,000	7.5%
Community Development Revenues	\$ 6,419,000	\$ 6,421,000	0.0%
Franchise Fees	\$ 6,032,000	\$ 6,095,000	1.0%
General Administration	\$ 5,478,000	\$ 5,614,000	2.5%
Other/Miscellaneous	\$ 3,115,000	\$ 3,477,000	11.6%
Transient Occupancy Tax	\$ 950,000	\$ 1,350,000	42.1%
Intergovernmental - Other	\$ 1,076,000	\$ 1,145,000	6.4%
Charges for Services	\$ 861,000	\$ 942,000	9.4%
Use of Money & Property	\$ 772,000	\$ 753,000	-2.5%
Business License	\$ 407,000	\$ 409,000	0.5%
Cannabis Tax	\$ -	\$ 200,000	
Licenses & Permits	\$ 74,000	\$ 77,000	4.1%
Fines and Penalties	\$ 70,000	\$ 56,000	-20.0%
Total Estimated Revenues	\$ 80,150,000	\$ 81,527,000	1.7%
Interfund Transfers	-	-	
TOTAL GENERAL FUND RESOURCES	\$ 80,150,000	\$ 81,527,000	1.7%
ESTIMATED USES	FY 2024-2025 ADOPTED	FY 2025-2026 PROPOSED	CHANGE
Police - General Fund	32,041,000	31,163,000	-2.7%
Fire - General Fund	15,600,000	16,035,000	2.8%
Police - Measure U Fund	11,018,000	10,789,000	-2.1%
Fire - Measure U Fund	5,509,000	5,395,000	-2.1%
Non-Departmental - Liability Premium	-	5,300,000	
Public Works	3,848,000	3,930,000	2.1%
Fire - Dept of Life Safety (Building and Code)	3,523,000	3,620,000	2.8%
Administrative Services (Finance and HR)	3,187,000	3,011,000	-5.5%
Community Development	2,422,000	2,585,000	6.7%
Library	2,075,000	2,138,000	3.0%
Non-Departmental - Animal Regulation	1,156,000	1,812,000	56.7%
City Manager	1,357,000	1,450,000	6.9%
City Clerk	689,000	708,000	2.8%
City Council	252,000	271,000	7.5%
Non-Departmental - Other	328,000	218,000	-33.5%
City Treasurer	97,000	89,000	-8.2%
Department Subtotal	83,102,000	88,514,000	6.5%



General Fund Revenues and Expenditures (con't)

ESTIMATED USES - ONE-TIME FUND BALANCE	FY 2024-2025 ADOPTED	FY 2025-2026 PROPOSED	CHANGE
<i>Non-Departmental - Other (use of one-time fund balance)</i>	4,120,000	3,664,300	-11.1%
<i>Police - Measure U Fund (use of one-time fund balance)</i>	532,800	939,000	76.2%
<i>Fire - Measure U Fund (use of one-time fund balance)</i>	-	120,000	
<i>Library - General Fund (use of one-time fund balance)</i>	-	61,000	
<i>Police - General Fund (use of one-time fund balance)</i>	3,742,500	-	-100.0%
<i>Non-Departmental - Other (use of one-time fund balance)</i>	1,000,000	-	-100.0%
<i>Fire - General Fund (use of one-time fund balance)</i>	260,000	-	-100.0%
<i>City Clerk - General Fund (use of one-time fund balance)</i>	213,000	-	-100.0%
<i>Parks - General Fund (use of one-time fund balance)</i>	80,000	-	-100.0%
<i>Fire DLS - General Fund (use of one-time fund balance)</i>	70,000	-	-100.0%
<i>City Manager - General Fund (use of one-time fund balance)</i>	60,000	-	-100.0%
<i>Admin Services - General Fund (use of one-time fund balance)</i>	25,000	-	-100.0%
Total Estimated Expenditures	\$ 93,205,300	\$ 93,298,300	0.1%
Total Interfund Transfers	165,000	200,000	21.2%
TOTAL ESTIMATED USES	\$ 93,370,300	\$ 93,498,300	0.1%
Vacancy Factor*	(3,117,000)	(527,000)	-83.1%
Interest Income**	-	(3,000,000)	
Minus One time use of fund balance (listed above)	(10,103,300)	(4,784,300)	-52.6%
Budget Surplus / (Deficit)	-	\$ (3,660,000)	
<p>* "Vacancy factor" is how the City budgets for vacancy savings in department budgets. This is a savings that is taken up-front in the budget process and is based on the expectation that not all positions will be filled 100% of the time during the course of a fiscal year.</p> <p>**Interest Income is anticipated to come in higher than budgeted amount of \$500,000</p>			



Strategic Plan with Performance Measures

The Hemet City Council adopted the FY 2024/2025 Strategic Plan Action Items on June 11, 2024. The Council identified 84 action items/tasks as high priority which includes 21 Safe and Clean Streets Initiatives.

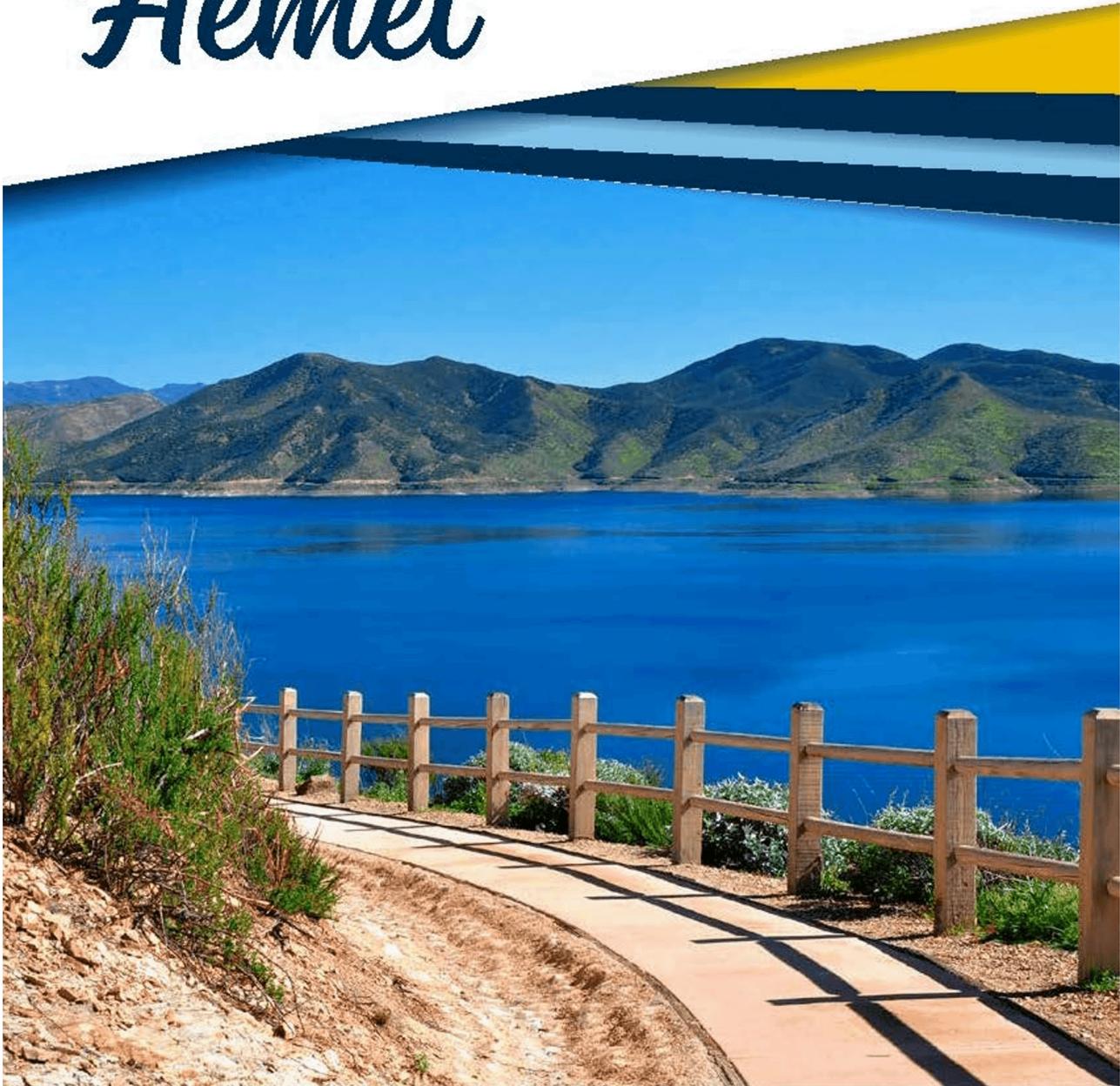
The Strategic Plan provides a vision forward for the City of Hemet to achieve several milestones toward improving the quality of life, increasing economic opportunities, and improving the overall health of the Hemet community. Strategic Plan Action Items are organized from highest to lowest priority, ensuring that resources are allocated effectively to meet the community's most pressing needs. This structured approach enables the City Council to proactively focus on achieving specific objectives, thereby enhancing transparency and accountability within the government.

Stakeholders of the community can check the status and performance measures of each priority goal by visiting the City's portal here: <https://www.hemetca.gov/1036/Strategic-Plan> 

The Hemet City Council held a workshop on March 14, 2025, to explore and enhance tasks and success indicators which will be developed and brought back to the Council for adoption in the very near future.



THE CITY OF
Hemet



STRATEGIC PLAN



City of Hemet Strategic Plan Action Items – FY 2024-25
 January 8, 2025 (Quarter 2 Update)

Highest Priority
High Priority
Important Priority

(A) Action Item	(B) Success Indicator	(C) Responsible Department or Division	(D) Support Group(s) / Council Liaison (s)	(E) Staff Lead	(F) Complete?	(G) Status/Comments
1	Establish City Customer Service Policy	Adoption/Implementation of Policy	City Manager's Office	Mayor Pro Tem Kendrick	Mark Prestwich	City staff customer service survey has been completed as a first step toward development of a citywide policy. Next step is to build a draft and distribute for review.
2	Identify and prioritize opportunities for solar light installation; install up to \$150,000 of lighting improvements in FY 2024-25.	Prioritization opportunities shared with City Council; installation complete.	Public Works		Noah Rau	Five new dark locations were presented to the Planning Commission on 10/1/2024 and approved for solar lights. A PO has been issued and installation of lights at these locations are being scheduled with Yunex.
3	Prioritize neighborhood code enforcement quality of life/nuisance/distressed property issues by dedicating 50% of the officer's time to proactively engagement (e.g. weed abatement, curb appeal, etc.) Days: Friday, Saturday, Sunday, and Monday.	Number of courtesy warnings/letters issued and amount resolved within 20-day period before a citation is issued and subsequent code enforcement efforts occur. The number of courtesy letters issued to correct code enforcement violations before issuing citations has increased by 15% CBO/DFM, along with the fire prevention officers and code officers, had much success setting up face-to-face meetings to resolve ongoing weed abatement issues with stakeholders(e.g., Dr. Koka, Howard, Rosenthal, and other business owners).	Department of Life Safety - Code Enforcement Division	Clean Up/Graffiti Ad Hoc	Javier Nolasco	New pro-act cases opened as of 12/01/2024: CE2410-045 SIGN MAINTENANCE CE2409-082 UNPERMITTED CONSTRUCTION – NEW WINDOWS CE2409-083 PROTABLE FIRE EXTINGUISHER MAINTENANCE CE2409-084 GRAFFITI CE2409-085 GRAFFITI CE2410-012 OV TREE ENCROACHMENT CE2410-013 BLOCK WALL IN DISREPAIR CE2410-014 GRAFFITI, EXPOSED ELECTRICAL CE2410-015 OV TREE ENCROACHMENT CE2410-038 PROPERTY MAINTENANCE CE2410-039 GRAFFITI, SIGN MAINTENANCE, MECHANICAL CE2410-040 SIGN MAINTENANCE CE2410-042 TRASH ACCUMULATION, GRAFFITI CE2410-043 TRASH ACCUMULATION, DEAD VEG CE2410-044 POT HOLE ON PRIVATE ROAD CE2410-046 GRAFFITI CE2410-047 SIGN MAINTENANCE LA FITNESS High priority cases: 102 E. Florida Ave. (building with no roof) TI improvements plans submitted, returned plan with corrections, waiting for property owner's team to upload revised plans. 12/29/2024 Found 120 E. Florida Ave. was Vandalized, there are 4 broken windows. A v/m message was left for property owner and representative. Issued and posted a notice of violation 24 hours to repair or board the broken 4 windows on the west side of the building. 207 S Harvard St – CE2408-084 – Substandard 1135 Valencia Ave Apt A – CE2408-035 - Substandard 1135 Valencia Ave Apt C – CE2408-034 – Substandard

						1155 Valencia Ave Apt A – CE2409-008 – Substandard 1155 Valencia Ave Apt C- CE2408-018 – Substandard 1155 W Oakland Ave Apt D – CE2408-033 – Substandard 450 Copenhagen – CE2407-064 – Monitor Development Site 4402 Gallop Ct – CE2407-034 – Grow House 245 W Valley View Dr – CE2408-085 – Substandard 421 N San Jacinto – CE2409-015 & CE2408-027 – Substandard 435 Walnut St – CE2408-104 – Substandard 735 Malibu St – CE2408-006 – Substandard 1537 Carlotta St – CE2409-071 – Substandard 2053 Nuevo - CE2409-090 – Substandard - (Not pro mgt) 2789 Rafferty Rd – CE1903-047 – Stop Work Order Pro-mgt is working to have most of their cases closed or close to being closed this week. PW Referrals: 4828 Shetland – Overgrown City Tree 743 Riesling St – Overgrown City Tree Valencia Ave – Overgrown trees encroaching the sidewalk and street, there are about 5 or 6 trees on this street in this condition. Johnston x Sanderson – I witnessed this man in my civilian vehicle siphoning city water. Reported to PW-contractor has permit. Menlo x Palm – Graffiti on the stop sign-removed Elk x Valencia – Graffiti on the stop sign-removed Leslie x Santa Fe – Street sign missing, neighbor stated it was from an accident, there is also a what appears to be, a City tree hitting the power lines. Central x Buena Vista – Overgrown tree, cannot see the stop sign. Down City sign - Warren x Florida
4	Develop and implement: 1 – Spring or Fall Arts Festival 2 – Wall Murals 3 – Fall or Spring Music/Concerts in Park Series 4 – Valley of the Mastodon Concept throughout City	Implementation of Festival	Community Development + Communications and Event Coordinator	Arts and Culture Ad Hoc	Alan Reyes (Lead) + Veronica Allen	Chalktober – complete; March of the Mastodons in progress for 2025 1–Fall Arts Festival, otherwise known as Chalktober, is scheduled for October 26, 2024, there will also be a fall farmers market at the Hemet Public Library. This is a community event followed by truck or treat. Chalktober was hosted at the Hemet Public Library, Saturday, October 26, 2024, where 61 entrants created chalk art in the Area around the Library's Flagpole. The Hemet Library and the Hemet Art Association provided the art projects. Volunteers provided 120 hours of community service. Next year, additional artists will be welcome as there is plenty of space for another 40 artists 4 – March of the Mastodons concept throughout the City. The City applied for the Local Parks grant for the project however was recently notified in September 2024 that the City was not awarded this grant this time around. The City is currently working on the Thrive Inland SoCal grant opportunity incorporating the March of the Mastodons project with economic development within the City. Ben Sandoval is lead on the grant since the focus of the grant is economic development. Staff is looking into a Bloomberg Foundation grant for Asphalt Art using the Mastodon Theme.



5	Complete update to City Council Protocols	Adoption of Updated City Council Protocols	City Manager	Council Protocols Ad Hoc	Mark Prestwich	Complete	Final draft is anticipated to be distributed to Ad Hoc Members by October 22, 2024. The draft was reviewed by the Council on November 12, 2024, and adopted on December 10, 2024.
6	In partnership with Valley Wide and EMWD, negotiate lease with Metropolitan Water District for use of land for eight soccer fields; Advance and complete design for eight artificial turf soccer fields, adjacent parking lot, and required restroom facilities.	Negotiated agreement with Metropolitan Water District for property to construct eight soccer fields. Complete design of soccer fields, parking lot, and restroom facilities.	Public Works (Lead) + City Manager's Office + Planning (Economic Development)	Valley Wide, EMWD, Males	Noah Rau (Lead) + Jilleen Ferris + Ben Sandoval + Mark Prestwich		Coordinated with Valley Wide on soccer field design; in-house design of the soccer fields has started and is expected to be reviewed with Valley Wide in March 2025.
7	Consideration of State and Federal lobbyist services	Contract is established	City Manager's Office		Mark Prestwich		Draft RFP scope of work was distributed to Councilmember Lillenthal on October 16, 2024. The RFP was issued and the City has received responses. Interviews anticipated in late January with award of contract tentatively scheduled for February 11, 2025.
8	Identify locations, sequencing, land acquisition strategy, and funding requirements/options for location of future Fire Stations 6, 7, and 8 to meet NFPA Emergency Response Standards	Future Fire Station 6, 7, and 8 are identified, sequencing, and funding requirements/options are identified	Fire Department	Mayor Pro Tem Kendrick	Chief Sell		Draft Standard of Cover document has been completed identifying proposed locations based on existing demand. We have met with the City Manager and Economic Development Manager regarding the locations and sites for a Station 3 relocation and Station 7. Potential site for station 6 could be in the area of 2100 S. State. Next step is to meet with Mayor Pro Tem Kendrick to review.
9	Completion of 25 CIP Projects and progress another 7 closer to completion (see the 7 below) 5723 – Devonshire & Warren Traffic Signal (In Design) 5661- Oakland water transmission line (In Design) 5656 – 4" to 8" water main upgrades (In Design) 5706 – Esplanade South Side Improvements (In Design) 5657 – Citywide water main replacements (In Design) 5717 – Treatment Plant for wells 15 & 16 (Design Build RFP issued in Q4 23/24) Library Solar & Standby generator (grant awarded)	Completion and advancement of projects.	Public Works		Noah Rau		<u>CIP 5761</u> : Completed <u>CIP 5690</u> : Completed <u>CIP 5765</u> : Work completed and in close out. <u>Catalina Stormwater Pump Station Repairs</u> : Complete <u>CIP 5749</u> : In Construction <u>CIP 2403</u> : In Construction <u>CIP 5507</u> : Design Complete. Coordinating an interagency agreement with EMWD for a partner pipeline project in same segment of State Street. <u>CIP 5740</u> : Field renovations completed. Field lighting construction begins 1/6/25. Sidewalk improvements have been awarded. Shade sail west of snack bar building has been awarded. Project completion anticipated at close of 3 rd quarter of FY24/25. <u>CIP 5762</u> : Roof replacement project was awarded on 12/10/24, pre-con meeting scheduled for 1/13/25 and work anticipated to commence in late January 2025. <u>CIP 5663</u> : Project construction awarded by Council on 12/10/2024 and pre-con meeting scheduled for 1/8/25. <u>CIP 5717</u> : Design-Build Contract awarded to Pacific Hydro on 12/10/2024. <u>CIP 5764</u> : Currently in Design, expecting 100% plans and specifications week in January 2025. <u>CIP 5763</u> : Currently in design, expecting 100% plans and specifications in January or February 2025. <u>CIP 2402</u> : Proposals have been requested closing on 1/23/25.

							<u>CIP 5723</u> : Environmental permitting awarded and studies in process. <u>CIP 2408</u> : The Environmental permitting review is in process. This project design is scheduled to be completed during FY 2025/2026. City Hall trash enclosure and generator security improvements: Third quote received 1/6/25 and will be awarding work in January 2025. <u>CIP 5737</u> : Library Chiller replacement is complete and automation is still underway along with some additional work on the boiler and air handler units on roof. <u>ATP Cycle 7 Grant Application</u> : The application scored pretty well but was not awarded due to reduced funding to the program this year. We will seek other funding options for Menlo Ave. <u>CIP 5753</u> : In Design with Cozad & Fox at 90%. Anticipate advertising for bids in February or March 2025. <u>CIP 5659</u> : In design by City staff and anticipate advertising for bids in March 2025.
10	Conduct independent staffing study and professional review/recommendations to improve City development review process	Completion of study	City Manager's Office	Business Outreach Ad Hoc	Mark Prestwich		Request for proposal was released on September 26, 2024. Proposals are due on October 21, 2024. Interviews are tentatively scheduled for November 4, 2024 with highest ranking proposers. The award of contract to Citygate Associates was approved on November 12, 2024. City has provided response to document request and is finalizing a stakeholder interview list for Citygate.
11	Update Hemet brand, identity, and story	Implementation of brand and marketing efforts	City Manager's Office + Economic Development Manager	Business Outreach Ad Hoc	Alan Reyes		City staff met with Mayor Petersen and Councilmember Males on January 7, 2025 to review draft scope of work. Next step is to issue RFP and seek proposals.
12	Enhance audio in City Council Chambers	Completion of project	IT	Councilmember Males	Scott Underwood		Staff is currently completing telephone installation and the Managed Detection and Response hardware solution installation and will then be pivoting to options to enhance City Council Chamber audio.
13	Establish employee retention and recruiting benchmarks; provide written quarterly and annual updates to the City Council via email	Establish and implement monitoring and reporting procedures, as well as targeted annual goals	Human Resources	Mayor Pro Tem Kendrick	Norma Rangel		Staff has prepared draft reporting factors and reviewed with the City Manager. Next step is to schedule a meeting with Mayor Pro Tem Kendrick to review.
14	Create/Revise the Shopping Cart Ordinance	Adoption of amended Ordinance.	City Manager's Office (Community Solutions Coordinator) + City Attorney (Lead)	Homeless Outreach Ad Hoc	Steven Graham		Ordinance Update Submitted for January 14, 2025 City Council Meeting
15	Develop 20-year road rehabilitation and funding strategy	Options shared with City Council	Public Works (Lead) + Admin Services		Noah Rau		Model is being prepared, and staff is scheduling pavement management system software training to assist in providing model inputs.



16	Development "Shovel ready" plan to modernize, expand, and beautify Simpson Park	Complete of plan	Public Works (Lead) + Police		Noah Rau		Staff developing in-house plan and collaborating with non-profits to identify projects and grant opportunities. Working on scheduling meetings to discuss master plan. There have been 25 locations mapped for trees. Overall site improvement project conceptual plans are being drafted by Assistant Engineer.
17	Plan and Implement Sierra Dawn Median Beautification Project	Completion of phased projects	Public Works		Noah Rau		Developing installation plan. Will match recent State St. drought tolerant median scaping. Identified irrigation needs and cost estimate. Staff is planning to present the draft installation plan to the Sierra Dawn Board of Directors on January 20, 2025 and the City Planning Commission on January 21, 2025. The implementation plan is tentatively scheduled for City Council approval on January 28, 2025.
18	Creation of City Economic Development Strategy	Adoption and implementation of Strategy	Economic Development Manager	Business Outreach Ad Hoc	Ben Sandoval	Complete	City Council approved Hemet RISES Economic Strategy on August 13, 2024.
19	Improve landlord property compliance citywide	Compliance documentation	Code Enforcement	Clean up/Graffiti Ad Hoc	Javier Nolasco		<p>High priority cases:</p> <ul style="list-style-type: none"> Increased removal of trash/debris off the Florida corridor Compel property and business owners to focus on curb appeal and increased pro-act code activity. <ol style="list-style-type: none"> 207 S Harvard St – CE2408-084 – Substandard 1135 Valencia Ave Apt A – CE2408-035 - Substandard 1135 Valencia Ave Apt C – CE2408-034 – Substandard 1155 Valencia Ave Apt A – CE2409-008 – Substandard 1155 Valencia Ave Apt C – CE2408-018 – Substandard 1155 W Oakland Ave Apt D – CE2408-033 – Substandard 450 Copenhagen – CE2407-064 – Monitor Development Site 4402 Gallop Ct – CE2407-034 – Grow House 245 W Valley View Dr – CE2408-085 – Substandard 421 N San Jacinto – CE2409-015, 017 & CE2408-027 – Substandard 435 Walnut St – CE2408-104 – Substandard 735 MALIBU ST – CE2408-006 – Substandard <p>[ALL OF THE SUBSTANDARD CASES ARE PRO- MANAGEMENT PROPERTIES]</p> <p>New Pro-act cases opened as of 9/15/2024:</p> <ol style="list-style-type: none"> CE2409-012 09/06/2024 140 SAN JACINTO ST, N – SIGNAGE CE2409-015 09/06/2024 421 SAN JACINTO ST, N – BUILDING CODES CE2409-016 09/06/2024 292 SAN JACINTO ST, N – SIGNAGE CE2409-018 09/06/2024 1784 FLORIDA AVE, W – GRAFFITI CE2409-019 09/06/2024 1640 FLORIDA AVE, W – GRAFFITI CE2409-020 09/06/2024 731 SANTA FE ST, S – BROKEN FENCE CE2409-021 09/06/2024 SWC DEVONSHIRE X CAWSTON – BROKEN FENCE

							<ol style="list-style-type: none"> CE2409-022 09/09/2024 2505 PARK AVE – OV, BROKEN FENCE CE2409-024 09/09/2024 275 SANDERSON AVE – SIGNAGE CE2409-025 09/09/2024 849 FLORIDA AVE, W – SIGNAGE <p>Referrals to Public Works:</p> <ol style="list-style-type: none"> Woodcrest monument signs in need of repair: Eaton and Sunset Cliff Ave and Broadway Ln.
20	Plant trees throughout the City through public outreach	Planting at least 40 trees citywide	Public Works + City Manager's Office		Noah Rau + Daniel Cortese		Currently forming list for tree planting locations that do not require expensive irrigation infrastructure to be installed.
21	Identify additional options for youth engagement activities	Present options to City Council in public workshop and receive feedback/direction	City Manager's Office	Councilmember Males	Mark Prestwich		Continuation of FY 2023-24 Council Action Item. The City continues its successful efforts with the Fall 2024 Mayor Mentee program. This cohort recently graduated students from local high schools. The City also has submitted a \$476,248 Youth Community Access Grant application which is pending.
22	Identify a management entity for Simpson Memorial Center	Identify and present options and cost considerations to City Council	Public Works	Councilmember Males	Noah Rau		City has approved interim six-month leases for Simpson Center. The City Council may wish to release a new RFP to seek professional management options and/or direct the City Manager to evaluate an internal approach to managing programming at the Simpson Center.
23	Develop prioritized plan/options/funding requirements for landscaping enhancements on City streets and transportation corridors including Domenigoni Parkway	Present plan/options/funding to City Council	Public Works		Noah Rau + Gregg Holyoak + Daniel Cortese		No update.
24	Consider conversion of private streets to public streets to improve condition and maintenance of streets	Prioritize options for potential conversion of private streets to public streets	Public Works		Noah Rau		Some initial research has shown that each private street has their own challenges that would be posed in their transition to public streets. Additional analysis is necessary to further estimate costs and prioritize options.
25	Fast track qualifying development projects	Identify qualifying projects, update Codes, market and implement initiative	Community Development Department + Economic Development Manager	Mayor Pro Tem Kendrick	Monique Alaniz-Flejter + Ben Sandoval		No update.
26	Actively pursue businesses that require skilled labor/have high paying jobs	Documentation of number of business outreach efforts + business expansion/jobs created	Economic Development Manager	Business Outreach Ad Hoc	Ben Sandoval		City has applied \$1 million in Catalyst Funds to bring in more higher paying jobs to the City of Hemet. Actively meeting with investors, developers and CEO's to bring in more business to the City of Hemet.



							Also working with the Riverside County Workforce Development Board to offer subsidized employment to youth. In addition, working with the EDC to be part of a FAN tour to attract new business. City is planning and will host an Inaugural Hemet Economic Summit on February 27, 2025.
27	Identify uses for City-owned land (including business opportunities)	Prioritization of opportunity sites and number of secured use/lease agreements	Economic Development Manager			Ben Sandoval	Map of all City owned properties has been created. Working with developers such as YK America and Commonwealth to bring in sectors such as Hospitality, Healthcare and growing industry clusters. City is also having three City-owned parcels totaling approximately 15 acres along the railroad right-of-way appraised before advancing a Surplus Land Act process.
28	Modify City Hall and Covell Building to fully staffed five days per week	Implementation requires meet/confer and agreement with impacted bargaining units	Human Resources			Norma Rangel	Discussed in closed session. No action required at this time. Will await on further guidance.
29	Creation of a Youth Council	Develop and adopt program, complete Youth Council recruitment and launch initiative	City Clerk			John Paul Maier	Preliminary research is complete and recommended Youth Council framework has been developed. A presentation is scheduled for the Council meeting of January 28, 2025.
30	Identify options for horse tours, City stable, and horse patrols	Present options to City Council for consideration	Police Department	Mayor Petersen		Chief Arellano Captain Mouat	Staff has completed a comprehensive review of options and costs associated with implementation of horse tours, development of a City-owned stable, and horse patrol. Next step is to meet with Mayor Petersen to discuss analysis.
31	Consider creation of a Business Incubator with possible veterans and arts focus	Presentation of options to City Council	Economic Development Manager	Business Outreach Ad Hoc		Ben Sandoval	City has applied for \$1 million in Catalyst Fund funding and is awaiting a response which is expected by late January 2025. Future Economic Summit will highlight this for future development
32	Revamp Community Dog Park with new amenities + games, dog parades, etc.	Prioritization and implementation of recommendations	Public Works	Mayor Pro Tem Kendrick		Noah Rau	In July and August 2024, PW crews installed new decomposed granite surface throughout the dog park area. In early October 2024, two new bottle filler and dog bowl drinking fountains were installed. Researching options and costs for dog park amenities including agility equipment.
33	Design "Shovel ready" Fire Station 2 Expansion Plan to Accommodate Squad	Completion of plans	Fire Department			Noah Rau (Lead) + Chief Sell	Station 2 remodel needs to go to RFP for an architect. We will be working with Public Works to accomplish in the upcoming weeks.
34	Engage community and park design professional to plan "Shovel ready" improvements to Weston Park	Completion of plans	Public Works			Noah Rau	RFP issuance is planned for the 3 rd fiscal quarter.
35	Create a Community Garden	Identify site + partner(s) + implementation	Public Works			Noah Rau + Daniel Cortese	A meeting was held on October 10, 2024 with a representative of the Green Coalition and a representative of My City Youth. A City-owned downtown property has been identified as a preferred location. Additional due diligence is necessary.
36	Design "Shovel ready" expansion plan for Fire Station Training Facility Complex	Completion of plans	Fire Department			Chief Sell + Noah Rau	Internal communications evaluating the needs/desires of the Training Facility Complex.

							Training Center Site plan will begin in early February 2025.
37	Consideration of eliminating City's wrought iron security fencing requirement around commercial developments	Present more attractive solutions in lieu of fencing to encourage attractive commercial developments to the City	Planning	Planning Commission		Monique Alaniz- Flejter	City Attorney is coordinating with the Planning Division for a Municipal Code update on Fencing. When draft, the Ordinance will be presented to the Planning Commission for review and a recommendation.
38	Development of a Police Cadet youth pipeline program	Measuring the number of youth connected with employment opportunities	Police Department			Chief Arellano Captain Brock	Continuation of FY 2023-24 Council Action Item. We currently have a "Cadet Program" in place now with specific requirements intended for college students only. Preliminary work has been done to modify this job description to eliminate the college enrollment requirement and add enrollment in a CTE program, active participation in a Police Explorer Program, or ROTC. The updated job description, testing, and background are currently under review by PD Staff with the hopes of presenting the full plan in Q3.
39	Secure and install a "Managed Detection and Response" (MDR) Solution for cyber readiness	MDR Installation is completed	IT			Scott Underwood	Contract with Artic Wolf was awarded at the October 22, 2024 City Council Meeting. Staff is currently working on the configuration for the service.



Long Range Financial Plans

The City of Hemet has strategically embraced a multifaceted approach to long-range financial planning, ensuring sustainable growth and fiscal resilience. By forging revenue-sharing agreements with auto dealerships, the city leverages its strong commercial sector to bolster municipal funds, reinforcing essential services and infrastructure. Additionally, the integration of digital billboards is anticipating revenue streams while promoting the amenities that the City has to offer, such as the Ramona Pageant, which is known as California's Official State Outdoor Play. These billboards will help capitalize on high-visibility advertising opportunities throughout the City. A forward-thinking initiative includes the new integration of cannabis-related revenue, which taps into a burgeoning industry to enhance economic vitality. These resourceful revenue avenues collectively contribute to Hemet's ability to invest in community development, public safety, and future-oriented projects, fostering long-term stability and prosperity.



Priorities & Issues

During the fiscal year 2023-24 and into fiscal year 2024-25, the City experienced extreme volatility in its liability insurance coverage. In December 2023, the City was notified by its pool carrier, California Joint Powers Insurance Authority (CJPIA) that the self-insured retention limit would increase from \$250,000 to \$1,000,000 per occurrence effective January 1, 2024. The reason being that the City has experienced a significant increase in use of force claims, which has resulted in an overall increase to the pool membership premiums.

A few months later, in March 2024, CJPIA notified the City that they would no longer be extending membership to the City for all insurance programs. This included liability, workers' comp, property, cyber and pollution. Effective July 1, 2024, staff, with the assistance of the brokerage firm, Alliant, were able to secure all new insurance coverage. Moving into fiscal year 2025-26, the City maintains a solid partnership with Alliant.

The City was accepted into the Public Risk Innovation, Solutions, and Management (PRISM) pool for workers' comp, property, cyber and pollution programs. Prior to joining CJPIA, the City held a long-standing membership with PRISM (formerly CSAC), so the transition back to their pool has been and continues to flow smoothly.

For liability coverage, the City receives multiple layers of coverage at a significantly increased cost. For fiscal year 2025-26, the liability insurance premium is budgeted at \$5.3 million with self-insurance retainers (SIR) of \$6.0 million for public safety claims and \$2.0 million for non-public safety claims. These significant increases in the matter of a few years have impacted the City's ability to deploy investment strategies and have created the critical need to reduce operational expenditures.

The City will have to realize significant improvement in its liability claims experience for approximately one to two additional years before being accepted back into a lower-risk liability pool. To assist in ensuring the City minimizes its exposure, the Police Department continues to deploy new and improved technology, processes and procedures, along with additional and ongoing training for all department staff.

In the coming year, the City will continue to make it a priority to be focused on improving and minimizing adverse exposure in all areas of operation for the end goal of stabilizing liability insurance claims.



Budgeted Positions

From the adopted budget for fiscal year 2024-25 to the proposed budget for fiscal year 2025-26, city-wide positions increased by one (1) full-time equivalent employee, which consists of two (2) temporary part-time Office Specialists that were approved in December 2024 to be American Rescue Plan Act funding in Public Works.

No additional positions are recommended in fiscal year 2025-26.

CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
CITY COUNCIL					
Administration					
City Council	5.00	5.00	5.00	5.00	5.00
City Council Total	5.00	5.00	5.00	5.00	5.00
CITY TREASURER					
Administration					
City Treasurer	1.00	1.00	1.00	1.00	1.00
City Treasurer Total	1.00	1.00	1.00	1.00	1.00
CITY MANAGER					
Administration					
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Analyst	1.00	1.00	0.00	0.00	0.00
Communications and Events Coordinator	0.00	0.00	1.00	1.00	1.00
Community Solutions Coordinator	0.00	0.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Administration Total	3.00	3.00	3.00	4.00	4.00
Community Engagement					
Assistant to the City Manager	1.00	1.00	0.00	0.00	0.00
Community Engagement Total	1.00	1.00	0.00	0.00	0.00
Grants Administration					
Management Analyst	0.70	0.70	1.00	1.00	1.00
Program Coordinator OVI	0.00	0.00	1.00	0.00	0.00
Grants Administration Total	0.70	0.70	2.00	1.00	1.00
City Manager Department Total	4.70	4.70	5.00	5.00	5.00



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
CITY CLERK					
Administration					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Office Specialist - Confidential	0.00	1.00	1.00	1.00	1.00
Administration Total	2.00	3.00	3.00	3.00	3.00
City Clerk Department Total	2.00	3.00	3.00	3.00	3.00
ADMINISTRATIVE SERVICES					
Administration					
Deputy CM/Director of Administrative Services	1.00	1.00	0.00	0.00	0.00
Administrative Services Director	0.00	0.00	1.00	1.00	1.00
IT Network & Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.30	0.30	0.00	0.00	0.00
Office Specialist - Confidential	1.00	1.00	1.00	1.00	1.00
Administration Total	3.30	3.30	3.00	3.00	3.00
Finance - General Accounting					
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Principal Accountant	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00
Accounting Technician III	1.00	1.00	1.00	1.00	1.00
Finance - General Accounting Total	4.00	4.00	4.00	4.00	4.00
Finance - Payroll					
Payroll/HR Specialist	1.00	1.00	1.00	1.00	1.00
Finance - Payroll Total	1.00	1.00	1.00	1.00	1.00
Finance - Procurement					
Procurement Administrator	1.00	1.00	1.00	1.00	1.00
Finance - Procurement Total	1.00	1.00	1.00	1.00	1.00



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
ADMINISTRATIVE SERVICES (cont'd)					
Finance - Utility Billing					
Customer Service/Accounting Supervisor	1.00	1.00	1.00	1.00	1.00
Accounting Technician II	4.00	5.00	5.00	5.00	5.00
Accounting Technician III	2.00	2.00	2.00	2.00	2.00
Finance - Utility Billing Total	7.00	8.00	8.00	8.00	8.00
Human Resources - Employee Services					
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	1.75	2.00	2.00	2.00	2.00
Human Resources Technician	1.00	1.00	1.00	1.00	1.00
Office Specialist - Confidential	0.00	0.50	0.00	0.00	0.00
Human Resources - Employee Services Total	3.75	4.50	4.00	4.00	4.00
Human Resources - Liability Insurance Claims					
Human Resources Analyst	0.25	0.00	0.00	0.00	0.00
Human Resources - Liability Insurance Claims Total	0.25	0.00	0.00	0.00	0.00
Information Technology - Applications					
GIS Specialist	0.00	1.00	1.00	1.00	1.00
Information Technology - Applications Total	0.00	1.00	1.00	1.00	1.00
Information Technology - Systems					
IT Specialist I	1.00	1.00	1.00	1.00	1.00
IT Specialist II	1.00	1.00	1.00	1.00	1.00
Information Technology - Systems Total	2.00	2.00	2.00	2.00	2.00
Administrative Services Department Total	22.30	24.80	24.00	24.00	24.00



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
POLICE					
Administration					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	3.00	3.00	3.00	4.00	4.00
Police Sergeant	0.00	1.00	2.00	2.00	2.00
Police Corporal	0.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.00	1.00	1.00	1.00	1.00
Management Assistant	1.00	0.00	0.00	0.00	0.00
Police Personnel Training Coordinator	1.00	1.00	1.00	1.00	1.00
Public Information Social Media Officer	1.00	1.00	1.00	1.00	1.00
Public Safety Support Services Manager	1.00	1.00	1.00	1.00	1.00
Administration Total	11.00	13.00	14.00	15.00	15.00
<i>FY22/23 Professional Standards Program absorbed into Administration Program</i>					
Canine					
Police Officer	3.00	0.00	0.00	0.00	0.00
Canine Total	3.00	0.00	0.00	0.00	0.00
<i>FY22/23 Canine Program absorbed into Patrol Program</i>					
Community Services					
Police Sergeant	1.00	2.00	2.00	2.00	2.00
Police Officer	4.00	4.00	6.00	6.00	6.00
Community Services Total	5.00	6.00	8.00	8.00	8.00
<i>FY22/23 PACT Program absorbed into Community Services Program</i>					
Dispatch					
Public Safety Dispatch Supervisor	0.00	2.00	2.00	2.00	2.00
Public Safety Dispatcher	12.00	12.00	12.00	12.00	12.00
Public Safety Dispatcher (OC/TPT)	0.10	0.30	0.40	0.40	0.40
Public Safety Operator	1.00	1.00	1.00	1.00	1.00
Dispatch Total	13.10	15.30	15.40	15.40	15.40



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
POLICE (cont'd)					
Investigations					
Police Sergeant	2.00	2.00	2.00	2.00	2.00
Police Corporal	1.00	1.00	1.00	1.00	1.00
Police Investigator	1.00	3.00	3.00	4.00	4.00
Civilian Investigator (TPT)	0.00	1.00	1.00	1.00	1.00
Police Officer	6.00	6.00	6.00	6.00	6.00
Crime Scene Technician	1.00	1.00	2.00	2.00	2.00
Crime Analyst	1.00	1.00	1.00	2.00	2.00
Property/Evidence Technician	1.50	2.00	2.00	2.00	2.00
Community Services Officer	0.00	0.00	1.00	2.00	2.00
Investigations Total	13.50	17.00	19.00	22.00	22.00
PACT					
Police Sergeant	1.00	0.00	0.00	0.00	0.00
PACT Total	1.00	0.00	0.00	0.00	0.00
<i>FY22/23 PACT absorbed into Community Services Program</i>					
Patrol					
Police Sergeant	4.00	4.00	4.00	4.00	4.00
Police Corporal	4.00	4.00	4.00	4.00	4.00
Police Officer	29.00	33.00	38.00	38.00	38.00
Community Services Officer	4.00	8.00	8.00	8.00	8.00
Patrol Total	41.00	49.00	54.00	54.00	54.00
Professional Standards					
Police Sergeant	1.00	0.00	0.00	0.00	0.00
Professional Standards Total	1.00	0.00	0.00	0.00	0.00
<i>FY22/23 Professional Standards Program absorbed into Administration Program</i>					
Record Management					
Public Safety Office Specialist Supervisor	0.00	0.00	1.00	1.00	1.00
Public Safety Office Specialist	6.00	8.00	7.00	7.00	7.00
Record Management Total	6.00	8.00	8.00	8.00	8.00



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
POLICE (cont'd)					
AERO (Formerly ROCS)					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Corporal	1.00	1.00	1.00	1.00	1.00
Police Officer	5.00	6.00	6.00	6.00	6.00
Community Services Officer	1.00	1.00	2.00	2.00	2.00
Police Cadet	0.00	5.00	5.00	5.00	0.00
Maintenance Aide (TPT)	10.00	5.00	5.00	5.00	0.00
ROCS Total	18.00	19.00	20.00	20.00	10.00
Traffic					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	5.00	6.00	6.00	5.00	5.00
Community Services Officer	2.00	2.00	3.00	3.00	3.00
Traffic Total	8.00	9.00	10.00	9.00	9.00
Police Department Total	120.60	136.30	148.40	151.40	141.40
Sworn Total	76.00	82.00	90.00	91.00	91.00
Non-Sworn Total	44.60	54.30	58.40	60.40	60.40



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
FIRE & LIFE SAFETY					
Administration					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	0.00	1.00	1.00	1.00	1.00
EMS Coordinator PT	0.00	0.00	0.00	0.50	0.50
Management Analyst	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Office Specialist	0.50	1.00	1.00	1.00	1.00
Community Risk Reduction Cadet	0.00	0.00	0.00	0.00	10.00
Administration Total	2.50	5.00	5.00	5.50	15.50
Dispatch					
Public Safety Dispatcher	3.00	3.00	3.00	3.00	3.00
Public Safety Operator	1.00	1.00	1.00	1.00	1.00
Dispatch Total	4.00	4.00	4.00	4.00	4.00
FIRE & LIFE SAFETY (cont'd)					
Emergency Services					
Emergency Services Coordinator	1.00	1.00	1.00	1.00	1.00
Emergency Services Total	1.00	1.00	1.00	1.00	1.00
Fire/EMS Operations					
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Captain	15.00	15.00	18.00	18.00	18.00
Fire Engineer	15.00	15.00	18.00	18.00	18.00
Fire Fighter/Paramedic	15.00	18.00	24.00	24.00	24.00
Fire/EMS Operations Total	48.00	51.00	63.00	63.00	63.00
Fire Prevention					
Fire Prevention Officer	1.00	2.00	2.00	2.00	2.00
Fire Prevention Total	1.00	2.00	2.00	2.00	2.00



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
Building					
Chief Bldg. Officer/Deputy Fire Marshal	0.00	0.00	1.00	1.00	1.00
Building Official	1.00	1.00	0.00	0.00	0.00
Senior Building Inspector	1.00	0.00	0.00	0.00	0.00
Building Inspector II	0.00	1.00	1.00	1.00	1.00
Building Inspector I	1.00	1.00	1.00	1.00	1.00
Building Technician II PT	0.50	0.50	0.50	0.00	0.00
Building Technician II	0.00	0.00	0.00	1.00	1.00
Building Technician I	2.00	2.00	2.00	2.00	2.00
Office Specialist III	1.00	1.00	1.00	1.00	1.00
Building Total	6.50	6.50	6.50	7.00	7.00

FY22/23 (Mid-Year) Building Program moved from Community Development to Fire & Life Safety

FIRE & LIFE SAFETY (cont'd)

Code Compliance

Code Compliance Manager	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer II	3.00	3.00	3.00	4.00	4.00
Office Specialist III	1.00	1.00	1.00	1.00	1.00
Office Specialist I	1.00	1.00	1.00	1.00	1.00
Code Compliance Total	6.00	6.00	6.00	7.00	7.00

FY22/23 (Mid-Year) Code Compliance Program moved from Community Development to Fire & Life Safety

Fire & Life Safety Department Total	69.00	75.50	87.50	89.50	99.50
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Sworn Total	49.00	53.00	65.00	65.00	65.00
Non-Sworn Total	20.00	22.50	22.50	24.50	24.50



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
LIBRARY					
Administration					
Senior Librarian	1.00	1.00	1.00	1.00	1.00
Administration Total	1.00	1.00	1.00	1.00	1.00
Adult Services					
Librarian	1.00	1.00	1.00	1.00	1.00
Library Aide (TPT)	0.00	1.00	0.00	0.00	0.00
Adult Services Total	1.00	2.00	1.00	1.00	1.00
Child Services					
Librarian	0.00	0.00	0.00	1.00	1.00
Library Associate I	1.00	1.00	1.00	1.00	1.00
Library Associate II	1.00	1.00	1.00	1.00	1.00
Child Services Total	2.00	2.00	2.00	3.00	3.00
Literacy					
Literacy Coordinator PT	0.50	0.50	0.50	0.50	0.50
Literacy Total	0.50	0.50	0.50	0.50	0.50
LIBRARY (cont'd)					
Support Services					
Library Assistant II	2.00	2.50	2.50	2.50	2.50
Library Page PT	1.00	1.00	1.00	1.00	1.00
Support Total	3.00	3.50	3.50	3.50	3.50
Library Department Total	7.50	9.00	8.00	9.00	9.00



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
COMMUNITY DEVELOPMENT					
Administration					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Administration Total	2.00	2.00	2.00	2.00	2.00
<i>FY22/23 (Mid-Year) Building and Code Compliance Programs moved from Community Development to Fire & Life Safety</i>					
Economic Development					
Economic Development Manager	0.00	0.00	1.00	1.00	1.00
Economic Development Total	0.00	0.00	1.00	1.00	1.00
Housing					
Housing Specialist	1.00	1.00	1.00	1.00	1.00
Housing Total	1.00	1.00	1.00	1.00	1.00
Planning					
Principal Planner	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00
Associate Planner	0.00	0.00	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00	1.00	2.00
Planning Technician	1.00	1.00	1.00	1.00	0.00
Planning Total	4.00	4.00	5.00	5.00	5.00
Community Development Department Total	7.00	7.00	9.00	9.00	9.00



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
PUBLIC WORKS					
Administration					
Public Works Director/City Engineer	1.00	1.00	1.00	1.00	1.00
Deputy Public Works Director/Asst City Engineer	0.00	0.00	1.00	1.00	1.00
Public Works Operations Manager	1.00	1.00	1.00	1.00	1.00
Environmental Compliance Coordinator	0.00	1.00	1.00	1.00	1.00
Executive Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	3.00	3.00
Office Specialist - TPT	0.00	0.00	0.00	0.00	1.00
Administration Total	4.00	5.00	6.00	8.00	9.00
Assessment Districts					
Parks Supervisor	0.80	0.00	0.00	0.00	0.00
Lead Maintenance Worker	1.53	1.00	1.00	1.00	1.00
Lead Tree Trimmer	0.70	0.00	0.00	0.00	0.00
Facilities Technician	1.00	0.00	0.00	0.00	0.00
Maintenance Worker I	1.53	1.00	1.00	1.00	1.00
Maintenance Worker II	4.10	2.00	2.00	2.00	2.00
Tree Trimmer	1.40	0.00	0.00	0.00	0.00
Assessment Districts Total	11.06	4.00	4.00	4.00	4.00
Engineering - Capital Improvement					
Assistant Civil Engineer	1.00	1.00	1.00	1.00	1.00
Management Assistant	1.00	1.00	1.00	1.00	1.00
Engineering - Capital Improvement Total	2.00	2.00	2.00	2.00	2.00
Engineering - Development					
Principal Engineer	1.00	2.00	1.00	1.00	1.00
Engineering - Development Total	1.00	2.00	1.00	1.00	1.00
Engineering - Inspections					
Senior Public Works Inspector	1.00	1.00	1.00	1.00	1.00
Public Works Inspector II	1.00	1.00	1.00	1.00	1.00
Senior Engineering Technician	0.00	0.00	1.00	1.00	1.00
Maintenance Aide I - TPT	0.00	0.00	0.00	0.50	0.00
Engineering - Inspections Total	2.00	2.00	3.00	3.50	3.00



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
PUBLIC WORKS (cont'd)					
Engineering - Permit					
Executive Analyst	0.00	1.00	1.00	1.00	1.00
Engineering Technician I	1.00	0.00	0.00	0.00	0.00
Engineering - Permit Total	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance					
Facilities Supervisor	1.00	1.00	1.00	1.00	1.00
Facilities Technician	0.50	3.00	3.00	3.00	3.00
Facilities Services Aide	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Total	2.50	5.00	5.00	5.00	5.00
Fleet Maintenance					
Equipment Supervisor	1.00	1.00	1.00	1.00	1.00
Lead Equipment Mechanic	0.00	1.00	1.00	1.00	1.00
Equipment Mechanic	4.00	3.00	3.00	3.00	3.00
Maintenance Aide I - TPT	0.00	0.00	0.00	0.00	0.50
Fleet Maintenance Total	5.00	5.00	5.00	5.00	5.50
Parks Maintenance					
Parks Supervisor	0.20	1.00	1.00	1.00	1.00
Lead Maintenance Worker	0.47	1.00	1.00	1.00	1.00
Lead Tree Trimmer	0.30	1.00	1.00	1.00	1.00
Maintenance Worker II	0.90	2.00	2.00	2.00	2.00
Maintenance Worker I	0.47	2.00	2.00	2.00	3.00
Tree Trimmer	0.60	2.00	2.00	2.00	2.00
Maintenance Aide I - TPT	0.00	0.00	4.50	4.00	4.00
Parks Maintenance Total	2.94	9.00	13.50	13.00	14.00
AERO (formerly ROCS)					
Maintenance Worker II	1.00	1.00	1.00	1.00	1.00
AERO Total	1.00	1.00	1.00	1.00	1.00



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
PUBLIC WORKS (cont'd)					
Sewer					
Streets Supervisor	0.35	0.00	0.00	0.00	0.00
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	3.00	3.00	3.00	3.00	3.00
Sewer Total	4.35	4.00	4.00	4.00	4.00
Storm Drain					
Streets Supervisor	0.35	0.00	0.00	0.00	0.00
Management Assistant	0.75	0.00	0.00	0.00	0.00
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	6.00	3.00	3.00	3.00	4.00
Maintenance Worker I	0.00	3.00	3.00	3.00	1.00
Storm Drain Total	8.10	7.00	7.00	7.00	6.00
Streets					
Streets Supervisor	0.30	1.00	1.00	1.00	1.00
Lead Maintenance Worker	1.00	1.00	2.00	2.00	2.00
Maintenance Worker II	2.00	1.00	3.00	3.00	3.00
Maintenance Worker II - ROW	0.00	1.00	1.00	1.00	1.00
Maintenance Aide I - TPT	0.00	0.00	2.00	2.00	2.00
Streets Total	3.30	4.00	9.00	9.00	9.00



CITY OF HEMET FUNDED POSITIONS

ANNUAL OPERATING BUDGET

Fiscal Year 2025-26

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Proposed Budget
PUBLIC WORKS (cont'd)					
Water					
Water/Waste Water Superintendent	1.00	1.00	1.00	1.00	1.00
Water/Waste Water Supervisor	1.00	1.00	1.00	1.00	1.00
Management Assistant	0.25	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	2.00	2.00	0.00	0.00
Office Specialist - Confidential	1.00	0.00	0.00	0.00	0.00
Water Quality Conservation Specialist	1.00	1.00	1.00	1.00	1.00
Cross Connect/Customer Services Representative	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	3.00	3.00	3.00	3.00	3.00
Lead Water Distribution Systems Operator	2.00	2.00	2.00	2.00	2.00
Water Distribution System Operator II	1.00	1.00	1.00	1.00	1.00
Water Distribution System Operator I	2.00	3.00	3.00	3.00	3.00
Water Production System Operator II	1.00	1.00	1.00	1.00	1.00
Water Production System Operator I	1.00	1.00	1.00	1.00	1.00
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I	1.00	0.00	0.00	0.00	0.00
Maintenance Aide I - TPT	0.00	0.00	1.00	1.00	1.00
Facilities Technician	0.50	0.00	0.00	0.00	0.00
Water Total	20.75	20.00	21.00	19.00	19.00
Public Works Department Total	69.00	71.00	82.50	82.50	83.50
CITYWIDE TOTAL FULL-TIME EQUIVALENTS	308.10	334.30	370.40	375.40	376.40



GANN Appropriations Limit

In November 1979, the California voters approved Proposition 4, which created Article XIII B of the State Constitution, a state law that requires the state and local governments to adopt an annual appropriation limit. This limit, also referred to as the “Gann Limit,” establishes a limit on the proceeds of taxes that may be appropriated for spending in a given fiscal year. The limit allows the City’s spending of tax proceeds to increase only by population growth and cost-of-living factors from the base year of 1978-1979. In June 1990, Proposition 111 was passed, which changed the way the limit is calculated and is outlined as follows.

The City may increase its limit annually in two ways:

- By a percentage equal to the increase from the preceding year in county or city population (whichever is greater).
- By an amount equal to the change in per capita personal income in California or the change in the assessment roll the preceding year due to the addition of local nonresidential new construction (whichever is greater).

The proposed appropriation limit for Fiscal Year 2025-26 is calculated as follows:

PY Gann x CY Cost of Living Change x CY Population Change	
Prior Year Gann Limit	\$146,954,542
Current Year Per Capita Cost of Living Change	1.0644
Current Year Population Change	1.0020
Calculation of factor for CY	1.0655
2025-26 Gann Expenditure Limit	\$156,731,251

Detailed calculation methodology and supporting explanation can be found at [State of California Department of Finance Price Factor and Population Information](#).





CITY OF HEMET
 25/26 EXPENDITURE LIMITATION
 CALCULATION

All funds Budgeted Expenditures 25/26 148,998,100 [▲]

Less:

Fee Supported:

Fund 225/LLMD	(851,600)
Fund 227/Post Prop-218 Lighting Dist	(57,200)
Fund 228/Post Prop-218 Landscape Dist	(992,600)
Fund 229/Public Works CFD	(146,200)
Fund 254/Sewer	(3,367,000)
Fund 571/Water	(12,956,000)
Rev - General User Fees (110-0601 - 110-0790)	(4,419,000)
Rev - Licenses & Permits (fund 110 & 120)	(6,498,000)
Rev - Fines & Forfeits	(56,000)
Rev - Literacy Grants	(24,000)

Internal Service Funds:

Fund 680 / Administrative Services	(2,446,000)
Fund 681 / Workers' Comp	(1,841,000)
Fund 682 / Medical Insurance	(350,000)
Fund 683 / Liability Insurance	(12,015,300)
Fund 684 / Vehicle Maintenance	(2,099,000)
Fund 685 / Facility Maintenance	(2,661,000)
Fund 686 / PW Admin	(2,294,000)
Fund 687 / Dental/Vision	-
Fund 689 / Retiree Medical	(4,730,000)
Fund 690 / Unemployment Benefits	(25,000)
Fund 691 / Legal Services	(1,235,000)
Fund 692 / Emergency Services	-

Debt Service:

Fund 396 / RDA Retirement Obligation Fund	(125,000)
Fund 496 / Hemet Project Area 2014 Refunding	(880,900)
Fund 788 / Heartland 2006 Refunding	(758,000)

Grants:

Fund 240 / CDBG	(885,000)
-----------------	-----------

Major Capital (over \$100,000) (1,746,000)

Expenditures Subject to Limitations 85,539,300

PY Gann x CY Cost of living change x CY Population change

Prior Year Gann Limit	146,954,542
Current Year Per Capita Cost of Living Change	1.0644
Current Year Population Change	1.0020
Calculation of factor for CY	<u>1.0665</u>



2025/26 Gann Expenditure Limit

156,731,251

Variance Below Gann Limit

71,191,951



FUND SUMMARIES



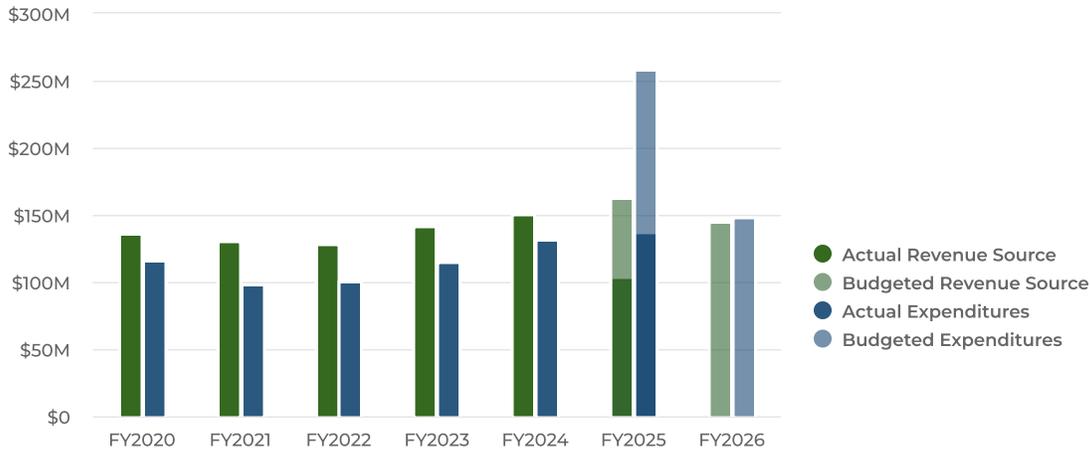


All Funds Summary

All Funds Summary includes General Fund, Special Revenue Funds, Development Impact Funds (DIF), Water Enterprise Fund, Internal Service Funds (ISF), and other minor funds.

Summary

The City of Hemet is projecting \$145.9M of revenue in FY 2025-26, which represents an approximate increase of 4% over the FY2024-25 Adopted Budget of \$140.6M. Budgeted expenditures are projected to increase by 4% or \$5.5M from \$143.5M in FY 2024-25 to \$149M in FY 2025-26. The increase from the City Manager's Recommended budget is for the additional insurance liability premium and building rehabilitation of St. John's Place, which was approved by the Council on June 10, 2025, during budget adoption.



The increase in FY 2024-25 expenditures can be attributed to several Capital Improvement Projects funded through Special Revenue, Development Impact and Enterprise Funds. As the fiscal year concludes on June 30, 2025, any unexpended funds for these projects will be carried forward as Continuing Appropriations to complete these capital projects.

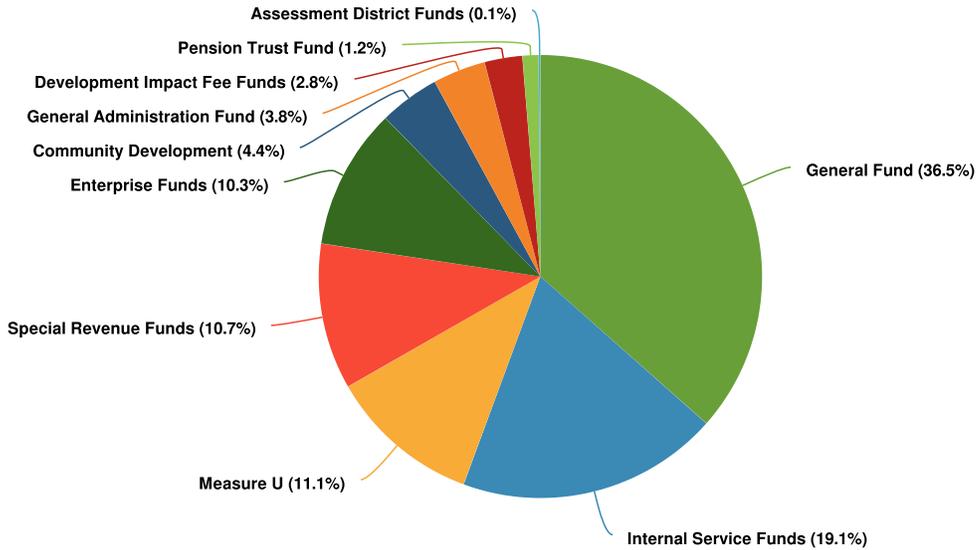
Additionally, labor costs have increased due to citywide average market adjustments across all positions.



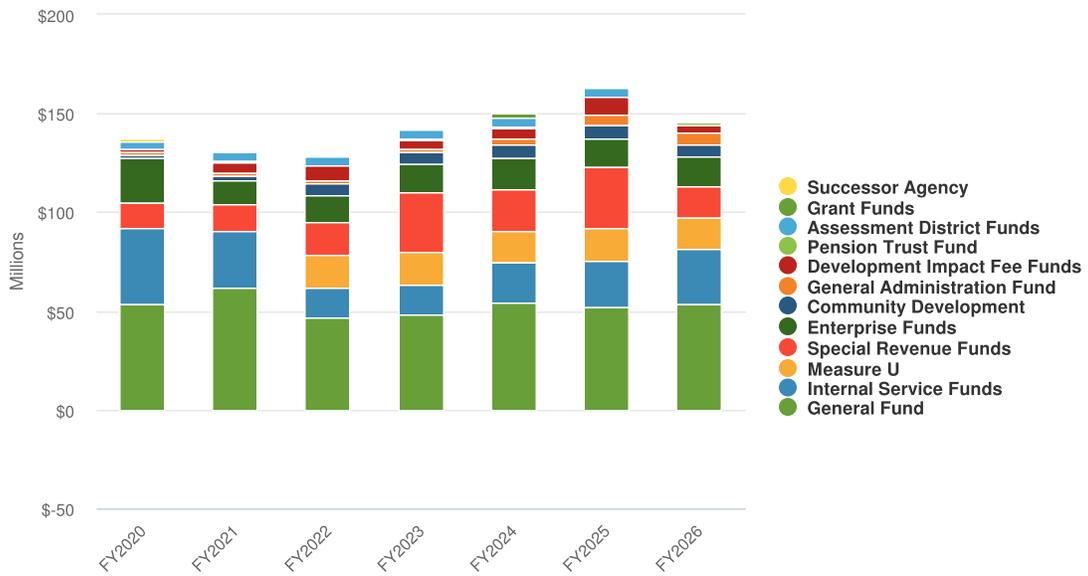
Revenue by Fund

Revenues are the flow of funds coming into the City of Hemet to cover the overall cost of operations. In establishing revenue projections, city staff work closely with HdL who is an outside vendor that performs audit and analysis consulting services for property and sales tax forecasting. Additionally, five-year financial trends are analyzed along with anticipated developments within the City that will impact service fee collection.

2026 Revenue by Fund

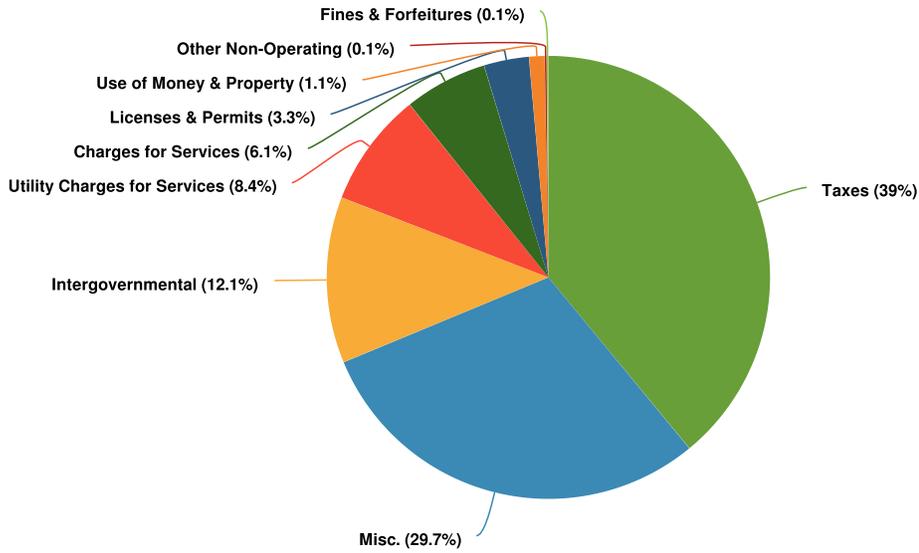


Budgeted and Historical Revenue by Fund

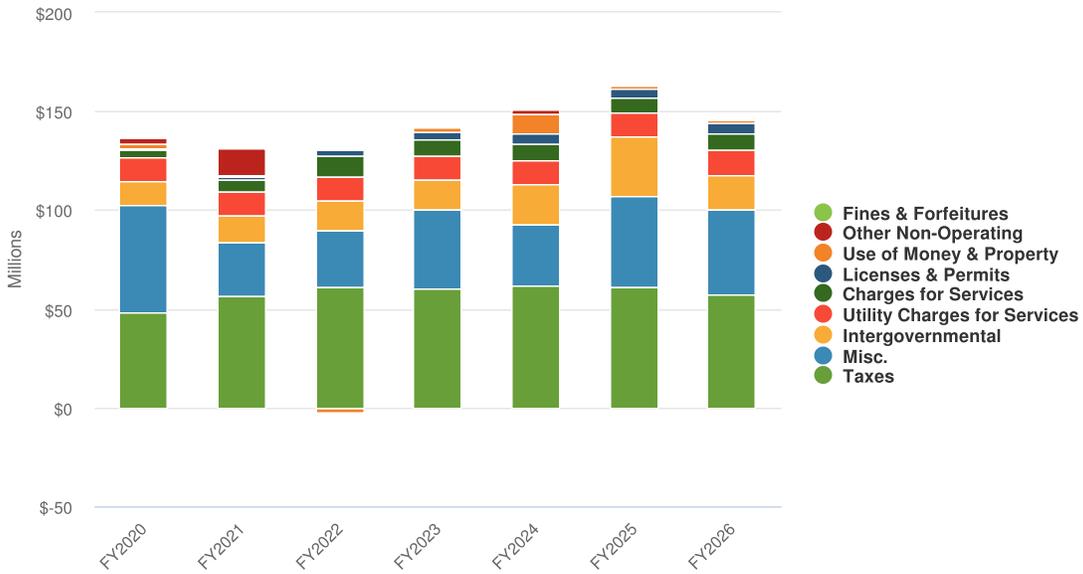


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025. The Amended Budget is a combination of the FY2025 Adopted Budget of \$140.6M and adjustments of \$17.6M for grants and project reimbursements.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Revenue Source				

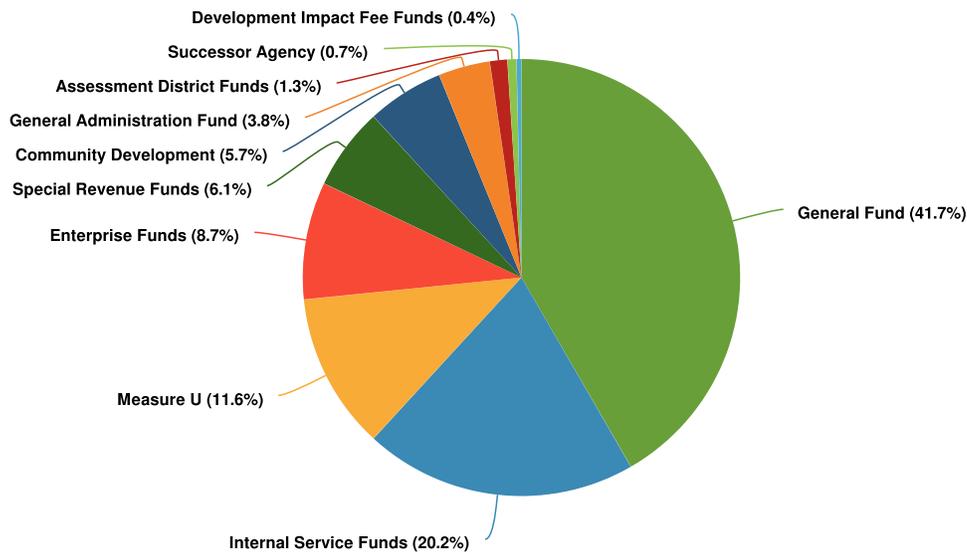


Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Taxes	\$61,345,192	\$39,612,362	\$56,966,500	-7.1%
Licenses & Permits	\$4,594,900	\$4,165,127	\$4,799,100	4.4%
Fines & Forfeitures	\$165,600	\$139,999	\$181,700	9.7%
Use of Money & Property	\$1,259,400	\$483,678	\$1,640,000	30.2%
Intergovernmental	\$29,945,901	\$13,392,723	\$17,709,000	-40.9%
Charges for Services	\$7,572,400	\$7,079,550	\$8,858,700	17%
Misc.	\$45,925,344	\$32,423,122	\$43,342,300	-5.6%
Utility Charges for Services	\$12,012,000	\$7,654,611	\$12,210,200	1.7%
Other Non-Operating	\$169,200	\$16,670	\$204,800	21%
Total Revenue Source:	\$162,989,937	\$104,967,843	\$145,912,300	-10.5%

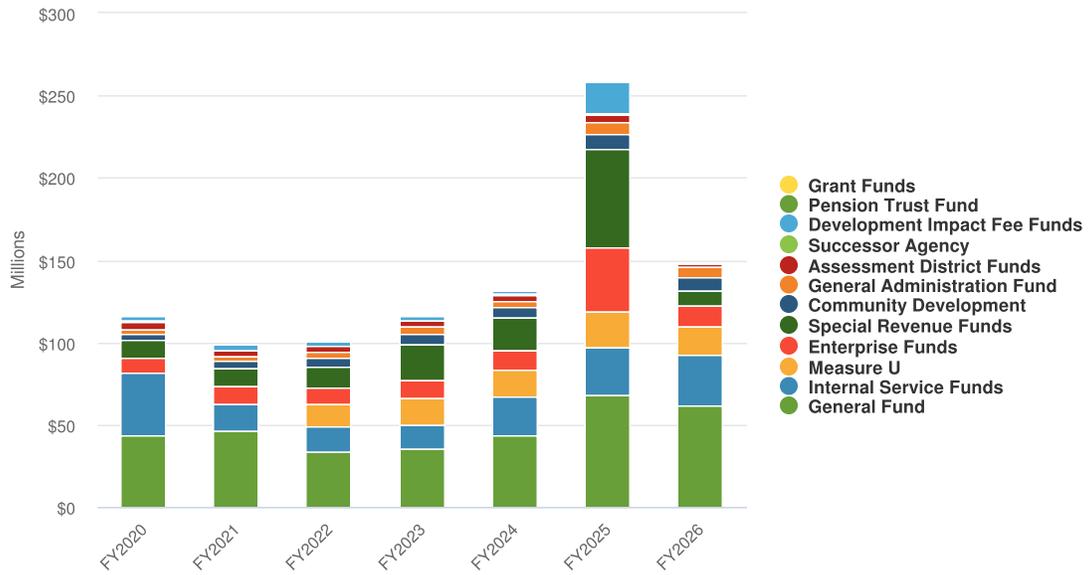
Expenditures by Fund

Expenditures are the flow of funds going out of the City of Hemet to cover the overall cost of servicing the community. In establishing expenditures, the division directors along with the professional finance staff analyze five-year financial trends and external reports from local government sources such as the California Local Government Finance Almanac, the California Society of Municipal Finance Officers and the League of California Cities.

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025. The Amended Budget is a combination of the FY2025 Adopted Budget of \$143.5M and adjustments of \$80M for grants, capital projects, and one-time use of fund balance.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund	\$7,411,631	\$4,775,581	\$5,701,000	-23.1%
General Fund	\$68,237,222	\$49,906,743	\$62,080,300	-9%
Measure U	\$21,541,245	\$12,926,085	\$17,243,000	-20%
Community Development	\$9,320,579	\$6,111,349	\$8,474,000	-9.1%
Special Revenue Funds				
Lasalle Endowment	\$14,000	\$13,908	\$21,000	50%
Article 3 / SB 821	\$536,786	\$0	\$0	-100%
Public Safety/Towing	\$70,000	\$78,368	\$70,000	0%
Gas Tax	\$10,847,569	\$7,282,956	\$2,142,000	-80.3%
Measure A Taxes	\$10,515,560	\$944,133	\$0	-100%
Air Pollution Reduction	\$326,000	\$11,000	\$11,000	-96.6%
Public Works Cfd	\$39,900	\$65,318	\$146,200	266.4%
Asset Seizure	\$7,822	\$0	\$0	-100%
Public Safety Grants	\$6,931,368	\$2,429,489	\$0	-100%
Public Safety Cfd	\$1,081,500	\$1,103,520	\$1,171,000	8.3%
Cops Funding/Ab 3232	\$556,606	\$226,102	\$0	-100%
Community Development (CDBG)	\$1,647,698	\$416,904	\$885,000	-46.3%
General Plan	\$47,043	\$0	\$500,000	962.9%
Sewer & Storm Drain	\$10,543,547	\$3,650,575	\$3,367,000	-68.1%
American Rescue Plan	\$9,292,622	\$6,541,299	\$0	-100%
Heartland 2006 Refunding	\$757,400	\$641,008	\$758,000	0.1%



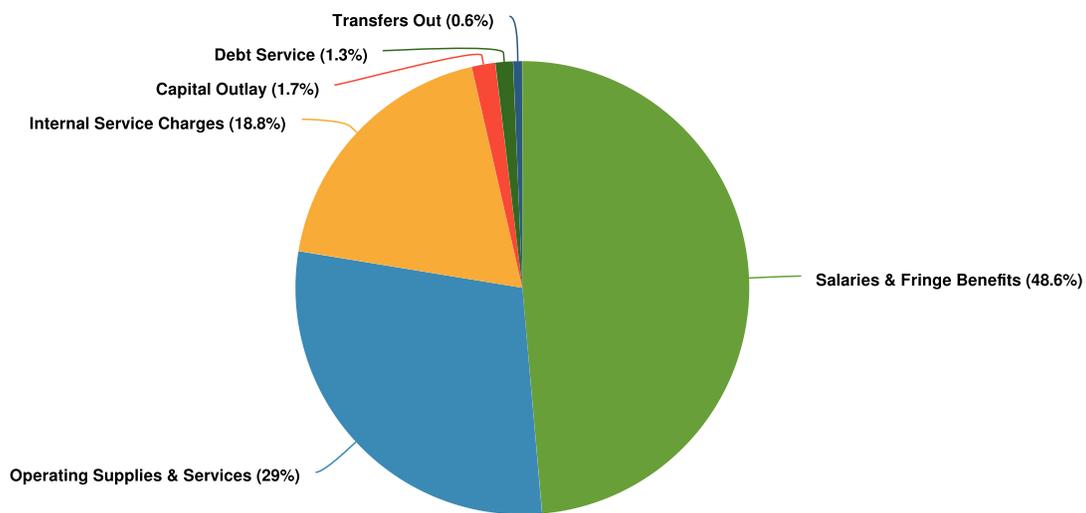
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Miscellaneous Grants	\$5,904,194	\$2,050,850	\$0	-100%
Total Special Revenue Funds:	\$59,119,616	\$25,455,429	\$9,071,200	-84.7%
Development Impact Fee Funds				
General Facilities	\$540,626	\$112,958	\$0	-100%
Bridges/Streets/Traffic Facilities	\$7,335,430	\$382,168	\$0	-100%
Flood Control	\$7,098,078	\$208,702	\$0	-100%
Fire Facilities	\$1,174,210	\$0	\$0	-100%
Library Facilities	\$698,225	\$119,918	\$529,000	-24.2%
Capital Projects Fund	\$1,809,880	\$576,624	\$0	-100%
Park Development	\$177,856	\$18,260	\$0	-100%
Total Development Impact Fee Funds:	\$18,834,305	\$1,418,629	\$529,000	-97.2%
Enterprise Funds				
Public Water Utility	\$39,239,107	\$11,077,605	\$12,956,000	-67%
Total Enterprise Funds:	\$39,239,107	\$11,077,605	\$12,956,000	-67%
Internal Service Funds				
Equipment Replacement	\$3,938,669	\$1,622,466	\$340,000	-91.4%
Pw Administration	\$2,247,800	\$1,523,273	\$2,294,000	2.1%
Administrative Services	\$2,897,581	\$1,844,922	\$2,446,000	-15.6%
Workers Compensation Admin	\$1,499,956	\$1,531,145	\$1,841,000	22.7%
Dental & Vision Insurance	\$350,000	\$325,064	\$350,000	0%
Liability Insurance	\$7,313,016	\$7,502,887	\$12,015,300	64.3%
Vehicle Maintenance	\$2,015,761	\$1,775,426	\$2,099,000	4.1%
Facility Maintenance	\$2,933,184	\$1,990,824	\$2,661,000	-9.3%
OPEB-Other Post Employment Benefits	\$4,730,000	\$3,610,774	\$4,730,000	0%
Unemployment Benefits	\$25,000	\$45,295	\$25,000	0%
Legal Services	\$1,035,000	\$394,486	\$1,235,000	19.3%
Total Internal Service Funds:	\$28,985,967	\$22,166,561	\$30,036,300	3.6%
Successor Agency				
RDA Retirement Obligation Fund-Capital P	\$125,000	\$11,106	\$125,000	0%
Redevelopment Obligation Retirement Fund	\$885,100	\$916,293	\$880,900	-0.5%
Total Successor Agency:	\$1,010,100	\$927,399	\$1,005,900	-0.4%
Assessment District Funds				
L&Lmd	\$1,803,366	\$1,530,219	\$851,600	-52.8%
Post Prop-218 Lighting Fund	\$472,227	\$159,957	\$57,200	-87.9%
Post Prop=218 Landscape Fund	\$2,277,930	\$1,513,319	\$992,600	-56.4%
Total Assessment District Funds:	\$4,553,522	\$3,203,496	\$1,901,400	-58.2%
Grant Funds				



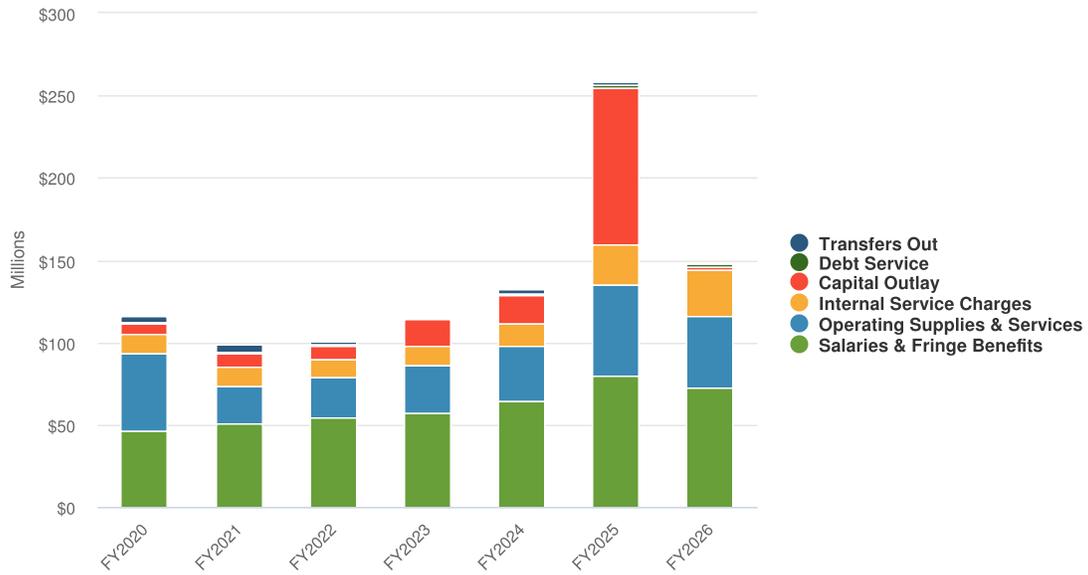
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Calhome Grant	\$0	-\$30,000	\$0	0%
Home Program	\$0	-\$1,300	\$0	0%
ATP Grant	\$305,119	\$5,567	\$0	-100%
Total Grant Funds:	\$305,119	-\$25,733	\$0	-100%
Pension Trust Fund				
Pension Trust Fund	\$0	\$2,413	\$0	0%
OPEB Trust	\$0	\$12,609	\$0	0%
Total Pension Trust Fund:	\$0	\$15,022	\$0	0%
Total:	\$258,558,411	\$137,958,165	\$148,998,100	-42.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025. The Amended Budget is a combination of the FY2025 Adopted Budget of \$143.5M and adjustments of \$80M for grants, capital projects, and one-time use of fund balance.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Expense Objects				
Salaries & Fringe Benefits	\$79,406,383	\$61,666,273	\$72,439,600	-8.8%
Operating Supplies & Services	\$55,414,703	\$32,596,251	\$43,176,500	-22.1%
Internal Service Charges	\$24,998,550	\$20,691,420	\$28,040,300	12.2%
Debt Service	\$1,922,333	\$1,689,335	\$1,884,700	-2%
Capital Outlay	\$94,936,442	\$21,298,215	\$2,502,000	-97.4%
Transfers Out	\$1,880,000	\$16,670	\$955,000	-49.2%
Total Expense Objects:	\$258,558,411	\$137,958,165	\$148,998,100	-42.4%



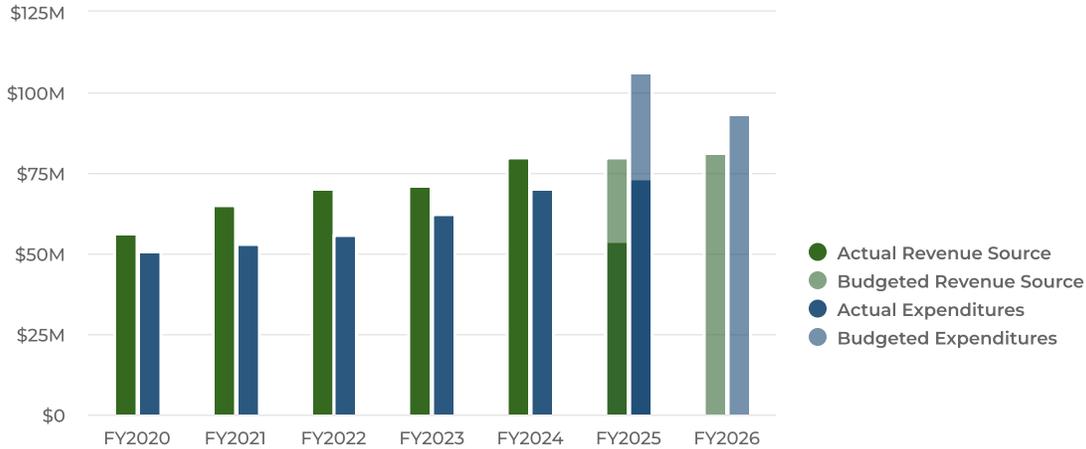


General Fund

The General Fund is considered the main operating fund for the City of Hemet. Financial resources that are not restricted to a special purpose are accounted for within this fund. The General Fund provides the resources needed to provide day-to-day activities and pay for all administrative and operating expenditures. Public Safety, Library Services, Community Development, Economic Development, and City Administration are just a few of the functions funded by the General Fund.

Summary

The City of Hemet is projecting \$81.5M of revenue in FY 2025-26, which represents a 2% increase over the FY 2024-25 Adopted Budget of \$80.2M. Budgeted expenditures are projected to increase by 1% or \$1.2M from \$92.3M in FY 2024-25 to \$93.5M in FY 2025-26.



In FY 2022-23, the City used the General Fund unassigned fund balance for one-time purchases for capital outlay, Pension 115 Trust seed funding, and economic development strategic planning. Measure U fund balance was utilized for capital outlay and Fire peak demand overtime.

In FY 2023-24, the City used the General Fund unassigned fund balance for one-time purchases for capital outlay, community engagement, and the replenishment of the vehicle replacement fund for Fire and Police. The Measure U fund balance was utilized for capital outlay and City Net Services.

In FY 2024-25, the City used the General Fund unassigned fund balance for one-time purchases for capital outlay, community engagement and other nominal one-time items. The Measure U fund balance was utilized for anticipated liability insurance premium and certain public safety aspects of City Net Services.

In FY 2025-26, the City proposes to use the General Fund unassigned fund balance for one-time purchases for

Department	Use of Fund Balance FY2023	Use of Fund Balance FY2024	Use of Fund Balance FY2025	Use of Fund Balance FY2026
Police	\$1,800,000	\$2,924,200	\$3,187,200	\$939,000
Fire	\$470,000	\$879,200	\$330,000	\$120,000
Other	\$700,000	\$4,616,000	\$5,498,000	\$3,725,300

Use of Fund Balance FY 2025-26 Detail:

- o **POLICE**
 - Measure U Fund (115)
 - \$900,000 Rehabilitation of St. John's Place Building for AERO Team Headquarters
 - \$39,000 for Radio Program Updates

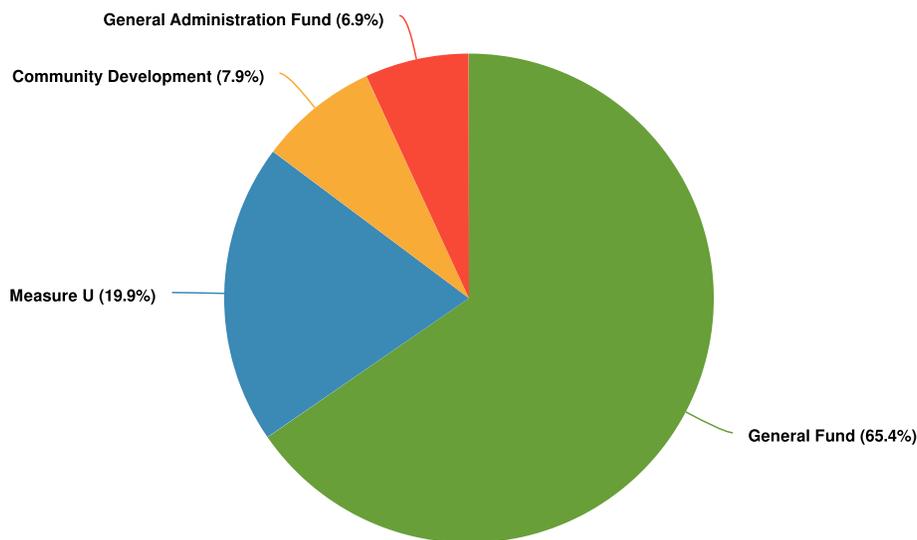


- **FIRE**
 - Measure U Fund (115)
 - \$120,000 Fire Station 3 Rehab
- **OTHER**
 - General Fund (110)
 - \$1,528,300 for Additional Liability Insurance Premium to Reduce SIR
 - \$1,496,000 for Pension 115 Trust Contribution
 - \$200,000 for Kitchen Grants for downtown restaurants
 - \$200,000 for Facade Improvement Program
 - \$100,000 for Community Enrichment Grants
 - \$61,000 for Library Digital Sign Replacement
 - \$50,000 for Store Front Vandalism Program
 - \$45,000 for Full Comprehensive City-wide Fee Study
 - \$25,000 for City Hall facility improvements (Lobby Doors)
 - \$10,000 for Hemet Beautiful
 - \$10,000 for Beautification Program

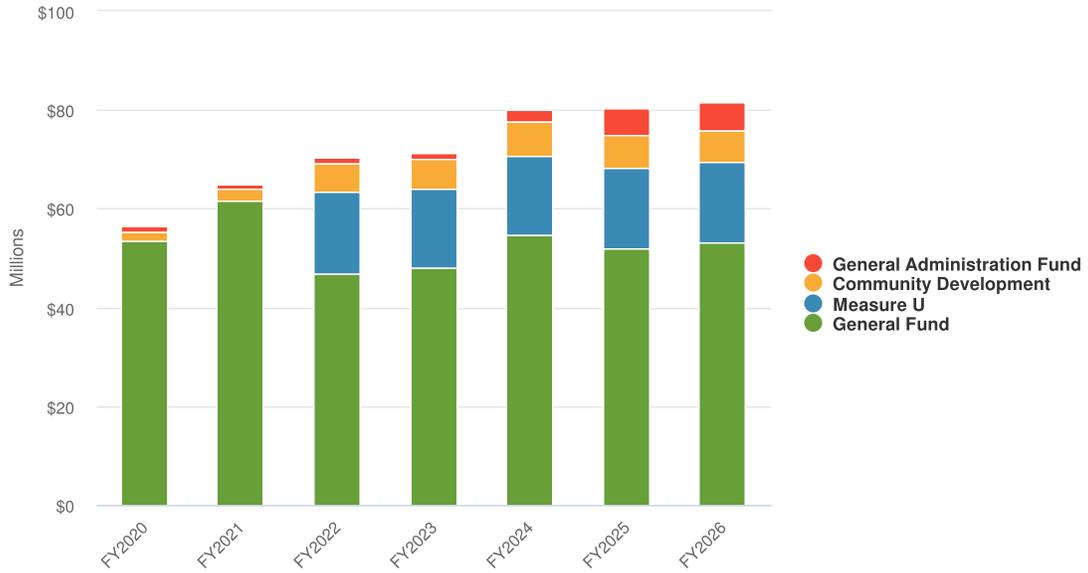
Revenue by Fund

The City of Hemet has four (4) separate Funds that are considered in the General Fund. They are: Fund 100, General Administration Fund, made up of City Council, City Manager, City Clerk, Finance, Treasurer and Human Resources; Fund 110, General Fund, made up of Police, Fire and Library; Fund 115, Measure U; and Fund 120, Community Development, made up of Planning, Housing, Building, Code Compliance and Engineering.

2026 Revenue by Fund



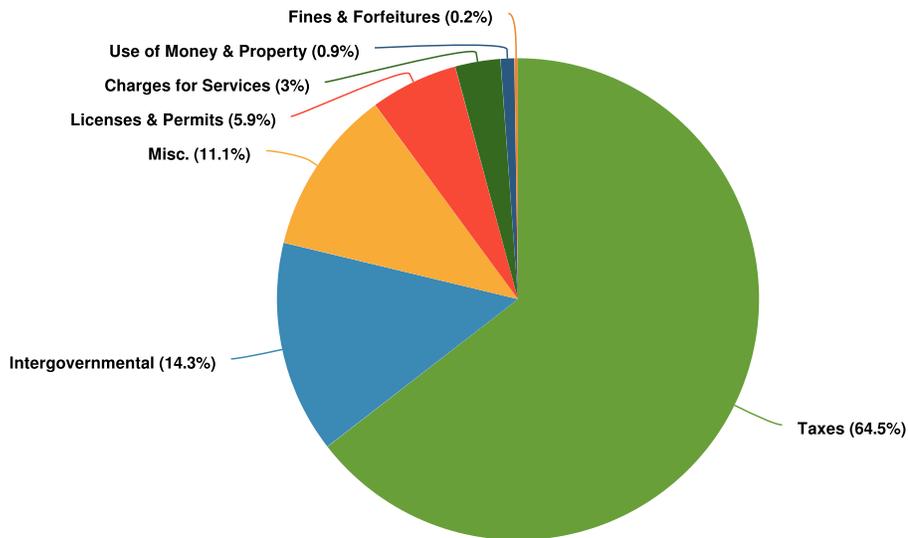
Budgeted and Historical Revenue by Fund



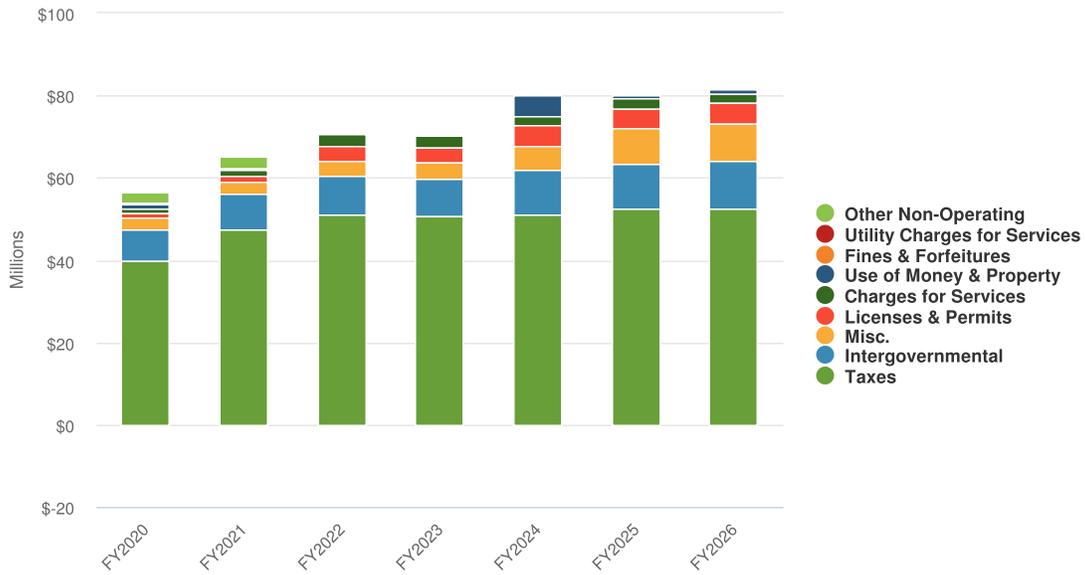
Prior to FY 2021-22, Measure U revenues resided within the City's General Fund in a stand-alone account. In FY 2021-22, Measure U was transferred into its own fund (Fund 115) to facilitate tracking and analysis by creating further transparency that is important to the City's council and community.

Revenues by Source

Projected Revenues by Source



Budgeted and Historical Revenues by Source



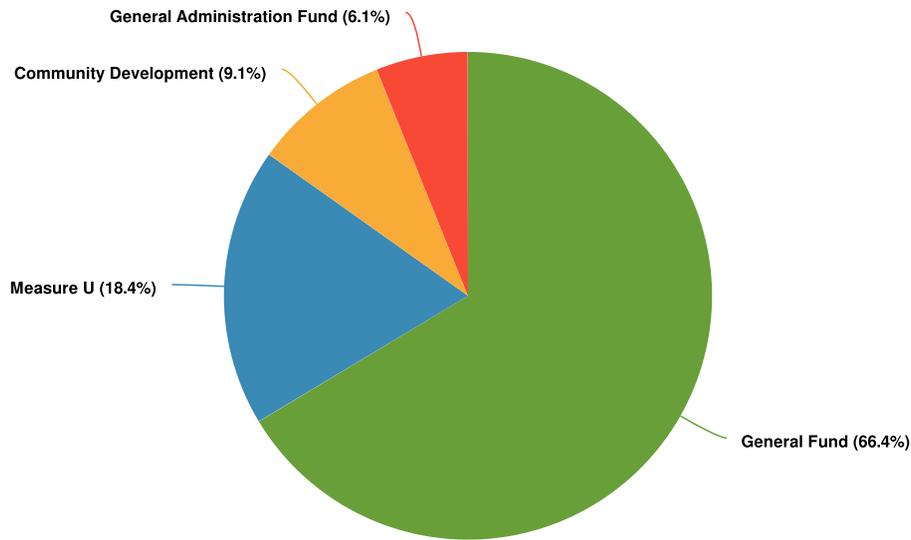
NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Revenue Source				
Taxes	\$52,567,100	\$34,413,557	\$52,594,500	0.1%
Licenses & Permits	\$4,594,900	\$4,054,385	\$4,799,100	4.4%
Fines & Forfeitures	\$165,600	\$139,999	\$181,700	9.7%
Use of Money & Property	\$772,000	\$159,793	\$753,000	-2.5%
Intergovernmental	\$10,839,000	\$5,968,331	\$11,635,000	7.3%
Charges for Services	\$2,623,400	\$2,044,524	\$2,472,700	-5.7%
Misc.	\$8,726,114	\$7,583,684	\$9,081,000	4.1%
Utility Charges for Services	\$4,000	\$9,124	\$5,200	30%
Other Non-Operating	\$4,200	\$0	\$4,800	14.3%
Total Revenue Source:	\$80,296,314	\$54,373,396	\$81,527,000	1.5%

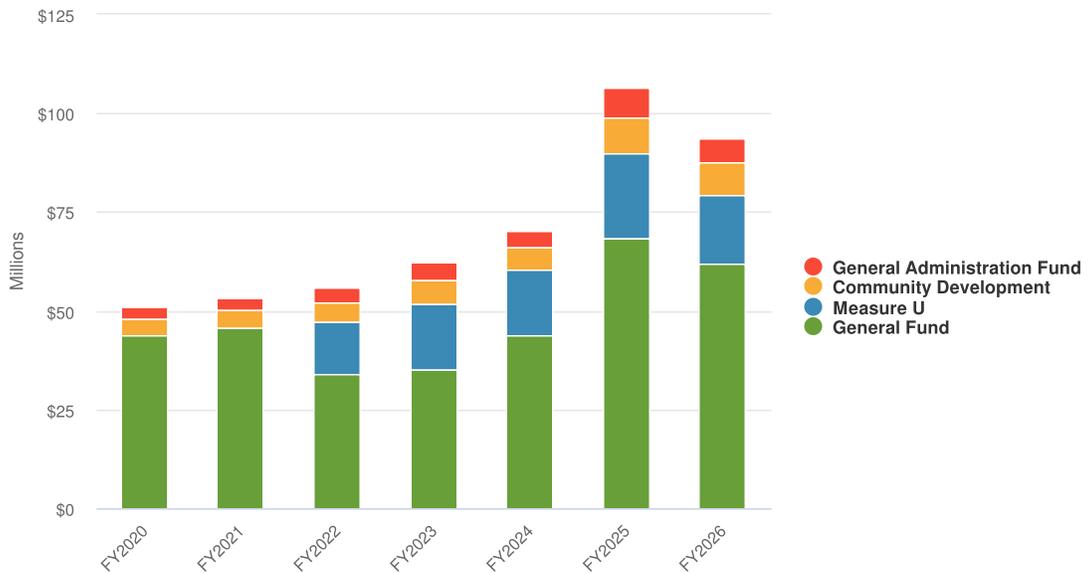


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Prior to FY 2021-22, Measure U expenditures resided within the City's General Fund in two stand-alone accounts; one for the Police Department and one for the Fire Department. In FY 2021-22, Measure U was transferred into its own fund (Fund 115) to facilitate tracking and analysis by creating further transparency that is important to the City's council and community.

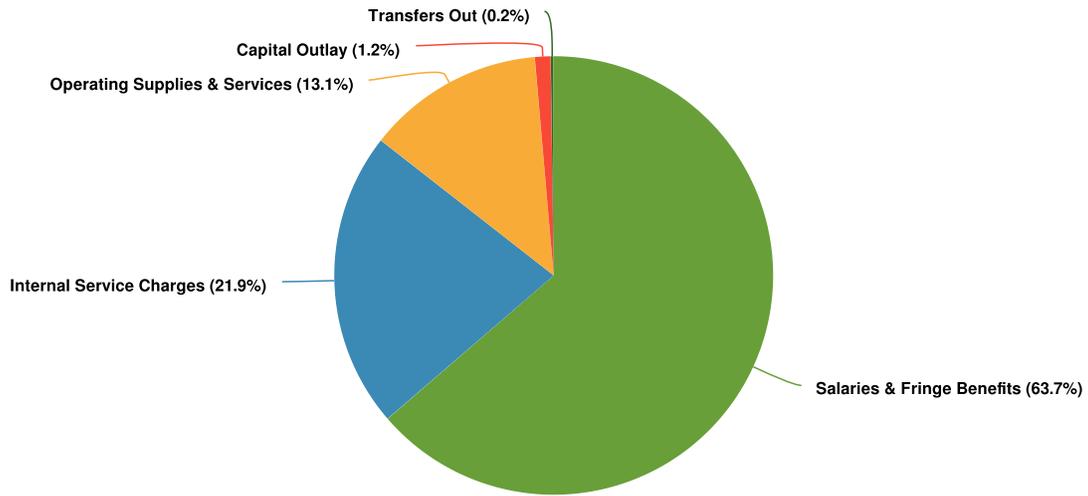
NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.



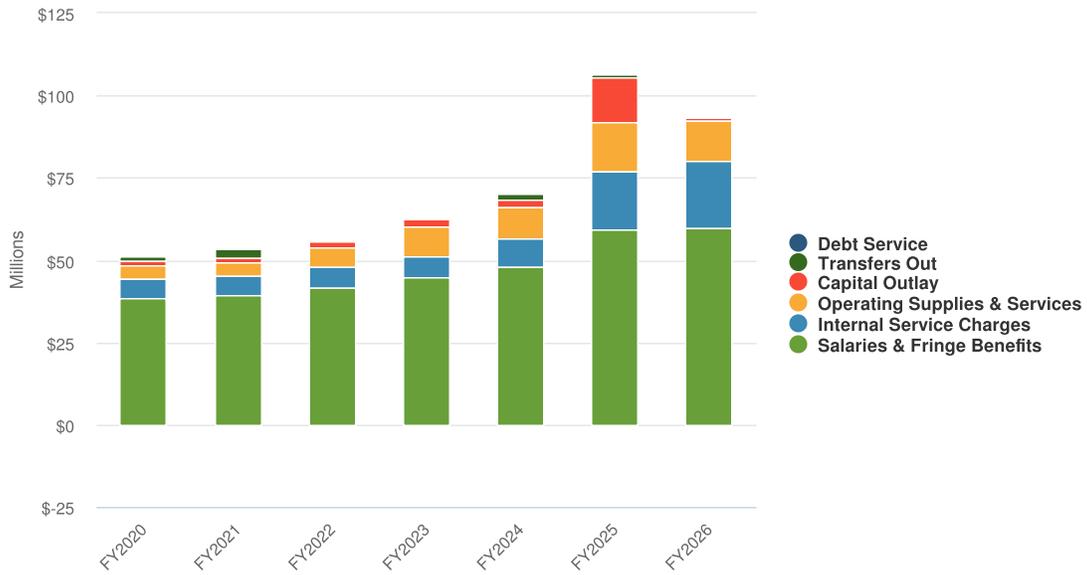
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund	\$7,411,631	\$4,775,581	\$5,701,000	-23.1%
General Fund	\$68,237,222	\$49,906,743	\$62,080,300	-9%
Measure U	\$21,541,245	\$12,926,085	\$17,243,000	-20%
Community Development	\$9,320,579	\$6,111,349	\$8,474,000	-9.1%
Total:	\$106,510,676	\$73,719,757	\$93,498,300	-12.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Expense Objects				
Salaries & Fringe Benefits	\$59,398,800	\$48,239,725	\$59,529,200	0.2%
Operating Supplies & Services	\$14,867,140	\$7,702,739	\$12,202,700	-17.9%
Internal Service Charges	\$17,571,450	\$14,502,170	\$20,485,400	16.6%
Capital Outlay	\$13,508,287	\$3,258,454	\$1,081,000	-92%
Transfers Out	\$1,165,000	\$16,670	\$200,000	-82.8%
Total Expense Objects:	\$106,510,676	\$73,719,757	\$93,498,300	-12.2%



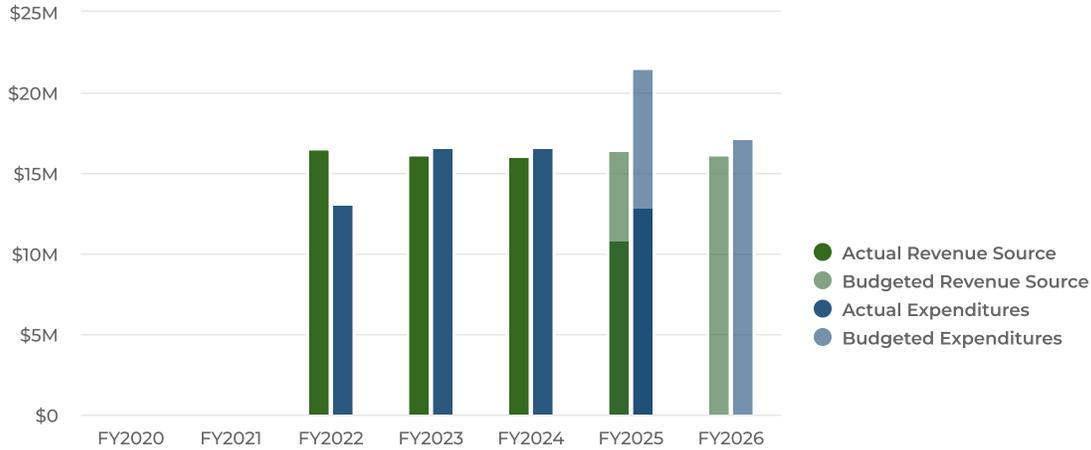


Measure U

The voters of the City of Hemet approved Measure U in 2016 which was a 1% transaction and use tax to be used for general municipal services for the City of Hemet. Once approved, a one cent per dollar tax was levied on the sale of all tangible personal property purchased from any retailers within the City of Hemet. Proceeds of the tax were to be deposited in the City's general fund and subject to the same independent annual audit as other general fund revenue.

Summary

The City of Hemet is projecting \$16.2M of revenue in FY 2025-26, which represents about a 2% decrease over the FY 2024-25 Adopted Budget of \$16.5M. Budgeted expenditures are projected to increase by approximately 1% or \$0.2M to \$17.2M in FY 2025-26.



Prior to FY 2021-22, Measure U expenditures resided within the City's General Fund in two stand-alone accounts; one for the Police Department and one for the Fire Department. In FY 2021-22, Measure U was transferred into its own fund (Fund 115) to facilitate tracking and analysis by creating further transparency that is important to the City's council and community.

In FY 2022-23, the City utilized Measure U fund balance for one-time purchases for capital outlay, Peak Demand Overtime and abatement costs.

In FY 2023-24, the City utilized Measure U fund balance for one-time purchases for City Net services, vehicles and equipment, and building upgrades.

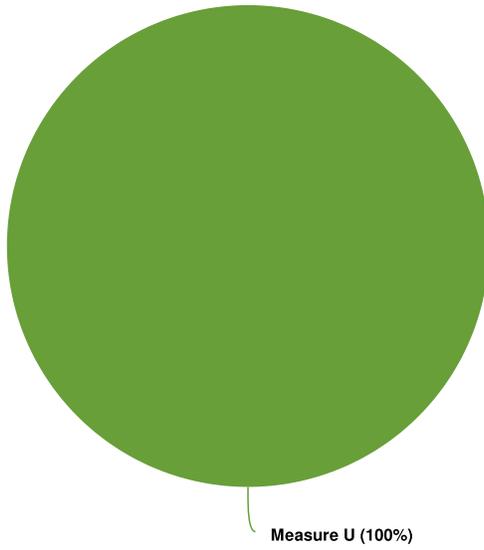
In FY 2024-25, the City utilized Measure U fund balance for a portion of City Net services.

In FY 2025-26, the City proposes to utilize Measure U fund balance for Police AERO Team Building Rehabilitation, Police Radio Program Updates, and Fire Station #3 Rehabilitation.

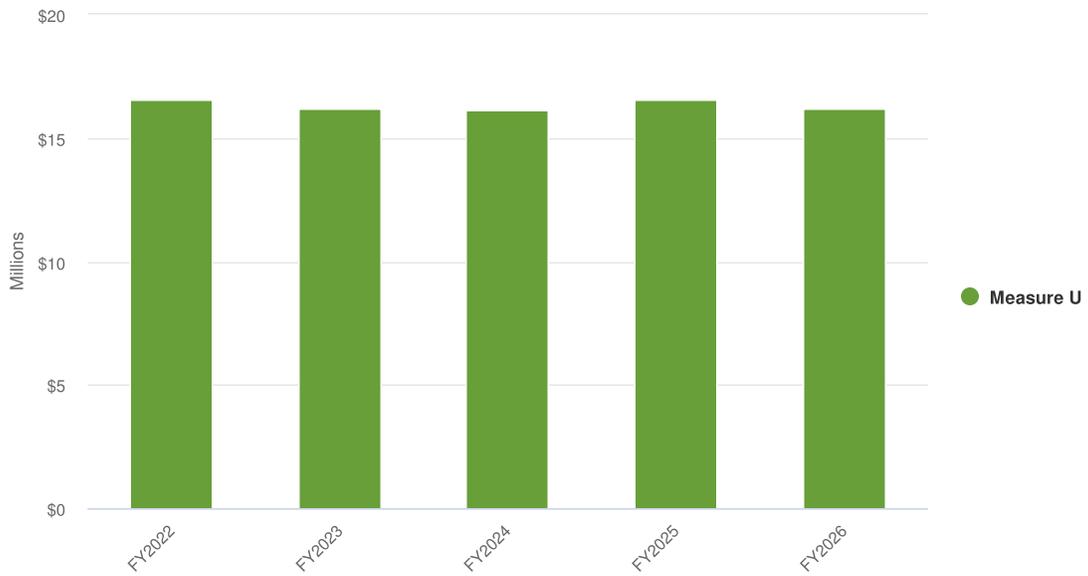
Department	Use of Fund Balance FY2023	Use of Fund Balance FY2024	Use of Fund Balance FY2025	Use of Fund Balance FY2026
Police	\$1,800,000	\$2,741,800	\$532,800	\$939,000
Fire	\$400,000	\$195,900	\$0	\$120,000
Other	\$0	\$0	\$0	\$0

Revenue by Fund

2026 Revenue by Fund

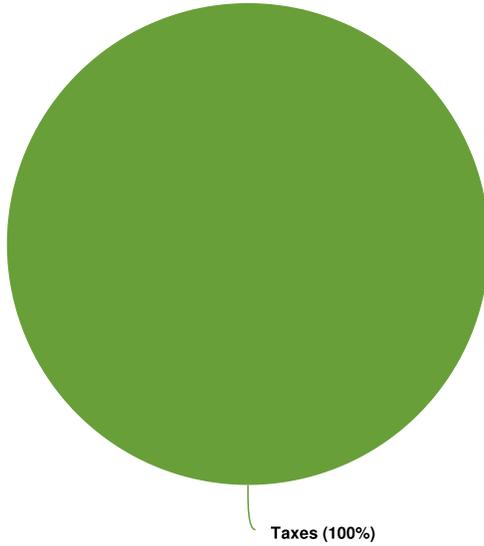


Budgeted and Historical Revenue by Fund

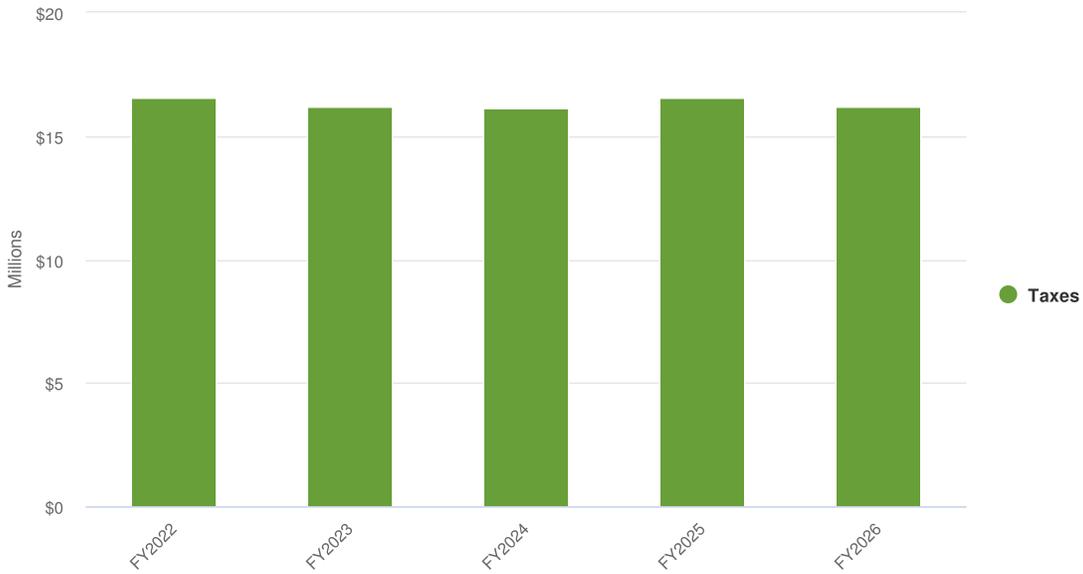


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source



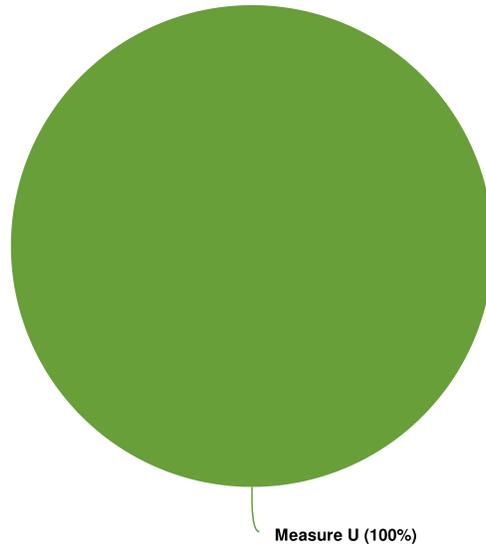
NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Revenue Source				
Taxes	\$16,527,000	\$10,885,115	\$16,184,000	-2.1%
Total Revenue Source:	\$16,527,000	\$10,885,115	\$16,184,000	-2.1%

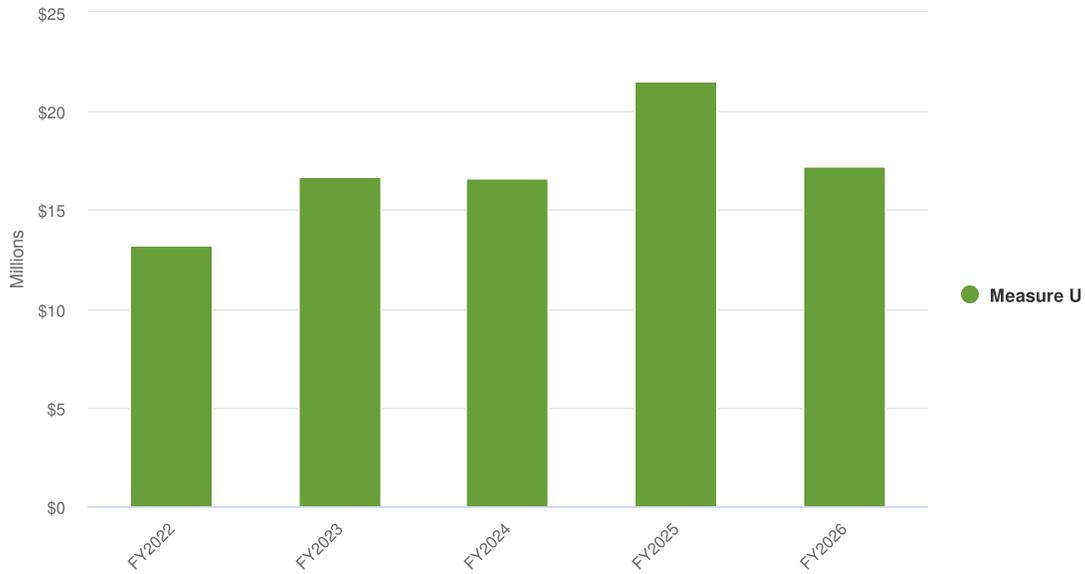


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



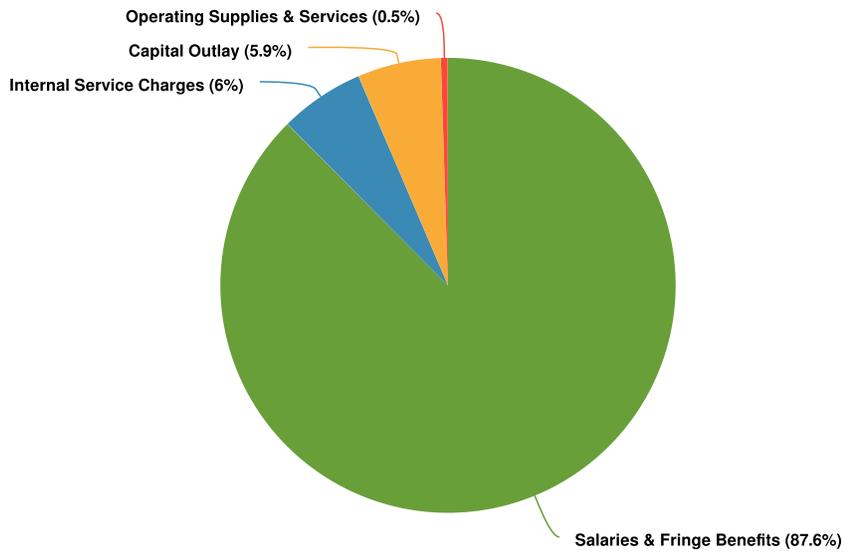
NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Measure U	\$21,541,245	\$12,926,085	\$17,243,000	-20%
Total Measure U:	\$21,541,245	\$12,926,085	\$17,243,000	-20%

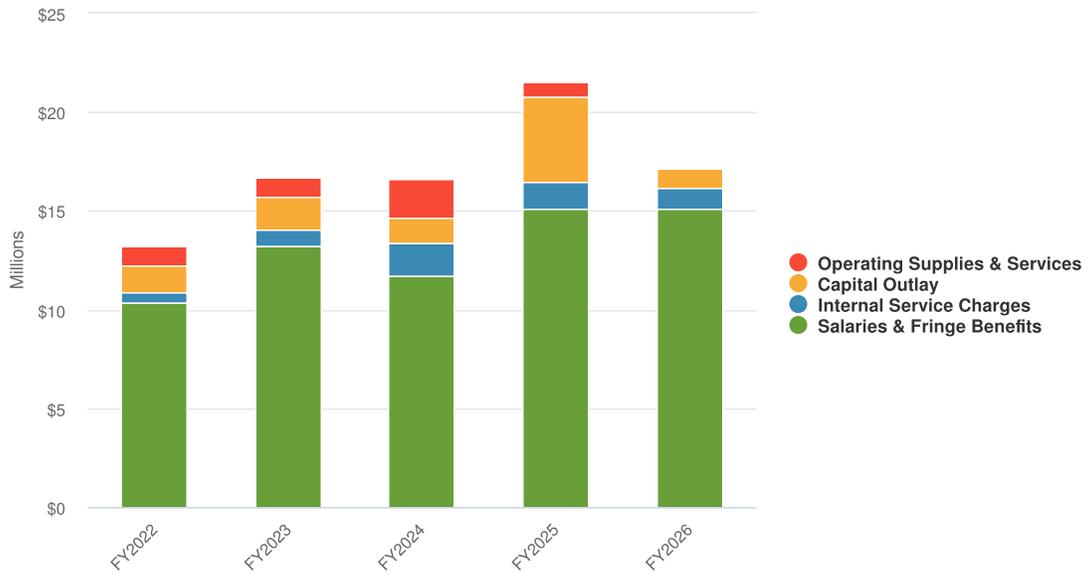


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Expense Objects				



Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Fringe Benefits	\$15,135,000	\$11,200,357	\$15,096,300	-0.3%
Operating Supplies & Services	\$777,797	\$442,798	\$87,500	-88.8%
Internal Service Charges	\$1,343,200	\$1,119,330	\$1,039,200	-22.6%
Capital Outlay	\$4,285,247	\$163,600	\$1,020,000	-76.2%
Total Expense Objects:	\$21,541,245	\$12,926,085	\$17,243,000	-20%

Historical Measure U Reports

The following reports provide the detail of Measure U revenues and expenditures prior to FY 2021-22 and being represented in its own fund.



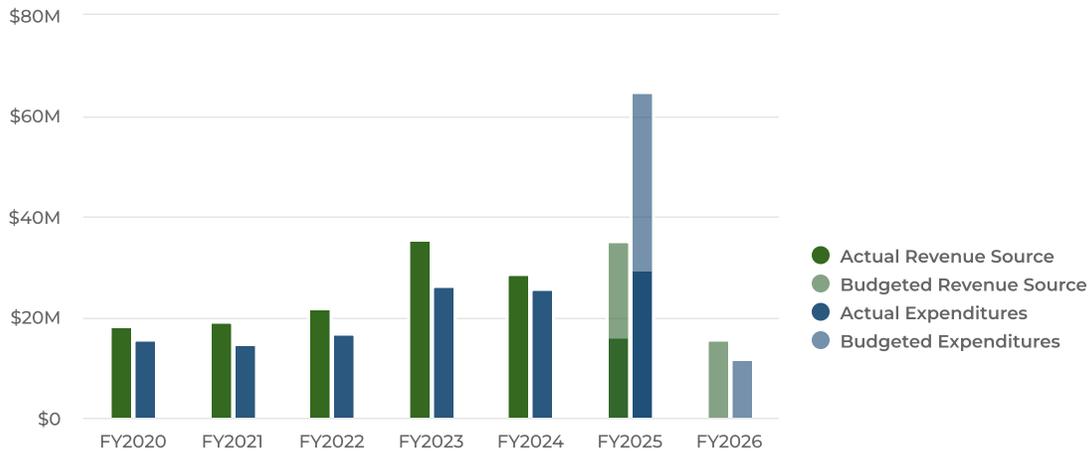


Special Revenue Funds

Special Revenue Funds are funds used within a government entity to record the proceeds from certain revenue sources for which fund usage is restricted. The use of a special revenue fund makes it easier to track cash inflows and outflows related to special-purpose activities. They are especially useful for maintaining the accountability for specially-allocated funds. Grant Funds are included with the Special Revenue Funds in this section.

Summary

The City of Hemet is projecting \$15.7M of revenue in FY 2025-26, which represents a 20% decrease over the FY 2024-25 Adopted Budget of \$19.8M. Budgeted expenditures are projected to decrease by 12% or \$1.6M to \$12M in FY 2025-26.



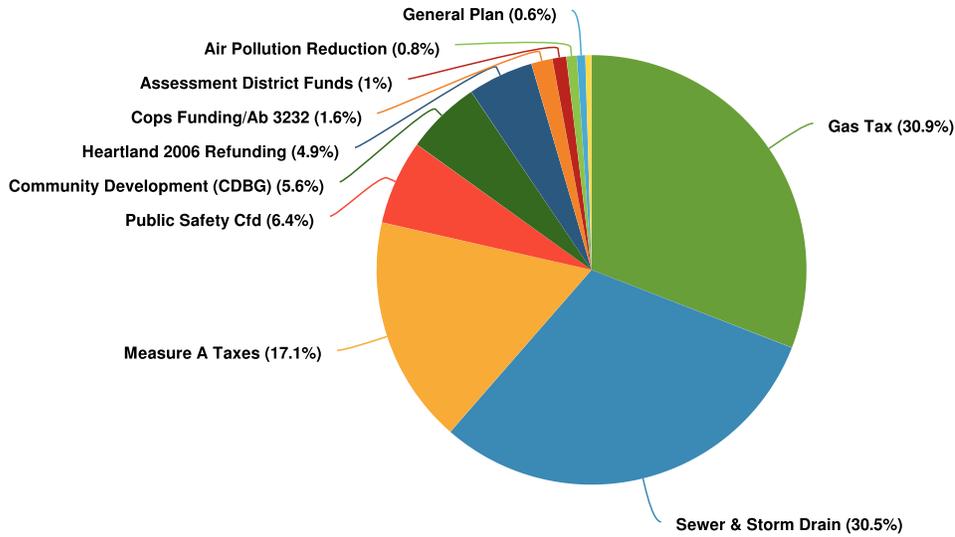
The increase in FY 2024-25 expenditures can be attributed to several Capital Improvement Projects that were approved and funded through Special Revenue Funds including Measure A, Gas Tax and Sewer and Storm Drain. As the fiscal year concludes on June 30, 2025, any unspent funds for these projects will be carried forward as Continuing Appropriations to complete these capital projects.

Although the FY 2024-25 CM Recommended Budget included the Assessment Districts, the FY 2025-26 CM Recommended Budget for Assessment Districts is not included this year. The Engineer's reports will typically go to Council separately for approval.

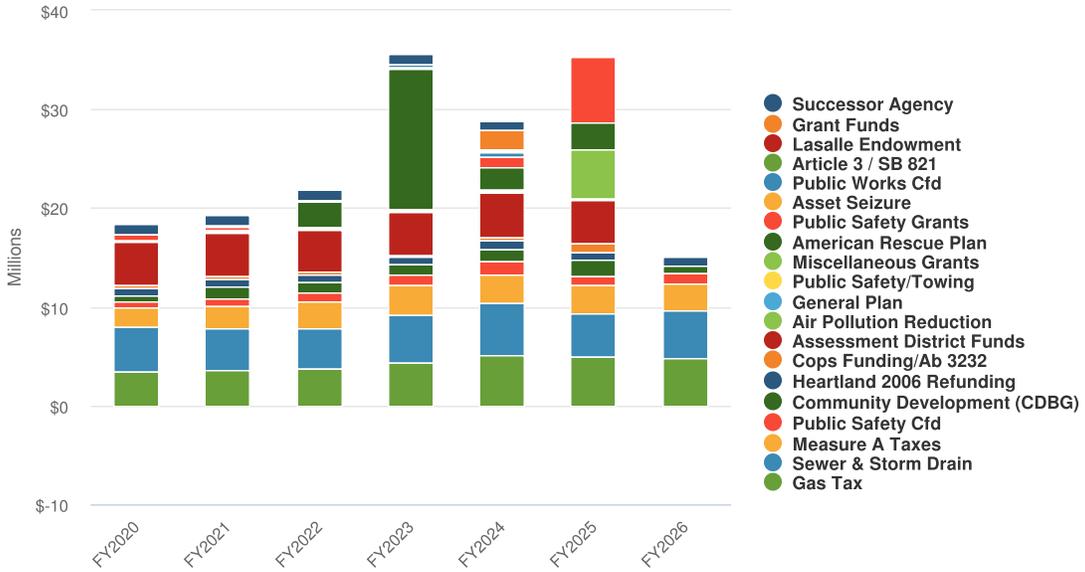


Revenue by Fund

2026 Revenue by Fund

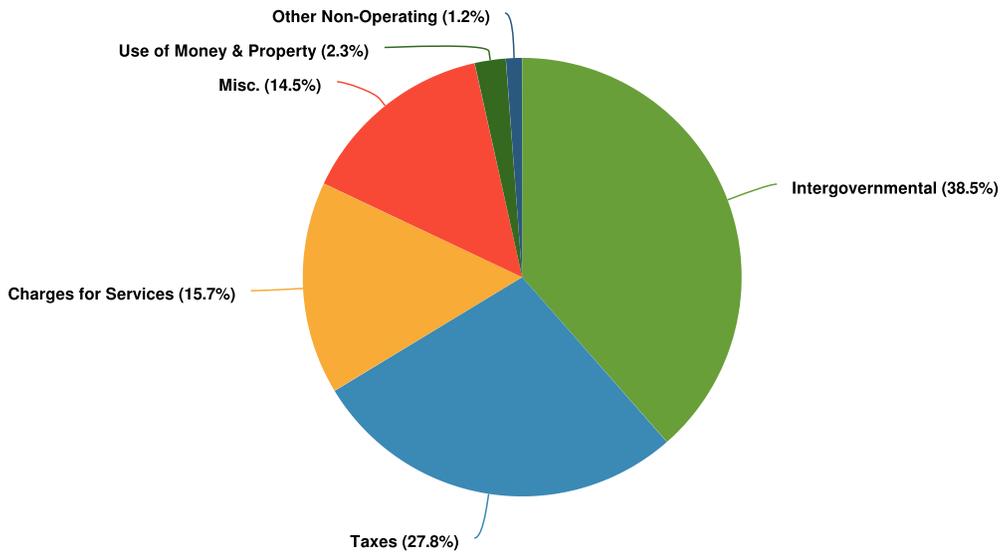


Budgeted and Historical Revenue by Fund

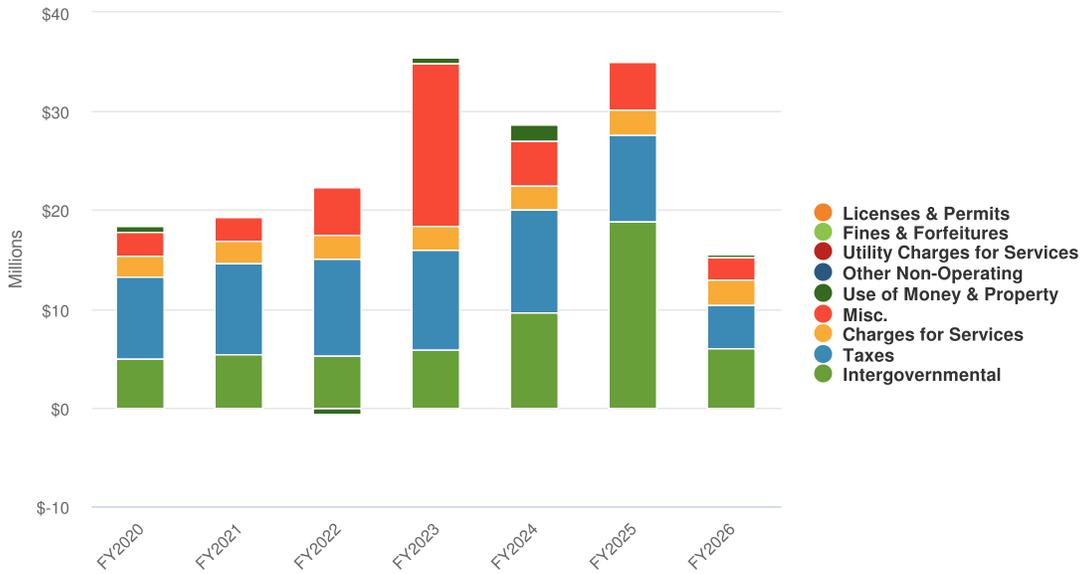


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

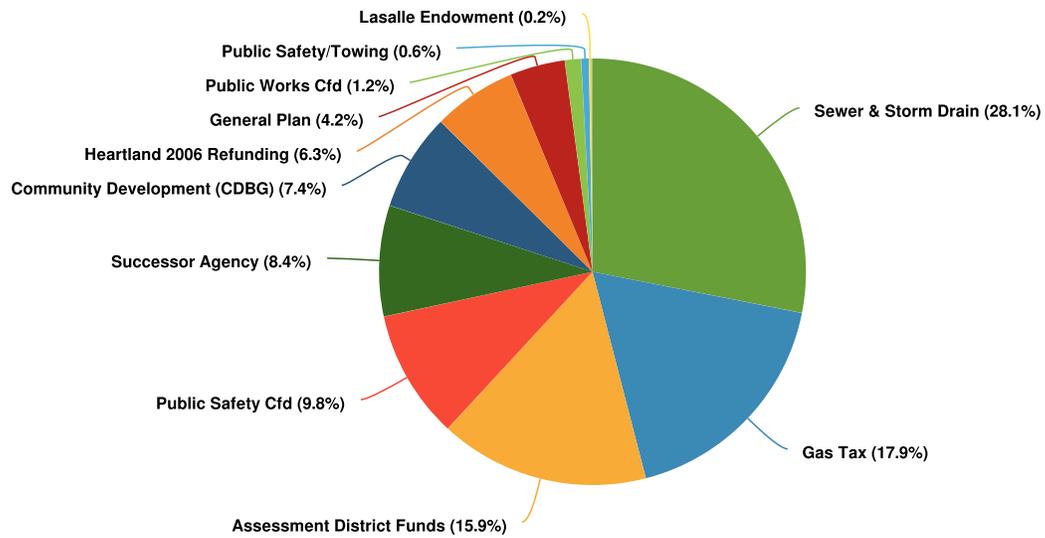
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Revenue Source				
Taxes	\$8,778,092	\$5,198,805	\$4,372,000	-50.2%
Licenses & Permits	\$0	\$110,743	\$0	0%



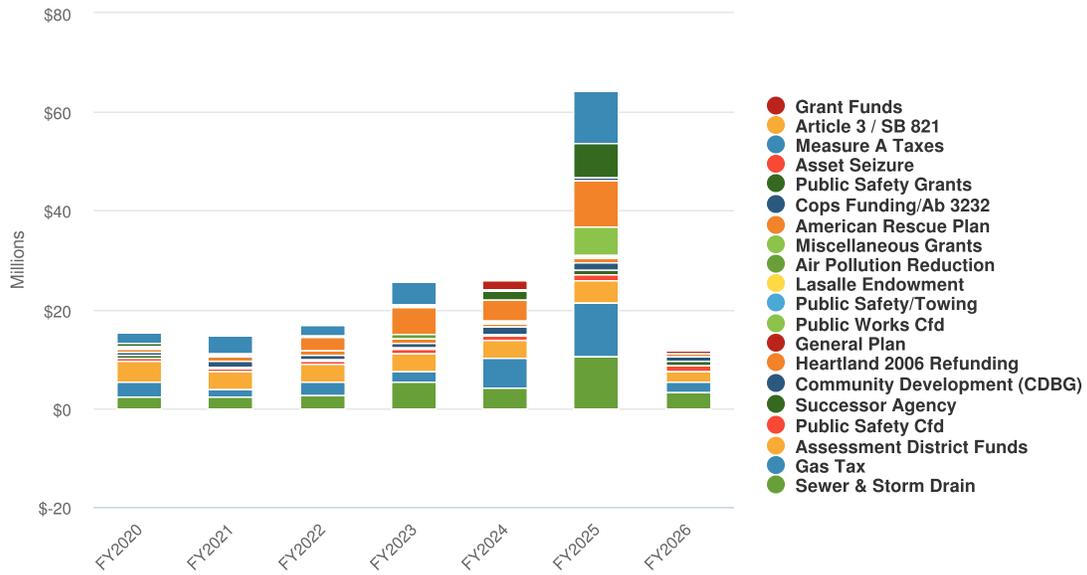
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Use of Money & Property	\$122,300	\$76,519	\$361,000	195.2%
Intergovernmental	\$18,894,901	\$7,424,162	\$6,062,000	-67.9%
Charges for Services	\$2,467,300	\$2,174,601	\$2,467,000	0%
Misc.	\$4,907,343	\$1,560,800	\$2,282,000	-53.5%
Utility Charges for Services	\$0	-\$137,237	\$0	0%
Other Non-Operating	\$165,000	\$16,670	\$185,000	12.1%
Total Revenue Source:	\$35,334,936	\$16,425,064	\$15,729,000	-55.5%

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

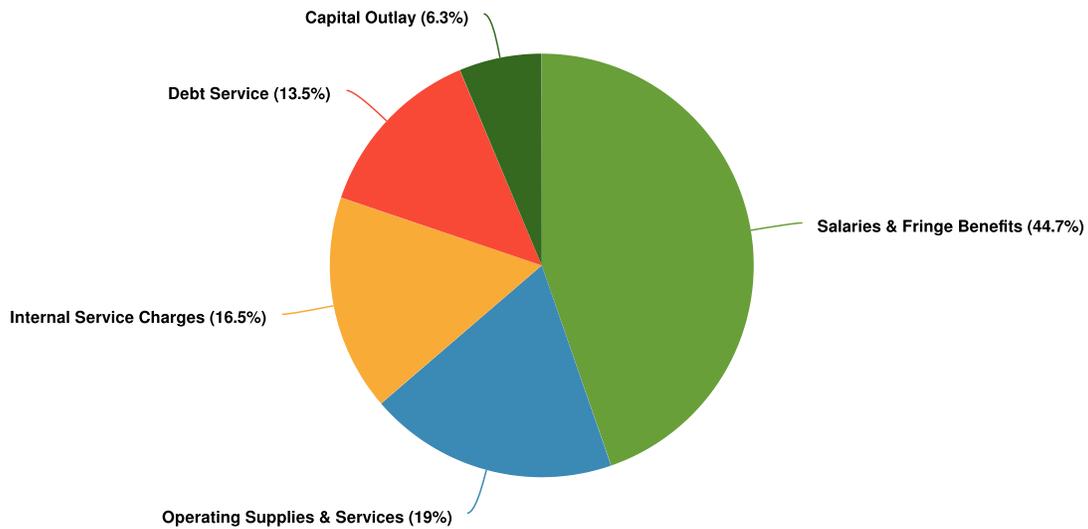
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Lasalle Endowment	\$14,000	\$13,908	\$21,000	50%
Article 3 / SB 821	\$536,786	\$0	\$0	-100%
Public Safety/Towing	\$70,000	\$78,368	\$70,000	0%
Gas Tax	\$10,847,569	\$7,282,956	\$2,142,000	-80.3%
Measure A Taxes	\$10,515,560	\$944,133	\$0	-100%
Air Pollution Reduction	\$326,000	\$11,000	\$11,000	-96.6%
Public Works Cfd	\$39,900	\$65,318	\$146,200	266.4%
Asset Seizure	\$7,822	\$0	\$0	-100%
Public Safety Grants	\$6,931,368	\$2,429,489	\$0	-100%
Public Safety Cfd	\$1,081,500	\$1,103,520	\$1,171,000	8.3%
Cops Funding/Ab 3232	\$556,606	\$226,102	\$0	-100%
Community Development (CDBG)	\$1,647,698	\$416,904	\$885,000	-46.3%
General Plan	\$47,043	\$0	\$500,000	962.9%
Sewer & Storm Drain	\$10,543,547	\$3,650,575	\$3,367,000	-68.1%
American Rescue Plan	\$9,292,622	\$6,541,299	\$0	-100%
Heartland 2006 Refunding	\$757,400	\$641,008	\$758,000	0.1%
Miscellaneous Grants	\$5,904,194	\$2,050,850	\$0	-100%
Successor Agency				
RDA Retirement Obligation Fund-Capital P	\$125,000	\$11,106	\$125,000	0%
Redevelopment Obligation Retirement Fund	\$885,100	\$916,293	\$880,900	-0.5%
Total Successor Agency:	\$1,010,100	\$927,399	\$1,005,900	-0.4%



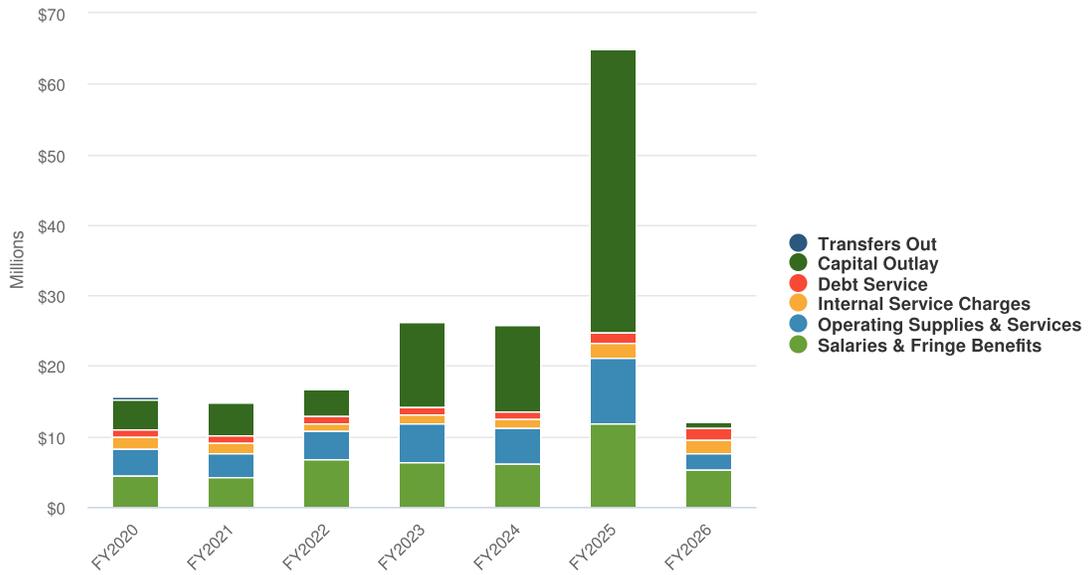
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Assessment District Funds				
L&Lmd	\$1,803,366	\$1,530,219	\$851,600	-52.8%
Post Prop-218 Lighting Fund	\$472,227	\$159,957	\$57,200	-87.9%
Post Prop=218 Landscape Fund	\$2,277,930	\$1,513,319	\$992,600	-56.4%
Total Assessment District Funds:	\$4,553,522	\$3,203,496	\$1,901,400	-58.2%
Grant Funds				
Calhome Grant	\$0	-\$30,000	\$0	0%
Home Program	\$0	-\$1,300	\$0	0%
ATP Grant	\$305,119	\$5,567	\$0	-100%
Total Grant Funds:	\$305,119	-\$25,733	\$0	-100%
Total:	\$64,988,356	\$29,560,591	\$11,978,500	-81.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Expense Objects				
Salaries & Fringe Benefits	\$11,851,014	\$7,125,085	\$5,354,200	-54.8%
Operating Supplies & Services	\$9,400,022	\$3,821,915	\$2,276,700	-75.8%
Internal Service Charges	\$1,912,700	\$1,593,920	\$1,975,900	3.3%
Debt Service	\$1,653,733	\$1,540,014	\$1,615,700	-2.3%
Capital Outlay	\$40,170,888	\$15,479,657	\$756,000	-98.1%
Total Expense Objects:	\$64,988,356	\$29,560,591	\$11,978,500	-81.6%

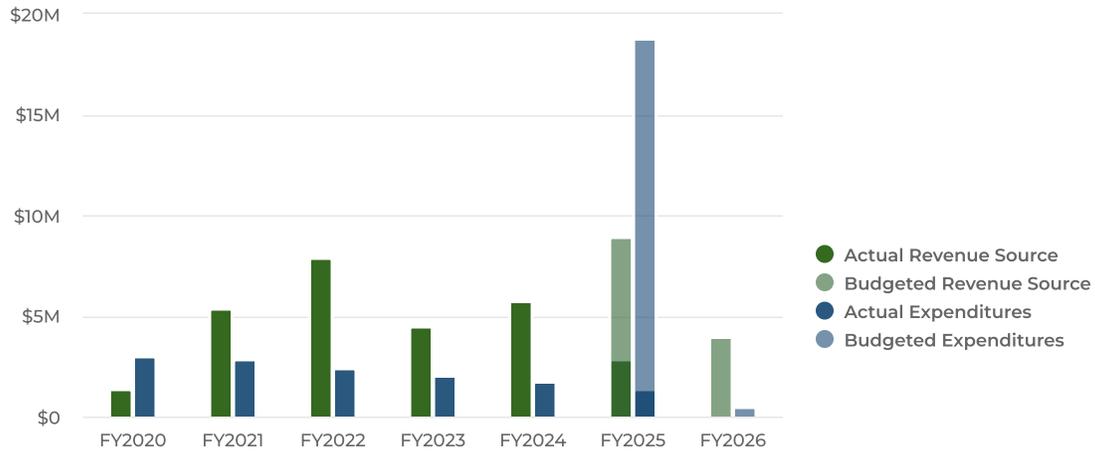


Development Impact Funds

The City assesses impact fees on property developers to pay for infrastructure improvements that must be built due to new property development. New development brings new residents, which can put strain on a city's infrastructure and services, including schools, libraries, water and sewerage, police and fire protection services. Impact fees are designed to offset the additional cost of maintaining these services.

Summary

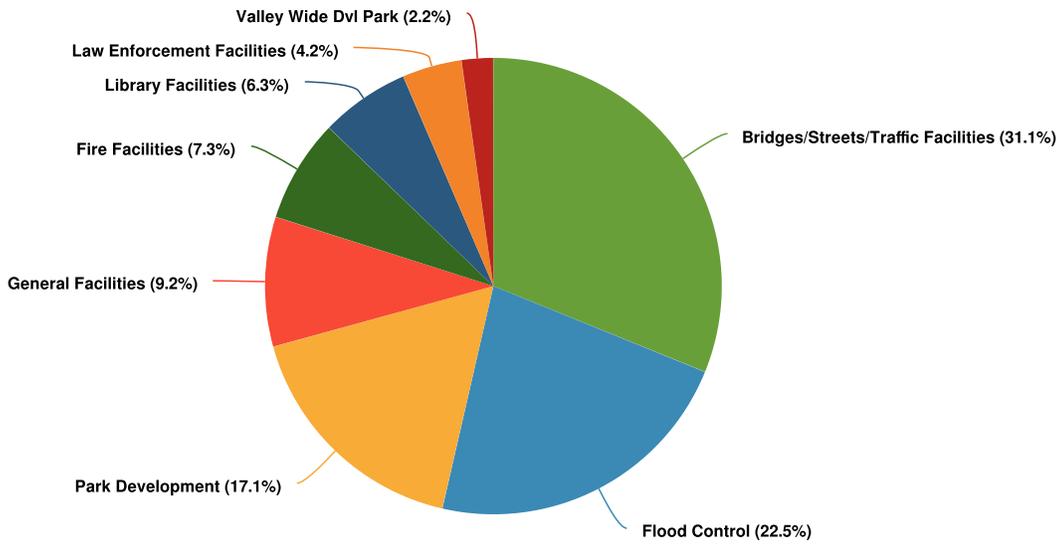
The City of Hemet is projecting \$4.03M of revenue in FY 2025-26, which represents a 53% increase over the FY 2024-25 Adopted Budget of \$2.63M. Budgeted expenditures are projected to increase by 174% or \$335K to \$529K in FY 2025-26.



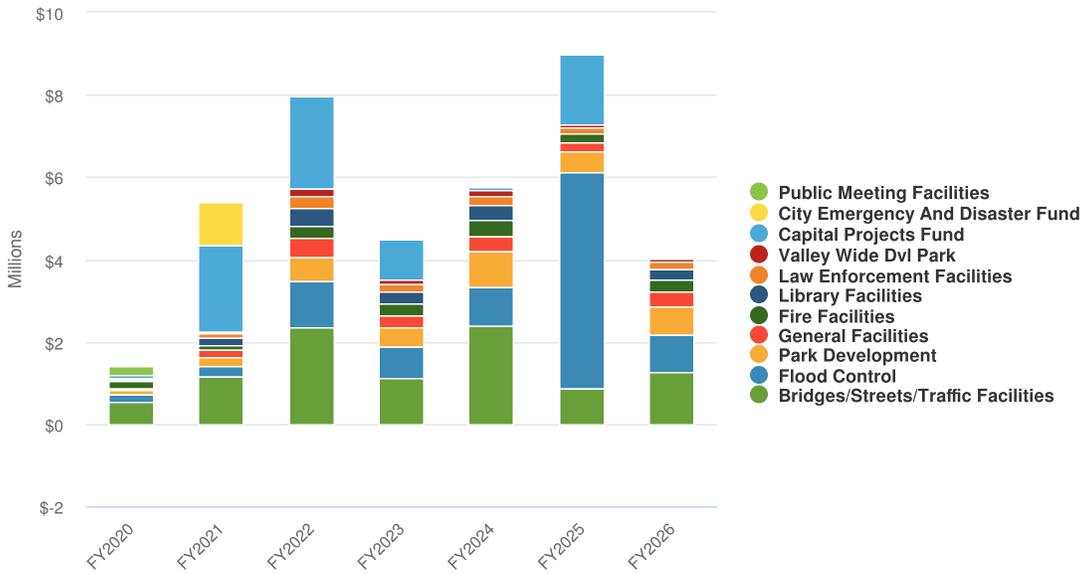
The increase in FY 2024-25 expenditures can be attributed to several Capital Improvement Projects funded through Development Impact Funds. As the fiscal year concludes on June 30, 2025, any unspent funds for these projects will be carried forward as Continuing Appropriations to complete these capital projects.

Revenue by Fund

2026 Revenue by Fund

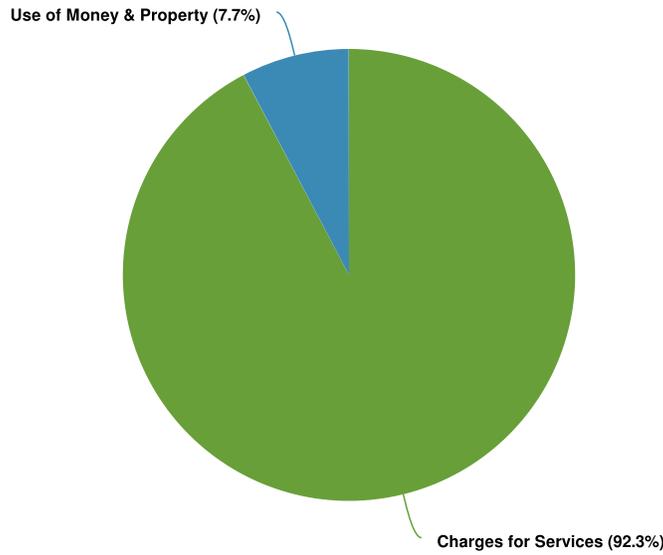


Budgeted and Historical Revenue by Fund

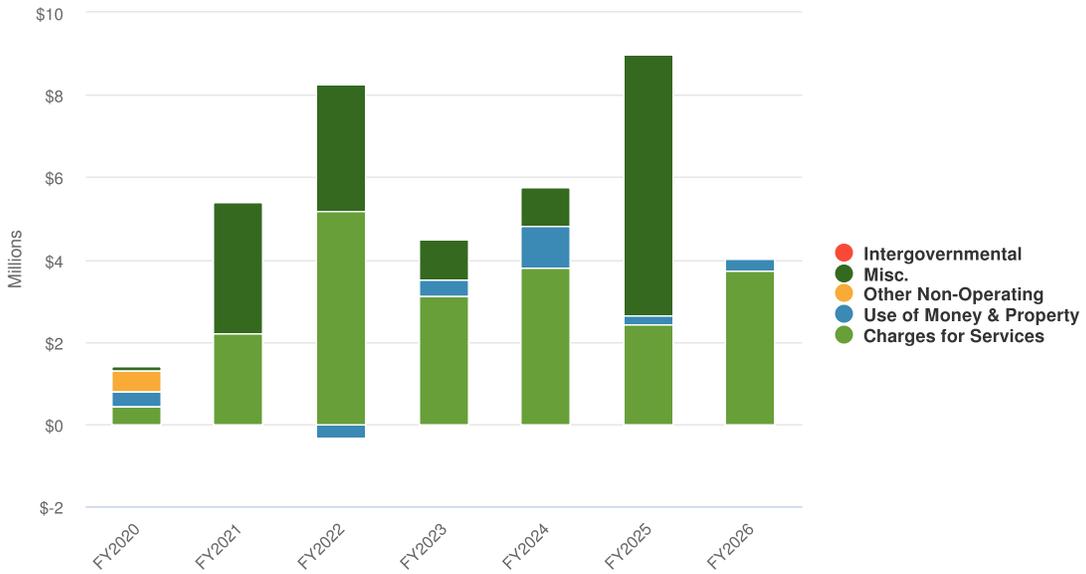


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

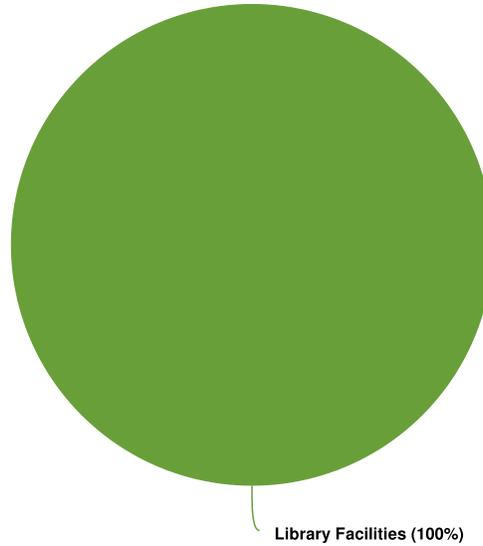
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Revenue Source				
Use of Money & Property	\$205,100	\$0	\$311,000	51.6%
Charges for Services	\$2,421,700	\$2,639,310	\$3,719,000	53.6%



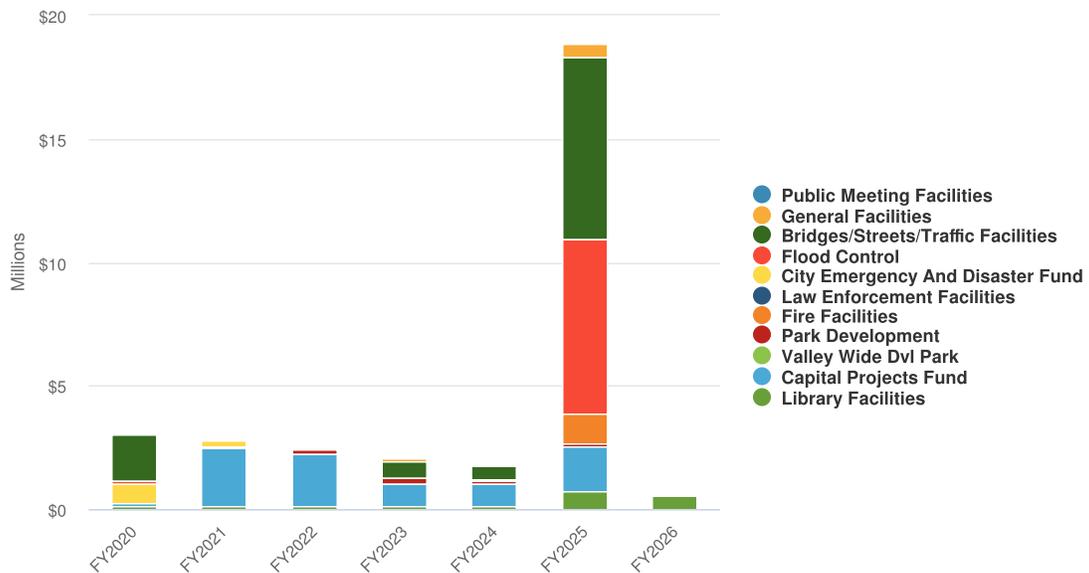
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Misc.	\$6,348,937	\$264,590	\$0	-100%
Total Revenue Source:	\$8,975,737	\$2,903,900	\$4,030,000	-55.1%

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



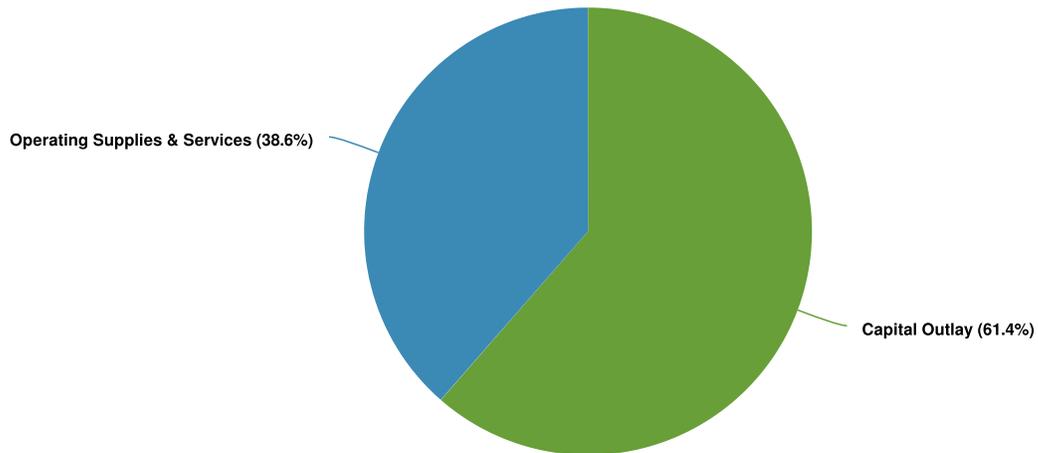
NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.



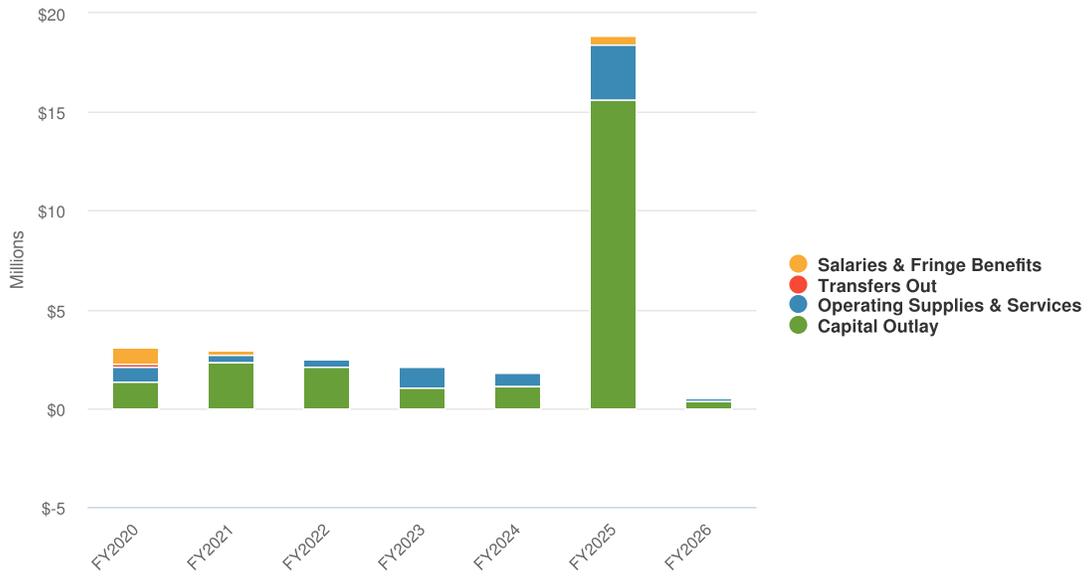
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Facilities	\$540,626	\$112,958	\$0	-100%
Bridges/Streets/Traffic Facilities	\$7,335,430	\$382,168	\$0	-100%
Flood Control	\$7,098,078	\$208,702	\$0	-100%
Fire Facilities	\$1,174,210	\$0	\$0	-100%
Library Facilities	\$698,225	\$119,918	\$529,000	-24.2%
Capital Projects Fund	\$1,809,880	\$576,624	\$0	-100%
Park Development	\$177,856	\$18,260	\$0	-100%
Total:	\$18,834,305	\$1,418,629	\$529,000	-97.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Expense Objects				
Salaries & Fringe Benefits	\$450,069	\$0	\$0	-100%
Operating Supplies & Services	\$2,785,772	\$611,081	\$204,000	-92.7%
Capital Outlay	\$15,598,464	\$807,548	\$325,000	-97.9%
Total Expense Objects:	\$18,834,305	\$1,418,629	\$529,000	-97.2%



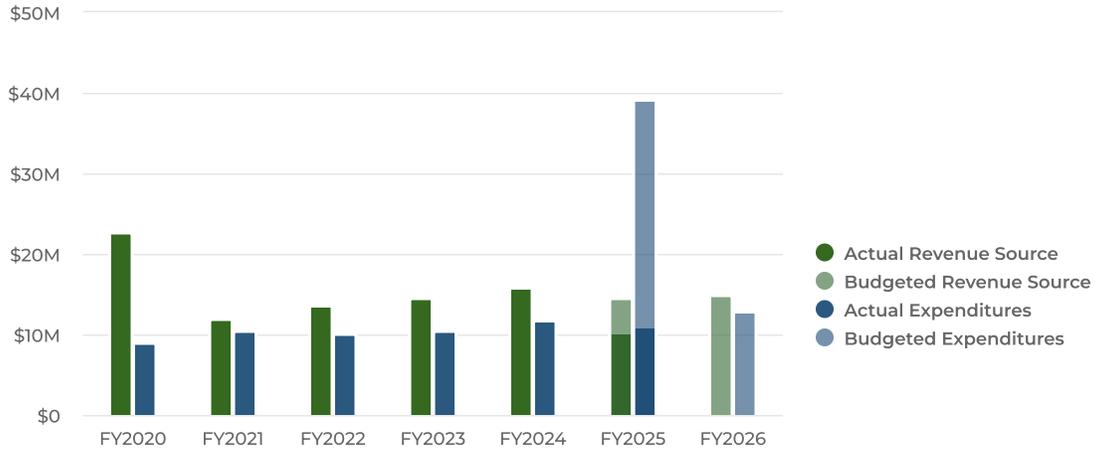


Water Enterprise Fund

This fund accounts for the financial transactions of the City's Water Utility Service, including water production, transmission, and distribution system.

Summary

The City of Hemet is projecting \$15M of revenue in FY 2025-26, which represents a 5% increase over the FY 2024-25 Adopted Budget of \$14.3M. Budgeted expenditures are projected to increase by 2% or \$300K to \$13M in FY 2025-26.

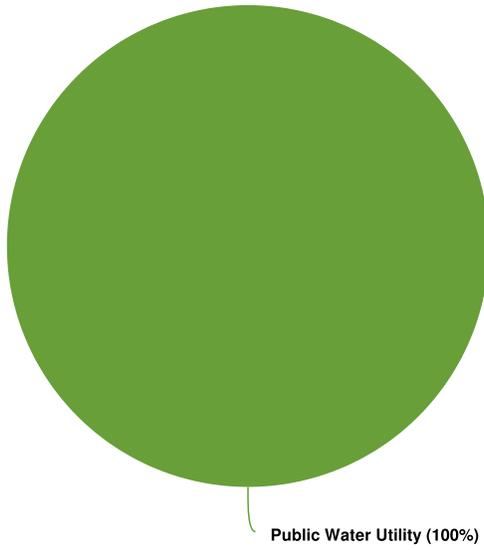


The increase in FY 2024-25 expenditures can be attributed to several Capital Improvement Projects funded through the Enterprise Fund. As the fiscal year concludes on June 30, 2025, any unspent funds for these projects will be carried forward as Continuing Appropriations to complete these capital projects.

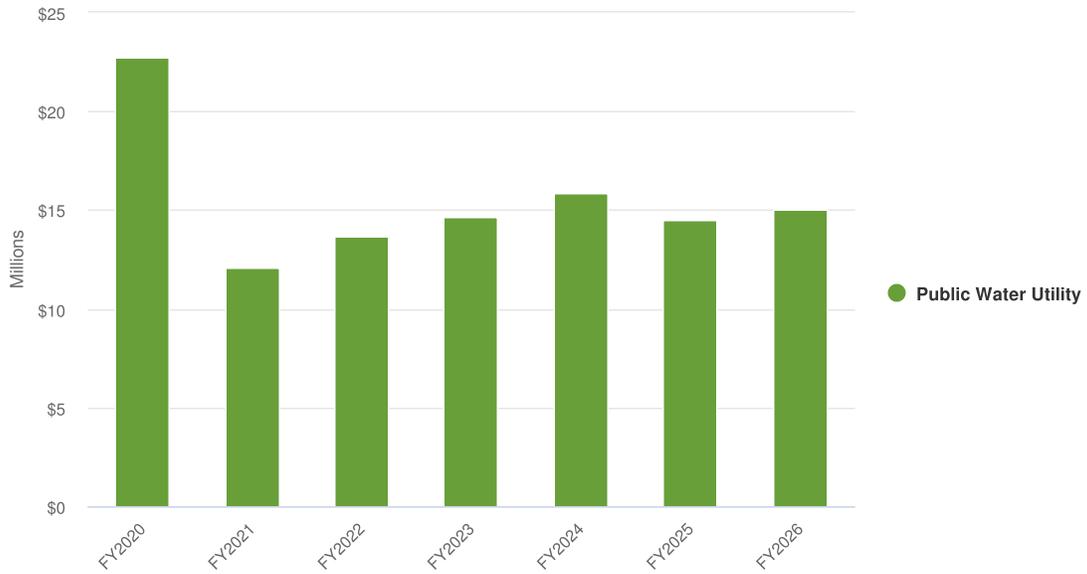
During FY 2019-20 the City's Water Enterprise Fund received a large class-action lawsuit in excess of \$10M.

Revenue by Fund

2026 Revenue by Fund

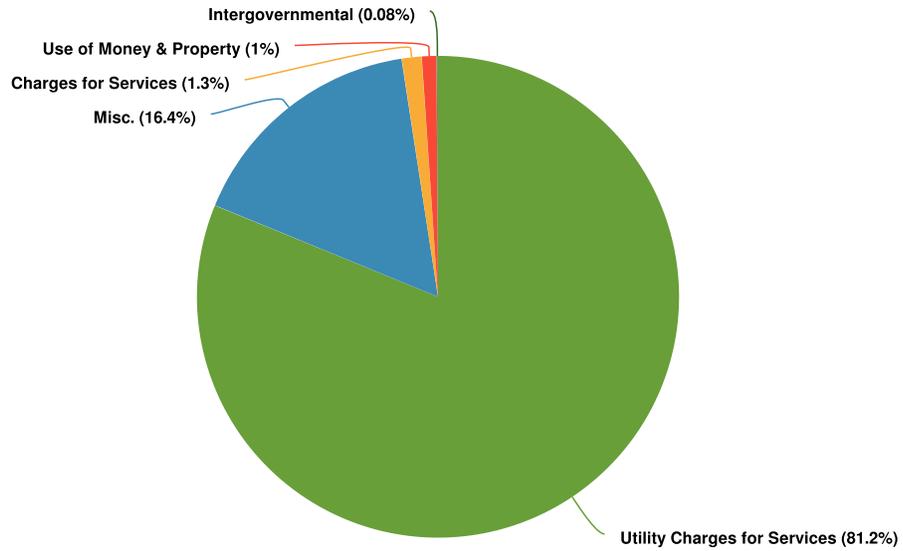


Budgeted and Historical Revenue by Fund

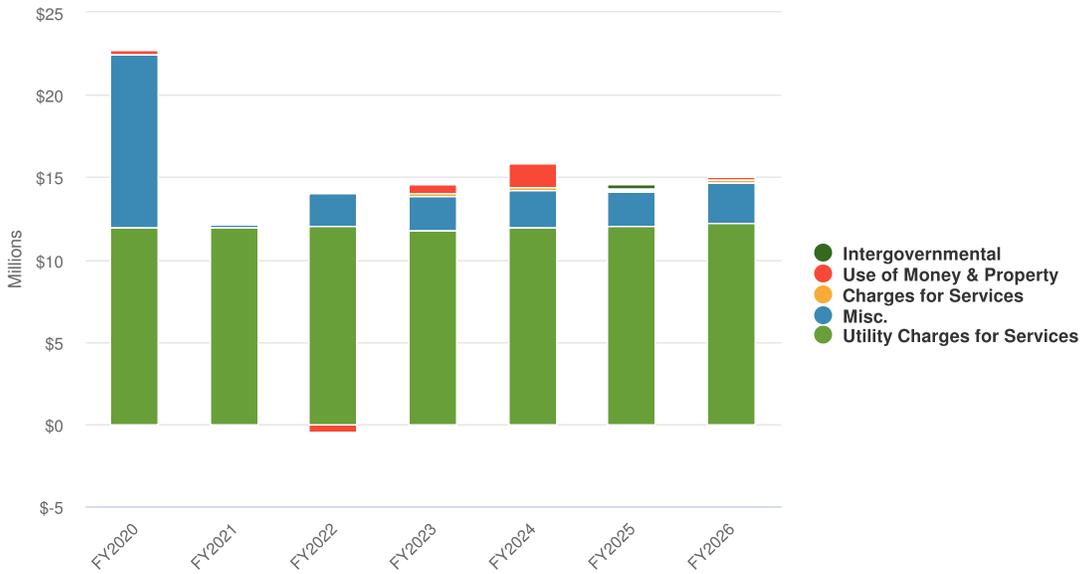


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

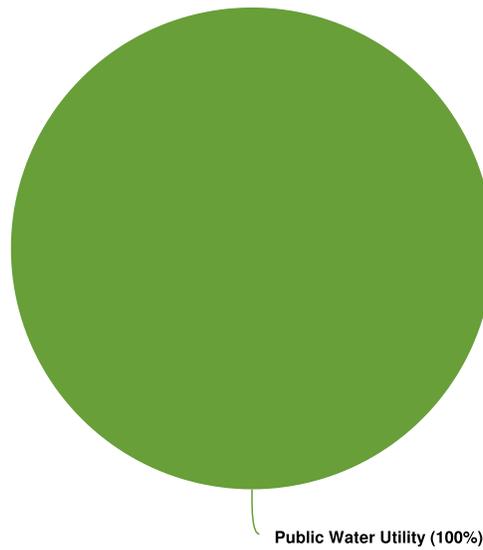
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Revenue Source				
Use of Money & Property	\$150,000	\$0	\$150,000	0%
Intergovernmental	\$212,000	\$229	\$12,000	-94.3%



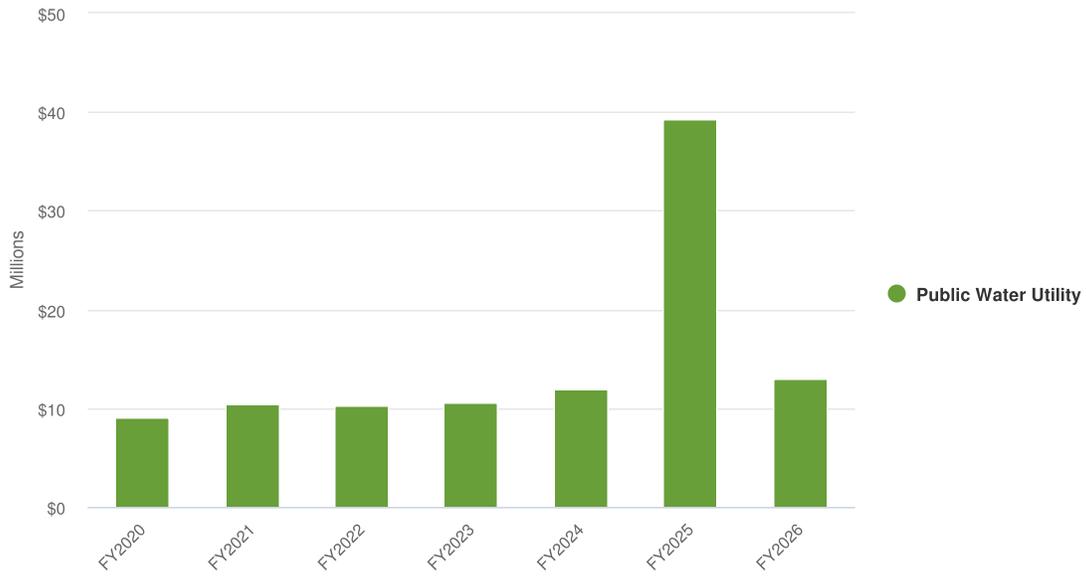
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Charges for Services	\$60,000	\$221,115	\$200,000	233.3%
Misc.	\$2,108,000	\$2,337,168	\$2,463,000	16.8%
Utility Charges for Services	\$12,008,000	\$7,782,724	\$12,205,000	1.6%
Total Revenue Source:	\$14,538,000	\$10,341,237	\$15,030,000	3.4%

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund

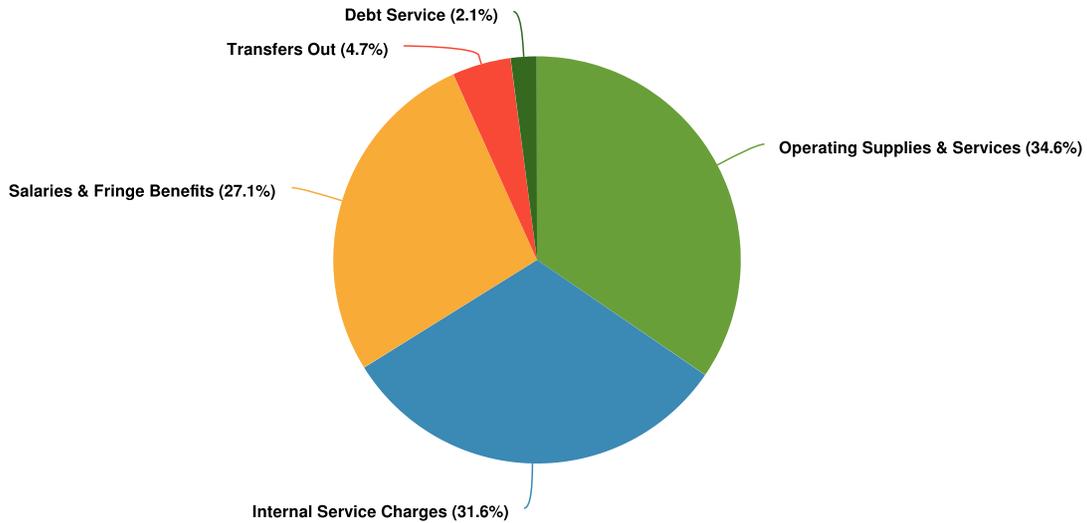


NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

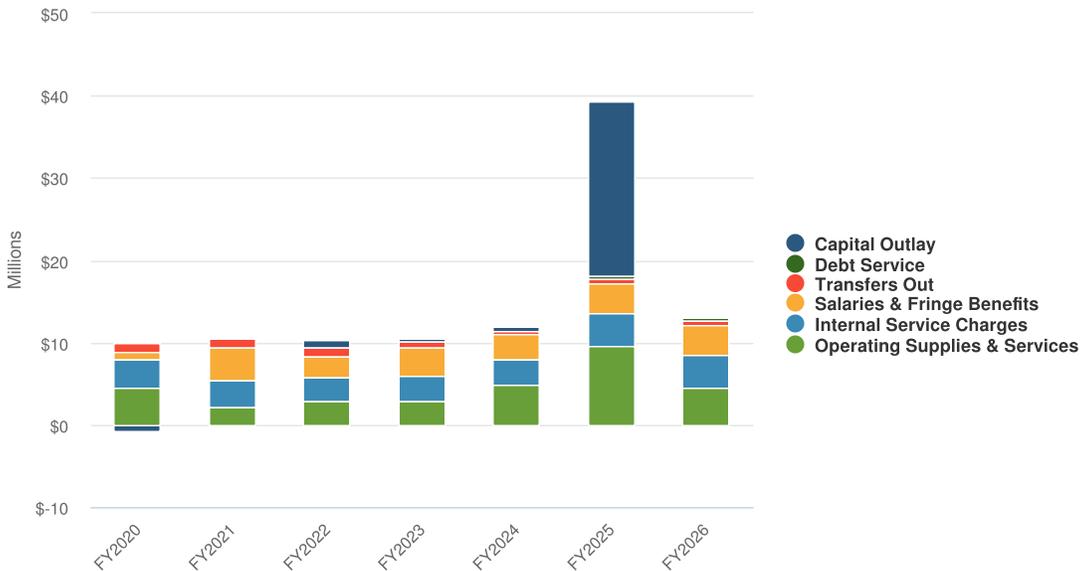
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Public Water Utility	\$39,239,107	\$11,077,605	\$12,956,000	-67%
Total Public Water Utility:	\$39,239,107	\$11,077,605	\$12,956,000	-67%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Expense Objects				



Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Fringe Benefits	\$3,513,000	\$3,093,658	\$3,513,300	0%
Operating Supplies & Services	\$9,517,335	\$4,412,153	\$4,478,800	-52.9%
Internal Service Charges	\$4,121,600	\$3,434,670	\$4,089,900	-0.8%
Debt Service	\$268,600	\$134,300	\$269,000	0.1%
Capital Outlay	\$21,213,572	\$2,825	\$0	-100%
Transfers Out	\$605,000	\$0	\$605,000	0%
Total Expense Objects:	\$39,239,107	\$11,077,605	\$12,956,000	-67%



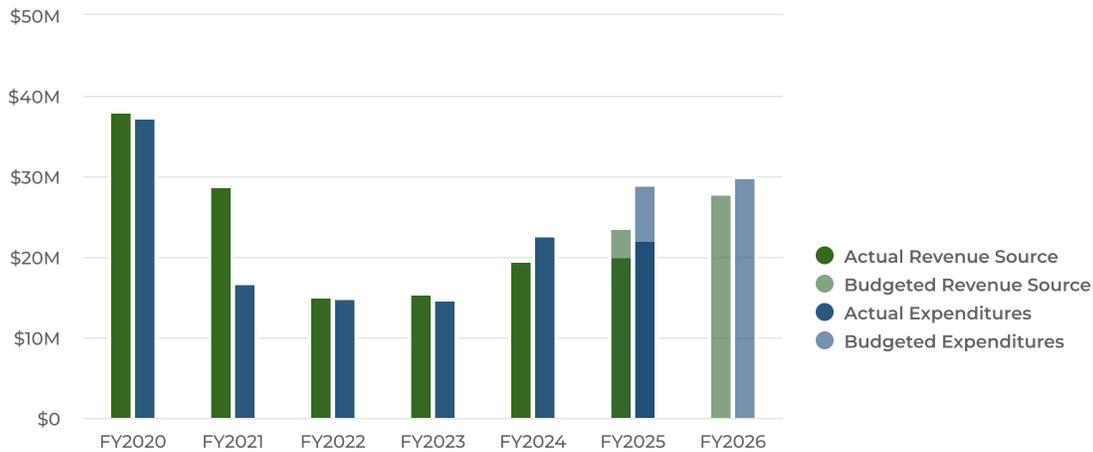


Internal Service Funds

Internal Service Funds are funds used in governmental accounting to track goods or services shifted between departments on a cost reimbursement basis. An example of an internal service fund is a maintenance department that provides equipment maintenance services to other departments. This type of fund is used to identify the cost of providing certain goods and services.

Summary

The City of Hemet is projecting \$27.9 of revenue in FY 2025-26, which represents a 19% increase over the FY 2024-25 Adopted Budget of \$23.5M. Budgeted expenditures are projected to increase by 16% or \$4.2M to \$30M in FY 2025-26.



In FY 2024-25 and FY 2025-26, the City's Liability Insurance costs increased significantly. The City is monitoring the situation and has strategically implemented changes to help reduce the City's liability risk.

In FY 2024-25, the Public Works Administration Fund was re-established.

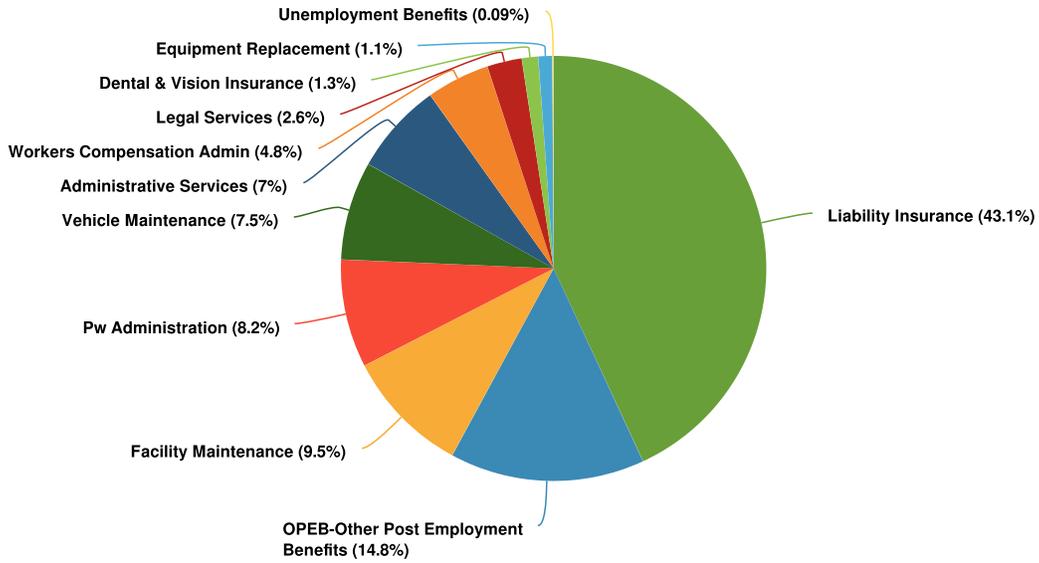
In FY 2021-22, the Public Works Administration and Emergency Services Internal Service Funds dissolved, and costs were allocated directly to operational budgets.

During FY 2020-21, the City changed auditing firms and, through the process, they advised the City to reverse the prior year's entry of CalPERS Unfunded Liability, which heavily impacted the Administrative Services Fund.

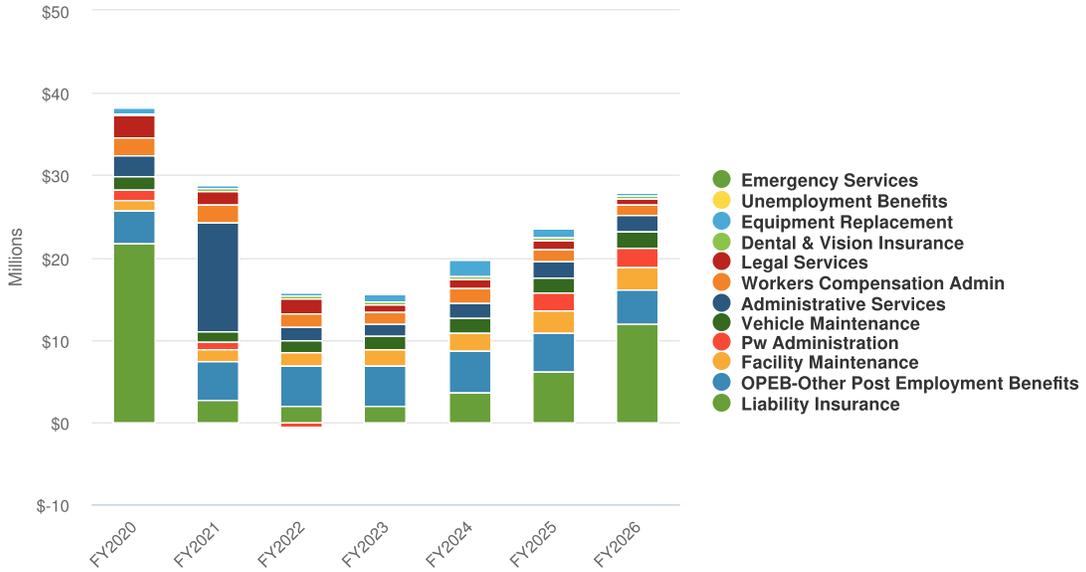
During FY 2019-20, there was a large legal settlement that was paid out through the City's Liability Insurance Fund.

Revenue by Fund

2026 Revenue by Fund

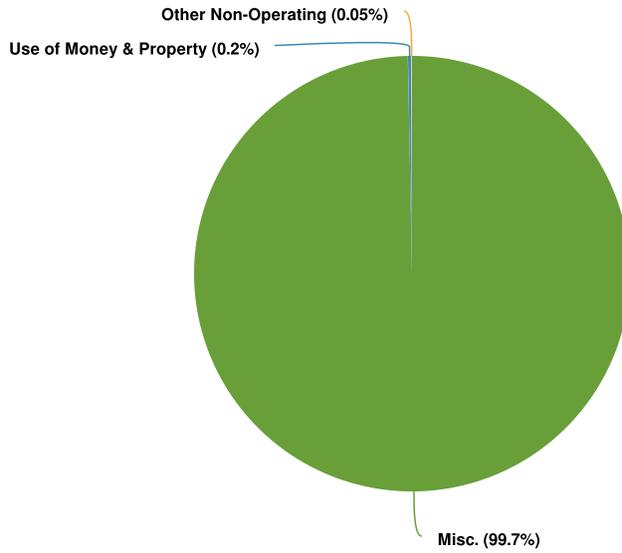


Budgeted and Historical Revenue by Fund

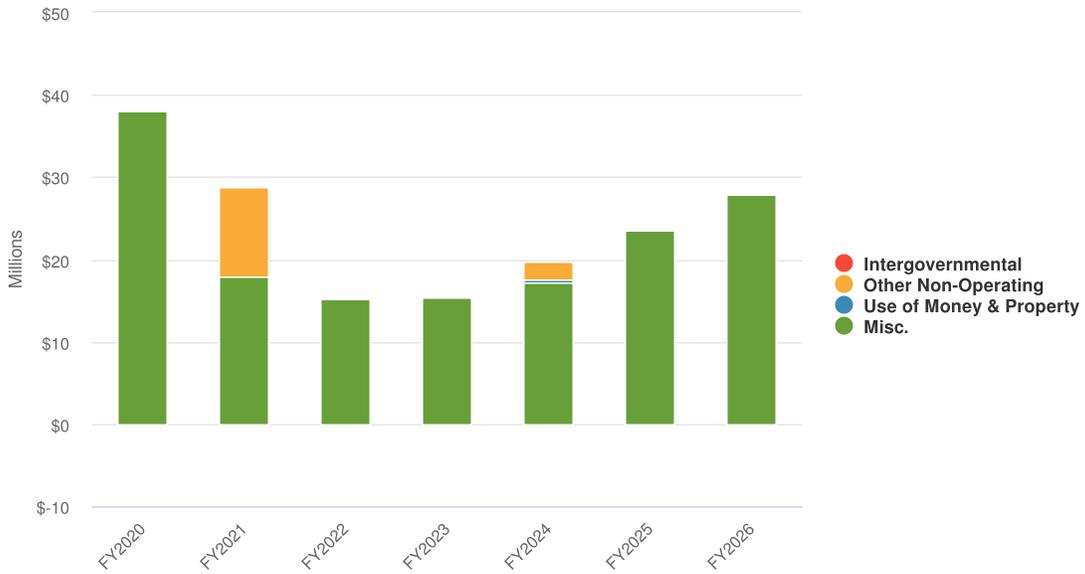


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

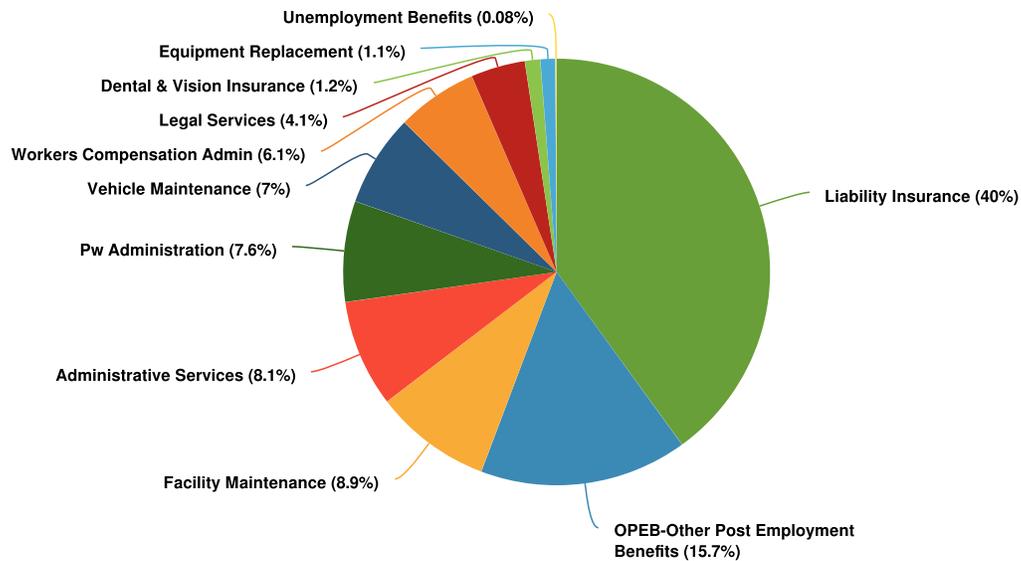
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Revenue Source				
Use of Money & Property	\$10,000	\$0	\$65,000	550%
Misc.	\$23,609,750	\$20,251,680	\$27,795,300	17.7%



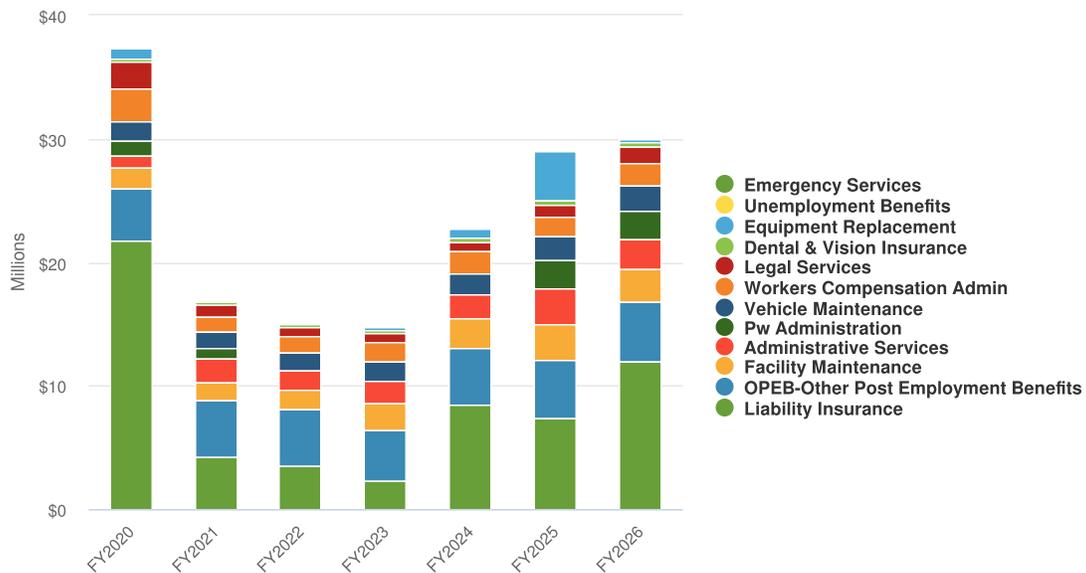
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Other Non-Operating	\$0	\$0	\$15,000	N/A
Total Revenue Source:	\$23,619,750	\$20,251,680	\$27,875,300	18%

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



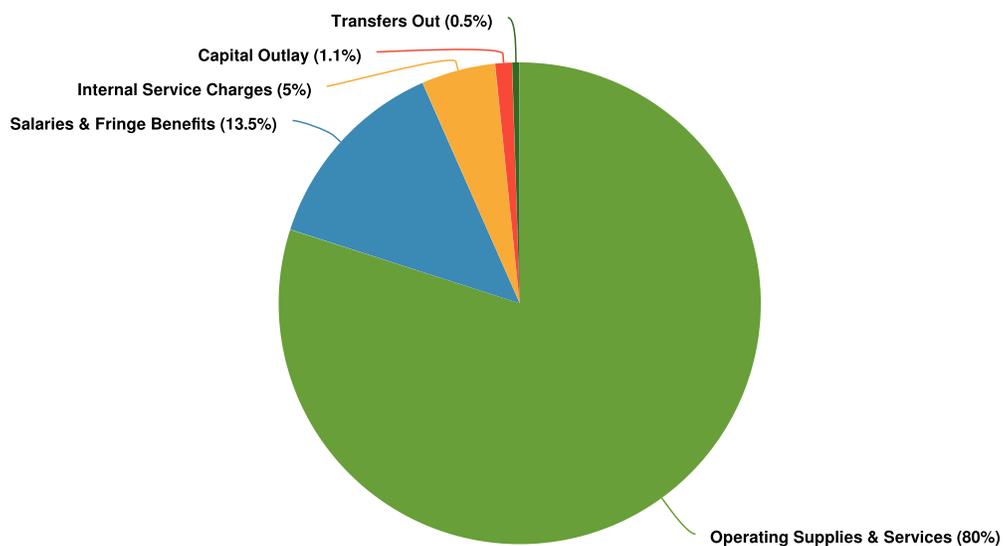
NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.



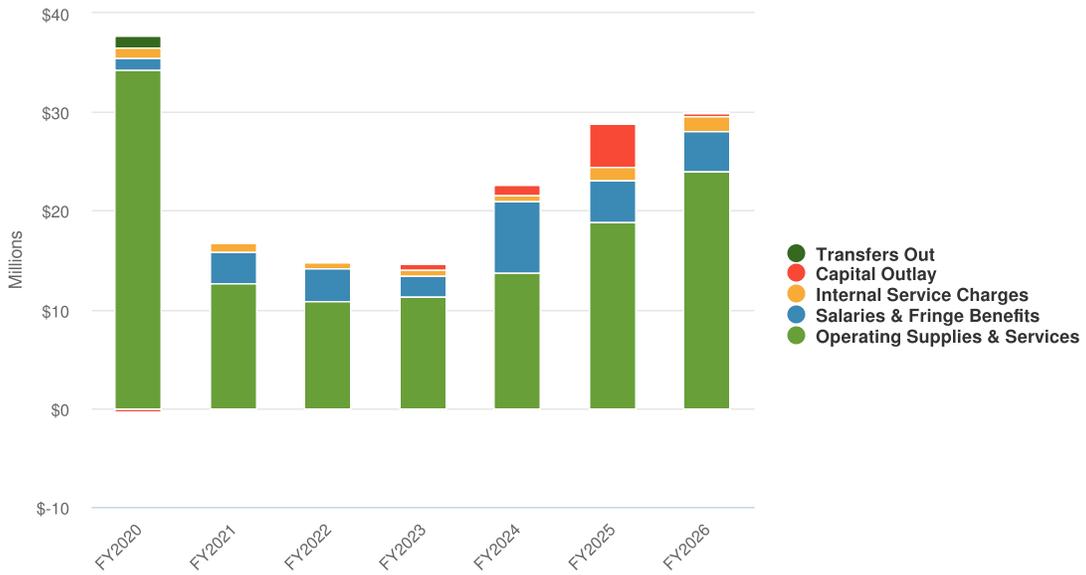
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Equipment Replacement	\$3,938,669	\$1,622,466	\$340,000	-91.4%
Pw Administration	\$2,247,800	\$1,523,273	\$2,294,000	2.1%
Administrative Services	\$2,897,581	\$1,844,922	\$2,446,000	-15.6%
Workers Compensation Admin	\$1,499,956	\$1,531,145	\$1,841,000	22.7%
Dental & Vision Insurance	\$350,000	\$325,064	\$350,000	0%
Liability Insurance	\$7,313,016	\$7,502,887	\$12,015,300	64.3%
Vehicle Maintenance	\$2,015,761	\$1,775,426	\$2,099,000	4.1%
Facility Maintenance	\$2,933,184	\$1,990,824	\$2,661,000	-9.3%
OPEB-Other Post Employment Benefits	\$4,730,000	\$3,610,774	\$4,730,000	0%
Unemployment Benefits	\$25,000	\$45,295	\$25,000	0%
Legal Services	\$1,035,000	\$394,486	\$1,235,000	19.3%
Total:	\$28,985,967	\$22,166,561	\$30,036,300	3.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Expense Objects				
Salaries & Fringe Benefits	\$4,193,500	\$3,207,806	\$4,042,900	-3.6%
Operating Supplies & Services	\$18,844,435	\$16,048,363	\$24,014,300	27.4%
Internal Service Charges	\$1,392,800	\$1,160,660	\$1,489,100	6.9%
Capital Outlay	\$4,445,232	\$1,749,731	\$340,000	-92.4%
Transfers Out	\$110,000	\$0	\$150,000	36.4%
Total Expense Objects:	\$28,985,967	\$22,166,561	\$30,036,300	3.6%



FUNDING SOURCES



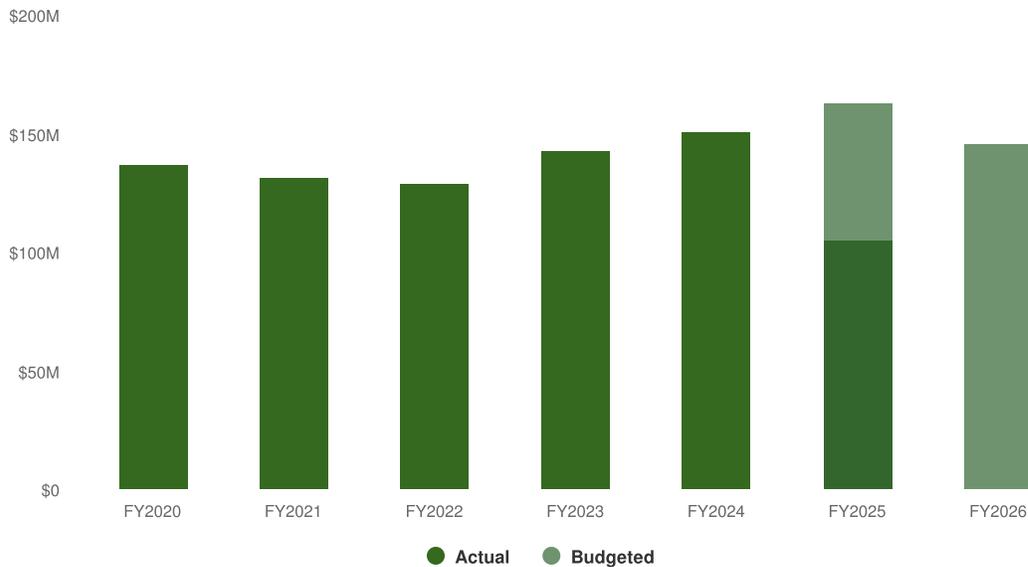
Major Revenue Sources

All revenue estimates are developed using historical trend data and estimates of future development, assessed valuation, retail sales, population, changes in consumer price indexes, and general economic factors.

- Property tax revenue estimates are derived with input from an outside consultant, and consider estimated changes to the tax levy, property sales, appeals, and real property improvements.
- Sales tax revenue estimates are also derived with the input from an outside consultant, and consider factors such as new and closed retailers, business types, population changes, price fluctuations and the general economy.
- Licenses, permits, and service charges are estimated using building forecasts of the development community, changes in consumer price indexes, established fees for services and programs, and historical trend data.
- The revenue estimates for Transient Occupancy Taxes are derived using historical trend data.

\$145,912,300 **-\$17,077,637**
 (-10.48% vs. prior year)

Major Revenue Sources Proposed and Historical Budget vs. Actual



Revenue by Fund

NOTES:

The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Revenue for Community Facilities Districts and Lighting and Landscape Districts will be established when the Engineer's Reports are presented and approved by Council at the public hearings in June or July 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
All Funds					
General Funds					
General Administration Fund					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Misc.					
Due From Water Fund	100-0751	\$632,300	\$526,920	\$639,000	1.1%
Due From Sewer Fund	100-0752	\$198,200	\$165,170	\$202,000	1.9%
Due From General Fund	100-0757	\$4,472,400	\$3,637,500	\$4,551,600	1.8%
Due From Other Funds	100-0758	\$170,800	\$231,830	\$216,400	26.7%
MISC OTHER REVENUE	100-0790	\$100	\$0	\$200	100%
Total Misc.:		\$5,473,800	\$4,561,420	\$5,609,200	2.5%
Other Non-Operating					
Job Costing Project Revenue	100-0955	\$4,200	\$0	\$4,800	14.3%
Total Other Non-Operating:		\$4,200	\$0	\$4,800	14.3%
Total General Administration Fund:		\$5,478,000	\$4,561,420	\$5,614,000	2.5%
General Fund					
Taxes					
PROPERTY TAXES-CURRENT SEC.	110-0110	\$8,489,900	\$5,171,747	\$8,926,000	5.1%
PROPERTY TAX-CURRENT UNSEC.	110-0111	\$300,800	\$393,843	\$288,000	-4.3%
PROPERTY TAX-ADMIN FEES	110-0112	-\$47,100	-\$56,854	-\$49,000	4%
Prior Year Property Taxes	110-0115	\$150,000	\$154,157	\$171,000	14%
PROPERTY TAX RPTTF ON-GOING	110-0116	\$1,151,400	\$1,529,569	\$1,128,000	-2%
Supplemental Property Taxes	110-0118	\$250,000	\$117,746	\$250,000	0%
Sales And Use Tax	110-0120	\$16,757,000	\$10,211,514	\$16,045,000	-4.2%
Prop 172 (1/2 % Sales Tax)	110-0125	\$1,139,000	\$842,800	\$1,135,000	-0.4%
CANNABIS TAX	110-0127	\$0	\$48,373	\$200,000	N/A
Transient Occupancy Tax	110-0130	\$950,000	\$548,805	\$1,350,000	42.1%
South Calif Gas Franchise	110-0141	\$300,000	\$231,208	\$330,000	10%
South Calif Edison Franchise	110-0142	\$550,000	\$612,855	\$570,000	3.6%
Cable Tv Franchise	110-0143	\$700,000	\$286,936	\$700,000	0%
CABLE TV FRANCHISE- VERIZON	110-0144	\$122,000	\$43,987	\$147,000	20.5%
Integrated Waste Mgmt Franchise Fee	110-0145	\$4,185,000	\$2,583,912	\$4,180,000	-0.1%
"Peg" Funds - Time Warner	110-0147	\$150,000	\$58,209	\$140,000	-6.7%
"Peg" Funds - Verizon	110-0148	\$25,000	\$8,797	\$28,000	12%
Business License Renewals	110-0160	\$350,000	\$307,661	\$350,000	0%
Del Penalty On Business License Renewals	110-0162	\$8,000	\$7,172	\$10,500	31.3%
New Business Licenses	110-0163	\$46,000	\$52,208	\$46,000	0%
DEL PENALTY ON NEW BUS LICENSE	110-0164	\$2,000	\$4,515	\$1,500	-25%
Property Transfer Taxes	110-0165	\$420,000	\$334,414	\$420,000	0%
SB1186 BUS LIC ADMIN FEE	110-0169	\$1,000	\$1,133	\$1,000	0%
Total Taxes:		\$36,000,000	\$23,494,709	\$36,368,000	1%
Licenses & Permits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Development Agreement Fee	110-0262	\$74,000	\$76,035	\$77,000	4.1%
Total Licenses & Permits:		\$74,000	\$76,035	\$77,000	4.1%
Fines & Forfeitures					
Vehicle Code Fines	110-0310	\$40,000	\$15,807	\$30,000	-25%
Other Code Fines	110-0320	\$20,000	\$10,126	\$20,000	0%
City Parking Citations	110-0325	\$10,000	\$4,991	\$6,000	-40%
Forfeitures And Penalties	110-0330	\$0	\$25	\$0	0%
Total Fines & Forfeitures:		\$70,000	\$30,948	\$56,000	-20%
Use of Money & Property					
Interest Earnings	110-0410	\$600,000	\$0	\$500,000	-16.7%
Rents/Simpson Center	110-0420	\$0	\$28,500	\$0	0%
Rent/2Nd Floor Library	110-0421	\$3,000	\$7,663	\$3,000	0%
Rents/Other	110-0425	\$95,000	\$123,630	\$200,000	110.5%
Lease Revenue	110-0427	\$50,000	\$0	\$50,000	0%
Miscellaneous Recyclables	110-0454	\$24,000	\$0	\$0	-100%
Total Use of Money & Property:		\$772,000	\$159,793	\$753,000	-2.5%
Intergovernmental					
State Motor Veh In Lieu Tax	110-0505	\$9,758,000	\$5,083,870	\$10,490,000	7.5%
County Homeowners Exemption	110-0510	\$57,000	\$27,855	\$57,000	0%
State P.O.S.T. Reimbursements	110-0520	\$30,000	\$32,556	\$50,000	66.7%
Mutual Aid Reimbursements	110-0521	\$610,000	\$433,545	\$660,000	8.2%
Ab109 Pact Program	110-0530	\$347,000	\$295,983	\$347,000	0%
Restitution/Dui	110-0533	\$2,000	\$6,125	\$2,000	0%
Library Grants	110-0566	\$10,000	\$6,097	\$5,000	-50%
State Library Literacy Grant	110-0569	\$25,000	\$25,000	\$24,000	-4%
Total Intergovernmental:		\$10,839,000	\$5,911,032	\$11,635,000	7.3%
Charges for Services					
Passport Revenue/Simpson Ctr	110-0603	\$25,000	\$20,024	\$25,000	0%
Sale Of Maps/Publications/Etc	110-0610	\$1,000	\$4,044	\$1,000	0%
Library Sale Of Copies	110-0611	\$6,000	\$6,421	\$6,000	0%
City Clerk Publication Sales	110-0613	\$100	\$168	\$100	0%
Special Police Dept Services	110-0615	\$70,000	\$56,988	\$70,000	0%
Special Fire Dept Services	110-0625	\$4,000	\$7,237	\$15,700	292.5%
Fire Plan Check Fee	110-0631	\$26,000	\$70,434	\$46,500	78.8%
Fire Inspection Service	110-0632	\$400,000	\$337,753	\$406,400	1.6%
Cr&R Admin Fee From Prop Tax Rolls	110-0640	\$30,000	\$24,992	\$30,500	1.7%
Rta Bus Pass 5% Admin Fee	110-0641	\$200	\$4	\$200	0%
Fire - State Mandated Fees	110-0652	\$70,000	\$82,478	\$83,500	19.3%
Ambulance Penalty Fee	110-0653	\$100,000	\$0	\$103,000	3%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Weed And Lot Cleaning	110-0660	\$15,000	\$35,249	\$23,300	55.3%
Library Fees And Fines	110-0680	\$7,000	\$8,587	\$5,000	-28.6%
Fire Incident Recovery	110-0697	\$51,700	\$94,870	\$60,800	17.6%
Alarm Permits/Fees	110-0698	\$50,000	\$45,072	\$60,000	20%
Police Admin Citations	110-0699	\$5,000	\$6,437	\$5,000	0%
Total Charges for Services:		\$861,000	\$800,757	\$942,000	9.4%
Misc.					
Unclaimed Property Revenue	110-0702	\$30,000	\$0	\$30,000	0%
Street Sign Fees	110-0706	\$0	\$1,356	\$0	0%
PROJECT REIMBURSEMENT	110-0716	\$100,000	\$0	\$0	-100%
NATIONAL OPIOID SETTLEMENTS	110-0719	\$100,000	\$258,911	\$250,000	150%
Library Program Donations	110-0744	\$41,314	\$41,364	\$0	-100%
Husd Contrib For Sro Officers	110-0746	\$1,138,000	\$1,097,433	\$1,250,000	9.8%
Utility Building Rental Fee	110-0747	\$719,300	\$599,410	\$737,000	2.5%
Utility Land Rental Fee	110-0748	\$1,061,400	\$884,510	\$1,083,000	2%
State Mandated Cost	110-0785	\$58,000	\$74	\$75,300	29.8%
Other Revenue	110-0790	\$4,300	\$12,469	\$46,500	981.4%
Total Misc.:		\$3,252,314	\$2,895,526	\$3,471,800	6.7%
Utility Charges for Services					
Bl: Unapplied Credits	110-0835	\$4,000	\$9,195	\$5,200	30%
Cash Over/Short	110-0899	\$0	-\$71	\$0	0%
Total Utility Charges for Services:		\$4,000	\$9,124	\$5,200	30%
Other Non-Operating					
Total Other Non-Operating:		\$0	\$0	\$0	0%
Total General Fund:		\$51,872,314	\$33,377,925	\$53,308,000	2.8%
Measure U					
Taxes					
Measure U	115-0126	\$16,527,000	\$10,885,115	\$16,184,000	-2.1%
Total Taxes:		\$16,527,000	\$10,885,115	\$16,184,000	-2.1%
Total Measure U:		\$16,527,000	\$10,885,115	\$16,184,000	-2.1%
Community Development					
Taxes					
Garage Sale Permits	120-0161	\$20,100	\$14,440	\$22,500	11.9%
Sb1186 Business License Fee	120-0168	\$20,000	\$19,294	\$20,000	0%
Total Taxes:		\$40,100	\$33,734	\$42,500	6%
Licenses & Permits					
Building Permits	120-0221	\$3,850,000	\$2,917,067	\$4,005,200	4%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Building - Training For Residential/Comm	120-0223	\$39,500	\$53,022	\$71,000	79.7%
Planning - Plan Check & Inspection	120-0224	\$72,600	\$85,015	\$72,600	0%
Engineering Inspection/Permit	120-0236	\$225,000	\$221,292	\$200,000	-11.1%
Transportation Permits	120-0237	\$5,500	\$3,949	\$5,000	-9.1%
Engineering Encroachment Permit	120-0238	\$150,000	\$121,410	\$120,000	-20%
Pre-Inspection	120-0240	\$23,000	\$49,198	\$36,900	60.4%
Preliminary Engineering Fees	120-0241	\$5,000	\$68,125	\$15,000	200%
Certificate Of Occupancy	120-0250	\$27,100	\$27,638	\$44,800	65.3%
Other Licenses & Permits	120-0290	\$78,200	\$77,674	\$60,600	-22.5%
License Validity Fee	120-0291	\$45,000	\$353,959	\$91,000	102.2%
Total Licenses & Permits:		\$4,520,900	\$3,978,349	\$4,722,100	4.5%
Fines & Forfeitures					
Code Enf/Administrative Citations	120-0335	\$39,800	\$44,554	\$47,300	18.8%
Code Abatement Recovery	120-0336	\$20,800	\$26,402	\$41,900	101.4%
FORECLOSED PROPERTY REG	120-0340	\$35,000	\$38,095	\$36,500	4.3%
Total Fines & Forfeitures:		\$95,600	\$109,051	\$125,700	31.5%
Intergovernmental					
Grant Reimbursement	120-0584	\$0	\$57,299	\$0	0%
Total Intergovernmental:		\$0	\$57,299	\$0	0%
Charges for Services					
Planning Applications	120-0601	\$150,000	\$190,503	\$150,000	0%
Miscellaneous Planning Fees	120-0602	\$27,000	\$53,788	\$30,000	11.1%
Subdivision Fees	120-0605	\$10,000	\$42,304	\$10,000	0%
Environmental Review	120-0609	\$4,000	\$2,578	\$2,000	-50%
Sale Of Maps/Publications/Etc	120-0610	\$0	\$2,037	\$0	0%
Mechanical Plan Check Fee	120-0629	\$0	-\$48	\$0	0%
Building Plan Check Fee	120-0630	\$780,000	\$434,875	\$550,000	-29.5%
Plan Storage Fee	120-0635	\$30,300	\$32,074	\$48,800	61.1%
MICROFILM REPRO	120-0636	\$69,000	\$69,160	\$65,800	-4.6%
Grading Import Fee	120-0644	\$5,000	\$0	\$0	-100%
Engineering Plan Check On/Off Site	120-0645	\$200,000	\$86,728	\$140,000	-30%
Grading Plan Check	120-0646	\$200,000	\$76,673	\$140,000	-30%
Engineer Map Plan Check	120-0647	\$75,000	\$34,997	\$70,000	-6.7%
Vehicle Abatement	120-0664	\$62,000	\$37,207	\$76,500	23.4%
Dev Serv Processing Fee	120-0691	\$86,300	\$94,738	\$140,500	62.8%
Tumf 1% Admin Fee	120-0693	\$28,000	\$56,127	\$73,000	160.7%
Mshcp 1% Admin Fee	120-0694	\$10,800	\$22,619	\$29,100	169.4%
Planning Tri-Party Admin Fee	120-0695	\$25,000	\$6,569	\$5,000	-80%
Sb 1473 10% Admin Fee	120-0696	\$0	\$839	\$0	0%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Charges for Services:		\$1,762,400	\$1,243,766	\$1,530,700	-13.1%
Misc.					
ECONOMIC DEVELOPMENT REVENUE	120-0704	\$0	\$3,485	\$0	0%
INSURANCE CLAIM REIMBURSEMENTS	120-0713	\$0	\$123,078	\$0	0%
Other Revenue	120-0790	\$0	\$175	\$0	0%
Total Misc.:		\$0	\$126,738	\$0	0%
Total Community Development:		\$6,419,000	\$5,548,937	\$6,421,000	0%
Total General Funds:		\$80,296,314	\$54,373,396	\$81,527,000	1.5%
Special Revenue Funds					
Lasalle Endowment					
Use of Money & Property					
Investment Earnings	160-0410	\$0	\$51,212	\$0	0%
Total Use of Money & Property:		\$0	\$51,212	\$0	0%
Total Lasalle Endowment:		\$0	\$51,212	\$0	0%
Public Safety/Towing					
Use of Money & Property					
Total Use of Money & Property:		\$0	\$0	\$0	0%
Charges for Services					
Pd/Vehicle Storage	130-0616	\$70,000	\$67,642	\$70,000	0%
Total Charges for Services:		\$70,000	\$67,642	\$70,000	0%
Total Public Safety/Towing:		\$70,000	\$67,642	\$70,000	0%
Gas Tax					
Use of Money & Property					
Interest Earnings	221-0410	\$25,000	\$0	\$25,000	0%
Total Use of Money & Property:		\$25,000	\$0	\$25,000	0%
Intergovernmental					
Gas Tax 2103	221-0503	\$840,800	\$614,410	\$734,000	-12.7%
Gas Tax 2106	221-0506	\$351,500	\$245,563	\$325,000	-7.5%
State Gas Tax 2107	221-0507	\$755,000	\$492,551	\$701,000	-7.2%
State Gas Tax 2107.5	221-0508	\$7,500	\$7,500	\$7,000	-6.7%
Gas Tax 2105	221-0511	\$557,600	\$379,140	\$514,000	-7.8%
Sb1 - Road Maintenance And Rehab Account	221-0514	\$2,181,100	\$1,615,812	\$2,534,000	16.2%
CLEAN CALIFORNIA	221-0564	\$150,000	\$0	\$0	-100%
Total Intergovernmental:		\$4,843,500	\$3,354,975	\$4,815,000	-0.6%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Misc.					
Other Revenue	221-0790	\$0	\$613	\$0	0%
Total Misc.:		\$0	\$613	\$0	0%
Other Non-Operating					
Operating Transfers In	221-0950	\$20,000	\$16,670	\$20,000	0%
Total Other Non-Operating:		\$20,000	\$16,670	\$20,000	0%
Total Gas Tax:		\$4,888,500	\$3,372,257	\$4,860,000	-0.6%
Measure A Taxes					
Taxes					
SALES TAX MEASURE A	222-0121	\$2,778,000	\$1,582,886	\$2,605,000	-6.2%
Total Taxes:		\$2,778,000	\$1,582,886	\$2,605,000	-6.2%
Use of Money & Property					
Investment Earnings	222-0410	\$30,000	\$0	\$90,000	200%
Total Use of Money & Property:		\$30,000	\$0	\$90,000	200%
Total Measure A Taxes:		\$2,808,000	\$1,582,886	\$2,695,000	-4%
Air Pollution Reduction					
Use of Money & Property					
Investment Earnings	224-0410	\$5,000	\$0	\$10,000	100%
Total Use of Money & Property:		\$5,000	\$0	\$10,000	100%
Intergovernmental					
Ab 2766 Dmv Air Quality Fees	224-0505	\$100,000	\$58,880	\$112,000	12%
Total Intergovernmental:		\$100,000	\$58,880	\$112,000	12%
Total Air Pollution Reduction:		\$105,000	\$58,880	\$122,000	16.2%
Public Works Cfd					
Taxes					
Cfd 2019-01 Mcsweeny	229-0195	\$0	\$86,384	\$0	0%
Cfd 2021-02 Heritage Pointe	229-0198	\$0	\$73,004	\$0	0%
Total Taxes:		\$0	\$159,388	\$0	0%
Licenses & Permits					
CFD RANCHO DIAMANTE II	229-0202	\$0	\$75,281	\$0	0%
CFD 2022-02 SADDLE POINT	229-0205	\$0	\$35,462	\$0	0%
Total Licenses & Permits:		\$0	\$110,743	\$0	0%
Total Public Works Cfd:		\$0	\$270,131	\$0	0%
Asset Seizure					
Use of Money & Property					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Investment Earnings	231-0410	\$1,000	\$0	\$0	-100%
Total Use of Money & Property:		\$1,000	\$0	\$0	-100%
Intergovernmental					
Asset Seizure (Patrol)-Other	231-0536	\$0	\$3,977	\$0	0%
Total Intergovernmental:		\$0	\$3,977	\$0	0%
Total Asset Seizure:		\$1,000	\$3,977	\$0	-100%
Public Safety Grants					
Intergovernmental					
Public Safety Grant	232-0582	\$6,664,204	\$2,565,852	\$0	-100%
Total Intergovernmental:		\$6,664,204	\$2,565,852	\$0	-100%
Total Public Safety Grants:		\$6,664,204	\$2,565,852	\$0	-100%
Public Safety Cfd					
Taxes					
SPECIAL PROPERTY TAX ASSESSMENT	234-0113	\$988,000	\$725,109	\$1,000,000	1.2%
Total Taxes:		\$988,000	\$725,109	\$1,000,000	1.2%
Use of Money & Property					
Investment Earnings	234-0410	\$0	\$0	\$3,000	N/A
Total Use of Money & Property:		\$0	\$0	\$3,000	N/A
Total Public Safety Cfd:		\$988,000	\$725,109	\$1,003,000	1.5%
Cops Funding/Ab 3232					
Use of Money & Property					
Total Use of Money & Property:		\$0	\$0	\$0	0%
Intergovernmental					
State-Cops Funding Ab3229	236-0526	\$522,151	\$190,678	\$250,000	-52.1%
Public Safety Grant	236-0582	\$257,750	\$0	\$0	-100%
Total Intergovernmental:		\$779,901	\$190,678	\$250,000	-67.9%
Total Cops Funding/Ab 3232:		\$779,901	\$190,678	\$250,000	-67.9%
Community Development (CDBG)					
Intergovernmental					
Cdbg - Admin Projects	240-0540	\$177,060	\$0	\$0	-100%
Cdbg - Streets Projects	240-0542	\$9,277	\$0	\$0	-100%
Cdbg - Library Projects	240-0544	\$29,634	\$0	\$0	-100%
Cdbg - Police Projects	240-0547	\$10,709	\$0	\$0	-100%
Hcd Grants	240-0592	\$1,392,920	\$10,000	\$885,000	-36.5%
Total Intergovernmental:		\$1,619,600	\$10,000	\$885,000	-45.4%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Community Development (CDBG):		\$1,619,600	\$10,000	\$885,000	-45.4%
General Plan					
Use of Money & Property					
Investment Earnings	241-0410	\$1,200	\$0	\$5,000	316.7%
Total Use of Money & Property:		\$1,200	\$0	\$5,000	316.7%
Charges for Services					
General Plan Fee	241-0604	\$97,300	\$36,384	\$97,000	-0.3%
Total Charges for Services:		\$97,300	\$36,384	\$97,000	-0.3%
Total General Plan:		\$98,500	\$36,384	\$102,000	3.6%
Sewer & Storm Drain					
Use of Money & Property					
Investment Earnings	254-0410	\$35,000	\$0	\$218,000	522.9%
Total Use of Money & Property:		\$35,000	\$0	\$218,000	522.9%
Charges for Services					
Emwd-Billed Storm Drain Mtnce	254-0657	\$700,000	\$487,050	\$700,000	0%
Emwd-Billed Sewer Maintenance	254-0658	\$1,300,000	\$1,398,991	\$1,400,000	7.7%
Lhmwd-Billed Storm Drain Mtnce	254-0659	\$300,000	\$147,589	\$200,000	-33.3%
Total Charges for Services:		\$2,300,000	\$2,033,630	\$2,300,000	0%
Misc.					
Insurance Claim Reimbursements	254-0713	\$0	\$10,698	\$0	0%
Sewer Connection Fees	254-0720	\$60,000	\$30,350	\$80,000	33.3%
Um: City Sewer/Storm Maint	254-0721	\$2,100,000	\$1,468,463	\$2,200,000	4.8%
Um: City Comm Storm Maint	254-0725	\$2,500	\$1,853	\$2,000	-20%
Total Misc.:		\$2,162,500	\$1,511,365	\$2,282,000	5.5%
Utility Charges for Services					
Unbilled Utility Accrual	254-0889	\$0	-\$137,237	\$0	0%
Total Utility Charges for Services:		\$0	-\$137,237	\$0	0%
Total Sewer & Storm Drain:		\$4,497,500	\$3,407,758	\$4,800,000	6.7%
American Rescue Plan					
Misc.					
American Rescue Plan	270-0718	\$2,744,843	\$0	\$0	-100%
Total Misc.:		\$2,744,843	\$0	\$0	-100%
Total American Rescue Plan:		\$2,744,843	\$0	\$0	-100%
Heartland 2006 Refunding					
Taxes					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
SPECIAL PROPERTY TAX ASSESSMENT	788-0113	\$780,000	\$419,516	\$767,000	-1.7%
Total Taxes:		\$780,000	\$419,516	\$767,000	-1.7%
Use of Money & Property					
Fiscal Agent Interest Earnings	788-0411	\$10,000	\$24,324	\$10,000	0%
Total Use of Money & Property:		\$10,000	\$24,324	\$10,000	0%
Total Heartland 2006 Refunding:		\$790,000	\$443,840	\$777,000	-1.6%
Miscellaneous Grants					
Intergovernmental					
GRANT REIMBURSEMENT	266-0584	\$4,887,697	\$1,239,801	\$0	-100%
Total Intergovernmental:		\$4,887,697	\$1,239,801	\$0	-100%
Total Miscellaneous Grants:		\$4,887,697	\$1,239,801	\$0	-100%
Total Special Revenue Funds:		\$30,942,744	\$14,026,407	\$15,564,000	-49.7%
Development Impact Fee Funds					
Public Meeting Facilities					
Use of Money & Property					
Investment Earnings	315-0410	\$3,000	\$0	\$0	-100%
Total Use of Money & Property:		\$3,000	\$0	\$0	-100%
Total Public Meeting Facilities:		\$3,000	\$0	\$0	-100%
General Facilities					
Use of Money & Property					
Investment Earnings	316-0410	\$8,000	\$0	\$15,000	87.5%
Total Use of Money & Property:		\$8,000	\$0	\$15,000	87.5%
Charges for Services					
General Facilities Fee	316-0685	\$226,200	\$302,309	\$355,000	56.9%
Total Charges for Services:		\$226,200	\$302,309	\$355,000	56.9%
Total General Facilities:		\$234,200	\$302,309	\$370,000	58%
Bridges/Streets/Traffic Facilities					
Use of Money & Property					
Investment Earnings	329-0410	\$65,000	\$0	\$104,000	60%
Total Use of Money & Property:		\$65,000	\$0	\$104,000	60%
Intergovernmental					
Total Intergovernmental:		\$0	\$0	\$0	0%
Charges for Services					
Traffic Control Facilities Fee	329-0624	\$0	\$135,406	\$0	0%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Bridges/Streets/Traffic Facility Fees	329-0692	\$793,600	\$591,467	\$1,151,000	45%
Total Charges for Services:		\$793,600	\$726,873	\$1,151,000	45%
Total Bridges/Streets/Traffic Facilities:		\$858,600	\$726,873	\$1,255,000	46.2%
Flood Control					
Use of Money & Property					
Investment Earnings	326-0410	\$45,000	\$0	\$70,000	55.6%
Total Use of Money & Property:		\$45,000	\$0	\$70,000	55.6%
Charges for Services					
Storm Drainage Facilities Fee	326-0620	\$381,800	\$788,291	\$595,000	55.8%
Retention Basin Fee	326-0621	\$176,300	\$218,648	\$240,000	36.1%
Total Charges for Services:		\$558,100	\$1,006,939	\$835,000	49.6%
Misc.					
PROJECT REIMBURSEMENT	326-0716	\$4,673,000	\$264,590	\$0	-100%
Total Misc.:		\$4,673,000	\$264,590	\$0	-100%
Total Flood Control:		\$5,276,100	\$1,271,529	\$905,000	-82.8%
Law Enforcement Facilities					
Use of Money & Property					
Investment Earnings	331-0410	\$1,100	\$0	\$7,000	536.4%
Total Use of Money & Property:		\$1,100	\$0	\$7,000	536.4%
Charges for Services					
Law Enforcement Facilities Fee	331-0682	\$139,800	\$91,799	\$163,000	16.6%
Total Charges for Services:		\$139,800	\$91,799	\$163,000	16.6%
Total Law Enforcement Facilities:		\$140,900	\$91,799	\$170,000	20.7%
Fire Facilities					
Use of Money & Property					
Investment Earnings	332-0410	\$50,000	\$0	\$60,000	20%
Total Use of Money & Property:		\$50,000	\$0	\$60,000	20%
Charges for Services					
FIRE FACILITIES FEES	332-0683	\$166,000	\$178,115	\$235,000	41.6%
Total Charges for Services:		\$166,000	\$178,115	\$235,000	41.6%
Total Fire Facilities:		\$216,000	\$178,115	\$295,000	36.6%
Valley Wide Dvl Park					
Use of Money & Property					
Investment Earnings	362-0410	\$1,500	\$0	\$5,000	233.3%
Total Use of Money & Property:		\$1,500	\$0	\$5,000	233.3%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Charges for Services					
Park/Recreation Facilities Fee	362-0670	\$78,000	\$34,323	\$85,000	9%
Total Charges for Services:		\$78,000	\$34,323	\$85,000	9%
Total Valley Wide Dvl Park:		\$79,500	\$34,323	\$90,000	13.2%
Library Facilities					
Use of Money & Property					
Investment Earnings	363-0410	\$8,500	\$0	\$15,000	76.5%
Total Use of Money & Property:		\$8,500	\$0	\$15,000	76.5%
Charges for Services					
Library Facilities Fees	363-0686	\$0	\$88,407	\$240,000	N/A
Total Charges for Services:		\$0	\$88,407	\$240,000	N/A
Misc.					
Total Misc.:		\$0	\$0	\$0	0%
Total Library Facilities:		\$8,500	\$88,407	\$255,000	2,900%
Capital Projects Fund					
Misc.					
Project Reimbursement	370-0716	\$1,675,937	\$0	\$0	-100%
Total Misc.:		\$1,675,937	\$0	\$0	-100%
Total Capital Projects Fund:		\$1,675,937	\$0	\$0	-100%
Park Development					
Use of Money & Property					
Investment Earnings	361-0410	\$23,000	\$0	\$35,000	52.2%
Total Use of Money & Property:		\$23,000	\$0	\$35,000	52.2%
Intergovernmental					
Total Intergovernmental:		\$0	\$0	\$0	0%
Charges for Services					
Park/Recreation Facilities Fee	361-0670	\$460,000	\$210,546	\$655,000	42.4%
Total Charges for Services:		\$460,000	\$210,546	\$655,000	42.4%
Total Park Development:		\$483,000	\$210,546	\$690,000	42.9%
Total Development Impact Fee Funds:		\$8,975,737	\$2,903,900	\$4,030,000	-55.1%
Enterprise Funds					
Public Water Utility					
Use of Money & Property					
Interest Earnings	571-0410	\$150,000	\$0	\$150,000	0%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Use of Money & Property:		\$150,000	\$0	\$150,000	0%
Intergovernmental					
Energy Capacity Payments	571-0579	\$12,000	\$229	\$12,000	0%
Grant Reimbursement	571-0584	\$200,000	\$0	\$0	-100%
Total Intergovernmental:		\$212,000	\$229	\$12,000	-94.3%
Charges for Services					
Water Facilities Fees	571-0678	\$60,000	\$221,115	\$200,000	233.3%
Total Charges for Services:		\$60,000	\$221,115	\$200,000	233.3%
Misc.					
Insurance Claim Reimbursements	571-0713	\$0	\$35,645	\$25,000	N/A
Um: Backflow Fee	571-0730	\$78,000	\$65,424	\$78,000	0%
Sale Of Water Credits	571-0750	\$2,000,000	\$2,234,600	\$2,350,000	17.5%
Other Revenue	571-0790	\$30,000	\$1,500	\$10,000	-66.7%
Total Misc.:		\$2,108,000	\$2,337,168	\$2,463,000	16.8%
Utility Charges for Services					
Prepaid Water Services	571-0805	\$250,000	\$305,752	\$300,000	20%
Um: Water Consumption Charges	571-0820	\$7,800,000	\$5,567,234	\$7,800,000	0%
Um: Water Base Charges	571-0821	\$3,900,000	\$2,646,426	\$4,000,000	2.6%
Um: Other Water Charges	571-0825	\$50,000	\$43,324	\$55,000	10%
Um: Unapplied Credit	571-0835	\$0	\$40,087	\$50,000	N/A
Water Waste Fine	571-0845	\$5,000	\$0	\$0	-100%
Collection Agency Receipts	571-0886	\$3,000	\$0	\$0	-100%
Unbilled Utility Accrual	571-0889	\$0	-\$820,099	\$0	0%
Total Utility Charges for Services:		\$12,008,000	\$7,782,724	\$12,205,000	1.6%
Total Public Water Utility:		\$14,538,000	\$10,341,237	\$15,030,000	3.4%
Total Enterprise Funds:		\$14,538,000	\$10,341,237	\$15,030,000	3.4%
Internal Service Funds					
Equipment Replacement					
Use of Money & Property					
Investment Earnings	380-0410	\$10,000	\$0	\$65,000	550%
Total Use of Money & Property:		\$10,000	\$0	\$65,000	550%
Misc.					
Due From Other Funds	380-0758	\$1,093,300	\$911,070	\$164,000	-85%
Other Revenue	380-0790	\$96,700	\$38,765	\$50,000	-48.3%
Total Misc.:		\$1,190,000	\$949,835	\$214,000	-82%
Other Non-Operating					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Operating Transfers In	380-0950	\$0	\$0	\$15,000	N/A
Total Other Non-Operating:		\$0	\$0	\$15,000	N/A
Total Equipment Replacement:		\$1,200,000	\$949,835	\$294,000	-75.5%
Pw Administration					
Misc.					
Other Revenue	686-0790	\$88,000	\$88,000	\$88,000	0%
Corp Yard Admin Services	686-0793	\$2,087,500	\$1,739,580	\$2,206,000	5.7%
Total Misc.:		\$2,175,500	\$1,827,580	\$2,294,000	5.4%
Total Pw Administration:		\$2,175,500	\$1,827,580	\$2,294,000	5.4%
Administrative Services					
Misc.					
Computer Allocation	680-0792	\$1,964,300	\$1,636,920	\$1,946,000	-0.9%
Total Misc.:		\$1,964,300	\$1,636,920	\$1,946,000	-0.9%
Total Administrative Services:		\$1,964,300	\$1,636,920	\$1,946,000	-0.9%
Workers Compensation Admin					
Misc.					
Due From Other Funds	681-0795	\$1,464,000	\$1,219,980	\$1,341,000	-8.4%
Total Misc.:		\$1,464,000	\$1,219,980	\$1,341,000	-8.4%
Total Workers Compensation Admin:		\$1,464,000	\$1,219,980	\$1,341,000	-8.4%
Dental & Vision Insurance					
Misc.					
Due From Other Funds	682-0795	\$350,000	\$238,115	\$350,000	0%
Total Misc.:		\$350,000	\$238,115	\$350,000	0%
Total Dental & Vision Insurance:		\$350,000	\$238,115	\$350,000	0%
Liability Insurance					
Misc.					
Reimbursement For City Property Damage	683-0715	\$0	\$35,354	\$0	0%
Due From Other Funds	683-0795	\$6,133,300	\$6,017,840	\$12,015,300	95.9%
Total Misc.:		\$6,133,300	\$6,053,194	\$12,015,300	95.9%
Total Liability Insurance:		\$6,133,300	\$6,053,194	\$12,015,300	95.9%
Vehicle Maintenance					
Misc.					
Central Garage Allocation	684-0791	\$1,894,000	\$1,578,340	\$2,090,000	10.3%
Total Misc.:		\$1,894,000	\$1,578,340	\$2,090,000	10.3%
Total Vehicle Maintenance:		\$1,894,000	\$1,578,340	\$2,090,000	10.3%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Facility Maintenance					
Misc.					
Facility Maintenance Allocatio	685-0788	\$2,648,650	\$2,066,500	\$2,655,000	0.2%
Other Revenue	685-0790	\$0	\$162	\$0	0%
Total Misc.:		\$2,648,650	\$2,066,662	\$2,655,000	0.2%
Total Facility Maintenance:		\$2,648,650	\$2,066,662	\$2,655,000	0.2%
OPEB-Other Post Employment Benefits					
Misc.					
MEDICAL REIMBURSEMENT REVENUE	689-0776	\$0	\$22,725	\$0	0%
Due From Other Funds	689-0795	\$4,730,000	\$3,941,670	\$4,130,000	-12.7%
Total Misc.:		\$4,730,000	\$3,964,395	\$4,130,000	-12.7%
Total OPEB-Other Post Employment Benefits:		\$4,730,000	\$3,964,395	\$4,130,000	-12.7%
Unemployment Benefits					
Misc.					
Due From Other Funds	690-0795	\$25,000	\$20,830	\$25,000	0%
Total Misc.:		\$25,000	\$20,830	\$25,000	0%
Total Unemployment Benefits:		\$25,000	\$20,830	\$25,000	0%
Legal Services					
Misc.					
Attorney Fee Reimbursements	691-0714	\$200,000	\$0	\$0	-100%
City Attorney Allocation	691-0787	\$835,000	\$695,830	\$735,000	-12%
Total Misc.:		\$1,035,000	\$695,830	\$735,000	-29%
Total Legal Services:		\$1,035,000	\$695,830	\$735,000	-29%
Total Internal Service Funds:		\$23,619,750	\$20,251,680	\$27,875,300	18%
Successor Agency					
Taxes					
Total Taxes:		\$0	\$0	\$0	0%
Redevelopment Obligation Retirement Fund					
Taxes					
Total Taxes:		\$0	\$0	\$0	0%
Use of Money & Property					
Fiscal Agent Interest Earnings	496-0411	\$0	\$983	\$0	0%
Total Use of Money & Property:		\$0	\$983	\$0	0%
Total Redevelopment Obligation Retirement Fund:		\$0	\$983	\$0	0%
Total Successor Agency:		\$0	\$983	\$0	0%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Assessment District Funds					
L&Lmd					
Taxes					
Special Property Tax Assessmnt	225-0113	\$1,678,723	\$958,376	\$0	-100%
Total Taxes:		\$1,678,723	\$958,376	\$0	-100%
Charges for Services					
Street Lighting Fees	225-0655	\$0	\$36,945	\$0	0%
Total Charges for Services:		\$0	\$36,945	\$0	0%
Misc.					
Insurance Claim Reimbursements	225-0713	\$0	\$11,095	\$0	0%
Other Revenue	225-0790	\$0	\$44,795	\$0	0%
Total Misc.:		\$0	\$55,890	\$0	0%
Other Non-Operating					
Operating Transfers In	225-0950	\$145,000	\$0	\$165,000	13.8%
Total Other Non-Operating:		\$145,000	\$0	\$165,000	13.8%
Total L&Lmd:		\$1,823,723	\$1,051,211	\$165,000	-91%
Post Prop-218 Lighting Fund					
Taxes					
Parkhill District	227-0101	\$52,147	\$28,390	\$0	-100%
North Annexation District	227-0102	\$17,218	\$10,214	\$0	-100%
Orhcard District 20	227-0103	\$9,123	\$4,904	\$0	-100%
Pacific Green District 20	227-0104	\$8,245	\$4,411	\$0	-100%
Crean Homes	227-0106	\$9,409	\$5,493	\$0	-100%
Heartland	227-0107	\$27,517	\$15,542	\$0	-100%
Stoney Mountain Ranch	227-0108	\$16,956	\$8,750	\$0	-100%
Montana Development	227-0109	\$5,840	\$3,092	\$0	-100%
Covenant Homes/Tr 29581	227-0131	\$4,797	\$2,660	\$0	-100%
Woodcrest District 23	227-0133	\$14,974	\$8,015	\$0	-100%
Montero District 37	227-0134	\$8,207	\$4,734	\$0	-100%
Cottonwood District 22	227-0135	\$18,844	\$9,752	\$0	-100%
Kalpesh District 24	227-0136	\$5,716	\$2,858	\$0	-100%
Autumn Ridge District 23-4	227-0138	\$14,933	\$7,814	\$0	-100%
Menlo Estates District 23-5	227-0139	\$5,234	\$2,800	\$0	-100%
Menlo Estates District 23-5B	227-0140	\$5,652	\$3,140	\$0	-100%
Flowerwood District 27	227-0150	\$7,016	\$3,558	\$0	-100%
Willowalk District 26	227-0151	\$16,875	\$8,957	\$0	-100%
Durango District 27	227-0152	\$1,078	\$575	\$0	-100%
Horseshoe District 31	227-0153	\$631	\$395	\$0	-100%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Enclave District 35	227-0154	\$2,444	\$1,298	\$0	-100%
Sv Investments District 39	227-0155	\$1,306	\$653	\$0	-100%
Palomino Ct District 43	227-0156	\$1,339	\$721	\$0	-100%
Peppertree District 29	227-0157	\$8,573	\$677	\$0	-100%
Hideaway District 33	227-0158	\$6,550	\$3,260	\$0	-100%
Mcsweeney District 36	227-0159	\$17,961	\$9,097	\$0	-100%
Emerson District 42	227-0170	\$8,890	\$4,858	\$0	-100%
Villa Madrid District 46	227-0172	\$2,226	\$1,113	\$0	-100%
Rancho Diamonte District 47	227-0173	\$23,247	\$12,700	\$0	-100%
Clean Streak & Esplanade	227-0174	\$214	\$0	\$0	-100%
Promenade, Sanderson & Devonshire	227-0175	\$16,731	\$8,837	\$0	-100%
Salvation Army	227-0176	\$2,801	\$1,403	\$0	-100%
Habitat For Humanity	227-0178	\$1,433	\$765	\$0	-100%
Oasis Senior Homes	227-0179	\$2,610	\$2,617	\$0	-100%
Seven Hills District 52	227-0180	\$4,874	\$2,437	\$0	-100%
Autumn Ridge li District 44	227-0182	\$4,088	\$2,322	\$0	-100%
Ap North Lake Solar District	227-0183	\$16,501	\$8,262	\$0	-100%
Oaktree Plaza Dist #102	227-0184	\$854	\$427	\$0	-100%
Tractor Supply District 104	227-0186	\$2,360	\$1,180	\$0	-100%
Les Schwab Tires District 105	227-0187	\$1,781	\$891	\$0	-100%
Hemet Auto Mall Dist #106	227-0188	\$1,798	\$1,560	\$0	-100%
Marana Dist #107	227-0189	\$931	\$520	\$0	-100%
Zanderson Plaza Dist #112	227-0194	\$578	\$289	\$0	-100%
Hemet Auto Mall Dist #106 Zone B	227-0197	\$880	\$880	\$0	-100%
Total Taxes:		\$381,382	\$202,817	\$0	-100%
Use of Money & Property					
Total Use of Money & Property:		\$0	\$0	\$0	0%
Misc.					
Insurance Claim Reimbursements	227-0713	\$0	-\$7,068	\$0	0%
Total Misc.:		\$0	-\$7,068	\$0	0%
Total Post Prop-218 Lighting Fund:		\$381,382	\$195,750	\$0	-100%
Post Prop=218 Landscape Fund					
Taxes					
Orchard District 20	228-0103	\$44,498	\$23,776	\$0	-100%
Pacific Green District 20	228-0104	\$13,207	\$7,066	\$0	-100%
Crean Homes	228-0106	\$34,162	\$19,942	\$0	-100%
Heartland	228-0107	\$666,114	\$374,795	\$0	-100%
Stoney Mountain Ranch	228-0108	\$132,815	\$68,550	\$0	-100%
Montana Development	228-0109	\$11,281	\$5,972	\$0	-100%
Covenant Homes/Tr 29581	228-0131	\$22,811	\$12,650	\$0	-100%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Wildflower District 23	228-0132	\$16,316	\$8,961	\$0	-100%
Woodcrest District 23	228-0133	\$58,595	\$31,351	\$0	-100%
Montero District 37	228-0134	\$50,501	\$37,846	\$0	-100%
Cottonwood District 22	228-0135	\$238,852	\$123,600	\$0	-100%
Kalpesh District 24	228-0136	\$17,674	\$9,051	\$0	-100%
Florida Ave District 25	228-0137	\$3,968	\$2,269	\$0	-100%
Autumn Ridge District 23-4	228-0138	\$178,731	\$93,533	\$0	-100%
Menlo Estates District 23-5	228-0139	\$18,318	\$9,801	\$0	-100%
Menlo Estates District 23-5B	228-0140	\$18,077	\$10,043	\$0	-100%
Flowerwood District 27	228-0150	\$45,573	\$23,107	\$0	-100%
Willowalk District 26	228-0151	\$85,290	\$45,247	\$0	-100%
Enclave District 35	228-0154	\$5,048	\$2,682	\$0	-100%
Sv Investments District 39	228-0155	\$295	\$142	\$0	-100%
Palomino Ct District 43	228-0156	\$3,707	\$1,996	\$0	-100%
Peppertree District 29	228-0157	\$43,236	\$3,413	\$0	-100%
Hideaway District 33	228-0158	\$22,974	\$11,496	\$0	-100%
Mcsweeney District 36	228-0159	\$116,309	\$58,903	\$0	-100%
Emerson District 42	228-0170	\$27,604	\$15,084	\$0	-100%
Villa Madrid District 46	228-0172	\$703	\$352	\$0	-100%
Rancho Diamonte District 47	228-0173	\$176,130	\$96,133	\$0	-100%
Salvation Army	228-0176	\$4,359	\$2,180	\$0	-100%
Habitat For Humanity	228-0178	\$403	\$216	\$0	-100%
Oasis Senior Homes	228-0179	\$1,659	\$1,659	\$0	-100%
Seven Hills District 52	228-0180	\$7,524	\$3,762	\$0	-100%
Autumn Ridge li District 44	228-0182	\$17,795	\$10,109	\$0	-100%
Ap North Lake Solar District	228-0183	\$66,005	\$32,994	\$0	-100%
Redline Express Dist #103	228-0185	\$3,724	\$1,862	\$0	-100%
Marana Dist #107	228-0189	\$303	\$171	\$0	-100%
Zanderson Plaza Dist #112	228-0194	\$17,426	\$0	\$0	-100%
Total Taxes:		\$2,171,987	\$1,150,713	\$0	-100%
Use of Money & Property					
Total Use of Money & Property:		\$0	\$0	\$0	0%
Total Post Prop=218 Landscape Fund:		\$2,171,987	\$1,150,713	\$0	-100%
Total Assessment District Funds:		\$4,377,092	\$2,397,674	\$165,000	-96.2%
Grant Funds					
Home - Program Income					
Use of Money & Property					
Investment Earnings	242-0410	\$1,000	\$0	\$0	-100%
Total Use of Money & Property:		\$1,000	\$0	\$0	-100%
Total Home - Program Income:		\$1,000	\$0	\$0	-100%



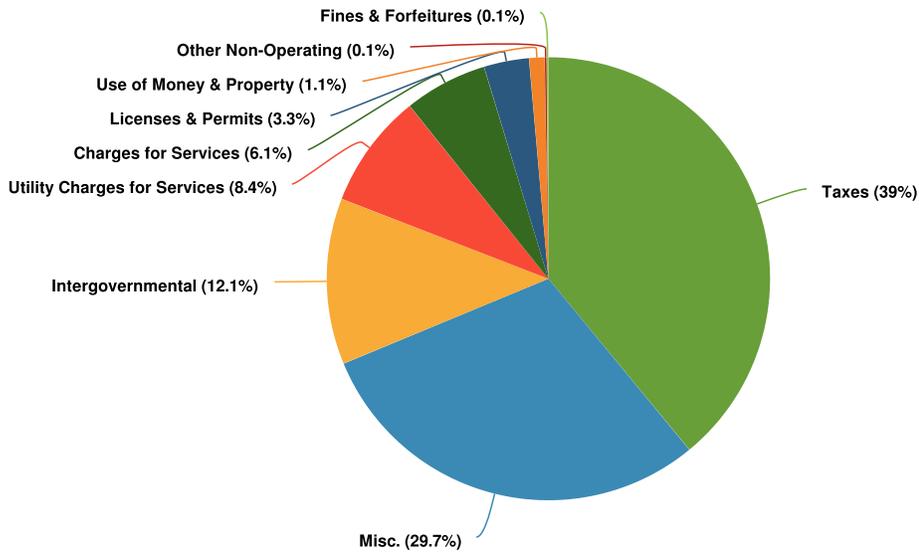
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Housing Authority					
Use of Money & Property					
Investment Earnings	244-0410	\$1,500	\$0	\$0	-100%
Total Use of Money & Property:		\$1,500	\$0	\$0	-100%
Total Housing Authority:		\$1,500	\$0	\$0	-100%
Calhome Grant					
Use of Money & Property					
Investment Earnings	245-0410	\$1,600	\$0	\$0	-100%
Total Use of Money & Property:		\$1,600	\$0	\$0	-100%
Total Calhome Grant:		\$1,600	\$0	\$0	-100%
Home Program					
Use of Money & Property					
Investment Earnings	246-0410	\$11,000	\$0	\$0	-100%
Total Use of Money & Property:		\$11,000	\$0	\$0	-100%
Total Home Program:		\$11,000	\$0	\$0	-100%
Intergovernmental					
Total Intergovernmental:		\$0	\$0	\$0	0%
Total Grant Funds:		\$15,100	\$0	\$0	-100%
Pension Trust Fund					
Pension Trust Fund					
Use of Money & Property					
FISCAL AGENT INTEREST EARNINGS	792-0411	\$0	\$38,405	\$0	0%
Total Use of Money & Property:		\$0	\$38,405	\$0	0%
Misc.					
DUE FROM OTHER FUNDS	792-0795	\$0	\$200,000	\$1,496,000	N/A
Total Misc.:		\$0	\$200,000	\$1,496,000	N/A
Total Pension Trust Fund:		\$0	\$238,405	\$1,496,000	N/A
OPEB Trust					
Use of Money & Property					
Fiscal Agent Interest Earnings	789-0411	\$0	\$208,961	\$0	0%
Total Use of Money & Property:		\$0	\$208,961	\$0	0%
Misc.					
Due From Other Funds	789-0795	\$225,200	\$225,200	\$225,000	-0.1%
Total Misc.:		\$225,200	\$225,200	\$225,000	-0.1%
Total OPEB Trust:		\$225,200	\$434,161	\$225,000	-0.1%
Total Pension Trust Fund:		\$225,200	\$672,566	\$1,721,000	664.2%



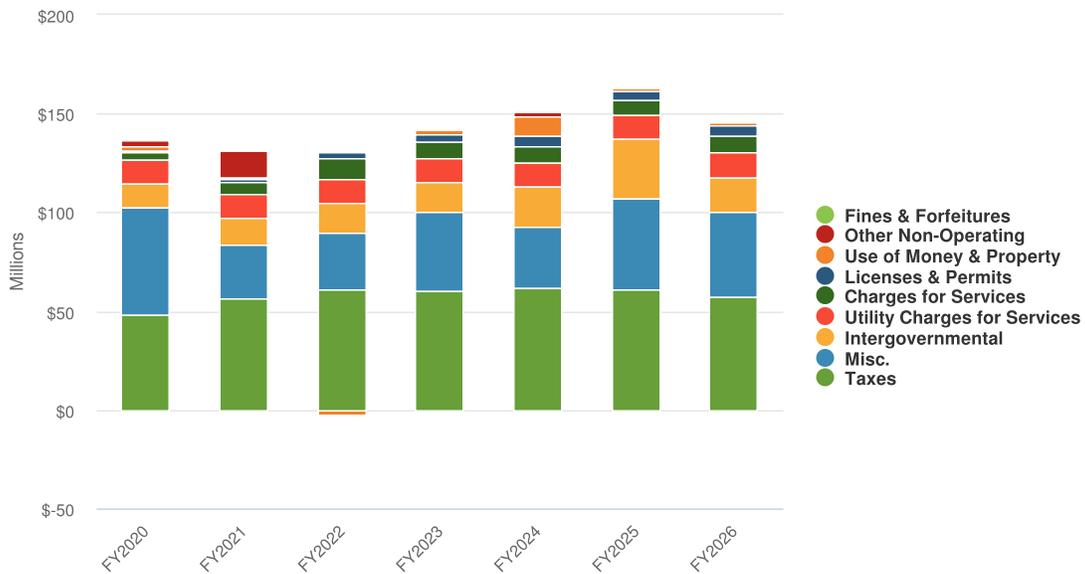
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total All Funds:		\$162,989,937	\$104,967,843	\$145,912,300	-10.5%

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source



DEPARTMENTS

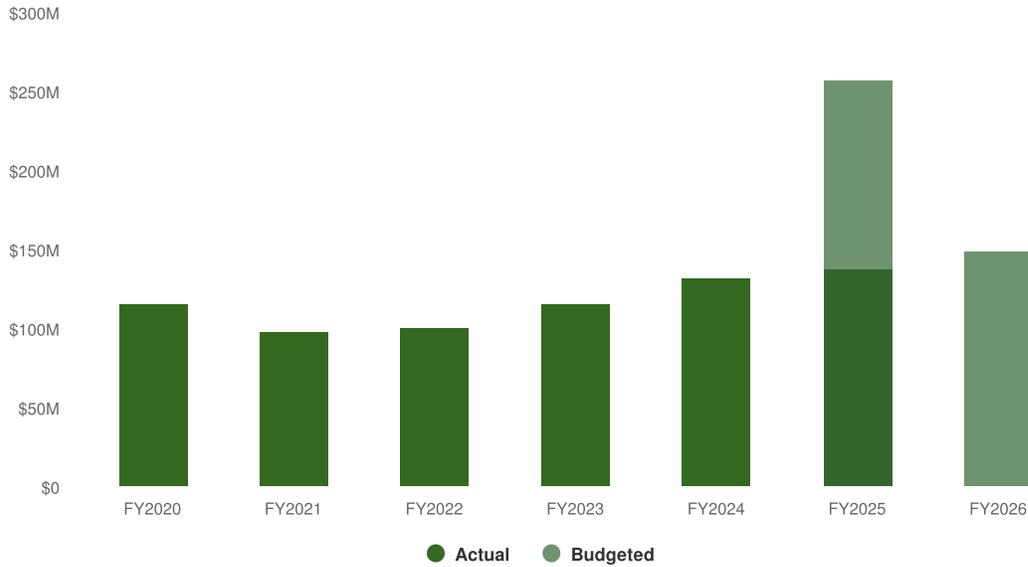


All Department Summary

Expenditures Summary

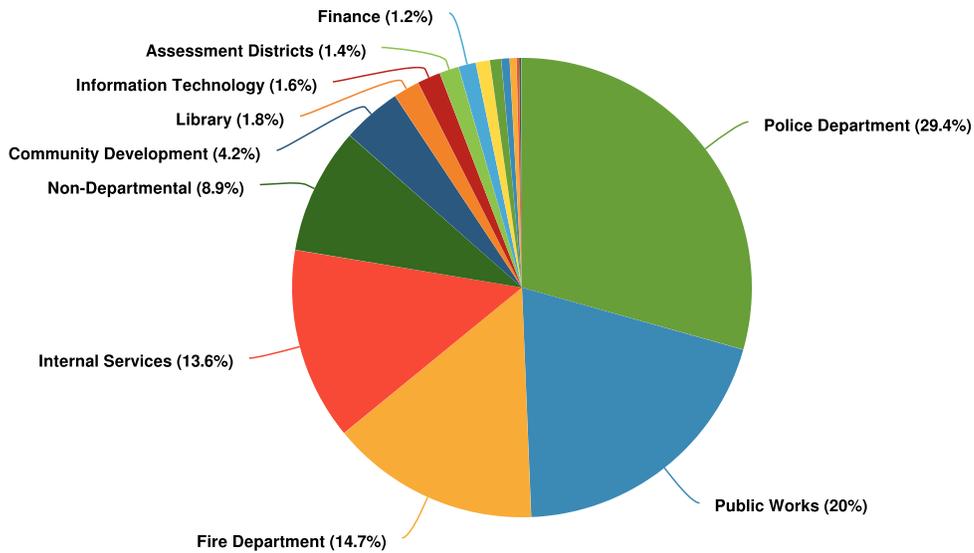
\$148,998,100 **-\$108,714,809**
(-42.18% vs. prior year)

All Department Summary Proposed and Historical Budget vs. Actual



Expenditures by Program

2026 Budgeted Expenditures by Program



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Expenditures				
Operational Budgets				
City Council	\$252,000	\$171,240	\$271,000	7.5%
Total City Council:	\$252,000	\$171,240	\$271,000	7.5%
City Manager	\$1,288,066	\$968,775	\$1,450,000	12.6%
Total City Manager:	\$1,288,066	\$968,775	\$1,450,000	12.6%
City Clerk	\$902,000	\$782,752	\$708,000	-21.5%
Total City Clerk:	\$902,000	\$782,752	\$708,000	-21.5%
Finance	\$2,026,470	\$1,385,638	\$1,824,000	-10%
Total Finance:	\$2,026,470	\$1,385,638	\$1,824,000	-10%
Human Resources	\$1,294,347	\$900,078	\$1,187,000	-8.3%
Total Human Resources:	\$1,294,347	\$900,078	\$1,187,000	-8.3%
Police Department	\$49,899,726	\$38,500,516	\$43,750,000	-12.3%
Total Police Department:	\$49,899,726	\$38,500,516	\$43,750,000	-12.3%
Fire Department				



Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Fire Department	\$0	\$0	\$120,000	N/A
Total Fire Department:	\$25,186,025	\$19,068,107	\$21,932,000	-12.9%
Library	\$2,448,320	\$1,869,084	\$2,749,000	12.3%
Total Library:	\$2,448,320	\$1,869,084	\$2,749,000	12.3%
Community Development				
Housing Division	\$0	\$99,272	\$0	0%
Economic Development	\$339,000	\$297,651	\$400,000	18%
Total Community Development:	\$6,137,997	\$4,290,724	\$6,205,000	1.1%
Information Technology	\$2,657,581	\$1,823,303	\$2,446,000	-8%
Total Information Technology:	\$2,657,581	\$1,823,303	\$2,446,000	-8%
Public Works	\$34,179,507	\$23,988,765	\$29,800,000	-12.8%
Total Public Works:	\$34,179,507	\$23,988,765	\$29,800,000	-12.8%
City Treasurer	\$97,000	\$64,010	\$89,000	-8.2%
Total City Treasurer:	\$97,000	\$64,010	\$89,000	-8.2%
Dif				
Fire Department	\$1,174,210	\$0	\$0	-100%
Total Dif:	\$1,174,210	\$0	\$0	-100%
CIP				
Applications Program	\$0	\$163	\$0	0%
Total CIP:	\$0	\$163	\$0	0%
Total Operational Budgets:	\$127,543,250	\$93,813,156	\$112,411,000	-11.9%
Non-Departmental	\$8,794,033	\$3,412,809	\$13,258,200	50.8%
Total Non-Departmental:	\$8,794,033	\$3,412,809	\$13,258,200	50.8%
Grants				
City Manager				
River Bottom Encampment Grant	\$665,491	\$285,678	\$0	-100%
Total City Manager:	\$665,491	\$285,678	\$0	-100%
ARPA				
Arpa Holding Account	-\$100	\$0	\$0	-100%
Arpa Emerg Digital Message Board	\$22,991	\$21,796	\$0	-100%
Arpa Ups Battery Backup Sys	\$28,000	\$0	\$0	-100%
Total ARPA:	\$5,546,273	\$4,299,115	\$0	-100%
CDBG				



Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Cip 2411 24-25 Accessible Sidewalk & Ada	\$211,030	\$0	\$0	-100%
Historic Hemet Theatre	\$10,709	\$8,230	\$0	-100%
Black Voices Of The Valley	\$8,032	\$0	\$0	-100%
Ada Ramps And Lifts	\$52,758	\$0	\$0	-100%
My City Youth After School Program	\$18,741	\$0	\$0	-100%
Together On Disabilities	\$2,677	\$0	\$0	-100%
Total CDBG:	\$1,456,859	\$245,553	\$885,000	-39.3%
COPS Funding				
23/24 Cops & Jjcpa	\$272,151	\$0	\$0	-100%
2022-23 COPS and JJCPA Grant	\$257,750	\$204,474	\$0	-100%
Total COPS Funding:	\$556,606	\$226,102	\$0	-100%
Public Safety Grants				
Fy2023 Assistance To Firefighters Grant	\$43,471	\$0	\$0	-100%
24/25 Ca Doj Tobacco Use Prevention Prog	\$218,120	\$0	\$0	-100%
Fy 2023-24 State Homeland Security Grant	\$85,000	\$76,899	\$0	-100%
Fy 2024-25 Step Grant	\$145,000	\$2,047	\$0	-100%
Fy23 State Homeland Security Grant	\$67,000	\$13,867	\$0	-100%
Community Risk Reduction Grant	\$645,620	\$245,501	\$0	-100%
Fy23 Emergency Mgmt Performance Grant	\$20,961	\$6,208	\$0	-100%
05/06 Grant Allocation	\$59,926	\$0	\$0	-100%
CA BSCC Organized Retail Theft Grant	\$1,896,374	\$544,377	\$0	-100%
FY 23-24 Step Grant	\$59,827	\$25,486	\$0	-100%
Yr 3 Riv Cty Comm Health Agency Grant	\$157,805	\$10,077	\$0	-100%
Total Public Safety Grants:	\$6,942,656	\$2,454,734	\$0	-100%
Community Development				
Total Community Development:	\$39,418	-\$31,250	\$0	-100%
Water				
Watersmart Efficiency Projects Grant	\$199,447	\$344	\$0	-100%
Watersmart Small-Scale Efficiency Grant	\$196,554	\$5,382	\$0	-100%
Total Water:	\$396,001	\$5,726	\$0	-100%
Total Grants:	\$15,603,303	\$7,485,656	\$885,000	-94.3%
Assessment Districts				
Assessment Districts				
Parkway Maintenance	\$0	\$0	\$48,900	N/A
Cfd 2022-02 Saddle Point	\$0	\$3,567	\$0	0%



Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Assessment Districts:	\$0	\$3,567	\$48,900	N/A
LLMD	\$5,262,922	\$3,794,065	\$1,998,700	-62%
Total LLMD:	\$5,262,922	\$3,794,065	\$1,998,700	-62%
CFD	\$0	\$23,989	\$0	0%
Total CFD:	\$0	\$23,989	\$0	0%
CFD 2022-02 Saddle Point	\$0	\$130	\$0	0%
Total CFD 2022-02 Saddle Point:	\$0	\$130	\$0	0%
Total Assessment Districts:	\$5,262,922	\$3,821,751	\$2,047,600	-61.1%
Internal Services	\$14,952,972	\$13,422,259	\$20,196,300	35.1%
Total Internal Services:	\$14,952,972	\$13,422,259	\$20,196,300	35.1%
CIP				
CIP 5769 Elevator Modernization	\$43,641	\$31,246	\$0	-100%
CIP 2401 Stetson Channel Gates	\$111,510	\$23,325	\$0	-100%
CIP 2403 Kirby Street Design	\$61,000	\$40,492	\$0	-100%
Building Forward Solar Grant	\$2,525,123	\$0	\$0	-100%
Pickleball Court Gibbel Park	\$6,449	\$3,200	\$0	-100%
CIP 5758 Tank 1 Re-Coat	\$12,160	\$0	\$0	-100%
CIP 5759 Water System SCADA Update	\$600,000	\$0	\$0	-100%
CIP 5760 Sierra Dawn Street Light Conver	\$200,000	\$0	\$0	-100%
CIP 45761 Auto Mall Street Rehab	\$932,077	\$719,575	\$0	-100%
CIP 5763 FY23-24 Citywide Slurry Seal	\$900,000	\$92	\$0	-100%
CIP 5764 FY23-24 Citywide Pavement Rehab	\$1,885,848	\$52,072	\$0	-100%
CIP 5765 FY23-24 SB1 Pavement Rehab	\$2,408,379	\$2,265,859	\$0	-100%
CIP 5766 FY23-24 Citywide Sewer Main Rep	\$1,500,000	\$0	\$0	-100%
CIP 5766 FY23-24 Citywide Water Main Rep	\$1,118,580	\$0	\$0	-100%
CIP 5768 23-24 Accessible Sidewalk ADA	\$171,206	\$163,698	\$0	-100%
Bicycle and Pedestrian Improvement Proj	\$900,780	\$0	\$0	-100%
Total CIP:	\$84,391,430	\$15,886,952	\$0	-100%
Interfund Transfers	\$1,165,000	\$16,670	\$200,000	-82.8%
Total Interfund Transfers:	\$1,165,000	\$16,670	\$200,000	-82.8%
Total Expenditures:	\$257,712,909	\$137,859,252	\$148,998,100	-42.2%



City Council



Jackie Peterson
Mayor

The City Council operates as the policymaking body of the City. It determines the policy direction of the City and appoints the City Manager to execute its direction. All of the Council's budgetary actions occur through the Administration Program. This program includes day-to-day costs including office supplies, meetings and conferences, and training.

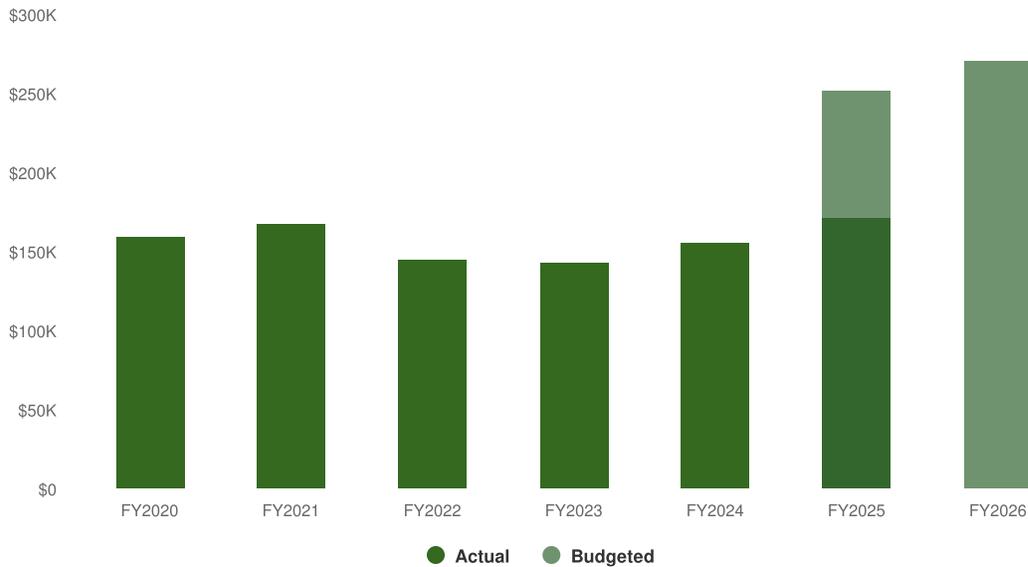
PROGRAM OBJECTIVES

- Adopt a balanced budget.
- Adopt a strategic plan.
- Engage the community through periodic town meetings.
- Set clear and unified direction for City management to execute.

Expenditures Summary

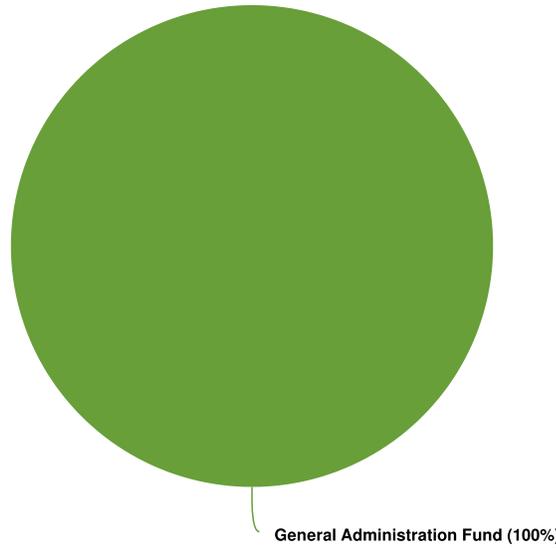
\$271,000 **\$19,000**
(7.54% vs. prior year)

City Council Proposed and Historical Budget vs. Actual

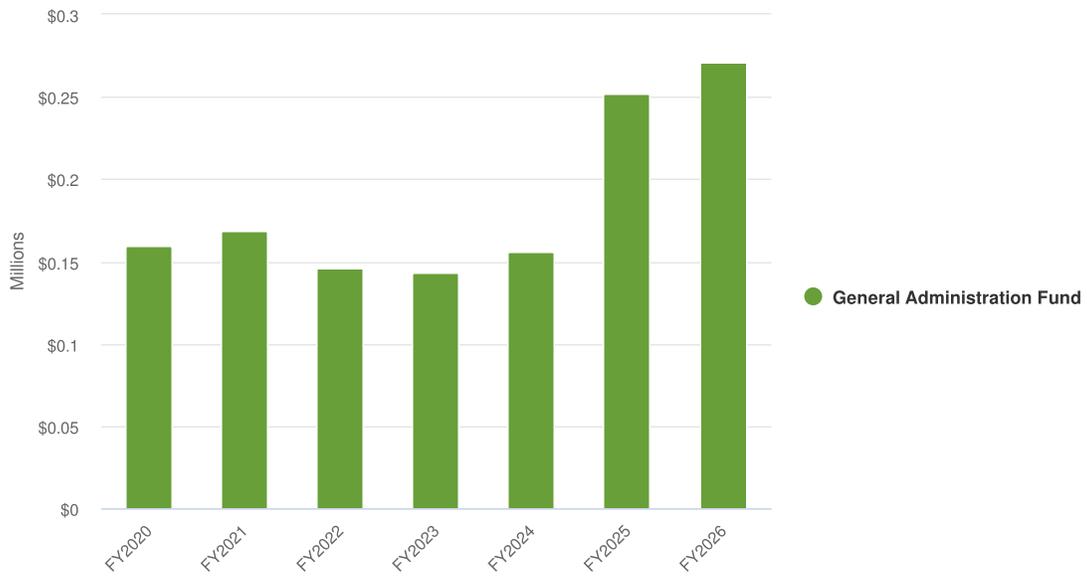


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



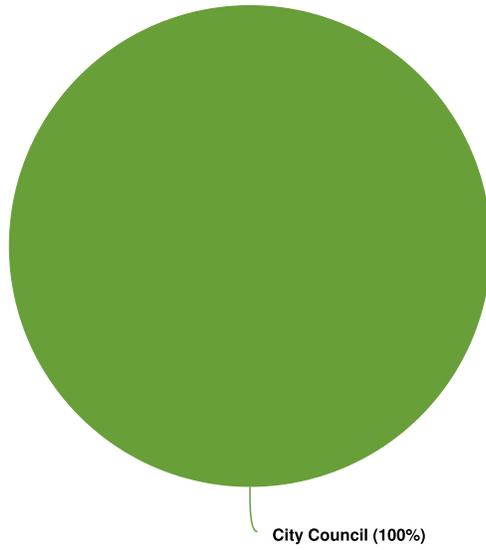
NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Salaries & Fringe Benefits					
Salaries And Wages	100-1100-1100	\$0	\$0	\$82,600	N/A
Salaries Part Time	100-1100-1200	\$82,600	\$60,619	\$0	-100%
Other Fringe Benefits	100-1100-1400	\$2,800	\$3,399	\$3,700	32.1%
Pers Pension	100-1100-1405	\$31,700	\$13,220	\$14,300	-54.9%
Workers Comp Contribution	100-1100-1415	\$3,100	\$2,580	\$2,900	-6.5%
Retiree Medical Premiums	100-1100-1450	\$9,900	\$8,250	\$8,800	-11.1%
Total Salaries & Fringe Benefits:		\$130,100	\$88,068	\$112,300	-13.7%
Operating Supplies & Services					
Telephone/Communications	100-1100-2200	\$6,000	\$4,225	\$6,400	6.7%
Advertising And Publications	100-1100-2220	\$4,300	\$0	\$4,000	-7%
Office Supplies And Materials	100-1100-2250	\$4,400	\$3,371	\$6,000	36.4%
Training & Education	100-1100-2560	\$45,000	\$26,336	\$56,600	25.8%
Professional/Specialized Serv	100-1100-2710	\$0	\$60	\$0	0%
MISCELLANEOUS	100-1100-2800	\$4,500	\$1,100	\$12,000	166.7%
Total Operating Supplies & Services:		\$64,200	\$35,092	\$85,000	32.4%
Internal Service Charges					
City Attorney	100-1100-3612	\$2,200	\$1,830	\$13,400	509.1%
It/Computers-Telephones	100-1100-3613	\$24,900	\$20,750	\$26,500	6.4%
Liability Insurance	100-1100-3616	\$7,200	\$6,000	\$7,600	5.6%
Facility Maintenance	100-1100-3680	\$23,400	\$19,500	\$26,200	12%
Total Internal Service Charges:		\$57,700	\$48,080	\$73,700	27.7%
Total General Administration Fund:		\$252,000	\$171,240	\$271,000	7.5%



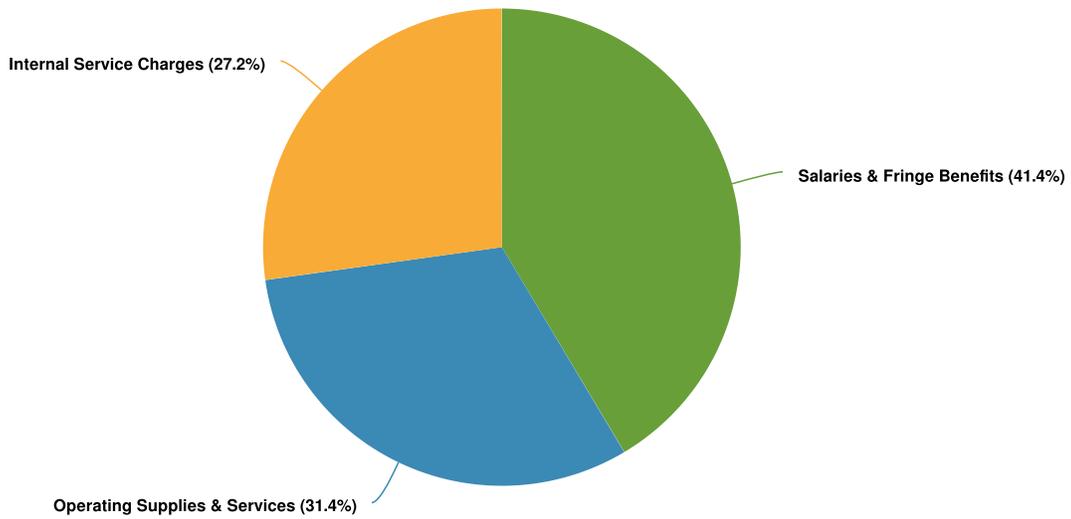
Expenditures by Program

2026 Budgeted Expenditures by Program

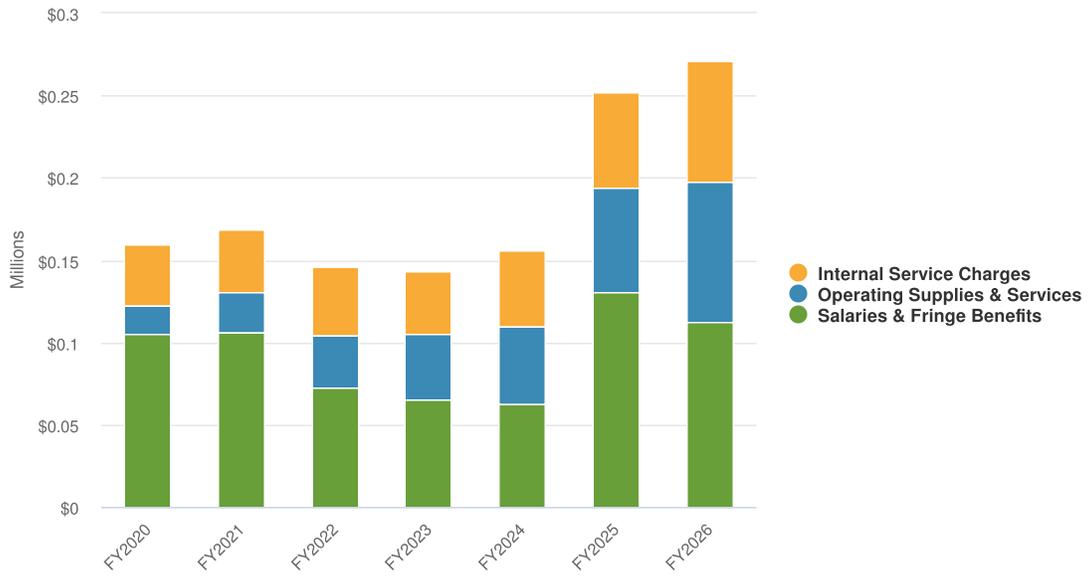


Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



City Manager



Mark Prestwich
City Manager

Appointed by the City Council, the City Manager is the administrative and operational head of the City. The office is responsible for the implementation of the City Council's policy objectives.

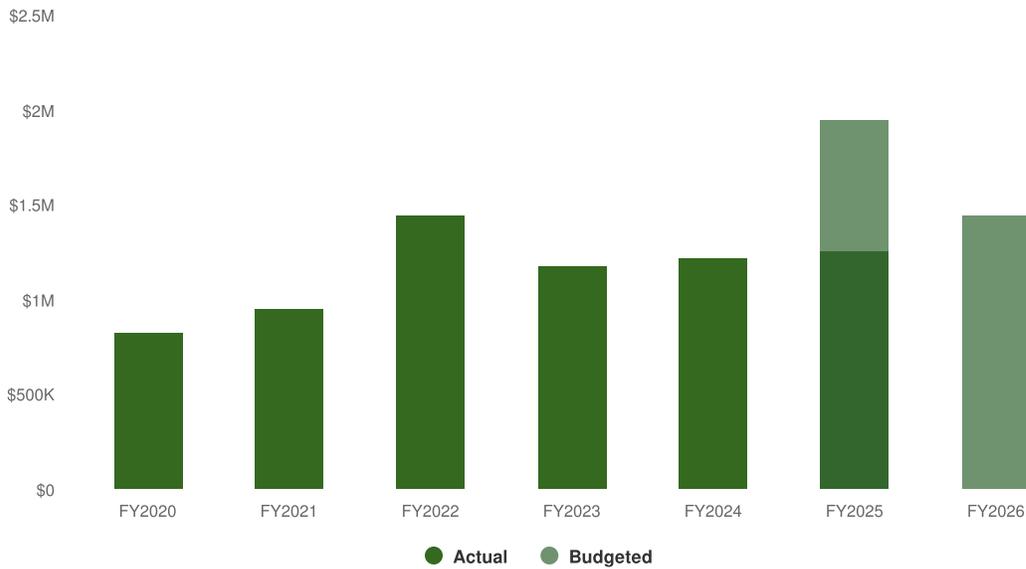
PROGRAMS

- 1. Administration
- 2. Community Engagement

Expenditures Summary

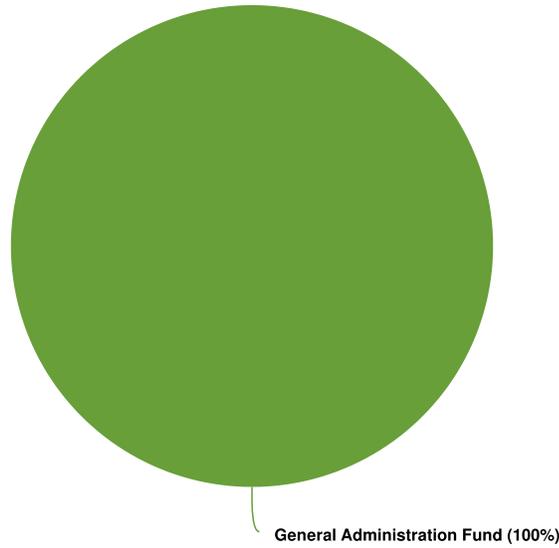
\$1,450,000 **-\$503,557**
(-25.78% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual

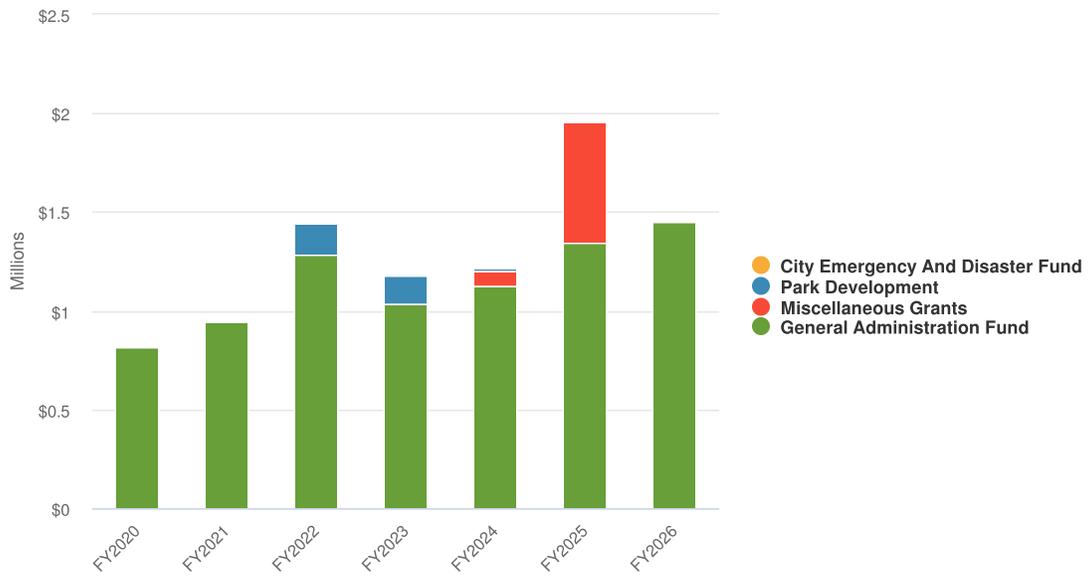


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund

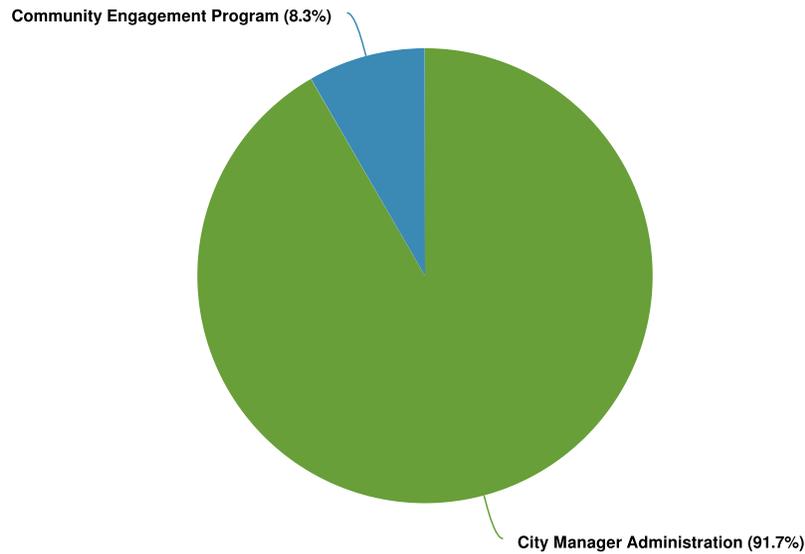


NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund				
Salaries & Fringe Benefits	\$922,900	\$757,197	\$1,086,900	17.8%
Operating Supplies & Services	\$199,266	\$73,328	\$200,000	0.4%
Internal Service Charges	\$165,900	\$138,250	\$163,100	-1.7%
Capital Outlay	\$60,000	\$0	\$0	-100%
Total General Administration Fund:	\$1,348,066	\$968,775	\$1,450,000	7.6%
Miscellaneous Grants				
Salaries & Fringe Benefits	\$446,788	\$122,868	\$0	-100%
Operating Supplies & Services	\$158,703	\$162,810	\$0	-100%
Total Miscellaneous Grants:	\$605,491	\$285,678	\$0	-100%
Total:	\$1,953,557	\$1,254,453	\$1,450,000	-25.8%

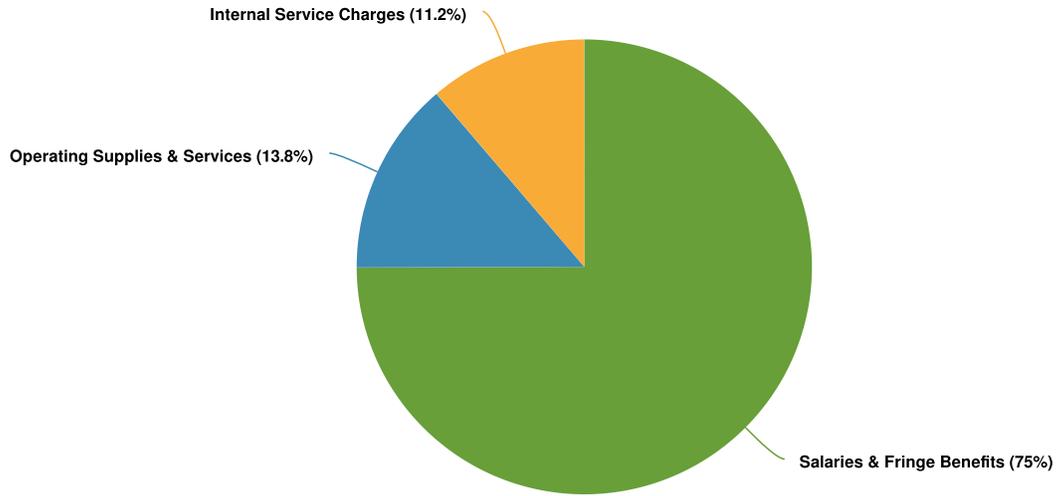
Expenditures by Program

2026 Budgeted Expenditures by Program

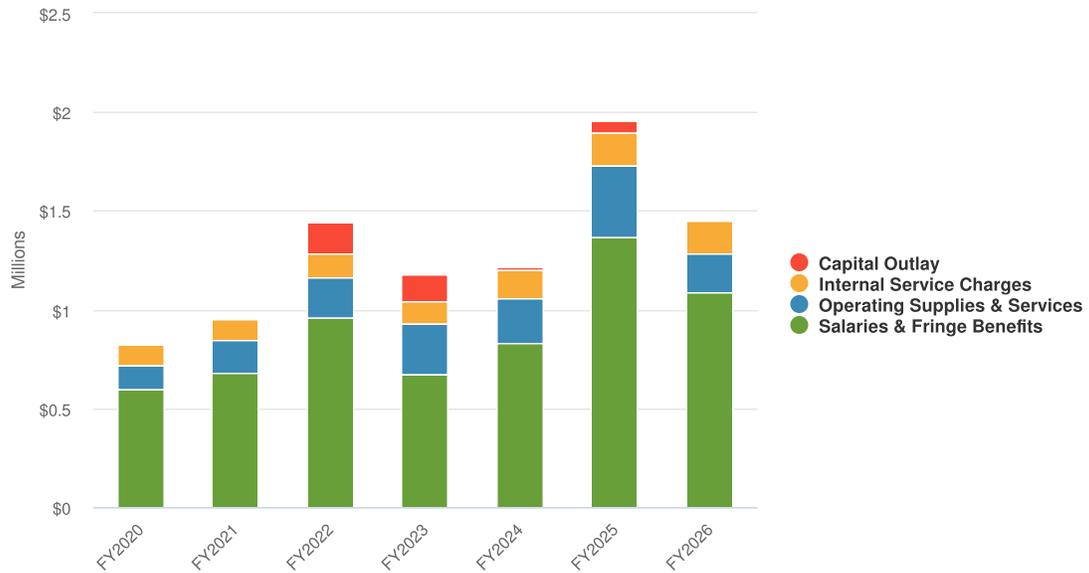


Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



City Manager Administration

Through the Administration Program, the office executes the direction of the City Council, while overseeing citywide operations and service provision.

PROGRAM OBJECTIVES

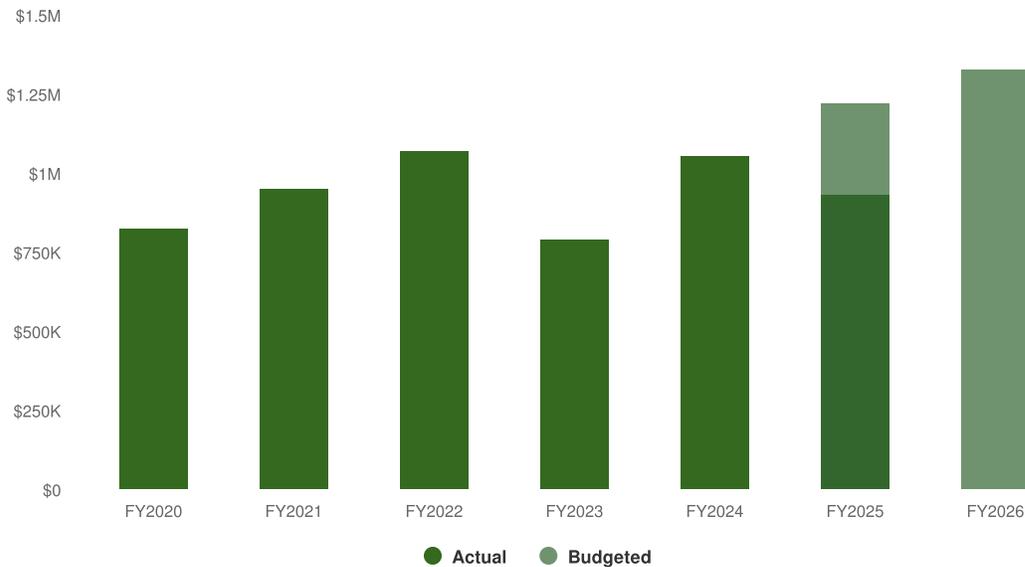
- Ensure that the annual budget and CIP is executed and remains balanced and meets the 40% reserve requirement.
- Evaluate departments to ensure that adequate staffing is achieved for maximum organizational effectiveness.
- Improve citywide digitization strategies to maximize efficiency and improve access for the community.
- Coordinate interdepartmental efforts to effectuate projects with citywide impact.
- Expand the internal communications that celebrate the hard work of City staff.
- Continue achieving milestones from the Strategic Plan.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

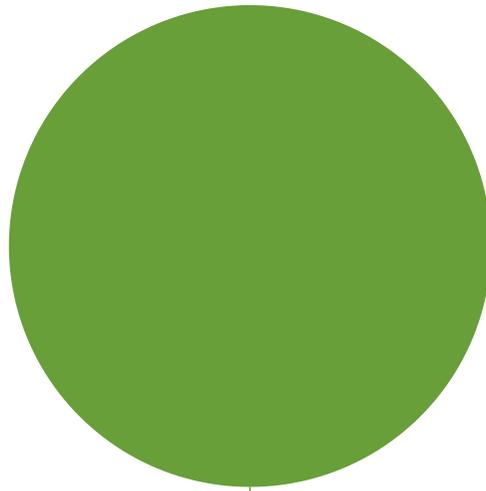
\$1,329,000 **\$109,633**
(8.99% vs. prior year)

City Manager Administration Proposed and Historical Budget vs. Actual



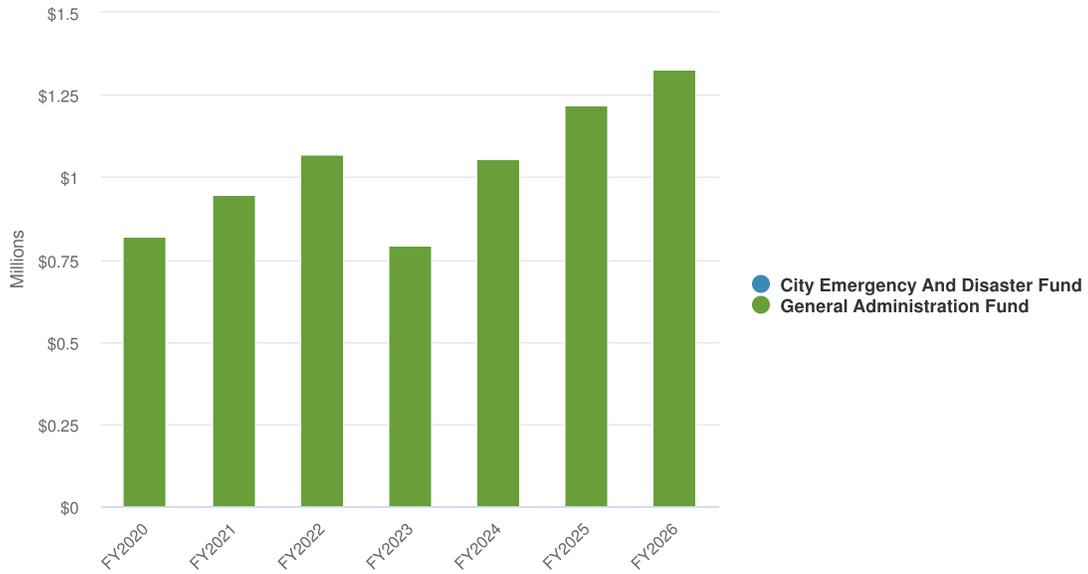
Expenditures by Fund

2026 Expenditures by Fund



General Administration Fund (100%)

Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Salaries & Fringe Benefits					



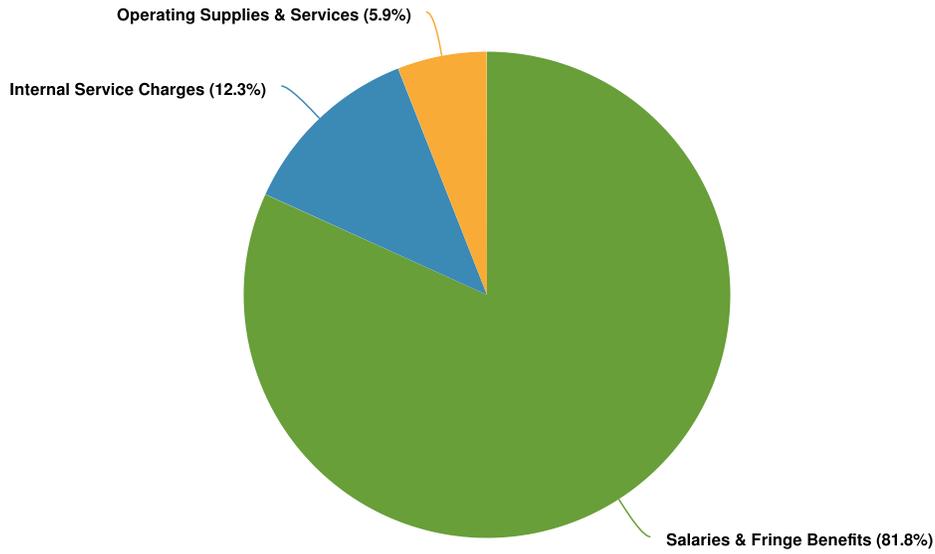
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	100-1200-1100	\$499,800	\$375,042	\$646,800	29.4%
Salaries Overtime	100-1200-1300	\$2,500	\$1,435	\$2,500	0%
Other Fringe Benefits	100-1200-1400	\$29,500	\$25,792	\$39,000	32.2%
Pers Pension	100-1200-1405	\$221,800	\$211,023	\$202,300	-8.8%
Health Plans	100-1200-1410	\$50,300	\$40,563	\$76,000	51.1%
Workers Comp Contribution	100-1200-1415	\$20,200	\$16,830	\$19,800	-2%
Special Pay	100-1200-1420	\$6,000	\$4,615	\$6,000	0%
Pto + Holiday	100-1200-1425	\$27,400	\$27,396	\$33,500	22.3%
Unemployment Benefits	100-1200-1430	\$400	\$330	\$400	0%
Retiree Medical Premiums	100-1200-1450	\$65,000	\$54,170	\$60,600	-6.8%
Total Salaries & Fringe Benefits:		\$922,900	\$757,197	\$1,086,900	17.8%
Operating Supplies & Services					
Telephone/Communication	100-1200-2200	\$2,800	\$1,974	\$2,400	-14.3%
Advertising And Publications	100-1200-2220	\$0	-\$400	\$0	0%
Office Supplies And Materials	100-1200-2250	\$5,800	\$2,502	\$6,000	3.4%
COMPUTER HARDWARE PURCHASES	100-1200-2270	\$25,894	\$14,819	\$0	-100%
Contracts,Leases,Rents,& Taxes	100-1200-2400	\$6,000	\$3,777	\$6,000	0%
Insurance, Bonds	100-1200-2500	\$100	\$0	\$100	0%
Training & Education	100-1200-2560	\$11,907	\$3,895	\$19,500	63.8%
Professional/Specialized Serv	100-1200-2710	\$78,066	\$11,746	\$45,000	-42.4%
Total Operating Supplies & Services:		\$130,567	\$38,313	\$79,000	-39.5%
Internal Service Charges					
City Attorney	100-1200-3612	\$10,100	\$8,420	\$2,800	-72.3%
It/Computers-Telephones	100-1200-3613	\$68,600	\$57,170	\$66,200	-3.5%
Liability Insurance	100-1200-3616	\$58,500	\$48,750	\$63,100	7.9%
Vehicle Maint & Repairs	100-1200-3622	\$3,700	\$3,080	\$2,600	-29.7%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Facility Maintenance	100-1200-3680	\$25,000	\$20,830	\$28,400	13.6%
Total Internal Service Charges:		\$165,900	\$138,250	\$163,100	-1.7%
Total General Administration Fund:		\$1,219,367	\$933,761	\$1,329,000	9%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Community Engagement

The Community Engagement Program strives to both disseminate information to the community and cultivate dialogue and participation between staff and the community's stakeholders.

PROGRAM OBJECTIVES

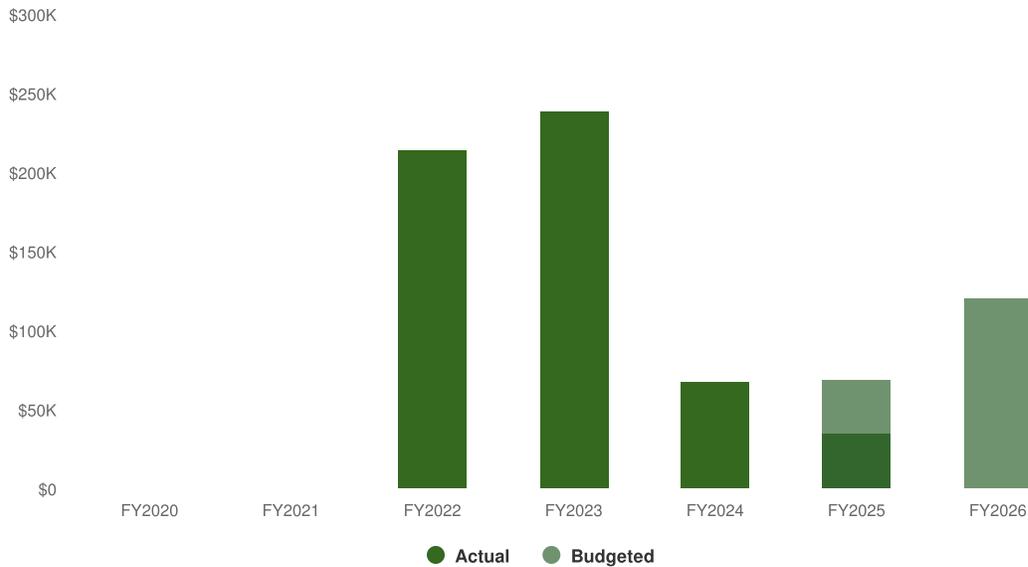
- Continue quarterly newsletters and monthly updates from the City Manager.
- Host at least one community meeting each month.
- Increase engagement through social media and newsletter subscribers by 25%
- Continue long held community celebrations, like the annual Christmas Parade and Veterans Day celebrations.
- Add ten additional mobile home communities to the newsletter distribution.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

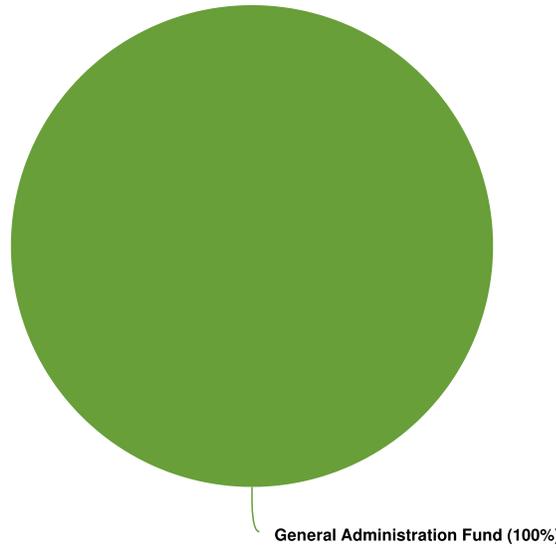
\$121,000 **\$52,301**
(76.13% vs. prior year)

Community Engagement Proposed and Historical Budget vs. Actual

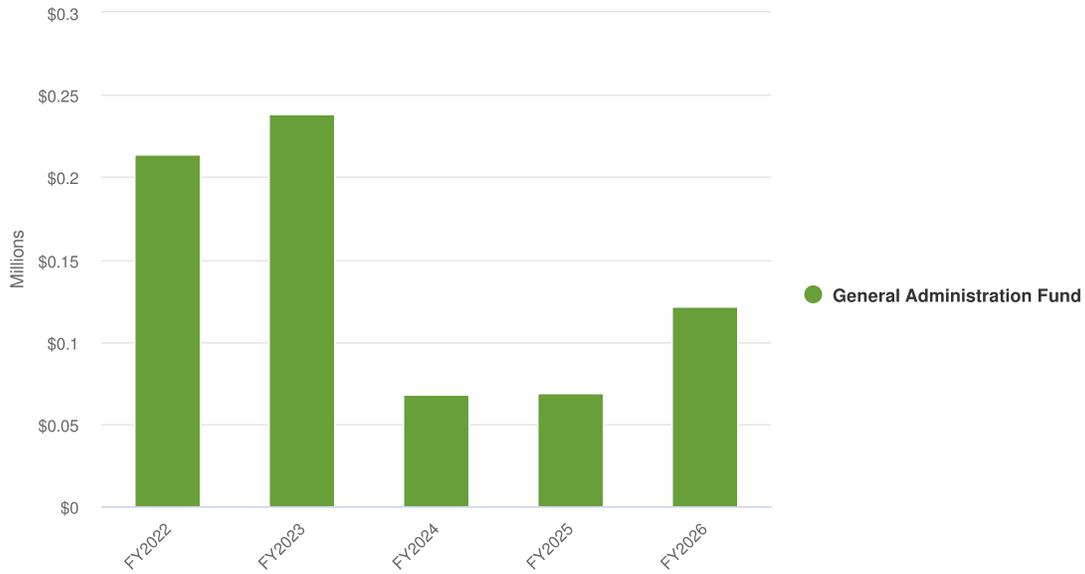


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

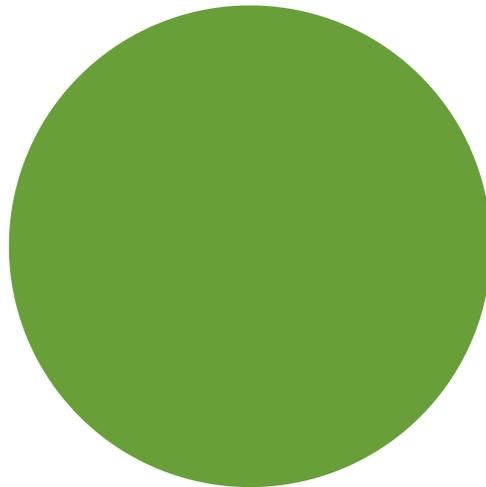
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Operating Supplies & Services					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Advertising And Publications	100-1201-2220	\$6,000	\$65	\$6,000	0%
Office Supplies And Materials	100-1201-2250	\$5,000	\$1,007	\$10,000	100%
Contracts & Leases	100-1201-2400	\$3,000	\$0	\$1,000	-66.7%
Professional/Specialized Serv	100-1201-2710	\$51,699	\$33,943	\$103,000	99.2%
Printing Services	100-1201-2714	\$3,000	\$0	\$1,000	-66.7%
Total Operating Supplies & Services:		\$68,699	\$35,015	\$121,000	76.1%
Total General Administration Fund:		\$68,699	\$35,015	\$121,000	76.1%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Operating Supplies & Services (100%)

City Clerk



John Paul Maier
City Clerk

The City Clerk's office administers democratic processes such as elections, access to City Records, and local legislative activity, ensuring transparency to the public. The City Clerk acts as a compliance officer for federal, state, and local statutes including the Political Reform Act, the Ralph M. Brown Act, and the California Public Records Act.

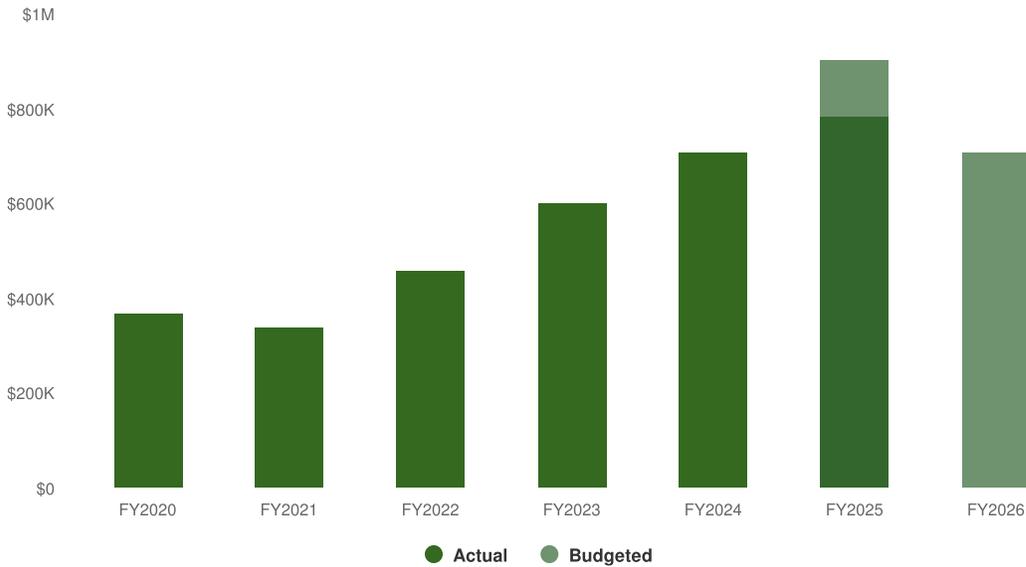
PROGRAMS:

- 1. Administration
- 2. Elections
- 3. Record Management

Expenditures Summary

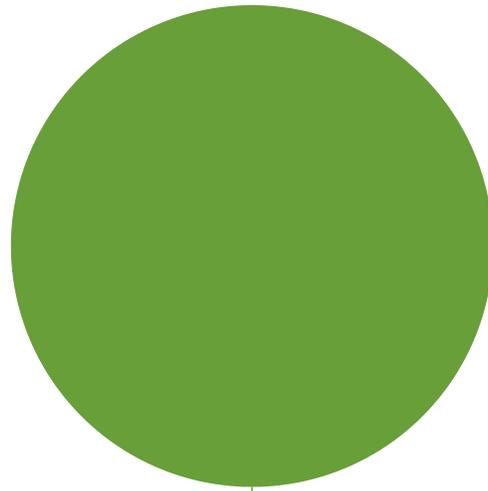
\$708,000 **-\$194,000**
(-21.51% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual



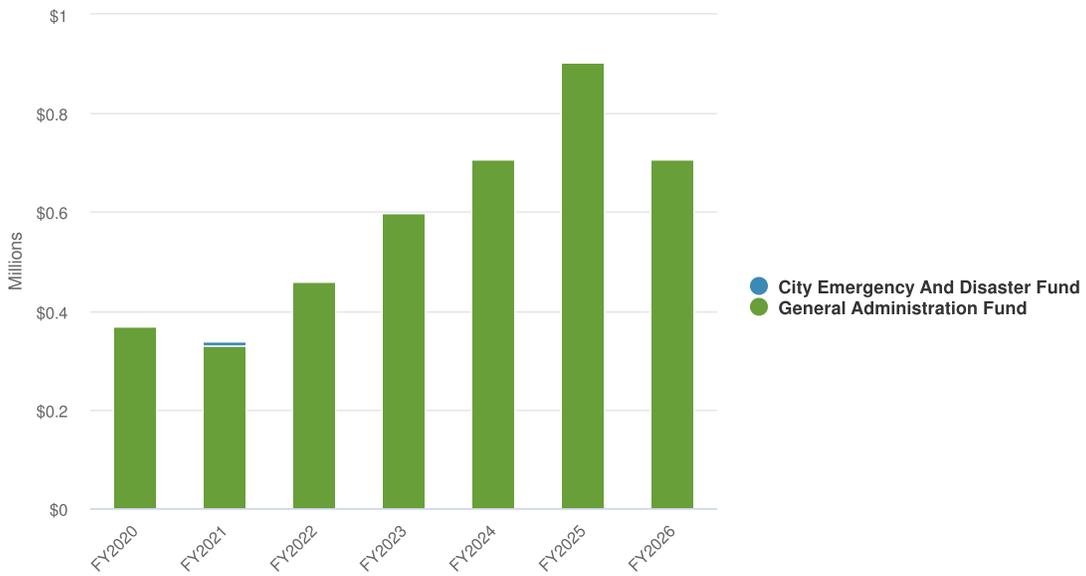
Expenditures by Fund

2026 Expenditures by Fund



General Administration Fund (100%)

Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

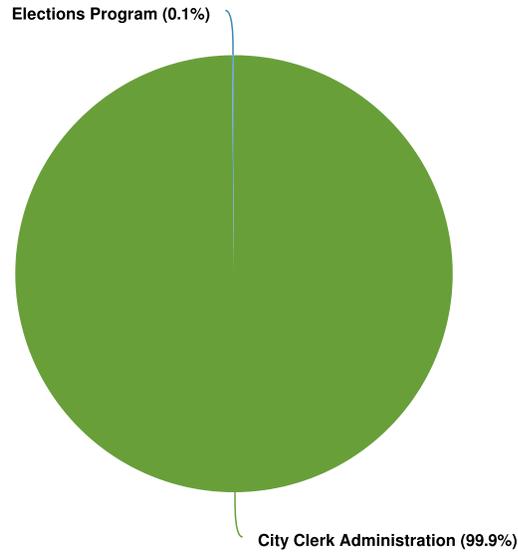
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund				
Salaries & Fringe Benefits	\$546,300	\$427,619	\$541,100	-1%
Operating Supplies & Services	\$282,500	\$294,133	\$71,000	-74.9%



Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Internal Service Charges	\$73,200	\$61,000	\$95,900	31%
Total General Administration Fund:	\$902,000	\$782,752	\$708,000	-21.5%

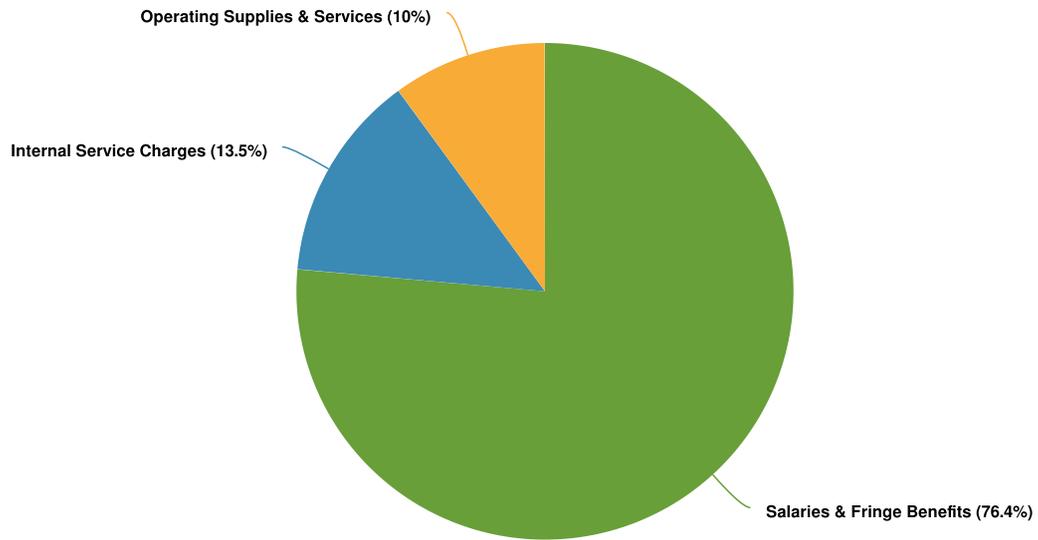
Expenditures by Program

2026 Budgeted Expenditures by Program

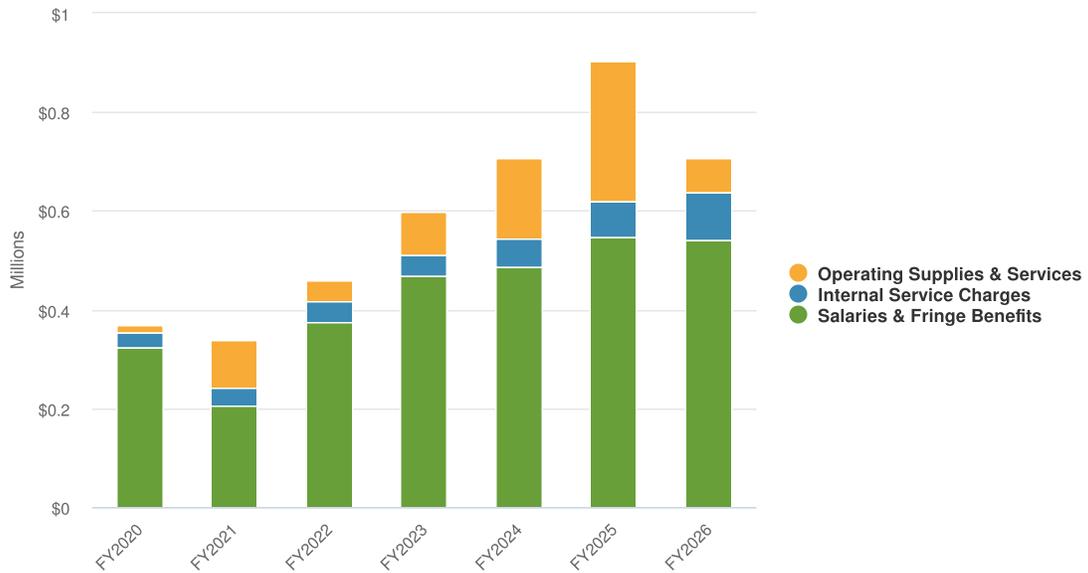


Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



City Clerk Administration

The fundamental purpose of the City Clerk's Budget is to achieve the City's goals, provide excellent customer service, provide support to the City's core services & organization, and identify financial resources to achieve the desired outcome.

PROGRAM OBJECTIVES

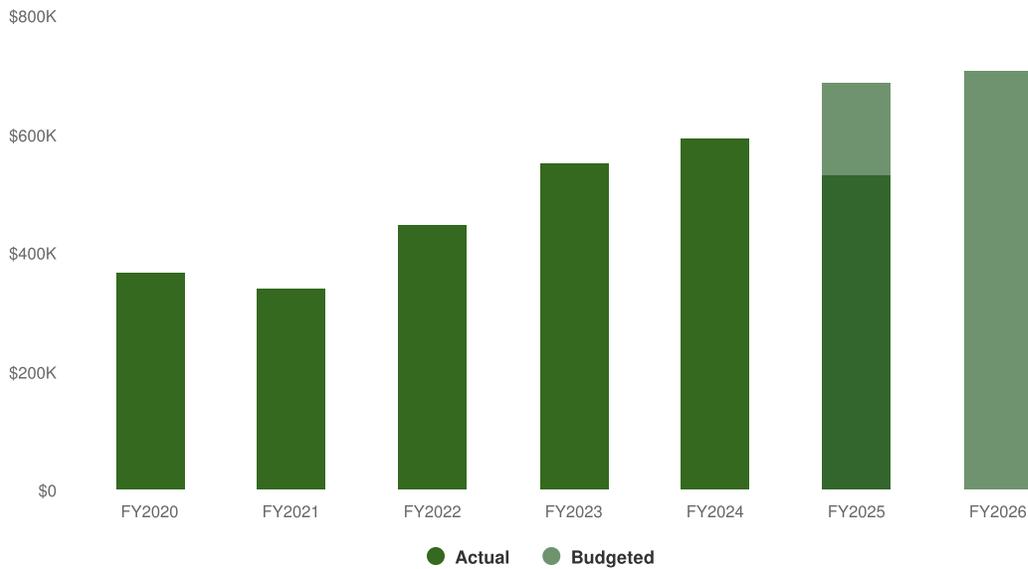
- Oversee Record Management, and ensure accessibility to the City's Vital Documents.
- Oversee hiring of new staff and training.
- Oversee Public Noticing/Codification.
- Manage the timely destruction of city records.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

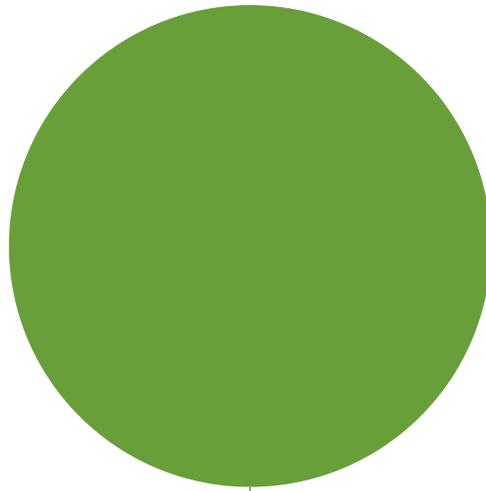
\$707,000 **\$19,000**
(2.76% vs. prior year)

City Clerk Administration Proposed and Historical Budget vs. Actual



Expenditures by Fund

2026 Expenditures by Fund



General Administration Fund (100%)

Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Salaries & Fringe Benefits					



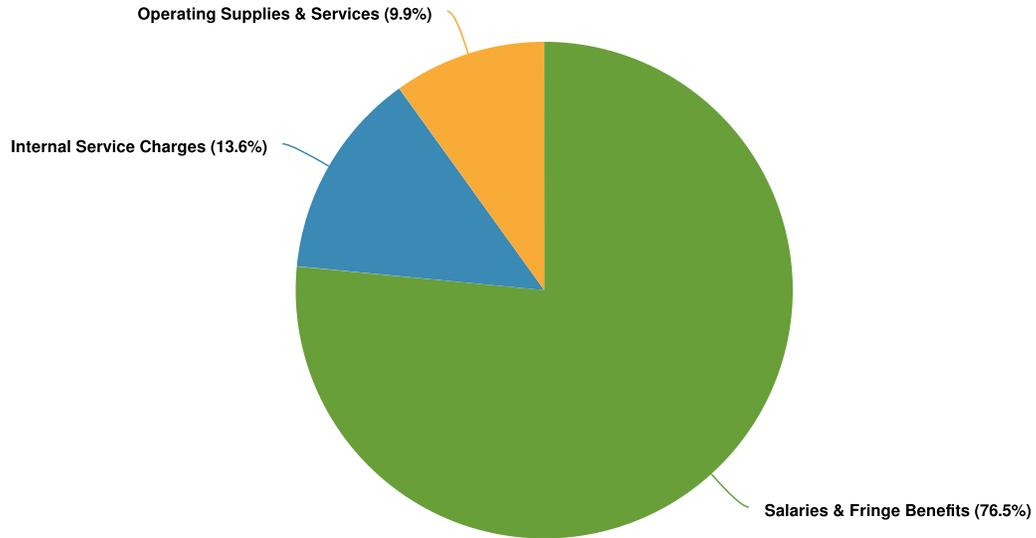
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	100-1300-1100	\$295,800	\$227,090	\$303,300	2.5%
Salaries Overtime	100-1300-1300	\$2,000	\$4,836	\$4,500	125%
Other Fringe Benefits	100-1300-1400	\$18,700	\$13,737	\$19,100	2.1%
Pers Pension	100-1300-1405	\$90,700	\$93,956	\$95,100	4.9%
Health Plans	100-1300-1410	\$64,100	\$40,289	\$51,000	-20.4%
Workers Comp Contribution	100-1300-1415	\$12,100	\$10,080	\$11,000	-9.1%
Special Pay	100-1300-1420	\$7,200	\$4,962	\$6,000	-16.7%
Pto + Holiday	100-1300-1425	\$16,500	\$0	\$16,600	0.6%
Unemployment Benefits	100-1300-1430	\$200	\$170	\$200	0%
Retiree Medical Premiums	100-1300-1450	\$39,000	\$32,500	\$34,300	-12.1%
Total Salaries & Fringe Benefits:		\$546,300	\$427,619	\$541,100	-1%
Operating Supplies & Services					
Telephone/Communications	100-1300-2200	\$1,400	\$656	\$1,400	0%
Advertising And Publications	100-1300-2220	\$7,000	\$9,598	\$8,000	14.3%
Office Supplies And Materials	100-1300-2250	\$3,000	\$2,865	\$4,500	50%
Software Maintenance	100-1300-2265	\$33,300	\$20,117	\$33,300	0%
Insurance, Bonds	100-1300-2500	\$100	\$0	\$100	0%
Conferences	100-1300-2550	\$2,100	\$0	\$2,100	0%
Training & Education	100-1300-2560	\$6,600	\$2,508	\$5,600	-15.2%
Professional/Specialized Serv	100-1300-2710	\$15,000	\$7,274	\$15,000	0%
Total Operating Supplies & Services:		\$68,500	\$43,017	\$70,000	2.2%
Internal Service Charges					
City Attorney	100-1300-3612	\$6,600	\$5,500	\$16,100	143.9%
It/Computers-Telephones	100-1300-3613	\$24,900	\$20,750	\$33,100	32.9%
Liability Insurance	100-1300-3616	\$28,500	\$23,750	\$32,300	13.3%
Facility Maintenance	100-1300-3680	\$13,200	\$11,000	\$14,400	9.1%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Internal Service Charges:		\$73,200	\$61,000	\$95,900	31%
Total General Administration Fund:		\$688,000	\$531,637	\$707,000	2.8%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Elections

The City Clerk facilitates all City elections. Through the Elections Program, the City Clerk identifies the best practices and techniques to ensure transparency in funding the election process.

PROGRAM OBJECTIVES

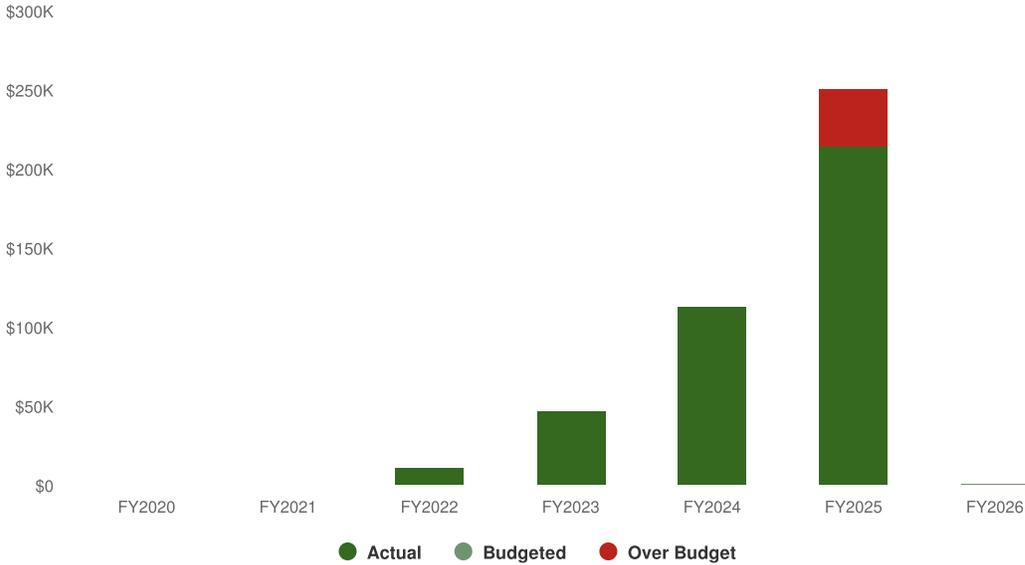
- Achieve accessibility and equal participation for the District Election.
- Practice a fair and transparent election, consolidating with the County of Riverside ROV.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

\$1,000 **-\$213,000**
(-99.53% vs. prior year)

Elections Proposed and Historical Budget vs. Actual

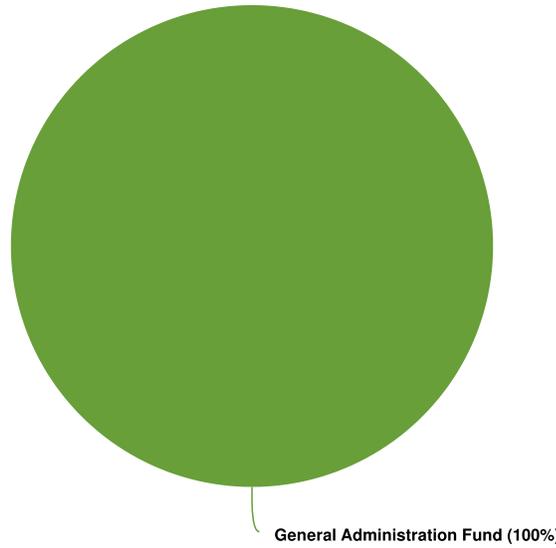


Election costs for FY2025 include three City Council seats and one city-wide ballot measure.

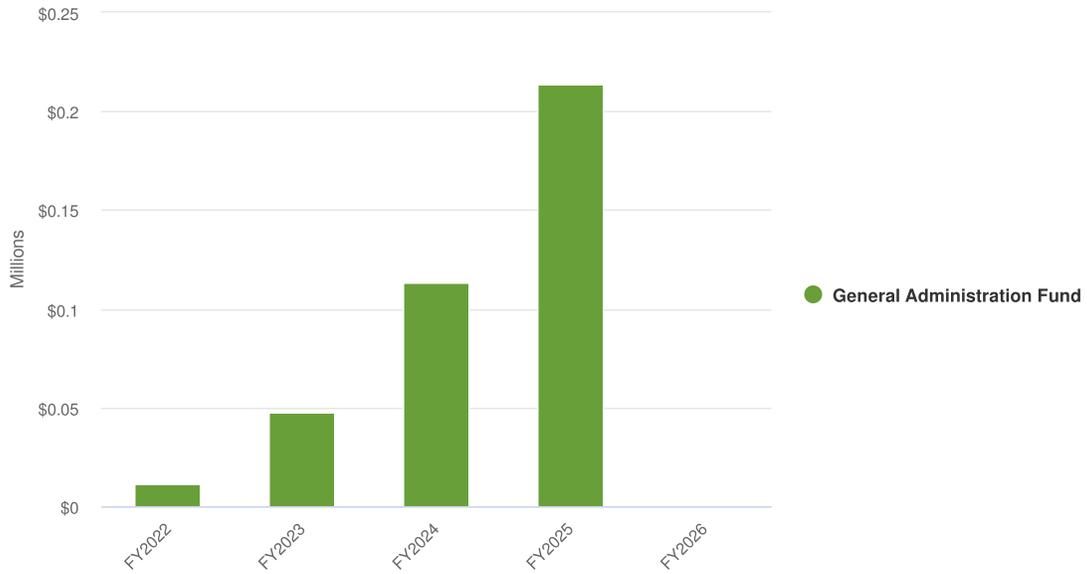


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

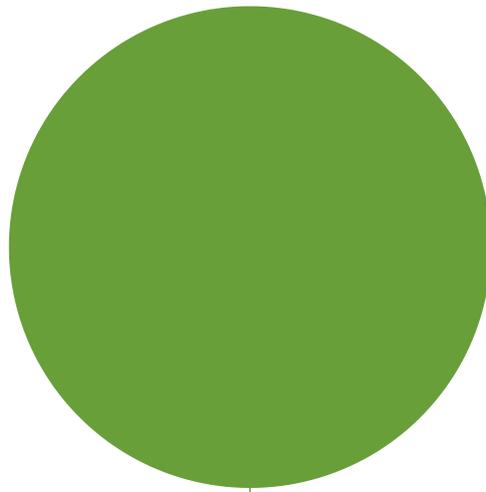
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Operating Supplies & Services					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Advertising And Publications	100-1301-2220	\$0	\$480	\$0	0%
Office Supplies And Materials	100-1301-2250	\$1,000	\$1,136	\$1,000	0%
Professional/Specialized Serv	100-1301-2710	\$213,000	\$249,499	\$0	-100%
Total Operating Supplies & Services:		\$214,000	\$251,116	\$1,000	-99.5%
Total General Administration Fund:		\$214,000	\$251,116	\$1,000	-99.5%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Operating Supplies & Services (100%)

City Clerk Record Management

The Record Management Program facilitates the retention and accessibility of historical City documents. The City Clerk will ensure the best record management practices are employed to comply with local and state document retention regulations.

PROGRAM OBJECTIVES

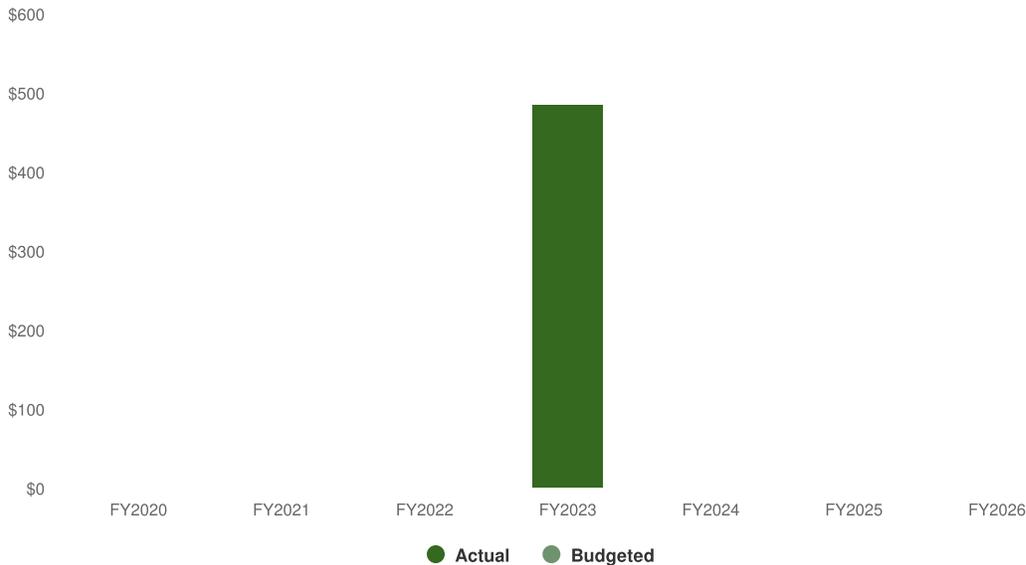
- Meet local and state document guidelines.
- Make public documents easily accessible to the public.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

\$0 **\$0**
(0.00% vs. prior year)

City Clerk Records Management Proposed and Historical Budget vs. Actual



FY2026 Records Management costs will be deferred to FY2027.

Expenditures by Fund

NOTE: The FY2024 Amended Budget and FY2024 Actuals are as of April 30, 2024.



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 CM Recommended (% Change)	FY2025 Amended vs. FY2026 Council Approved (% Change)
No Data To Display						



Administrative Services



Tiffany Barnett
Administrative Services Director

In FY 2023-24 the divisions of Finance, Human Resources (HR) and Information Technology (IT) came together to create the Administrative Services Department.

The Finance Division is responsible for the City's financial planning (budgeting); accounting for the City's resources; accurate reporting of the City's financial position; and management and control of all the City's financial activities. Services include: Payroll, Procurement, General Accounting, Utility Billing, Business License and Risk Management.

The HR Division provides human resources services for active employees, retirees and the public. Services include: Benefits Administration, Classification and Compensation, Employee Relations, Labor Relations, Recruitment and Selection and Safety and Workers' Compensation.

The Information Technology Division (I.T.) is responsible for the citywide installation, operation, service and maintenance of citywide computers, telephones, networking systems, and software.

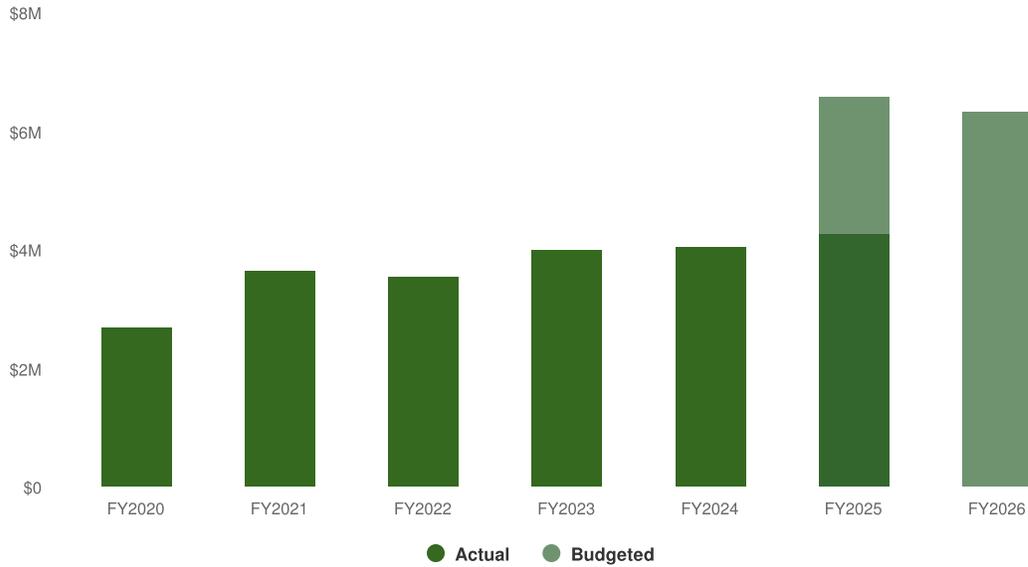
PROGRAMS:

1. Administration
2. Finance - General Accounting
3. Finance - Procurement
4. Finance - Payroll
5. Finance - Utility Billing
6. Grants Administration
7. Human Resources - Employee Services
8. Human Resources - Employee Appreciation
9. Information Technology - Applications
10. Information Technology - Government TV
11. Information Technology - Systems

Expenditures Summary

\$6,342,000 **-\$238,668**
(-3.63% vs. prior year)

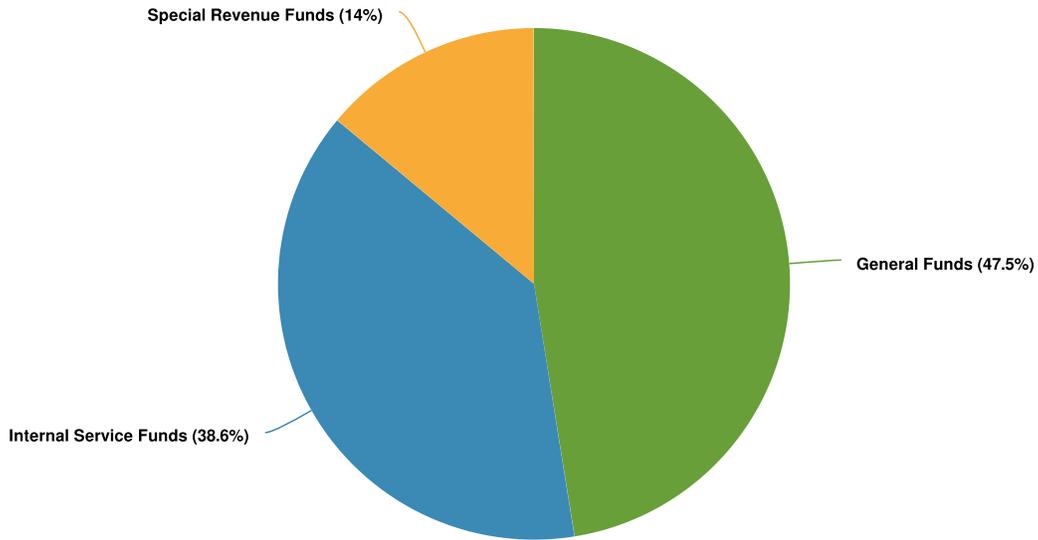
Administrative Services Proposed and Historical Budget vs. Actual



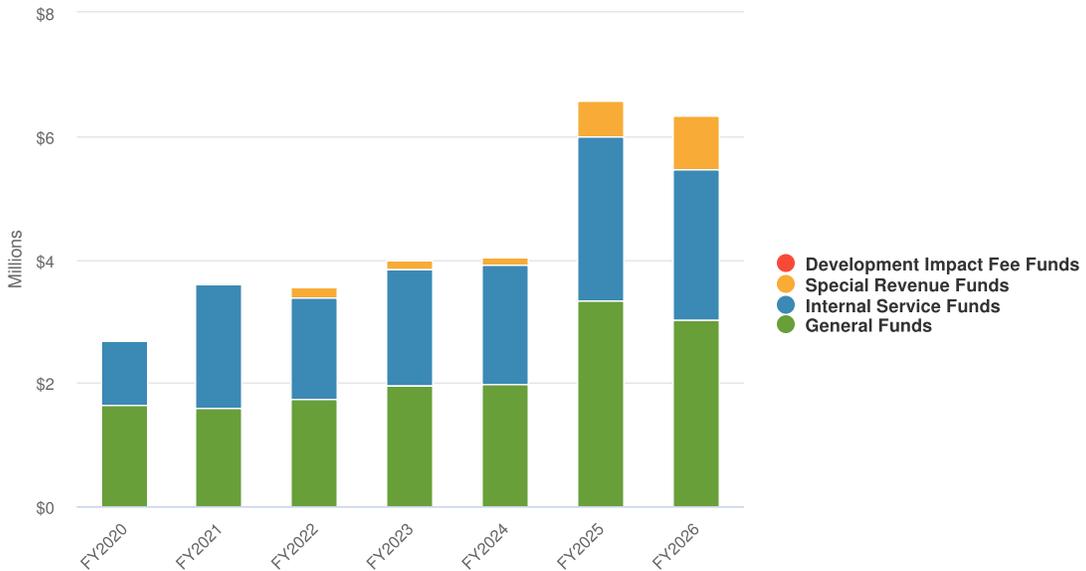
Prior to FY2025, portions of salaries in Administrative Services were directly charged to other funds. The City re-structured the cost allocation of General Fund Administration in FY2025, and most employees working in Finance and Human Resources are now fully charged to the Administrative Services Department.

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Funds				
General Administration Fund				
Salaries & Fringe Benefits	\$2,136,900	\$1,467,516	\$1,967,300	-7.9%

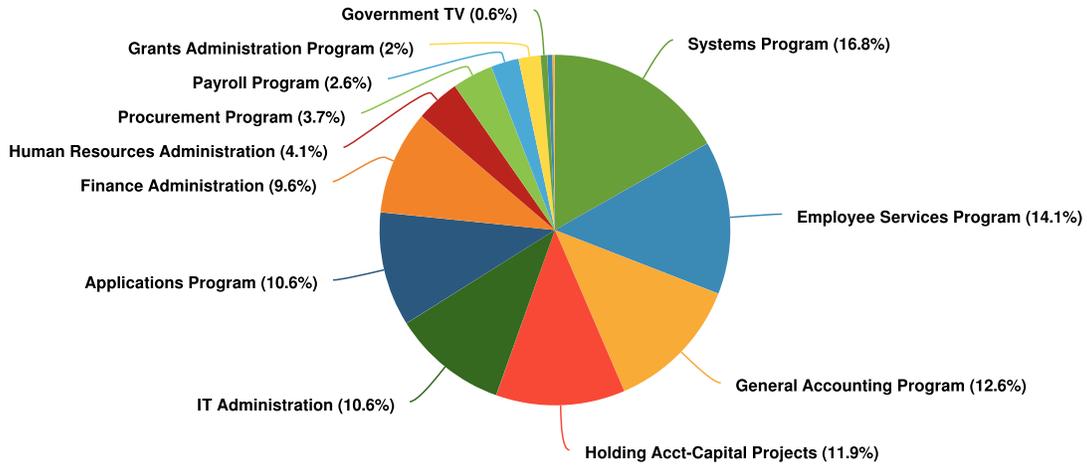


Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Operating Supplies & Services	\$853,117	\$542,404	\$667,100	-21.8%
Internal Service Charges	\$340,800	\$284,000	\$376,600	10.5%
Total General Administration Fund:	\$3,330,817	\$2,293,920	\$3,011,000	-9.6%
Total General Funds:	\$3,330,817	\$2,293,920	\$3,011,000	-9.6%
Special Revenue Funds				
Community Development (CDBG)				
Salaries & Fringe Benefits	\$108,110	\$90,959	\$89,500	-17.2%
Operating Supplies & Services	\$22,950	\$44,187	\$39,500	72.1%
Capital Outlay	\$461,210	\$20,025	\$756,000	63.9%
Total Community Development (CDBG):	\$592,270	\$155,171	\$885,000	49.4%
Total Special Revenue Funds:	\$592,270	\$155,171	\$885,000	49.4%
Internal Service Funds				
Administrative Services				
Salaries & Fringe Benefits	\$893,200	\$763,401	\$940,100	5.3%
Operating Supplies & Services	\$1,371,433	\$906,575	\$1,227,000	-10.5%
Internal Service Charges	\$127,100	\$105,920	\$128,900	1.4%
Capital Outlay	\$155,849	\$47,407	\$0	-100%
Transfers Out	\$110,000	\$0	\$150,000	36.4%
Total Administrative Services:	\$2,657,581	\$1,823,303	\$2,446,000	-8%
Total Internal Service Funds:	\$2,657,581	\$1,823,303	\$2,446,000	-8%
Total:	\$6,580,668	\$4,272,393	\$6,342,000	-3.6%



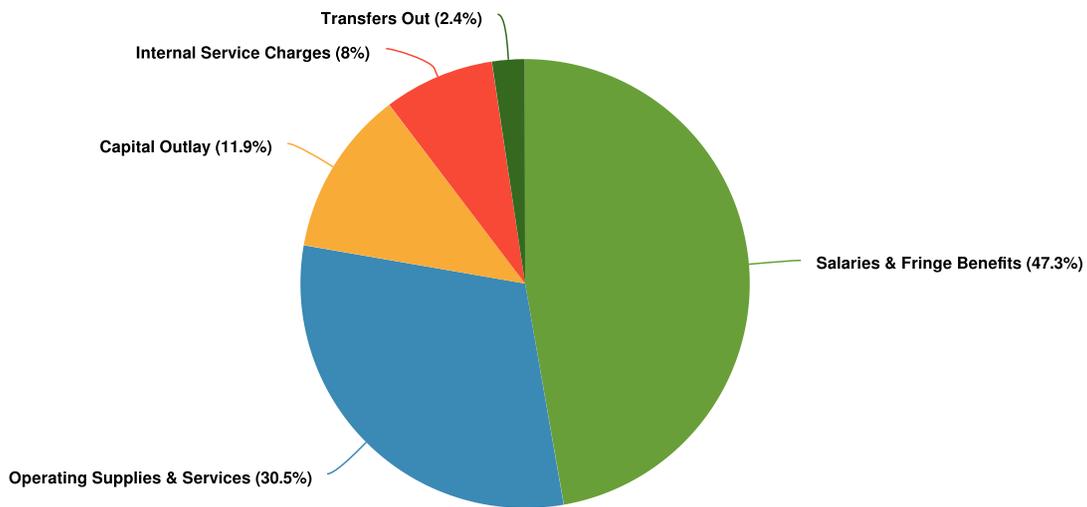
Expenditures by Program

2026 Budgeted Expenditures by Program

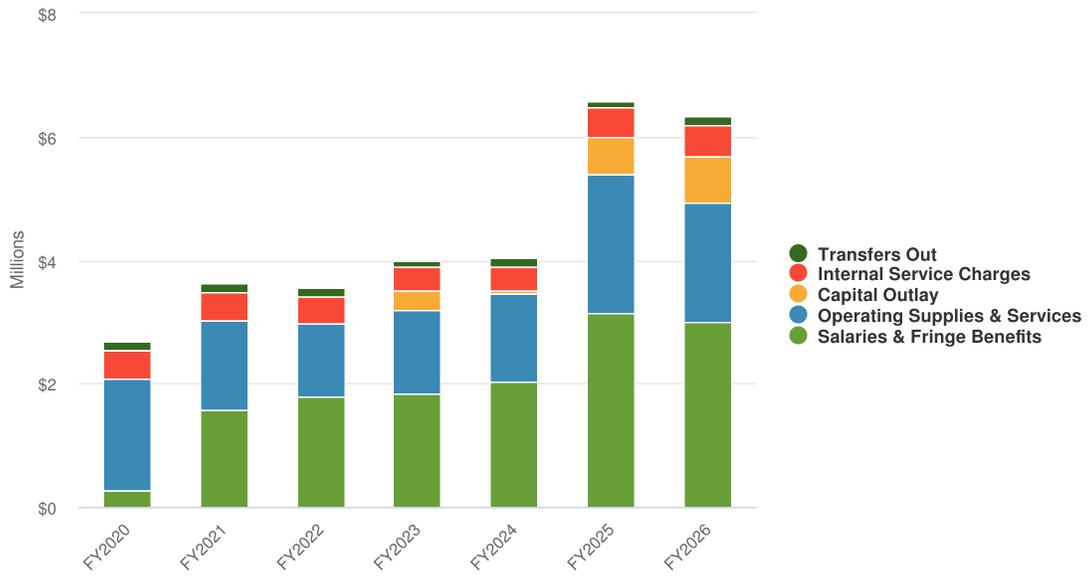


Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Administration

Finance Division:

The Administration Program manages oversight of all finance functions to ensure good customer service is provided for all departments and divisions.

PROGRAM OBJECTIVES

- Meet Government Accounting Standards Board Standards (GASB) of accounting.
- Achieve timely annual Comprehensive Financial Reports with no findings.
- Effectively oversee the annual budget preparation, forecasting, and monitoring.

IT Division:

The Administration Program is the central coordination point for the Division. This program provides administrative support to the division; is responsible for managing the business operations of I.T.; and provides a vision for the organization and developing plans for the future of technology in the City. The administrative staff responsibilities include the coordination of administrative activities between programs; creation, implementation and enforcement of I.T. policies, procedures and standards; budget development and financial management; review of all technology purchases citywide; product licensing, software and maintenance contract management; personnel administration; statistical analysis and reporting; preparation of staff reports to the City Council; as well as interdepartmental project management and executive level departmental communications.

PROGRAM OBJECTIVES:

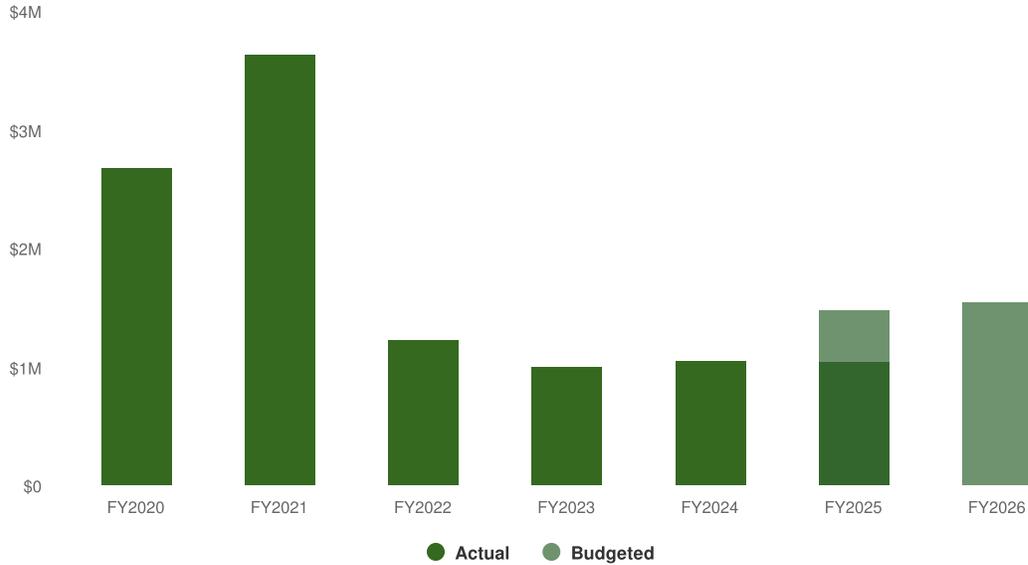
- Provide technology employee adequate training to enhance job proficiency and increase operational security.
- Review all City technology expenditures to ensure compatibility and consistency.
- Work closely with our legal team and procurement on all enterprise software contracts.
- Involvement in all technology projects to increase interdepartmental efficiencies.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

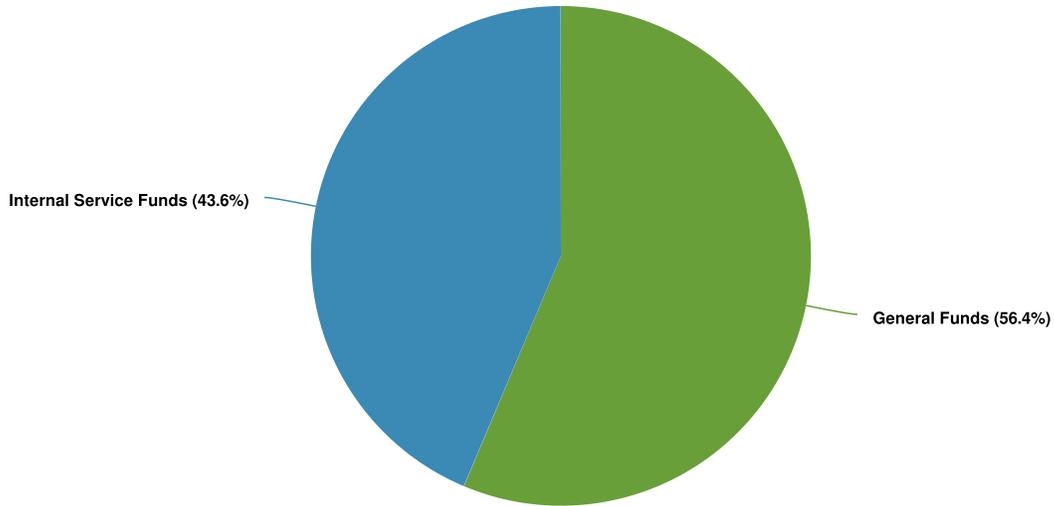
\$1,543,700 **\$53,400**
(3.58% vs. prior year)

Finance Administration Proposed and Historical Budget vs. Actual

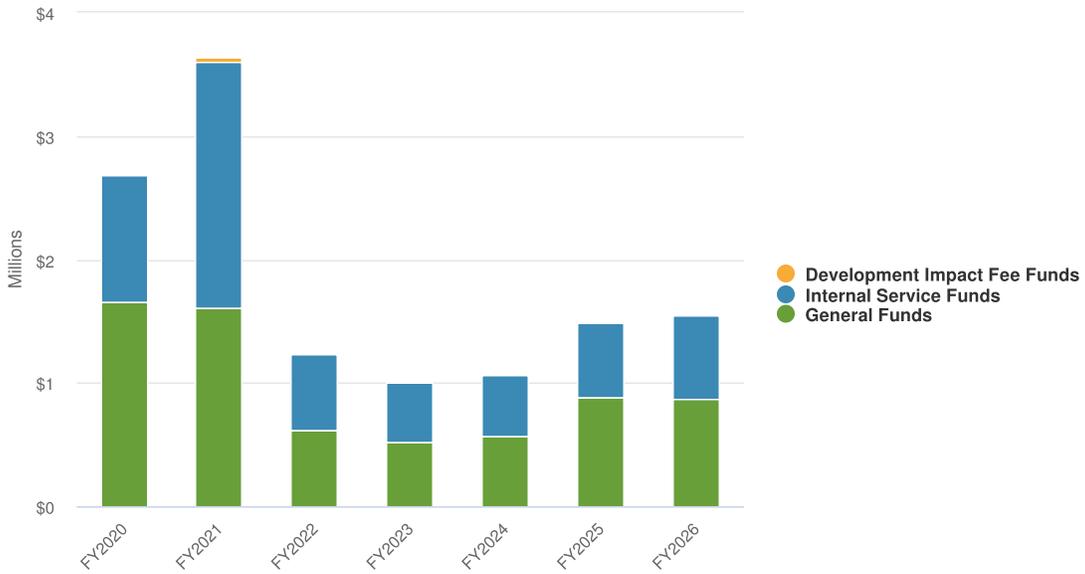


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Funds					
Salaries & Fringe Benefits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	100-1400-1100	\$141,900	\$92,423	\$140,000	-1.3%
Other Fringe Benefits	100-1400-1400	\$7,900	\$5,768	\$8,200	3.8%
Pers Pension	100-1400-1405	\$44,200	\$38,135	\$45,200	2.3%
Health Plans	100-1400-1410	\$12,100	\$6,356	\$6,300	-47.9%
Workers Comp Contribution	100-1400-1415	\$4,600	\$3,830	\$4,500	-2.2%
Special Pay	100-1400-1420	\$2,000	-\$1,162	\$2,000	0%
Pto + Holiday	100-1400-1425	\$8,400	\$2,681	\$8,300	-1.2%
Unemployment Benefits	100-1400-1430	\$400	\$330	\$400	0%
Retiree Medical Premiums	100-1400-1450	\$14,700	\$12,250	\$13,600	-7.5%
Salaries & Wages	100-1800-1100	\$76,700	\$39,185	\$73,000	-4.8%
Other Fringe Benefits	100-1800-1400	\$3,800	\$2,073	\$3,700	-2.6%
Pers Pension	100-1800-1405	\$26,700	\$16,223	\$24,100	-9.7%
Health Plans	100-1800-1410	\$2,800	\$2,932	\$5,000	78.6%
Workers Comp Contribution	100-1800-1415	\$1,500	\$1,250	\$1,700	13.3%
Special Pay	100-1800-1420	\$2,000	\$420	\$2,000	0%
Pto + Holiday	100-1800-1425	\$5,100	\$2,602	\$4,500	-11.8%
Unemployment Benefits	100-1800-1430	\$200	\$170	\$200	0%
Retiree Medical Premiums	100-1800-1450	\$4,800	\$4,000	\$5,200	8.3%
Total Salaries & Fringe Benefits:		\$359,800	\$229,467	\$347,900	-3.3%
Operating Supplies & Services					
Telephone/Communication	100-1400-2200	\$1,400	\$996	\$2,300	64.3%
Advertising And Publications	100-1400-2220	\$1,200	\$0	\$1,600	33.3%
Office Supplies And Materials	100-1400-2250	\$13,000	\$12,684	\$13,500	3.8%
Software Maintenance	100-1400-2265	\$133,400	\$94,822	\$112,500	-15.7%
Contracts,Leases,Rents,& Taxes	100-1400-2400	\$6,100	\$4,386	\$4,400	-27.9%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Conferences	100-1400-2550	\$8,000	\$135	\$3,000	-62.5%
Training & Education	100-1400-2560	\$2,400	\$1,364	\$2,700	12.5%
UNIFORMS AND SAFETY EQUIPMENT	100-1400-2700	\$300	\$0	\$0	-100%
Professional/Specialized Serv	100-1400-2710	\$11,500	\$6,898	\$5,500	-52.2%
Printing Services	100-1400-2714	\$300	\$2,204	\$0	-100%
Advertising And Publications	100-1800-2220	\$0	\$300	\$0	0%
Total Operating Supplies & Services:		\$177,600	\$123,789	\$145,500	-18.1%
Internal Service Charges					
City Attorney	100-1400-3612	\$10,500	\$8,750	\$3,100	-70.5%
It/Computers-Telephones	100-1400-3613	\$112,300	\$93,580	\$119,100	6.1%
Liability Insurance	100-1400-3616	\$62,200	\$51,830	\$71,400	14.8%
Facility Maintenance	100-1400-3680	\$39,400	\$32,830	\$42,400	7.6%
City Attorney	100-1800-3612	\$20,000	\$16,670	\$31,000	55%
It/Computers-Telephones	100-1800-3613	\$43,700	\$36,420	\$46,300	5.9%
Liability Insurance	100-1800-3616	\$33,200	\$27,670	\$41,300	24.4%
Facility Maintenance	100-1800-3680	\$19,500	\$16,250	\$22,000	12.8%
Total Internal Service Charges:		\$340,800	\$284,000	\$376,600	10.5%
Total General Funds:		\$878,200	\$637,256	\$870,000	-0.9%
Operating Supplies & Services					
Total Operating Supplies & Services:		\$0	\$0	\$0	0%
Internal Service Funds					
Administrative Services					
Salaries & Fringe Benefits					
Salaries & Wages	680-1930-1100	\$242,400	\$171,818	\$238,900	-1.4%
Other Fringe Benefits	680-1930-1400	\$9,400	\$8,050	\$11,000	17%
Pers Pension	680-1930-1405	\$61,900	\$72,582	\$77,200	24.7%
Health Plans	680-1930-1410	\$11,800	\$11,902	\$16,600	40.7%

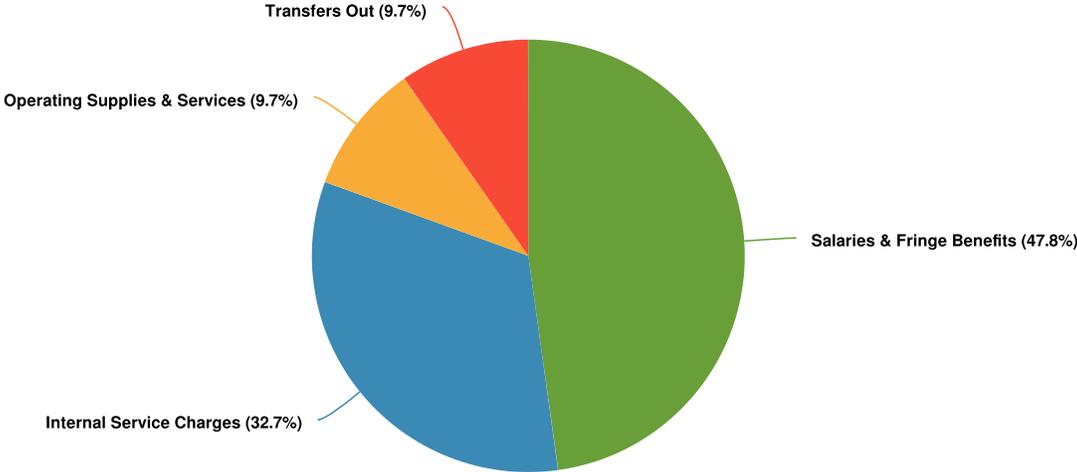


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Workers Comp Contribution	680-1930-1415	\$6,500	\$5,420	\$6,800	4.6%
Special Pay	680-1930-1420	\$5,600	\$3,397	\$5,600	0%
Pto + Holiday	680-1930-1425	\$11,500	\$2,602	\$13,200	14.8%
Unemployment Benefits	680-1930-1430	\$200	\$170	\$200	0%
Retiree Medical Premiums	680-1930-1450	\$21,100	\$17,580	\$20,700	-1.9%
Total Salaries & Fringe Benefits:		\$370,400	\$293,522	\$390,200	5.3%
Operating Supplies & Services					
Telephone/Communication	680-1930-2200	\$1,800	\$636	\$1,800	0%
Office Supplies And Materials	680-1930-2250	\$1,100	\$652	\$1,100	0%
Training & Education	680-1930-2560	\$1,000	\$704	\$1,000	0%
Vehicle Fuel	680-1930-2623	\$700	\$687	\$700	0%
Total Operating Supplies & Services:		\$4,600	\$2,679	\$4,600	0%
Internal Service Charges					
Equipment Replacement	680-1930-3600	\$9,400	\$7,830	\$9,000	-4.3%
City Attorney	680-1930-3612	\$14,600	\$12,170	\$3,900	-73.3%
Liability Insurance	680-1930-3616	\$80,100	\$66,750	\$89,600	11.9%
Vehicle Maint & Repairs	680-1930-3622	\$6,300	\$5,250	\$7,200	14.3%
Facility Maintenance	680-1930-3680	\$16,700	\$13,920	\$19,200	15%
Total Internal Service Charges:		\$127,100	\$105,920	\$128,900	1.4%
Transfers Out					
Depreciation Expense	680-1930-9990	\$110,000	\$0	\$150,000	36.4%
Total Transfers Out:		\$110,000	\$0	\$150,000	36.4%
Total Administrative Services:		\$612,100	\$402,120	\$673,700	10.1%
Total Internal Service Funds:		\$612,100	\$402,120	\$673,700	10.1%
Total:		\$1,490,300	\$1,039,377	\$1,543,700	3.6%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Finance - General Accounting

The General Accounting Program is responsible for managing the City's finances in a clear and accurate manner.

PROGRAM OBJECTIVES

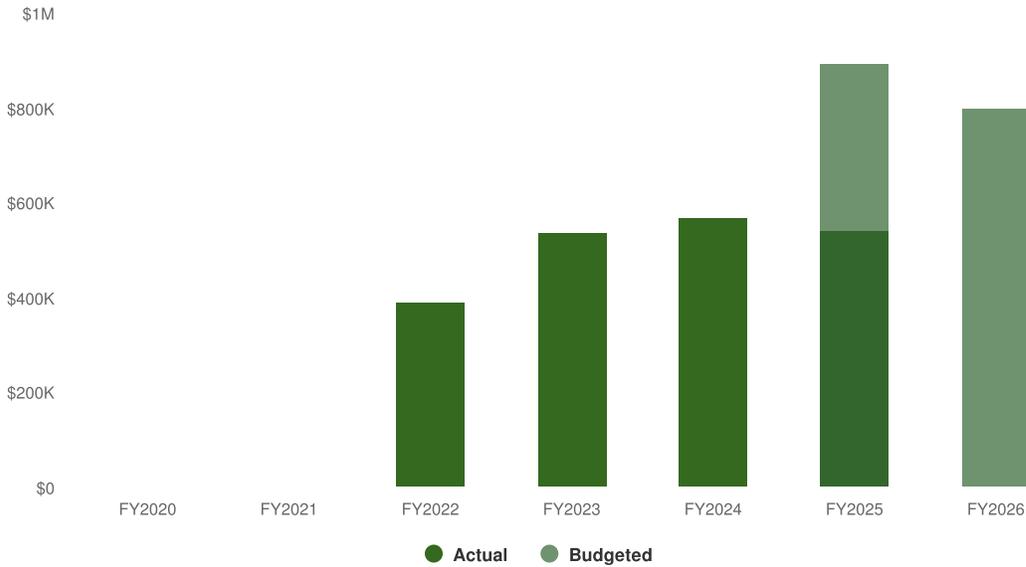
- Accurately post transactions to General Ledger.
- Assist departments/divisions with budget adjustments.
- Assist departments/divisions in understanding budgets, expenditures, and revenues.
- Ensure all reporting requirements are met.
- Timely completion of the Annual Comprehensive Financial Reports.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

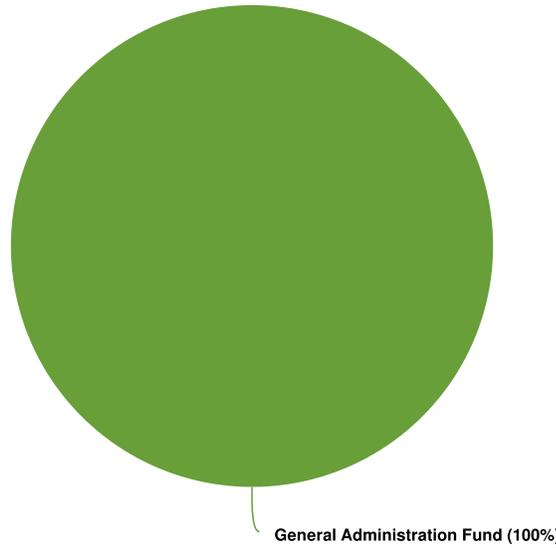
\$800,000 **-\$93,070**
(-10.42% vs. prior year)

General Accounting Proposed and Historical Budget vs. Actual

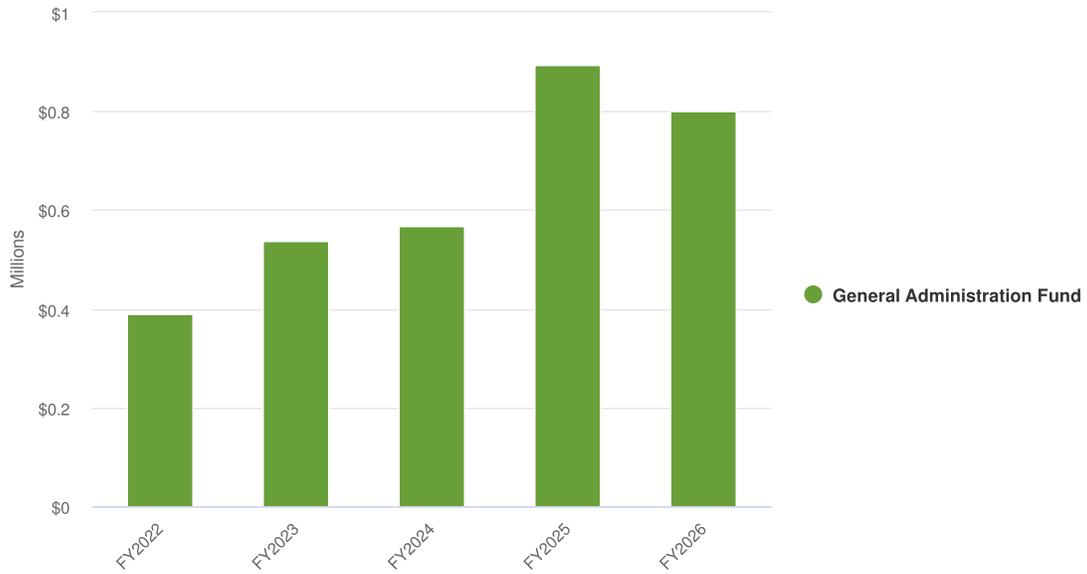


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Salaries & Fringe Benefits					

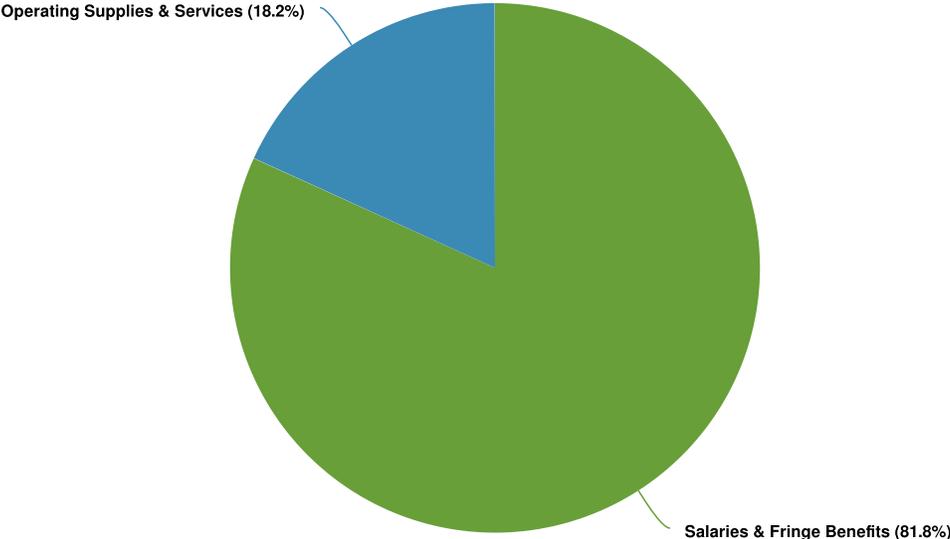


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	100-1401-1100	\$439,700	\$250,850	\$390,600	-11.2%
Salaries Overtime	100-1401-1300	\$1,000	\$256	\$1,000	0%
Other Fringe Benefits	100-1401-1400	\$23,400	\$13,014	\$21,900	-6.4%
Pers Pension	100-1401-1405	\$123,200	\$105,322	\$121,700	-1.2%
Health Plans	100-1401-1410	\$54,900	\$47,114	\$47,900	-12.8%
Workers Comp Contribution	100-1401-1415	\$14,000	\$11,670	\$14,000	0%
Special Pay	100-1401-1420	\$3,000	\$11,531	\$500	-83.3%
Pto + Holiday	100-1401-1425	\$14,500	\$5,607	\$14,100	-2.8%
Retiree Medical Premiums	100-1401-1450	\$45,000	\$37,500	\$42,700	-5.1%
Total Salaries & Fringe Benefits:		\$718,700	\$482,865	\$654,400	-8.9%
Operating Supplies & Services					
Office Supplies And Materials	100-1401-2250	\$2,500	\$4,033	\$2,000	-20%
Conferences	100-1401-2550	\$4,300	\$0	\$3,000	-30.2%
Training & Education	100-1401-2560	\$1,300	\$759	\$1,300	0%
Professional/Specialized Serv	100-1401-2710	\$164,270	\$51,914	\$139,300	-15.2%
Printing Services	100-1401-2714	\$2,000	\$0	\$0	-100%
Total Operating Supplies & Services:		\$174,370	\$56,706	\$145,600	-16.5%
Total General Administration Fund:		\$893,070	\$539,571	\$800,000	-10.4%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Finance - Procurement

The Procurement Program facilitates citywide purchasing and contracting.

PROGRAM OBJECTIVES

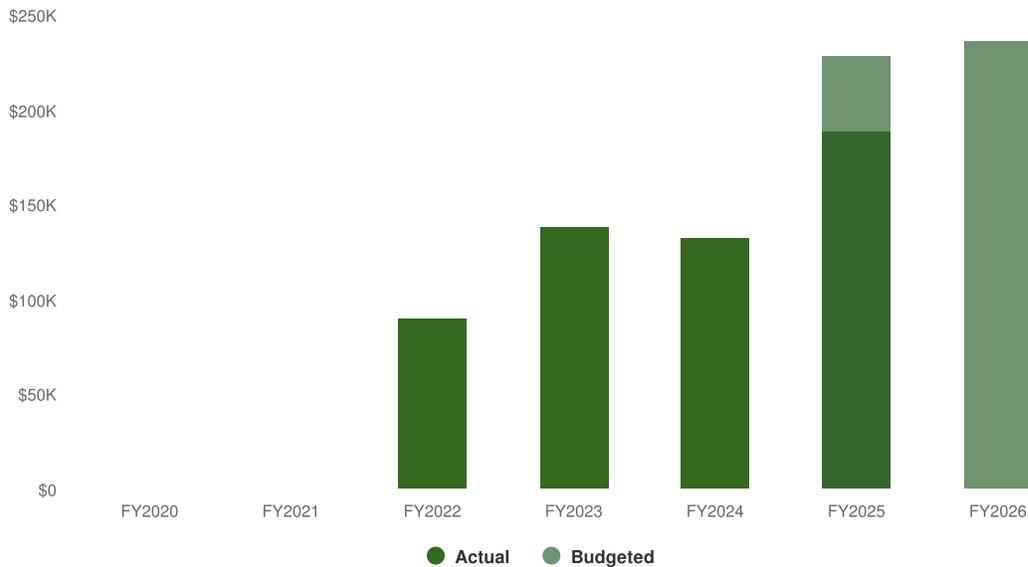
- Process Purchase Orders in an accurate and timely manner to ensure departments have what they need to provide service to the community.
- Ensure all purchases comply with the municipal code.
- Assist departments with contracts.
- Assist departments with Requests for Proposals.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

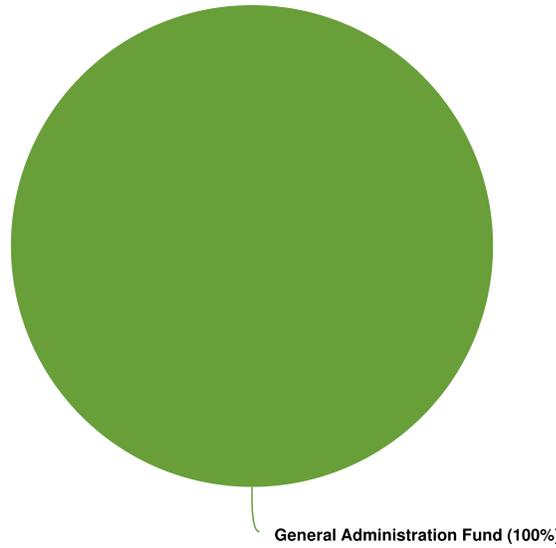
\$237,000 **\$8,000**
(3.49% vs. prior year)

Procurement Proposed and Historical Budget vs. Actual

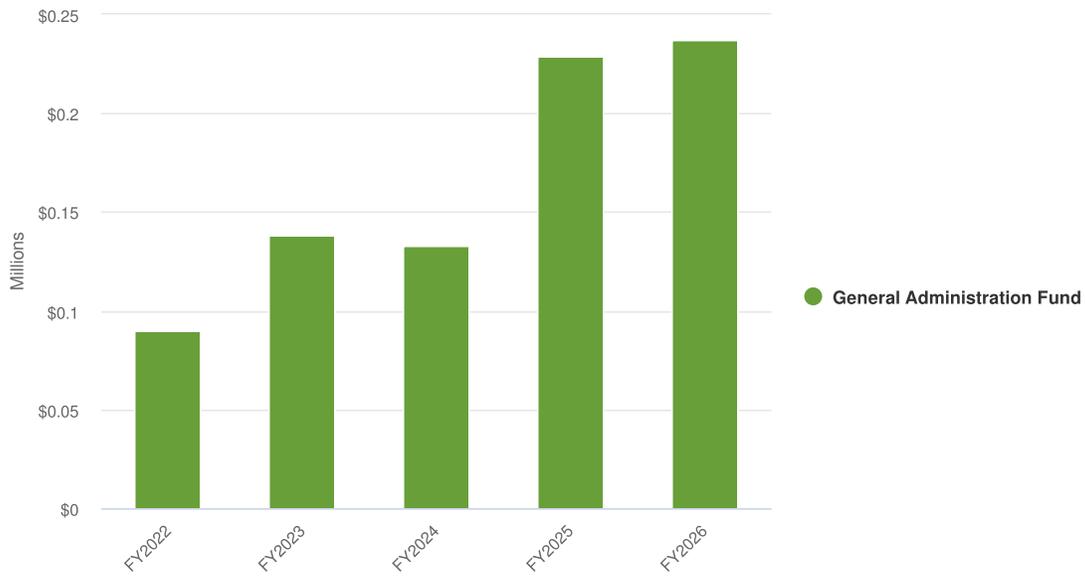


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Salaries & Fringe Benefits					

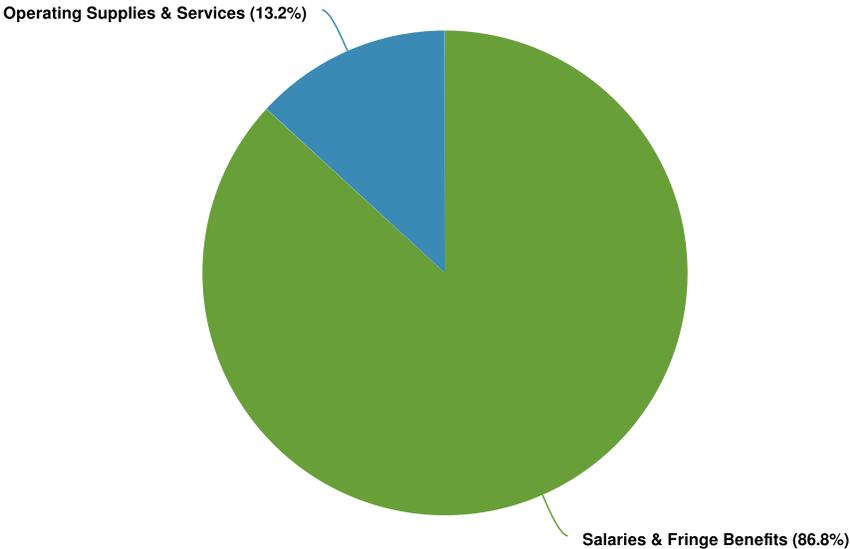


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	100-1402-1100	\$116,700	\$83,375	\$120,200	3%
Other Fringe Benefits	100-1402-1400	\$6,400	\$4,758	\$6,500	1.6%
Pers Pension	100-1402-1405	\$32,500	\$34,634	\$37,700	16%
Health Plans	100-1402-1410	\$22,000	\$15,950	\$21,900	-0.5%
Workers Comp Contribution	100-1402-1415	\$3,400	\$2,830	\$3,500	2.9%
Pto + Holiday	100-1402-1425	\$5,900	\$4,488	\$5,400	-8.5%
Retiree Medical Premiums	100-1402-1450	\$10,900	\$9,080	\$10,600	-2.8%
Total Salaries & Fringe Benefits:		\$197,800	\$155,115	\$205,800	4%
Operating Supplies & Services					
Telephone/Communications	100-1402-2200	\$600	\$471	\$600	0%
Office Supplies And Materials	100-1402-2250	\$500	\$386	\$300	-40%
Software Maintenance	100-1402-2265	\$28,000	\$32,575	\$28,200	0.7%
CONTRACTS & LEASES	100-1402-2400	\$1,300	\$0	\$1,300	0%
Training & Education	100-1402-2560	\$800	\$0	\$800	0%
Total Operating Supplies & Services:		\$31,200	\$33,432	\$31,200	0%
Total General Administration Fund:		\$229,000	\$188,546	\$237,000	3.5%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Finance - Payroll

The Payroll Program manages employee compensation.

PROGRAM OBJECTIVES

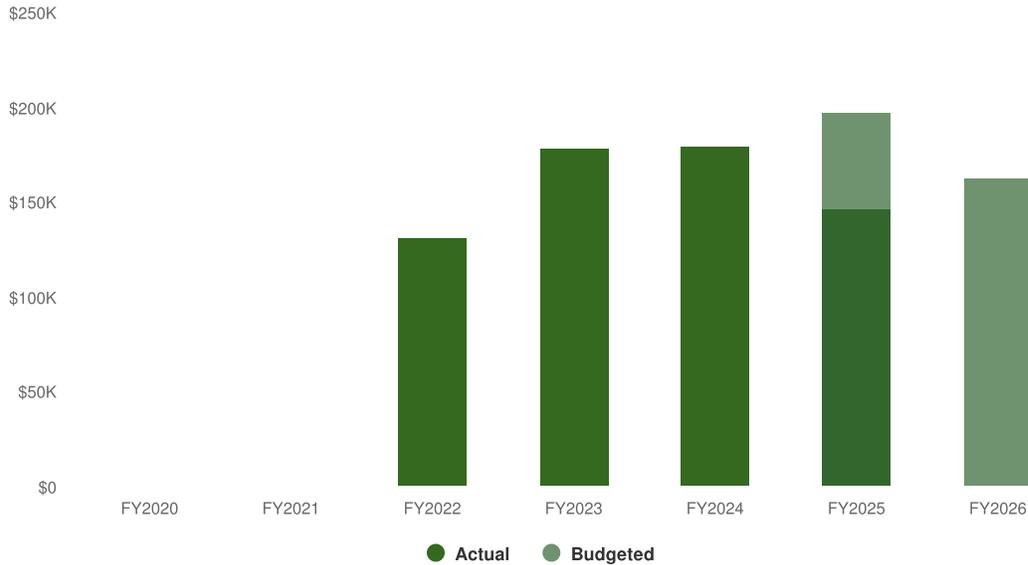
- Ensure all City employees are paid timely and accurately.
- Assist Human Resources in tracking employee time off.
- Ensure all reporting requirements are met.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

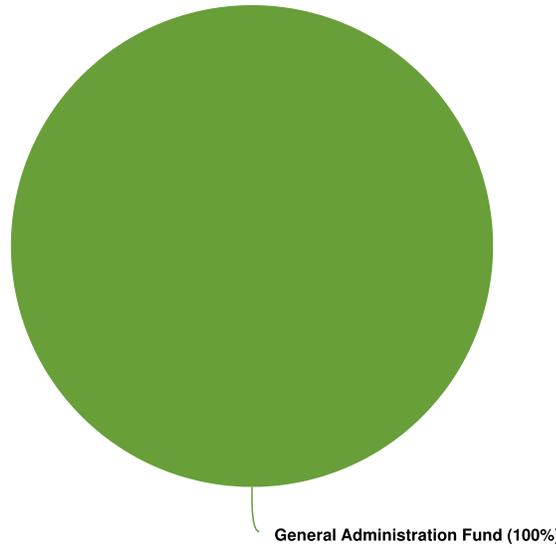
\$163,000 **-\$34,200**
(-17.34% vs. prior year)

Payroll Proposed and Historical Budget vs. Actual

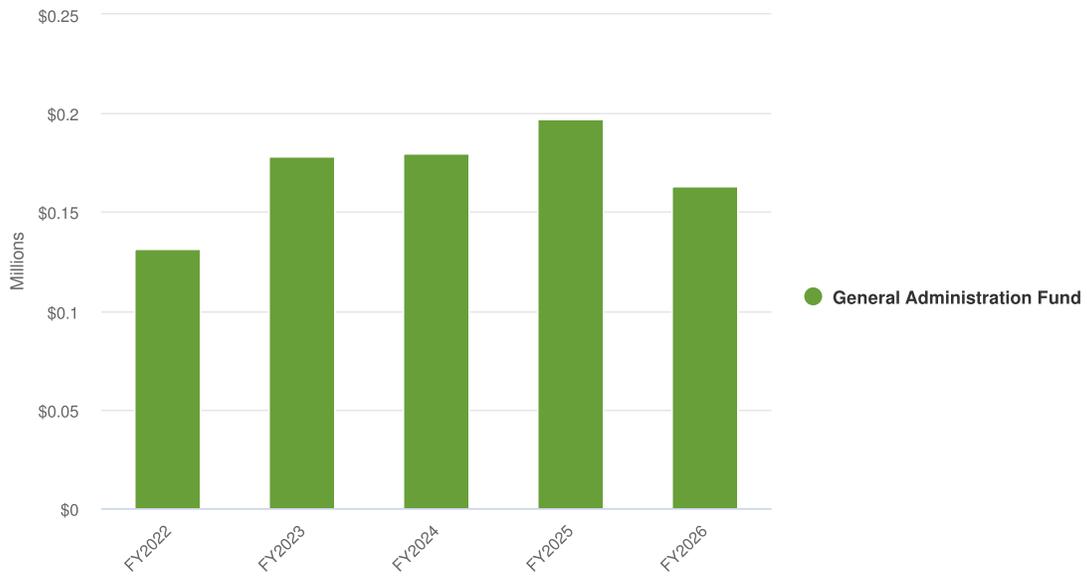


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Salaries & Fringe Benefits					

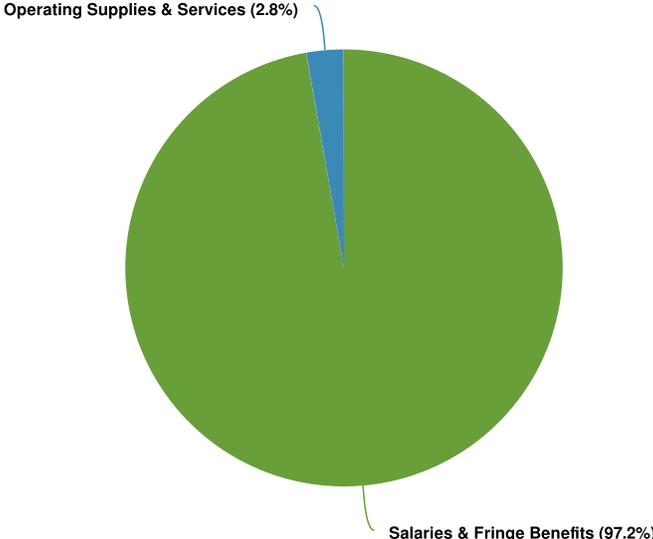


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	100-1403-1100	\$112,000	\$69,973	\$88,500	-21%
Salaries Overtime	100-1403-1300	\$2,000	\$3,073	\$2,000	0%
COMP TIME USED	100-1403-1305	\$0	\$43	\$0	0%
COMP TIME PAID	100-1403-1310	\$0	\$6	\$0	0%
Other Fringe Benefits	100-1403-1400	\$7,000	\$6,110	\$7,000	0%
Pers Pension	100-1403-1405	\$27,500	\$29,415	\$28,300	2.9%
Health Plans	100-1403-1410	\$21,500	\$11,462	\$11,600	-46%
Workers Comp Contribution	100-1403-1415	\$4,400	\$3,670	\$3,900	-11.4%
Special Pay	100-1403-1420	\$1,800	\$658	\$2,000	11.1%
Pto + Holiday	100-1403-1425	\$3,400	\$8,450	\$3,400	0%
Retiree Medical Premiums	100-1403-1450	\$14,100	\$11,750	\$11,800	-16.3%
Total Salaries & Fringe Benefits:		\$193,700	\$144,609	\$158,500	-18.2%
Operating Supplies & Services					
Office Supplies And Materials	100-1403-2250	\$500	\$417	\$500	0%
Training & Education	100-1403-2560	\$3,000	\$873	\$4,000	33.3%
Total Operating Supplies & Services:		\$3,500	\$1,290	\$4,500	28.6%
Total General Administration Fund:		\$197,200	\$145,899	\$163,000	-17.3%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Finance - Utility Billing

Utility Billing oversees the charges and customer service for City provided water and sewer service.

PROGRAM OBJECTIVES

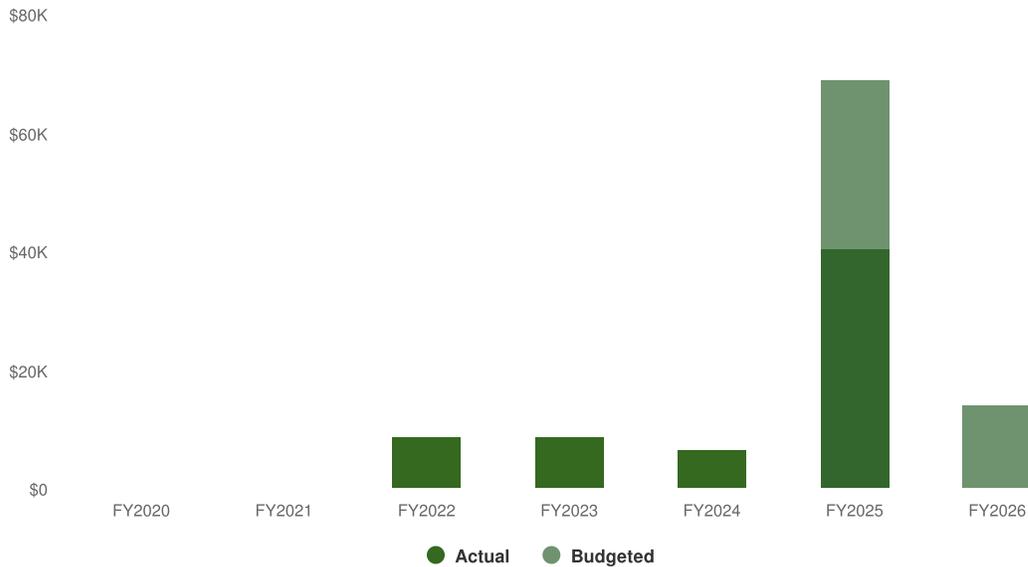
- Ensure Citizens have access to water services.
- Provide quality customer service to all residents.
- Process all payments to the City accurately, timely, and courteously.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

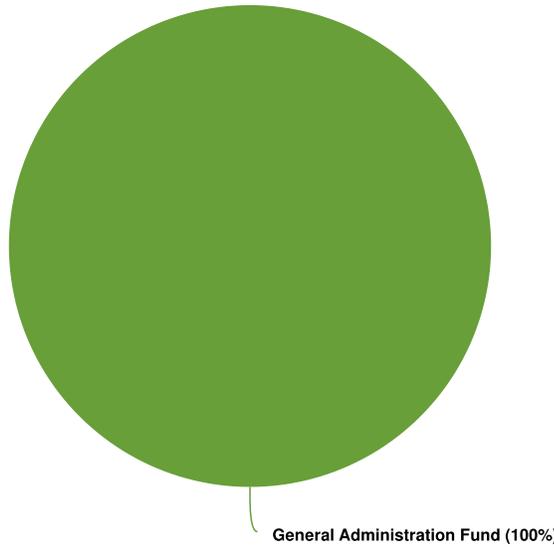
\$14,000 **-\$55,000**
(-79.71% vs. prior year)

Utility Billing Proposed and Historical Budget vs. Actual

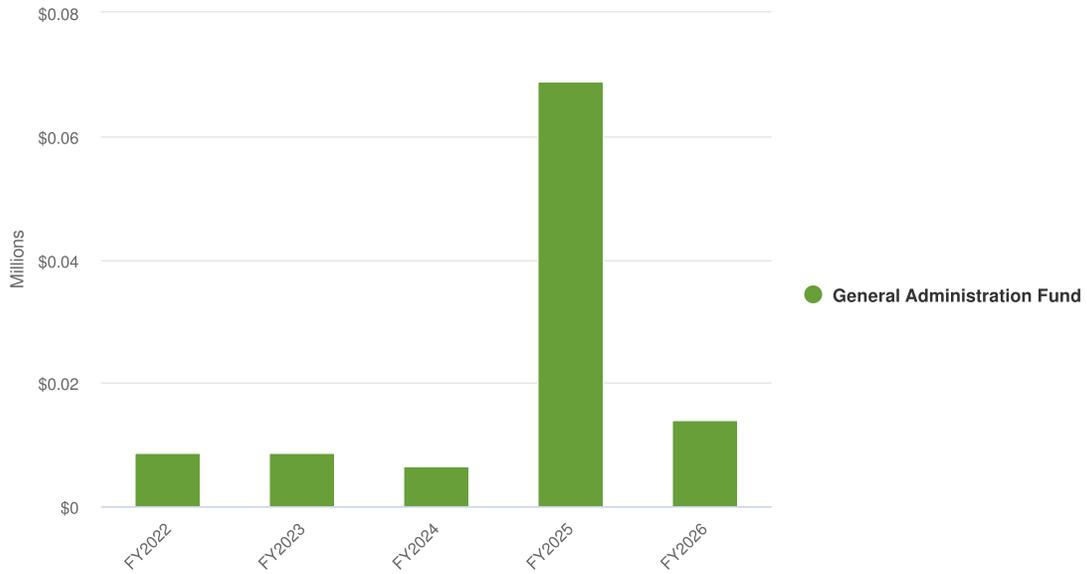


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

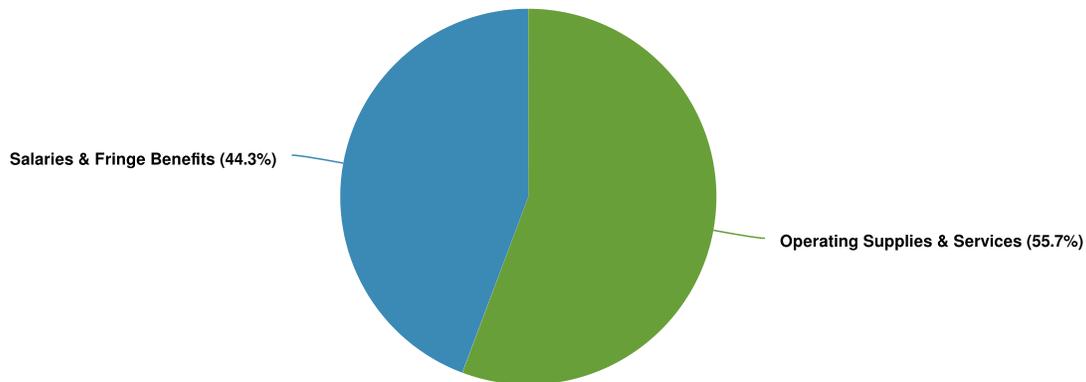
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Salaries & Fringe Benefits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	100-1404-1100	\$42,800	\$22,879	\$3,400	-92.1%
Other Fringe Benefits	100-1404-1400	\$1,400	\$720	\$100	-92.9%
Pers Pension	100-1404-1405	\$5,800	\$9,589	\$1,200	-79.3%
Health Plans	100-1404-1410	\$7,200	\$6,386	\$600	-91.7%
Workers Comp Contribution	100-1404-1415	\$200	\$170	\$200	0%
Special Pay	100-1404-1420	\$100	\$74	\$100	0%
Pto + Holiday	100-1404-1425	\$1,000	\$35	\$100	-90%
Retiree Medical Premiums	100-1404-1450	\$700	\$580	\$500	-28.6%
Total Salaries & Fringe Benefits:		\$59,200	\$40,433	\$6,200	-89.5%
Operating Supplies & Services					
SOFTWARE MAINTENANCE	100-1404-2265	\$7,500	\$98	\$7,500	0%
Training & Education	100-1404-2560	\$2,300	\$0	\$300	-87%
Total Operating Supplies & Services:		\$9,800	\$98	\$7,800	-20.4%
Total General Administration Fund:		\$69,000	\$40,531	\$14,000	-79.7%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Grants Administration

The Grants Administration Program is responsible for administering the City's Community Development Block Grant (CDBG) Program, as well as attracting grant funds to the City through various grant funding opportunities.

PROGRAM OBJECTIVES

- Continue to successfully manage the City of Hemet's Community Development Block Grant.
- Pursue grant opportunities that align with city priorities.

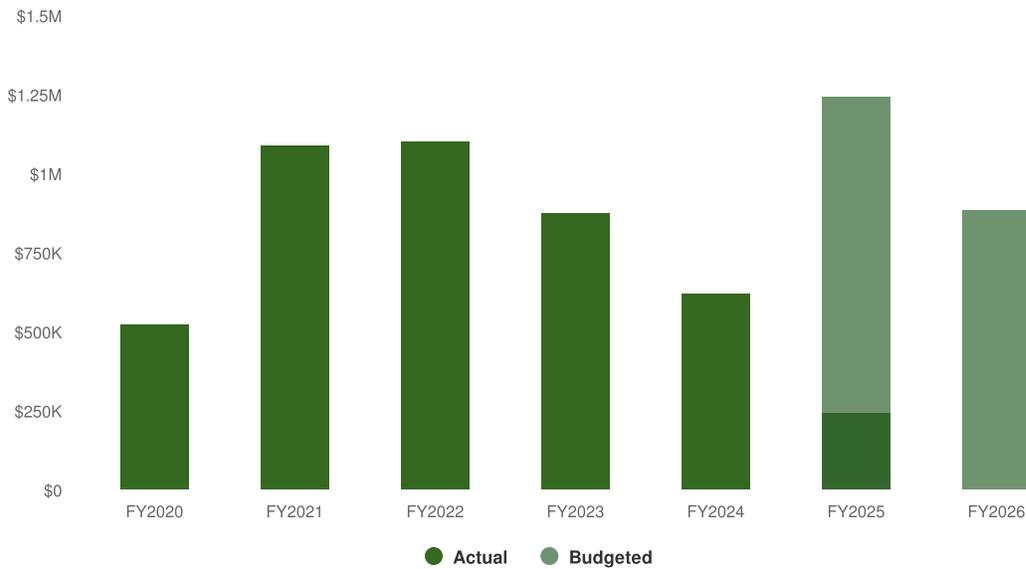
In FY 2025-26, the Grants Administration program moved from City Manager's office to Administrative Services.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2025. Historical data for FY2020 to FY2021 is reflected at the Department level.

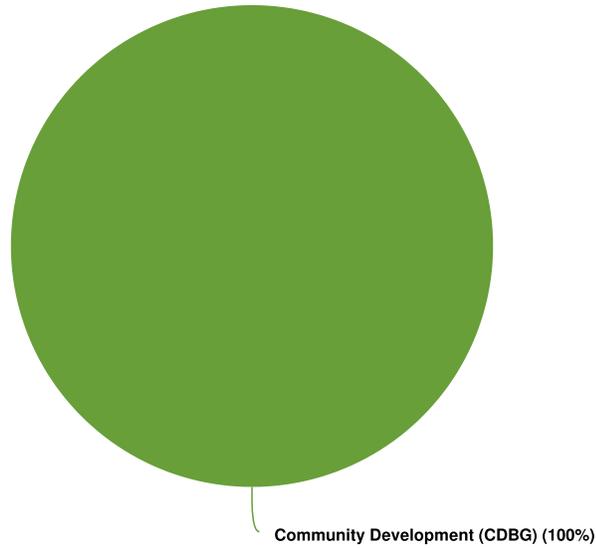
\$885,000 **-\$360,828**
(-28.96% vs. prior year)

Grants Administration Proposed and Historical Budget vs. Actual

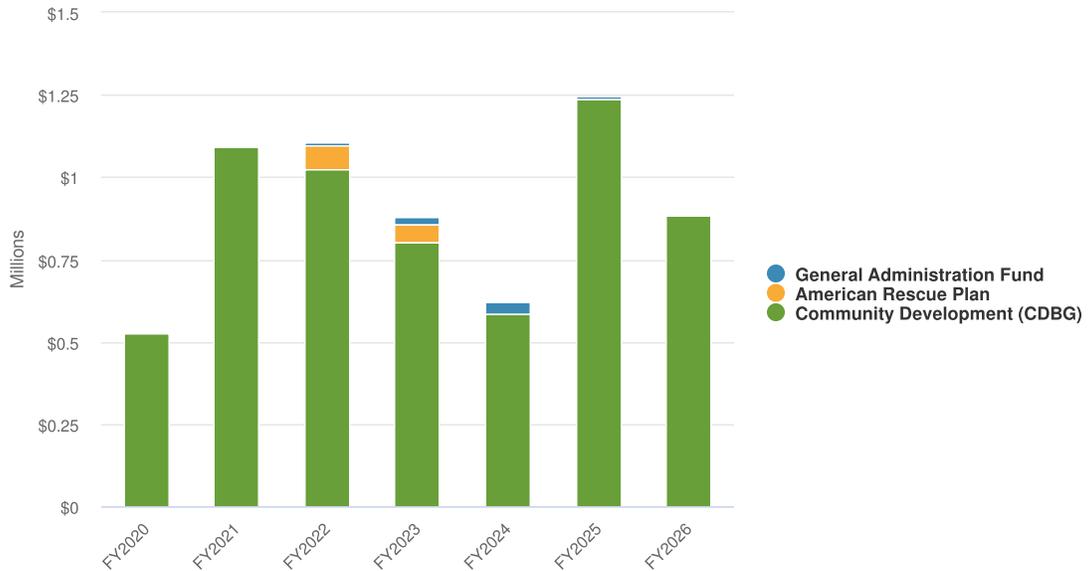


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTES:

The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

The estimated CDBG Program Year 2025 allocation is \$885,000. Appropriations are requested for the holding account until a final allocation is received from Housing and Urban Development (HUD). Once the final allocation is determined, a budget transfer will be processed to transfer appropriations from the holding account to CDBG projects. The estimated project allocation was approved by City Council on February 25, 2025.



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Salaries & Fringe Benefits					
Salaries & Wages	100-1202-1100	\$5,200	\$2,617	\$0	-100%
Other Fringe Benefits	100-1202-1400	\$400	\$2,208	\$0	-100%
Pers Pension	100-1202-1405	\$1,500	\$1,084	\$0	-100%
Health Plans	100-1202-1410	\$1,700	\$561	\$0	-100%
Workers Comp Contribution	100-1202-1415	\$200	\$170	\$0	-100%
Pto + Holiday	100-1202-1425	\$200	\$893	\$0	-100%
Retiree Medical Premiums	100-1202-1450	\$800	\$670	\$0	-100%
Total Salaries & Fringe Benefits:		\$10,000	\$8,203	\$0	-100%
Operating Supplies & Services					
Total Operating Supplies & Services:		\$0	\$0	\$0	0%
Total General Administration Fund:		\$10,000	\$8,203	\$0	-100%
Community Development (CDBG)					
Salaries & Fringe Benefits					
Salaries & Wages	240-1202-1100	\$62,910	\$47,801	\$57,300	-8.9%
Other Fringe Benefits	240-1202-1400	\$5,000	\$3,119	\$1,800	-64%
Pers Pension	240-1202-1405	\$20,200	\$20,257	\$19,100	-5.4%
Health Plans	240-1202-1410	\$14,100	\$5,422	\$7,000	-50.4%
Workers Comp Contribution	240-1202-1415	\$3,300	\$2,750	\$2,900	-12.1%
Special Pay	240-1202-1420	\$0	\$0	\$700	N/A
Pto + Holiday	240-1202-1425	\$2,600	\$11,610	\$700	-73.1%
Salaries & Wages	240-3460-1100	\$1,702	\$801	\$0	-100%
Other Fringe Benefits	240-3460-1400	\$1,437	\$0	\$0	-100%
Pers Pension	240-3460-1405	\$14,505	\$0	\$0	-100%
Total Salaries & Fringe Benefits:		\$125,753	\$91,760	\$89,500	-28.8%
Operating Supplies & Services					
Telephone/Communications	240-1202-2200	\$0	\$291	\$0	0%
Advertising And Publications	240-1202-2220	\$3,900	\$1,412	\$3,500	-10.3%
Office Supplies And Materials	240-1202-2250	\$200	\$158	\$200	0%
Professional/Specialized Serv	240-1202-2710	\$18,850	\$42,327	\$35,800	89.9%

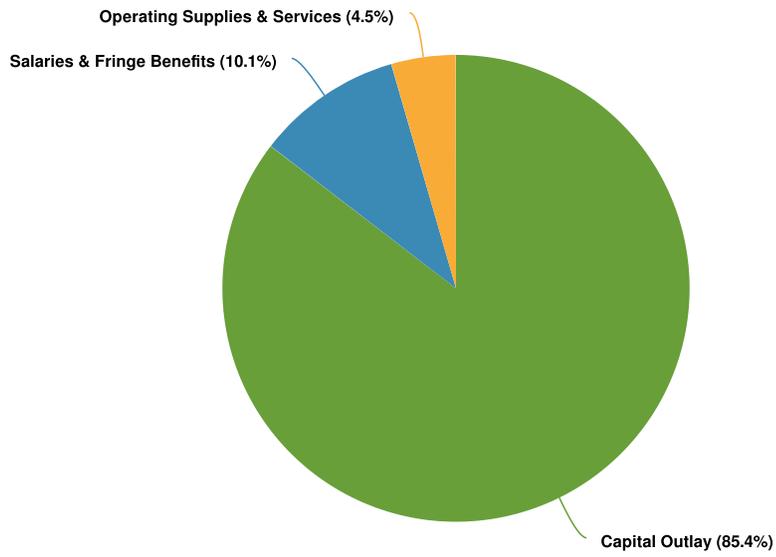


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
CONTRACTS & LEASES	240-3408-2400	\$10,709	\$8,230	\$0	-100%
CONTRACTS & LEASES	240-3409-2400	\$8,032	\$0	\$0	-100%
CONTRACTS & LEASES	240-3426-2400	\$52,758	\$0	\$0	-100%
CONTRACTS & LEASES	240-3429-2400	\$18,741	\$0	\$0	-100%
CONTRACTS & LEASES	240-3431-2400	\$2,677	\$0	\$0	-100%
Contracts & Leases	240-3459-2400	\$60,000	\$10,000	\$0	-100%
Advertising And Publications	240-3460-2220	\$146	\$0	\$0	-100%
Contracts & Leases	240-3472-2400	\$10,709	\$6,836	\$0	-100%
Contracts & Leases	240-3726-2400	\$9,638	\$9,638	\$0	-100%
Contracts & Leases	240-3727-2400	\$123,420	-\$20,025	\$0	-100%
Contracts & Leases	240-3905-2400	\$10,709	\$1,783	\$0	-100%
Contracts & Leases	240-3906-2400	\$10,709	\$2,564	\$0	-100%
Contracts & Leases	240-3979-2400	\$10,709	\$10,709	\$0	-100%
Contracts & Leases	240-3981-2400	\$46,000	\$31,751	\$0	-100%
Contracts & Leases	240-3982-2400	\$16,064	\$0	\$0	-100%
Contracts & Leases	240-3985-2400	\$24,096	\$19,892	\$0	-100%
Contracts & Leases	240-3988-2400	\$210,796	\$0	\$0	-100%
Total Operating Supplies & Services:		\$648,865	\$125,564	\$39,500	-93.9%
Capital Outlay					
Rights Of Way	240-3853-5500	\$461,210	\$20,025	\$756,000	63.9%
Total Capital Outlay:		\$461,210	\$20,025	\$756,000	63.9%
Total Community Development (CDBG):		\$1,235,828	\$237,349	\$885,000	-28.4%
Operating Supplies & Services					
Total Operating Supplies & Services:		\$0	\$0	\$0	0%
Total:		\$1,245,828	\$245,553	\$885,000	-29%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Human Resources - Employee Services

Human Resources staff, through the Employee Services Program, administers benefits to current and retired employees, manages leave of absences, conducts recruitments, and manages employee classifications and compensation.

PROGRAM OBJECTIVES

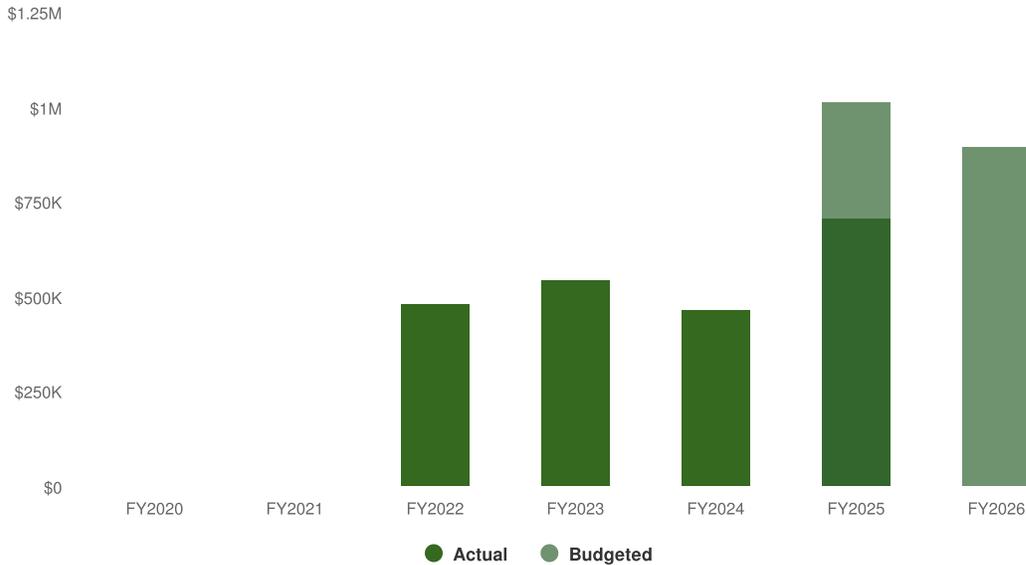
- Ensure accurate and timely benefit enrollment of new, current, and retired employees.
- Promote and conduct benefits for active employees and retirees.
- Prevent FMLA abuse by evaluating employee requests.
- Streamline and enhance the current recruiting and onboarding process.
- Update HRIS systems when employee salaries change due to merit increases, cost of living adjustments or across the board increases.
- Make Employee Assistance Programs available to all employees.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

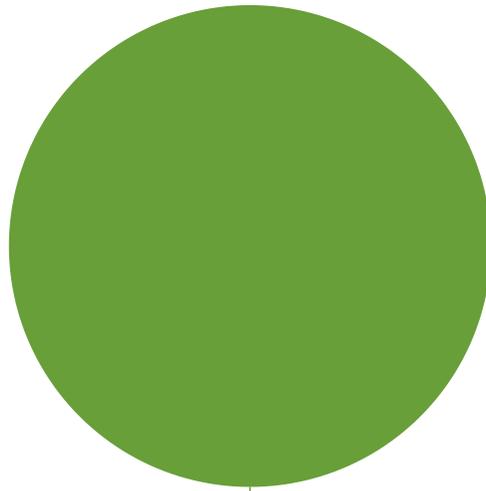
\$897,000 **-\$117,347**
(-11.57% vs. prior year)

Employee Services Proposed and Historical Budget vs. Actual



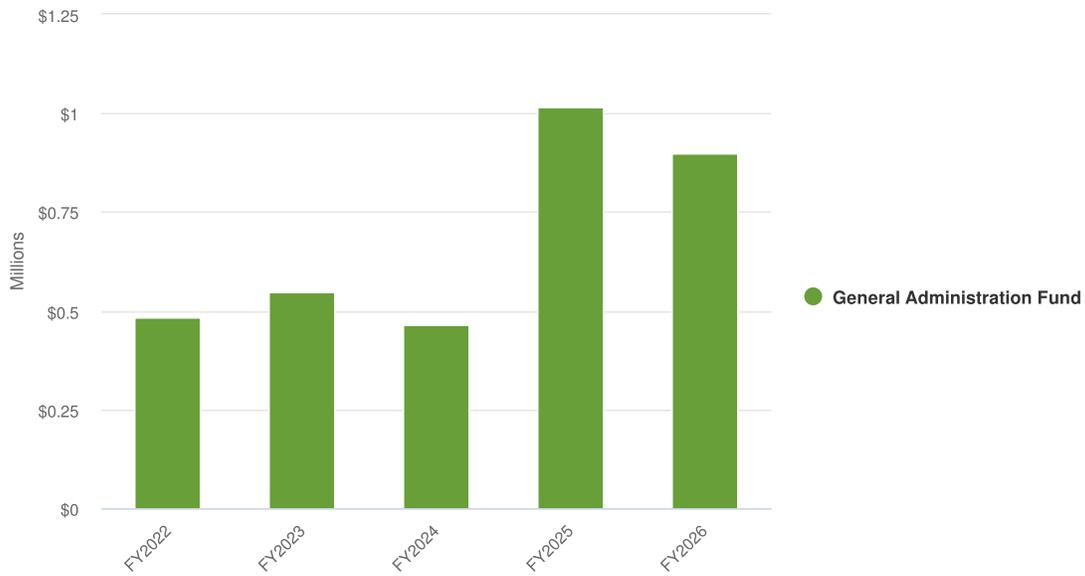
Expenditures by Fund

2026 Expenditures by Fund



General Administration Fund (100%)

Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Salaries & Fringe Benefits					

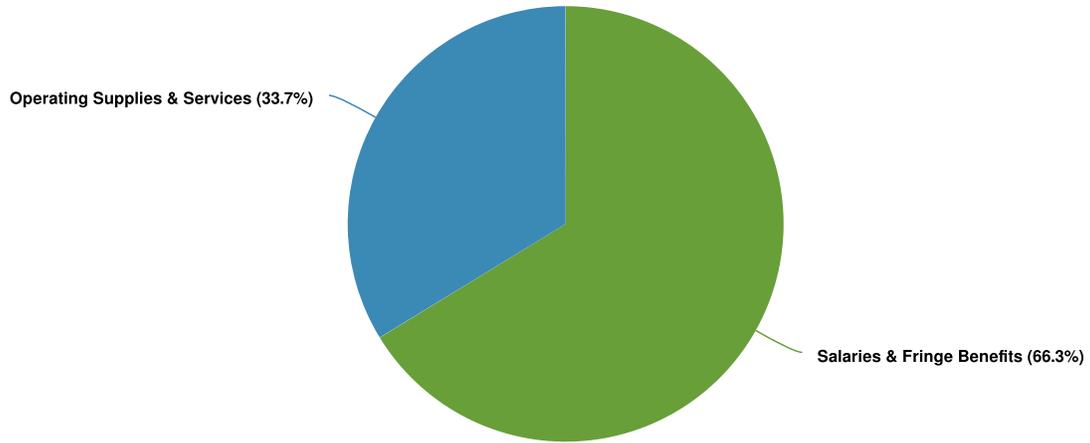


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	100-1801-1100	\$353,300	\$223,751	\$362,300	2.5%
Salaries Overtime	100-1801-1300	\$1,500	\$176	\$1,500	0%
Other Fringe Benefits	100-1801-1400	\$24,900	\$16,165	\$25,300	1.6%
Pers Pension	100-1801-1405	\$104,600	\$93,934	\$114,700	9.7%
Health Plans	100-1801-1410	\$44,700	\$19,368	\$24,400	-45.4%
Workers Comp Contribution	100-1801-1415	\$10,200	\$8,500	\$10,500	2.9%
Special Pay	100-1801-1420	\$7,200	\$6,577	\$9,600	33.3%
Pto + Holiday	100-1801-1425	\$13,500	\$11,023	\$14,200	5.2%
Retiree Medical Premiums	100-1801-1450	\$32,800	\$27,330	\$32,000	-2.4%
Total Salaries & Fringe Benefits:		\$592,700	\$406,824	\$594,500	0.3%
Operating Supplies & Services					
Telephone/Communications	100-1801-2200	\$2,000	\$1,805	\$2,500	25%
Advertising And Publications	100-1801-2220	\$1,000	\$3,101	\$1,000	0%
Office Supplies And Materials	100-1801-2250	\$3,000	\$1,494	\$3,000	0%
Software Maintenance	100-1801-2265	\$123,623	\$104,642	\$105,000	-15.1%
Contracts & Leases	100-1801-2400	\$6,500	\$4,329	\$6,500	0%
Conferences	100-1801-2550	\$12,000	\$11,967	\$9,000	-25%
Training & Education	100-1801-2560	\$2,500	\$84	\$2,500	0%
UNIFORMS AND SAFETY EQUIPMENT	100-1801-2700	\$300	\$0	\$0	-100%
Professional/Specialized Serv	100-1801-2710	\$235,788	\$161,984	\$167,500	-29%
Printing Services	100-1801-2714	\$500	\$214	\$500	0%
Miscellaneous	100-1801-2800	\$34,437	\$12,282	\$5,000	-85.5%
Total Operating Supplies & Services:		\$421,647	\$301,901	\$302,500	-28.3%
Total General Administration Fund:		\$1,014,347	\$708,725	\$897,000	-11.6%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Human Resources - Employee Appreciation

The Employee Appreciation Program is designed to acknowledge the contributions employees make to the City, and to recognize and reward employee contributions to the workplace and community.

PROGRAM OBJECTIVES

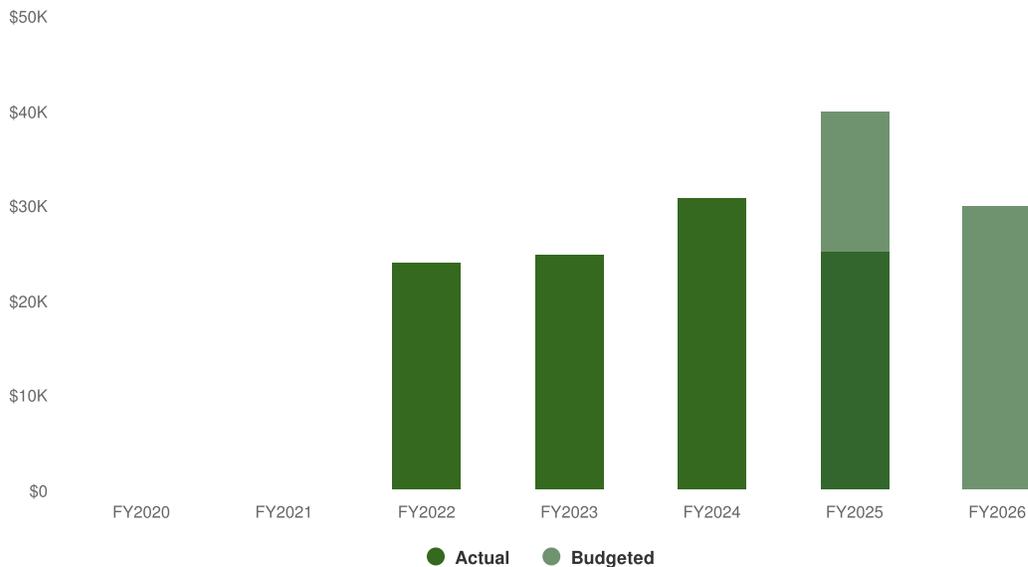
- Conduct Quarterly Employee Appreciation events
- Promote manager appreciation.
- Promote peer to peer appreciation.
- Promote employee appreciation on the City's website.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

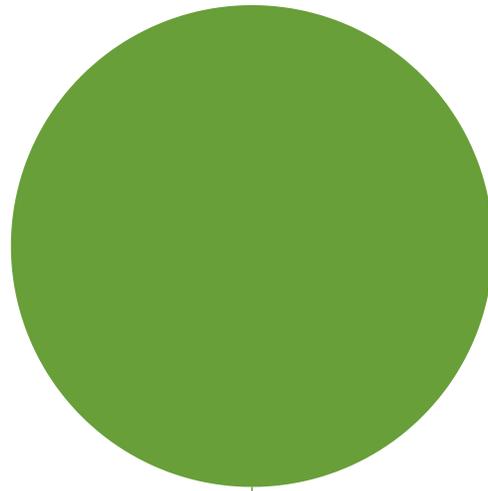
\$30,000 **-\$10,000**
(-25.00% vs. prior year)

Employee Appreciation Proposed and Historical Budget vs. Actual



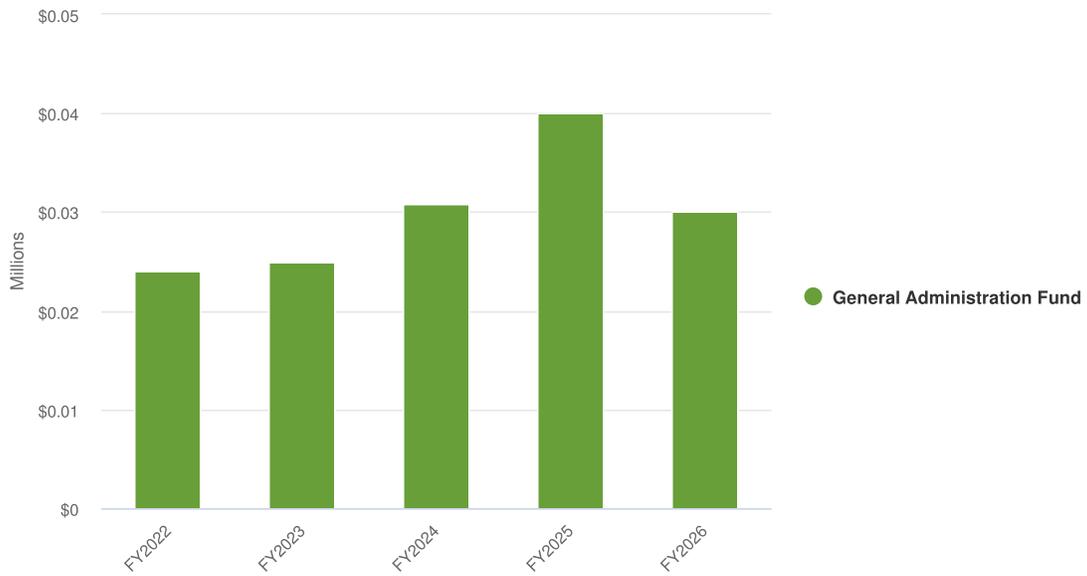
Expenditures by Fund

2026 Expenditures by Fund



General Administration Fund (100%)

Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

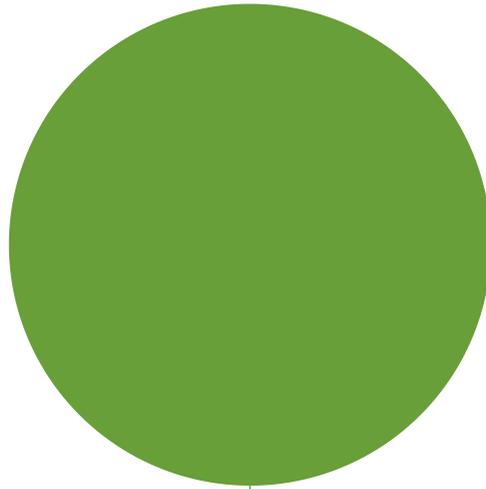
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Salaries & Fringe Benefits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
SALARIES OVERTIME	100-1803-1300	\$5,000	\$0	\$0	-100%
Total Salaries & Fringe Benefits:		\$5,000	\$0	\$0	-100%
Operating Supplies & Services					
Miscellaneous	100-1803-2800	\$35,000	\$25,189	\$30,000	-14.3%
Total Operating Supplies & Services:		\$35,000	\$25,189	\$30,000	-14.3%
Total General Administration Fund:		\$40,000	\$25,189	\$30,000	-25%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Operating Supplies & Services (100%)

Information Technology - Applications

The applications program is responsible for the management, maintenance, deployment, analysis and education of software systems, both cloud-based and on-premise. Through cybersecurity staff awareness training and system audits the applications program provides security of these software systems. As an enterprise software application, G.I.S. services are also covered under the applications program. G.I.S. provides a tool set for spatially managing government information, analyzing data, and improving departmental efficiencies. GIS is utilized extensively throughout the City as the underlying technology for widely varying applications such as 911 dispatch, crime analysis, brush management, asset and infrastructure management, CIP projects, planning and community development, and public works work order processing.

PROGRAM OBJECTIVES:

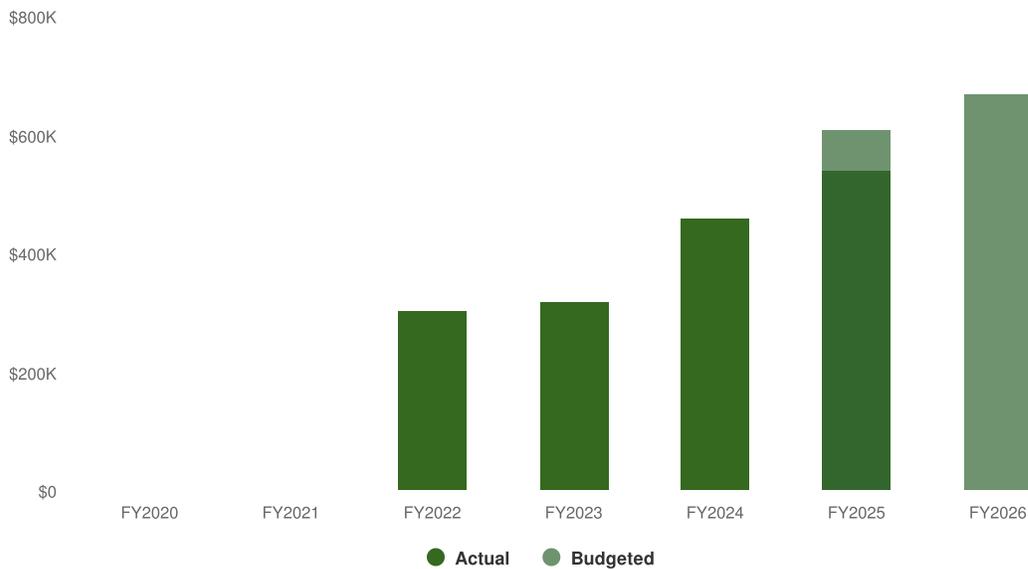
- Provide new staff basic training on all software applications used throughout the City.
- Work with all software vendors to ensure system updates are tested and deployed consistently.
- Manage all cloud-based software systems citywide to ensure operational consistency is maintained.
- Utilize analytical software to gather ongoing statistics from all applications to provide transparency into citywide operations.
- Look for opportunities to integrate software applications to eliminate manual processes and increase operational efficiencies.
- Elevate staff cybersecurity awareness training to reduce citywide liability and meet audit requirements.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

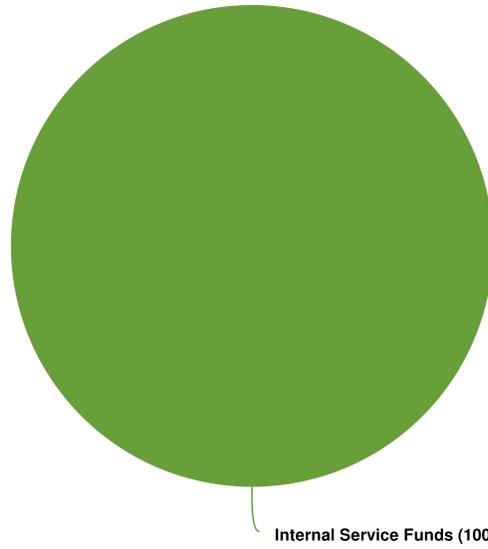
\$670,000 **\$61,726**
(10.15% vs. prior year)

Applications Proposed and Historical Budget vs. Actual

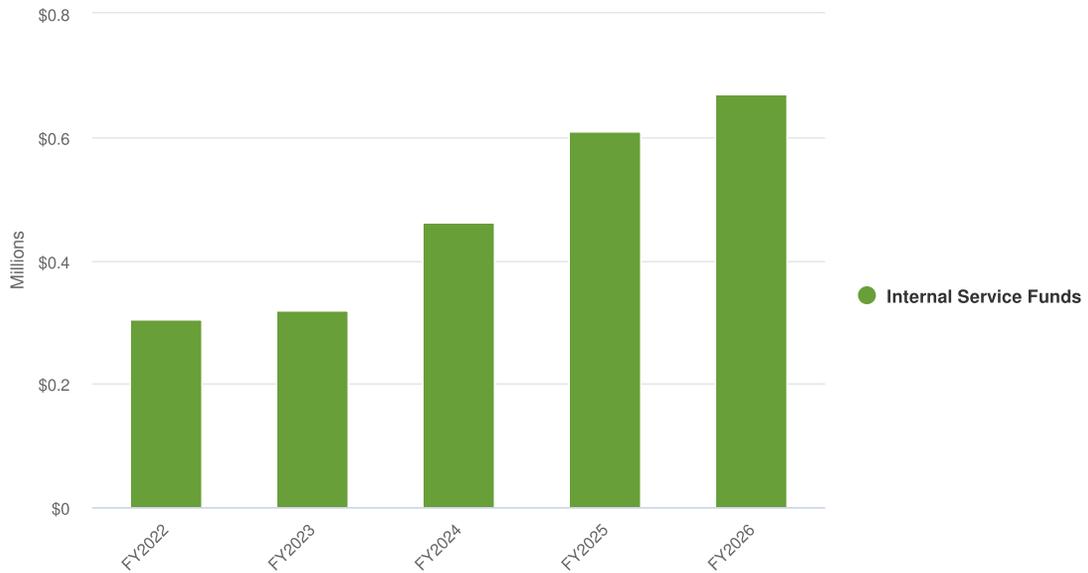


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Internal Service Funds					
Administrative Services					

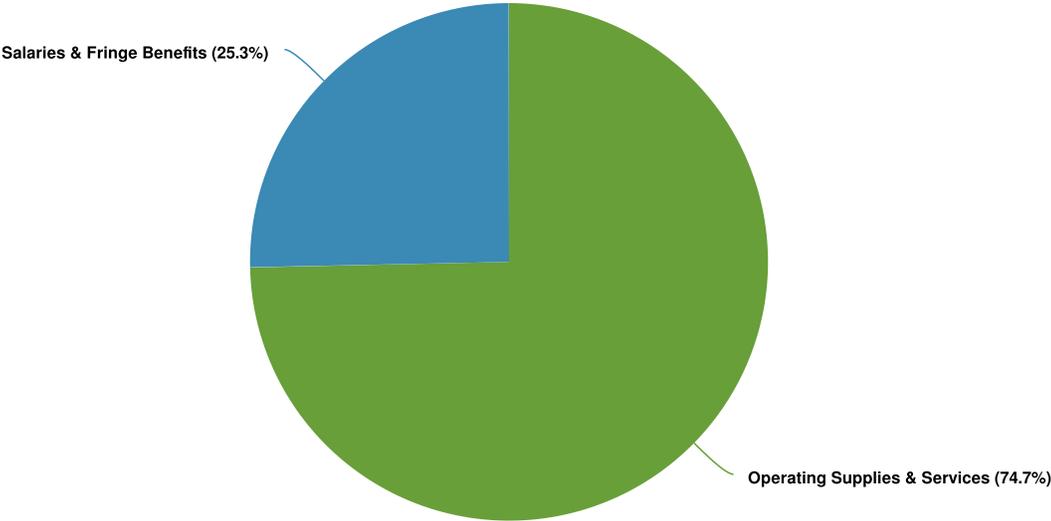


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Fringe Benefits					
Salaries & Wages	680-1933-1100	\$92,400	\$75,311	\$97,900	6%
Salaries Overtime	680-1933-1300	\$0	\$1,176	\$0	0%
Other Fringe Benefits	680-1933-1400	\$2,800	\$2,271	\$3,000	7.1%
Pers Pension	680-1933-1405	\$24,500	\$31,163	\$30,700	25.3%
Health Plans	680-1933-1410	\$20,800	\$17,565	\$21,000	1%
WORKERS COMP CONTRIBUTION	680-1933-1415	\$3,600	\$3,000	\$3,600	0%
Pto + Holiday	680-1933-1425	\$2,300	\$0	\$2,400	4.3%
RETIREE MEDICAL PREMIUMS	680-1933-1450	\$11,700	\$9,750	\$11,100	-5.1%
Total Salaries & Fringe Benefits:		\$158,100	\$140,237	\$169,700	7.3%
Operating Supplies & Services					
Telephone/Communications	680-1933-2200	\$1,800	\$0	\$1,800	0%
Office Supplies And Materials	680-1933-2250	\$1,900	\$0	\$1,900	0%
Software Maintenance	680-1933-2265	\$424,274	\$386,956	\$449,400	5.9%
Contracts & Leases	680-1933-2400	\$7,700	\$4,250	\$7,700	0%
CONFERENCES	680-1933-2550	\$1,800	\$0	\$1,800	0%
Training & Education	680-1933-2560	\$12,700	\$9,902	\$13,700	7.9%
Professional/Specialized Serv	680-1933-2710	\$0	\$0	\$24,000	N/A
Total Operating Supplies & Services:		\$450,174	\$401,108	\$500,300	11.1%
Total Administrative Services:		\$608,274	\$541,344	\$670,000	10.1%
Total Internal Service Funds:		\$608,274	\$541,344	\$670,000	10.1%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Information Technology - Government TV

The Government Television (GTV) program is over 96% funded through public, educational and government (P.E.G. fees paid by Frontier and Spectrum/Charter customers. Limited to capital expenses, these funds are for providing public transparency in government operations through the operation of a cable-casted television channel.

PROGRAM OBJECTIVES:

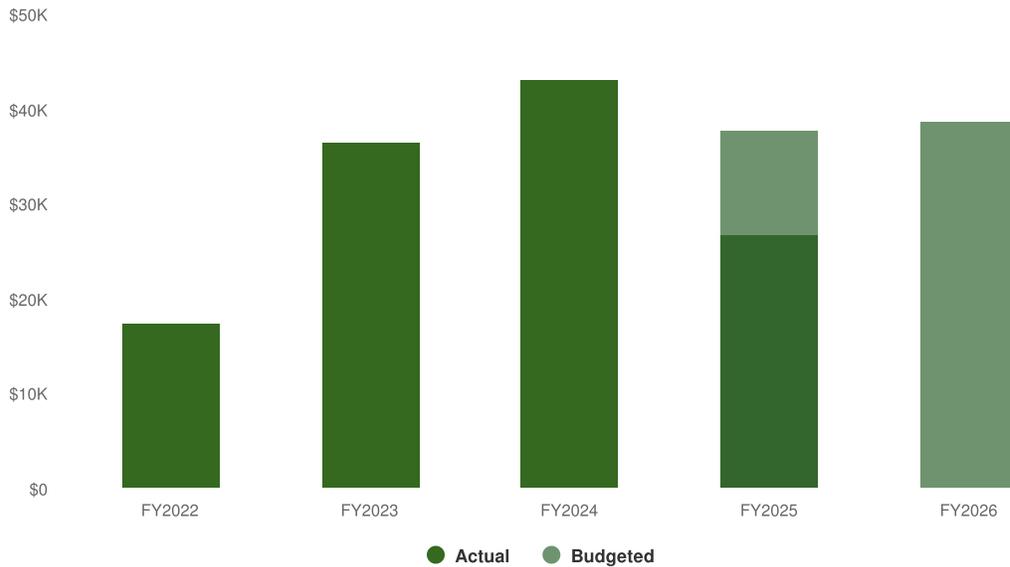
- Increase government transparency through cablecasting of public meetings.
- Improve dissemination of information to the community.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

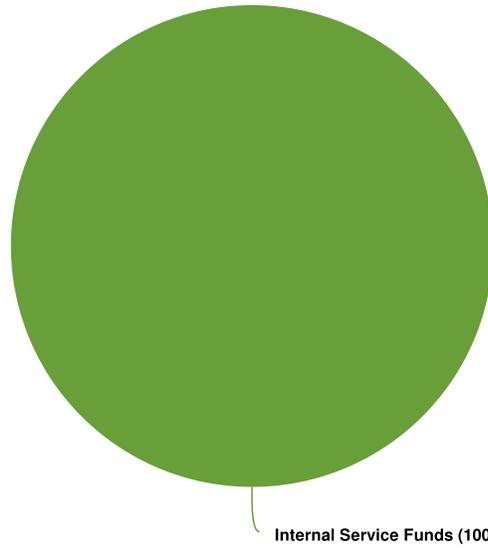
\$38,700 **\$1,000**
(2.65% vs. prior year)

Government TV Proposed and Historical Budget vs. Actual

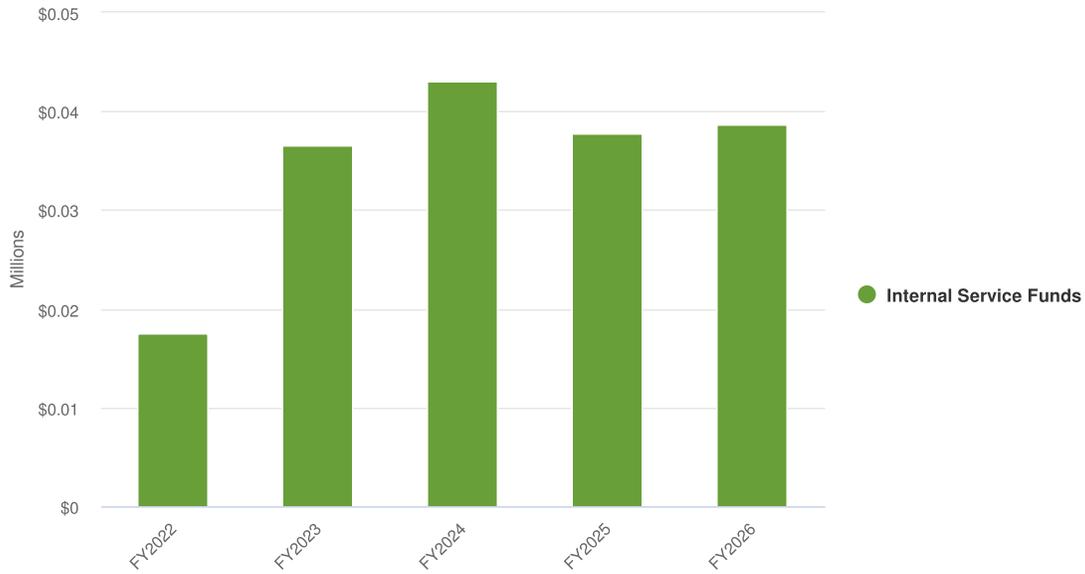


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

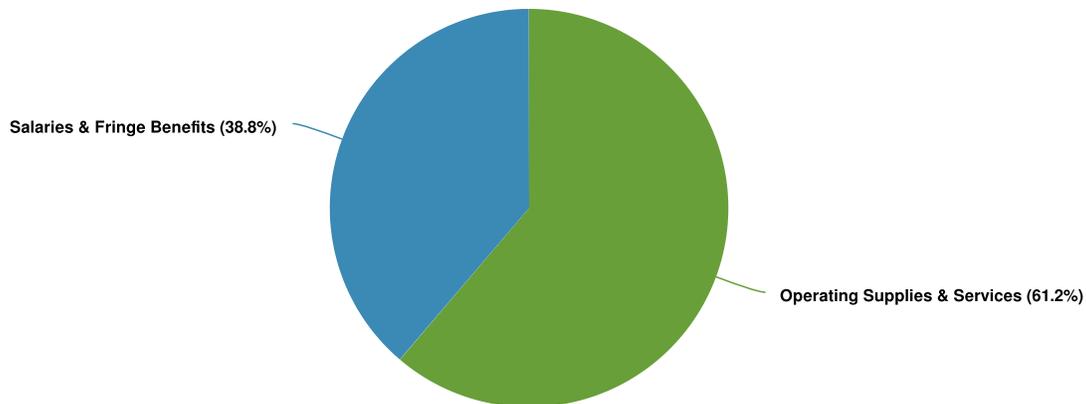
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Internal Service Funds					
Salaries & Fringe Benefits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries Overtime	680-1934-1300	\$15,000	\$18,361	\$15,000	0%
OTHER FRINGE BENEFITS	680-1934-1400	\$0	\$483	\$0	0%
Total Salaries & Fringe Benefits:		\$15,000	\$18,844	\$15,000	0%
Operating Supplies & Services					
Telephone/Communications	680-1934-2200	\$10,000	\$7,612	\$10,000	0%
Software Maintenance	680-1934-2265	\$9,500	\$0	\$10,500	10.5%
Contracts & Leases	680-1934-2400	\$3,200	\$210	\$3,200	0%
Total Operating Supplies & Services:		\$22,700	\$7,822	\$23,700	4.4%
Total Internal Service Funds:		\$37,700	\$26,666	\$38,700	2.7%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Information Technology - Systems

The systems program of Information Technology is responsible for administration, management and security of the City's physical critical technology infrastructure. Included in this realm are all networks, their physical connectivity and the physical endpoints connected to them. Additionally, network user management, systems inventory, back-up and recovery, capacity planning, and all levels of help desk support fall within this program. Physical devices that fall within the systems program include firewalls, network switches, Wi-Fi, microwave, servers, laptops, desktop computers and telephones.

PROGRAM OBJECTIVES:

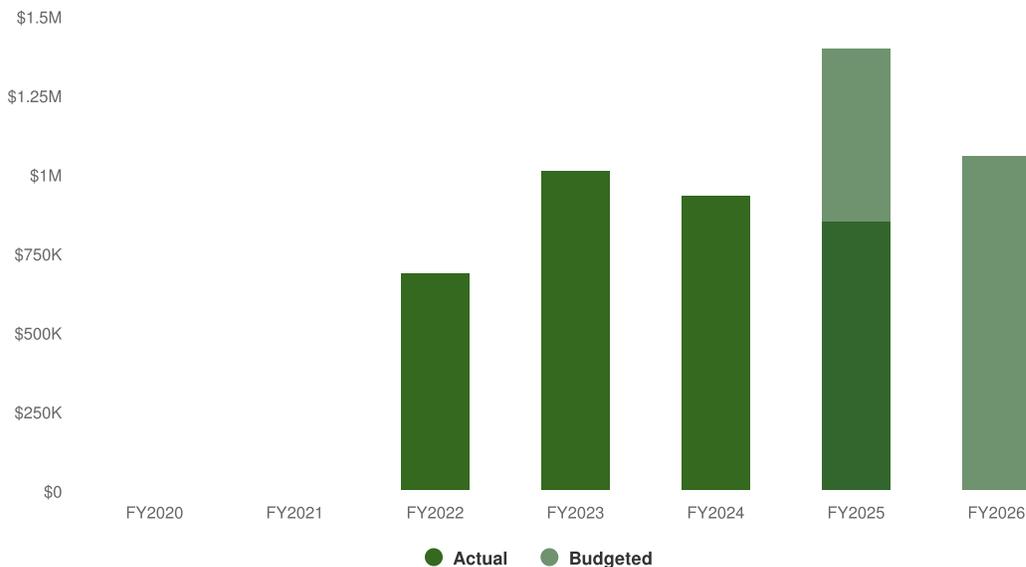
- Provide fast and efficient support and deployment of desktop, laptop, and tablet hardware citywide.
- Conduct server backups and evaluations in conformance with City disaster recovery plan quarterly.
- Operate, maintain, and log City security firewalls daily.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

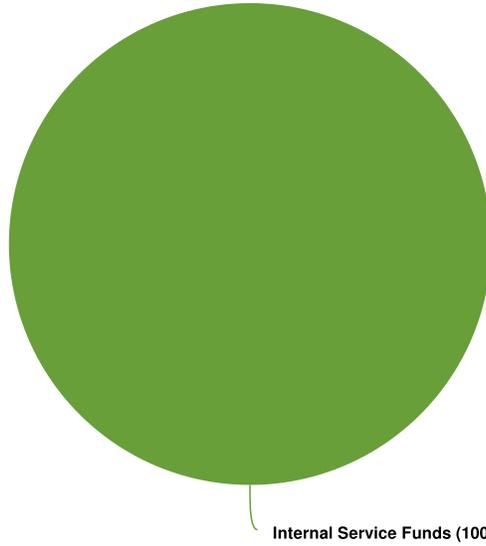
\$1,063,600 **-\$335,908**
(-24.00% vs. prior year)

Information Technology - Systems Proposed and Historical Budget vs. Actual

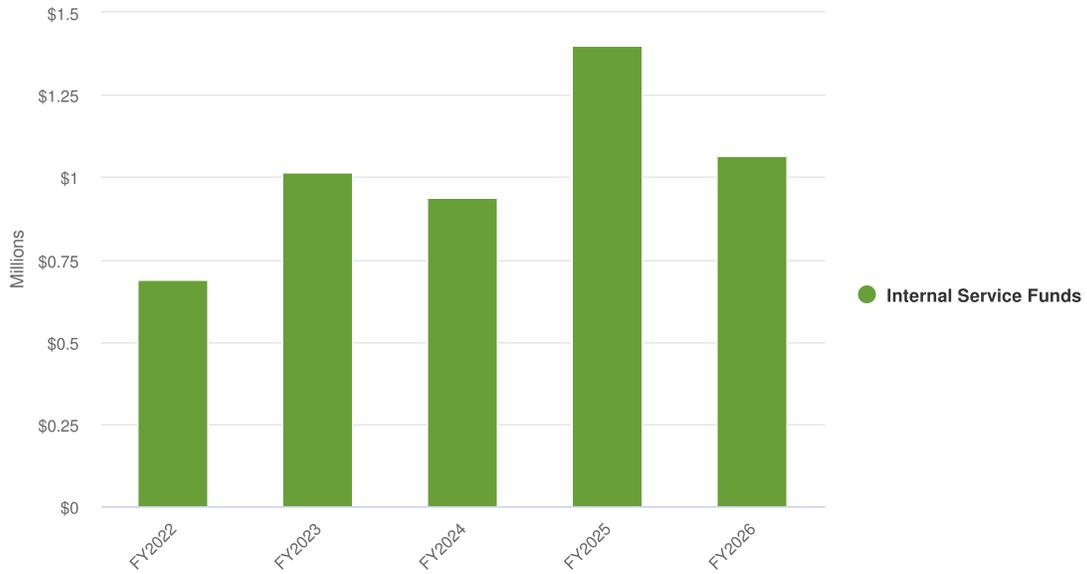


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Internal Service Funds					
Salaries & Fringe Benefits					

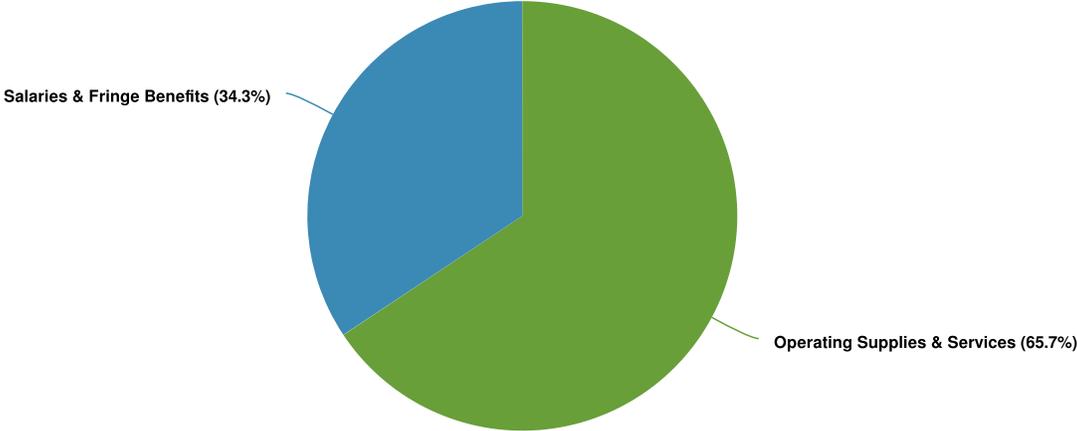


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	680-1935-1100	\$201,300	\$166,743	\$207,300	3%
Salaries Overtime	680-1935-1300	\$5,000	\$8,570	\$5,000	0%
Other Fringe Benefits	680-1935-1400	\$11,400	\$9,935	\$11,600	1.8%
Pers Pension	680-1935-1405	\$55,800	\$69,764	\$65,400	17.2%
Health Plans	680-1935-1410	\$30,600	\$26,293	\$33,500	9.5%
Workers Comp Contribution	680-1935-1415	\$8,100	\$6,750	\$7,600	-6.2%
Special Pay	680-1935-1420	\$1,200	\$992	\$1,200	0%
Pto + Holiday	680-1935-1425	\$10,200	\$0	\$10,500	2.9%
Retiree Medical Premiums	680-1935-1450	\$26,100	\$21,750	\$23,100	-11.5%
Total Salaries & Fringe Benefits:		\$349,700	\$310,798	\$365,200	4.4%
Operating Supplies & Services					
Telephone/Communications	680-1935-2200	\$158,177	\$144,429	\$156,000	-1.4%
Software Maintenance	680-1935-2265	\$314,700	\$263,135	\$368,000	16.9%
COMPUTER HARDWARE PURCHASES	680-1935-2270	\$266,500	\$4,192	\$0	-100%
Contracts & Leases	680-1935-2400	\$18,700	\$7,500	\$18,700	0%
Maint & Operations/Parts & Sup	680-1935-2450	\$7,500	\$5,612	\$7,500	0%
Training & Education	680-1935-2560	\$3,900	\$0	\$3,900	0%
Professional/Specialized Serv	680-1935-2710	\$82,181	\$43,717	\$102,500	24.7%
Miscellaneous	680-1935-2800	\$41,300	\$26,220	\$40,800	-1.2%
Small Tools	680-1935-2850	\$1,000	\$162	\$1,000	0%
Total Operating Supplies & Services:		\$893,959	\$494,967	\$698,400	-21.9%
Capital Outlay					
MAJOR MACHINERY AND EQUIPMENT	680-1935-5400	\$155,849	\$47,407	\$0	-100%
Total Capital Outlay:		\$155,849	\$47,407	\$0	-100%
Total Internal Service Funds:		\$1,399,508	\$853,172	\$1,063,600	-24%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



City Treasurer



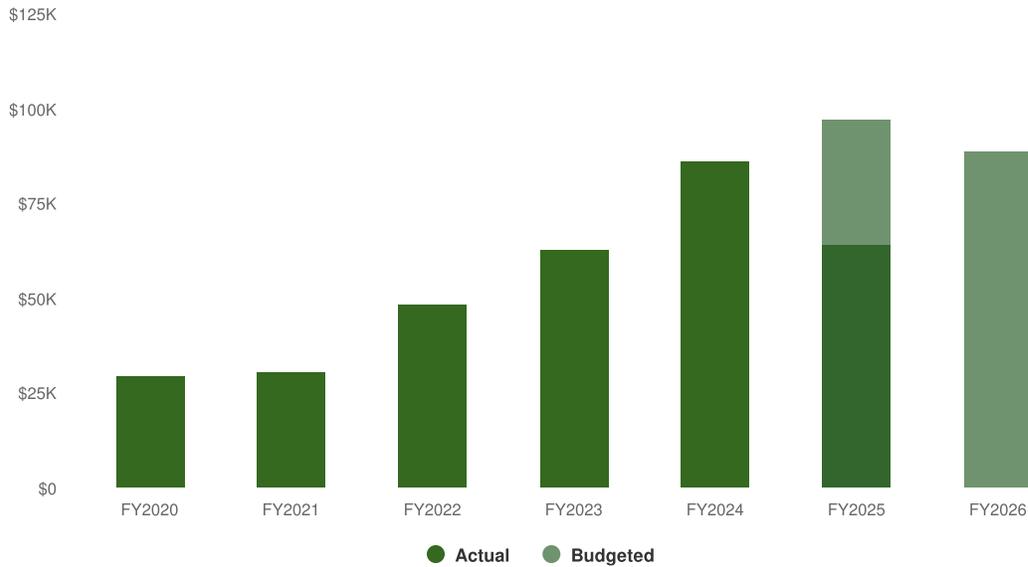
Dale Dieleman
City Treasurer

Elected by the citizens of Hemet, the Treasurer serves in a ceremonial role, working in concert with the Finance Department. The Treasurer serves for a period of four years.

Expenditures Summary

\$89,000 **-\$8,000**
(-8.25% vs. prior year)

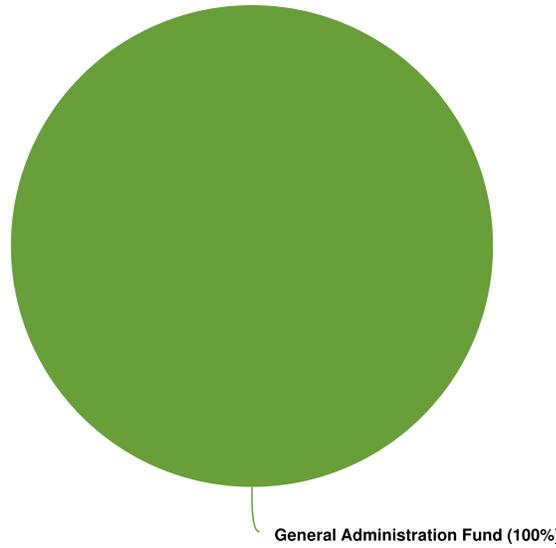
Treasurer Proposed and Historical Budget vs. Actual



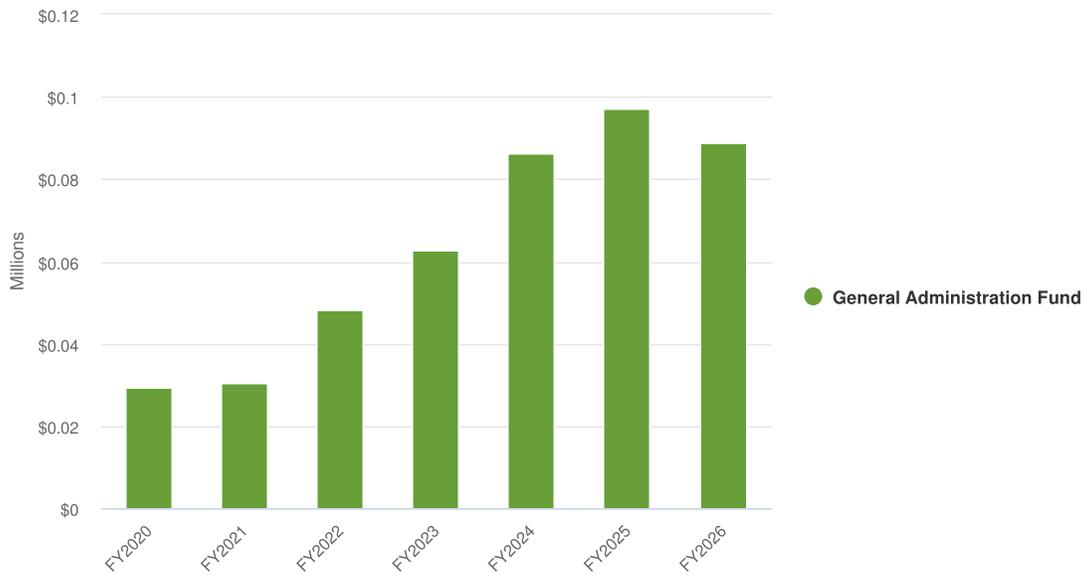
In FY2022, the City Council voted to hire an investment firm to manage the City's investment portfolio.

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Salaries & Fringe Benefits					

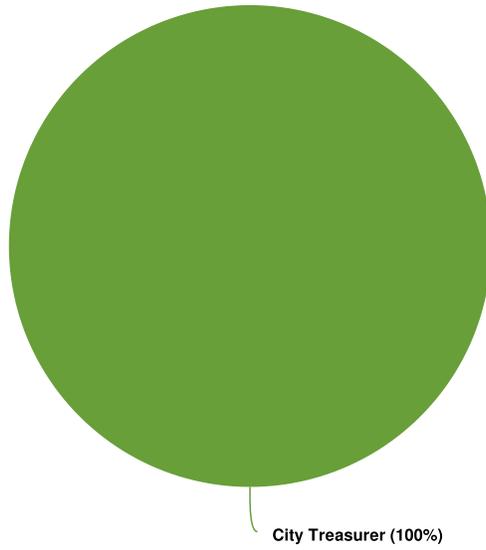


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	100-1500-1100	\$0	\$0	\$7,800	N/A
Salaries Part Time	100-1500-1200	\$16,500	\$6,407	\$0	-100%
Other Fringe Benefits	100-1500-1400	\$1,100	\$520	\$600	-45.5%
Pers Pension	100-1500-1405	\$300	\$0	\$600	100%
Workers Comp Contribution	100-1500-1415	\$600	\$500	\$700	16.7%
Total Salaries & Fringe Benefits:		\$18,500	\$7,427	\$9,700	-47.6%
Operating Supplies & Services					
Telephone/Communications	100-1500-2200	\$600	\$42	\$600	0%
Insurance, Bonds	100-1500-2500	\$300	\$0	\$300	0%
Professional/Specialized Serv	100-1500-2710	\$67,000	\$47,701	\$67,100	0.1%
Total Operating Supplies & Services:		\$67,900	\$47,743	\$68,000	0.1%
Internal Service Charges					
City Attorney	100-1500-3612	\$600	\$500	\$200	-66.7%
It/Computers-Telephones	100-1500-3613	\$6,200	\$5,170	\$6,600	6.5%
Liability Insurance	100-1500-3616	\$3,800	\$3,170	\$4,500	18.4%
Total Internal Service Charges:		\$10,600	\$8,840	\$11,300	6.6%
Total General Administration Fund:		\$97,000	\$64,010	\$89,000	-8.2%



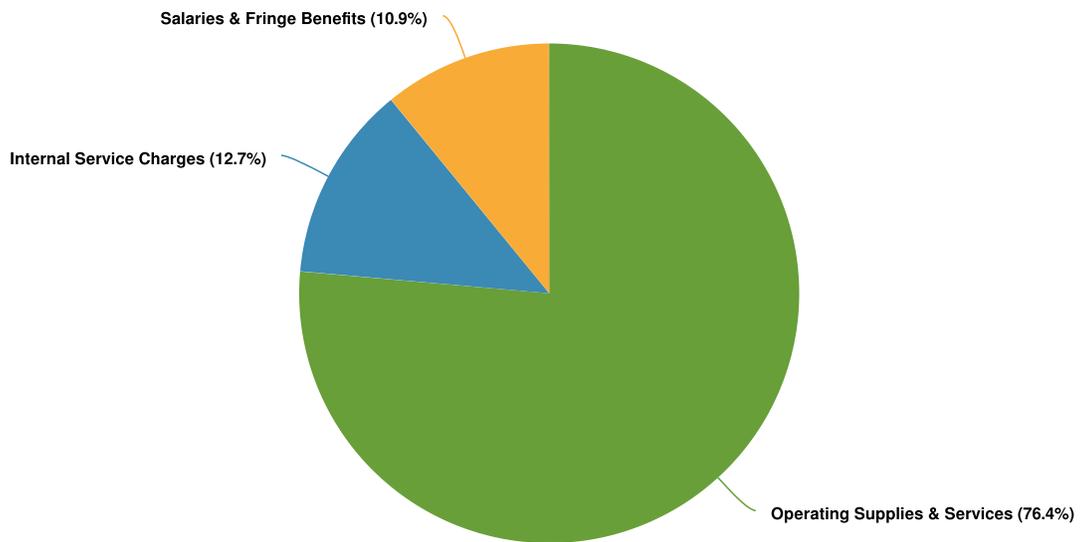
Expenditures by Program

2026 Budgeted Expenditures by Program

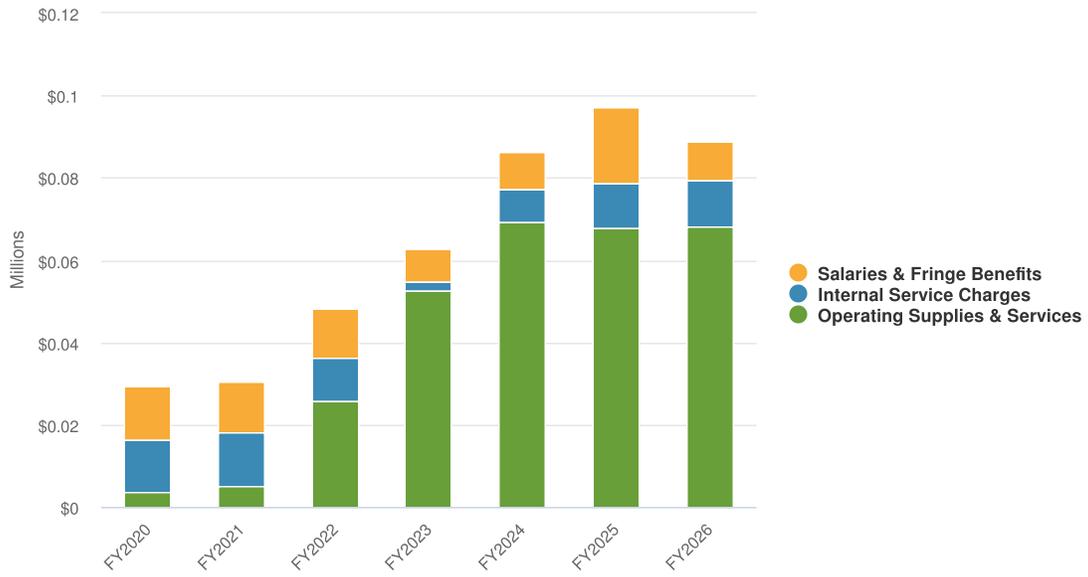


Expenditures by Expense Type

2025 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Beginning in FY2022, the City contracted with a private firm to manage investments.

Police



Michael Arellano
Chief of Police

The mission of the Hemet Police Department is to enhance the quality of life and public safety through partnership with our community and service that is delivered with honor, integrity, and innovation.

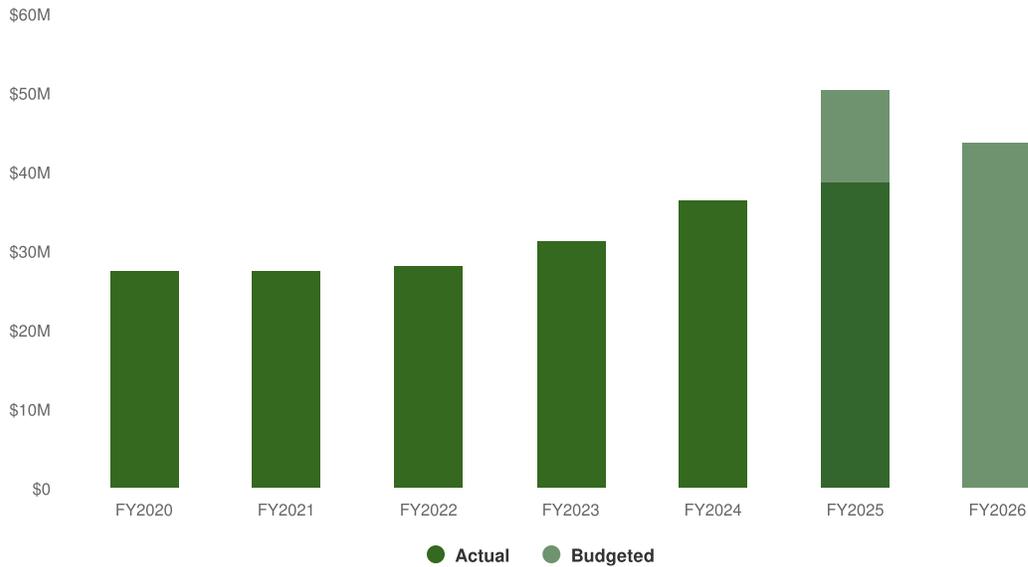
PROGRAMS:

- 1. Administration
- 2. Investigations
- 3. Patrol
- 4. AERO
- 5. Traffic
- 6. Community Services
- 7. Record Management
- 8. Dispatch
- 9. Technology Services

Expenditures Summary

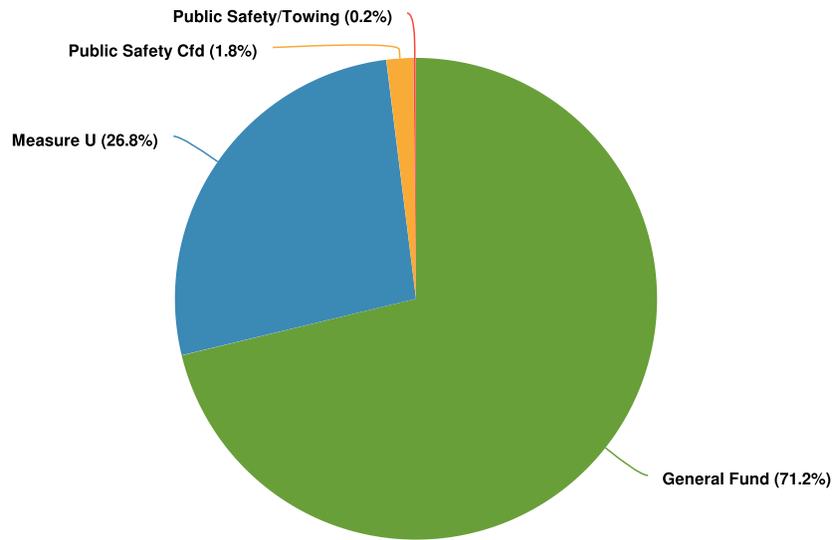
\$43,750,000 **-\$6,710,821**
(-13.30% vs. prior year)

Police Proposed and Historical Budget vs. Actual

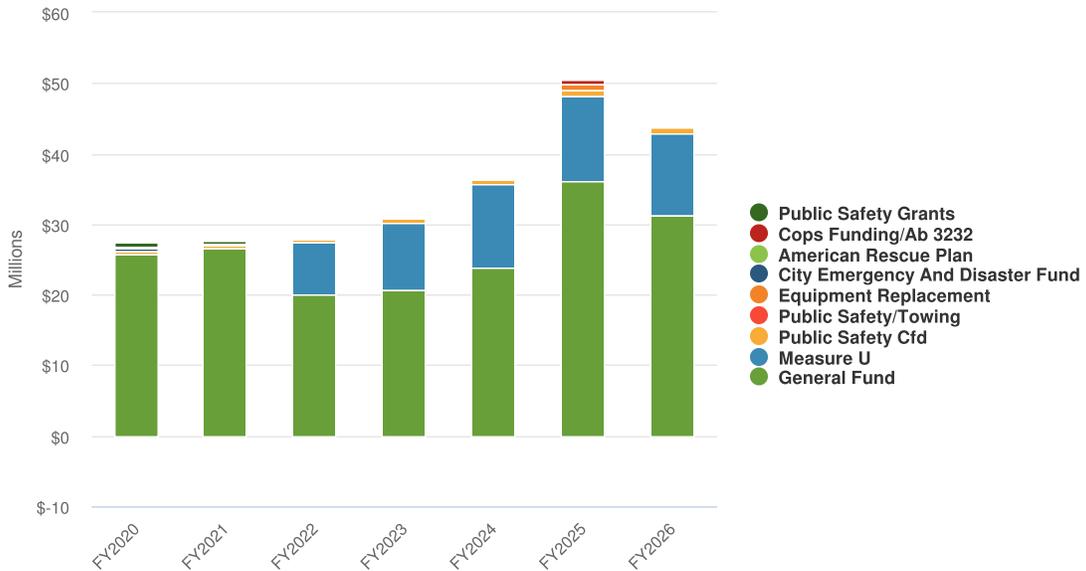


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Prior to FY2022, Measure U expenditures resided within the City's General Fund in two stand-alone accounts; one for the Police Department and one for the Fire Department. In FY2022, Measure U was transferred into its own fund (Fund 115) to facilitate tracking and analysis by creating further transparency that is important to the City's council and community.

NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

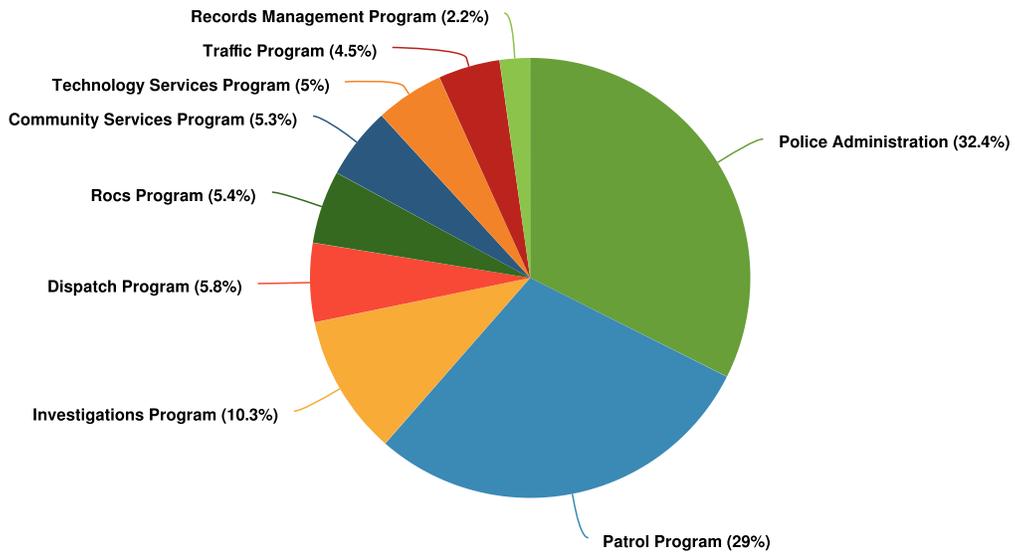


Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund				
Salaries & Fringe Benefits	\$22,139,000	\$18,074,560	\$21,814,500	-1.5%
Operating Supplies & Services	\$3,759,316	\$2,358,407	\$3,252,500	-13.5%
Internal Service Charges	\$9,872,100	\$8,226,740	\$6,096,000	-38.3%
Capital Outlay	\$276,987	\$234,694	\$0	-100%
Total General Fund:	\$36,047,403	\$28,894,401	\$31,163,000	-13.5%
Measure U				
Salaries & Fringe Benefits	\$10,186,100	\$7,304,612	\$9,969,900	-2.1%
Operating Supplies & Services	\$675,682	\$357,249	\$71,000	-89.5%
Internal Service Charges	\$799,600	\$666,330	\$787,100	-1.6%
Capital Outlay	\$480,541	\$64,928	\$900,000	87.3%
Total Measure U:	\$12,141,923	\$8,393,119	\$11,728,000	-3.4%
Public Safety/Towing				
Salaries & Fringe Benefits	\$40,000	\$71,871	\$40,000	0%
Operating Supplies & Services	\$30,000	\$6,497	\$30,000	0%
Total Public Safety/Towing:	\$70,000	\$78,368	\$70,000	0%
Public Safety Grants				
Capital Outlay	\$4,490	\$1,513	\$0	-100%
Total Public Safety Grants:	\$4,490	\$1,513	\$0	-100%
Public Safety Cfd				
Salaries & Fringe Benefits	\$732,400	\$704,100	\$777,000	6.1%
Operating Supplies & Services	\$12,000	\$5,791	\$12,000	0%
Debt Service	\$0	\$1,102	\$0	0%
Total Public Safety Cfd:	\$744,400	\$710,993	\$789,000	6%
Cops Funding/Ab 3232				
Operating Supplies & Services	\$556,606	\$226,102	\$0	-100%
Total Cops Funding/Ab 3232:	\$556,606	\$226,102	\$0	-100%
Salaries & Fringe Benefits	-\$22,314	\$0	\$0	-100%
Operating Supplies & Services	\$22,314	\$0	\$0	-100%
Equipment Replacement				
Capital Outlay	\$896,000	\$423,635	\$0	-100%
Total Equipment Replacement:	\$896,000	\$423,635	\$0	-100%
Total:	\$50,460,821	\$38,728,130	\$43,750,000	-13.3%



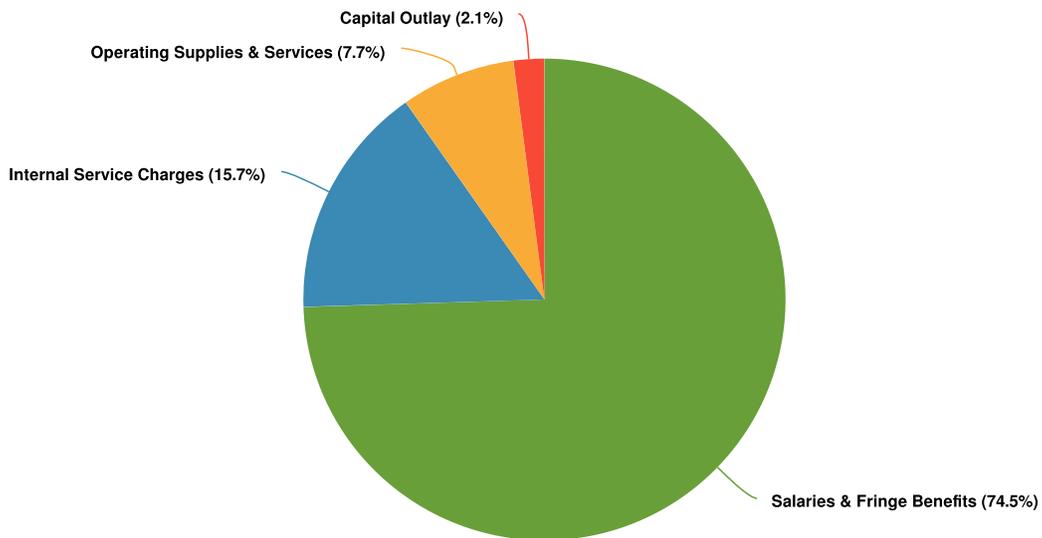
Expenditures by Program

2026 Budgeted Expenditures by Program

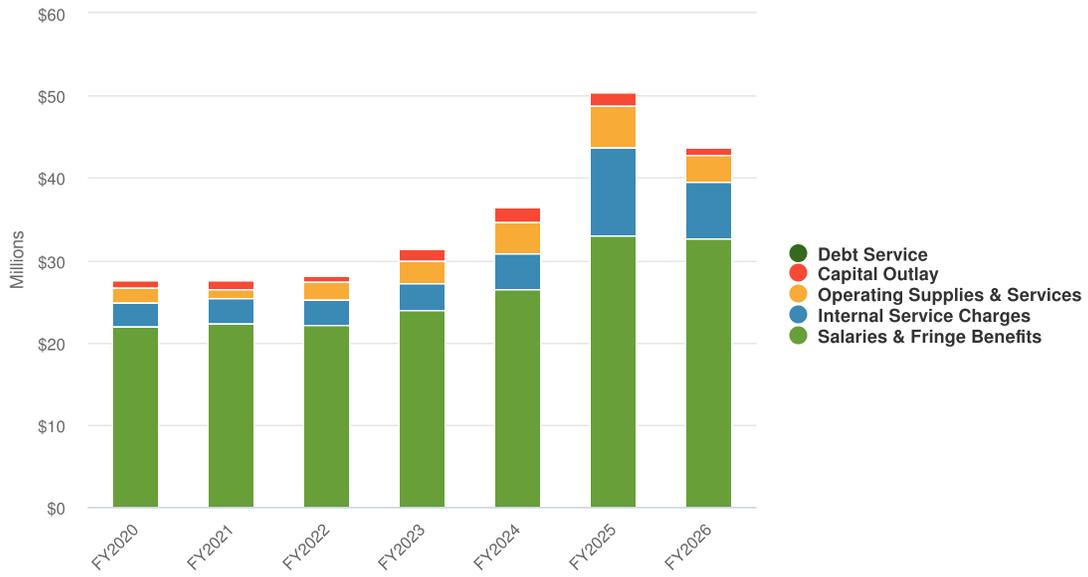


Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Police Administration

The Administration Program strives to use best practices in the management of the police budget by analyzing and overseeing expenditures, promoting fiscal accountability, and implementing policy to provide high quality delivery of services to City employees and the community of Hemet.

PROGRAM OBJECTIVES

- Maintain financial stability & maintain end of year projections.
- Manage risk related to policing.
- Pursue partnerships and community engagement.
- Implement short term and long term organizational strategies.
- Increase public safety and crime prevention.
- Oversee department recruitment and retention.

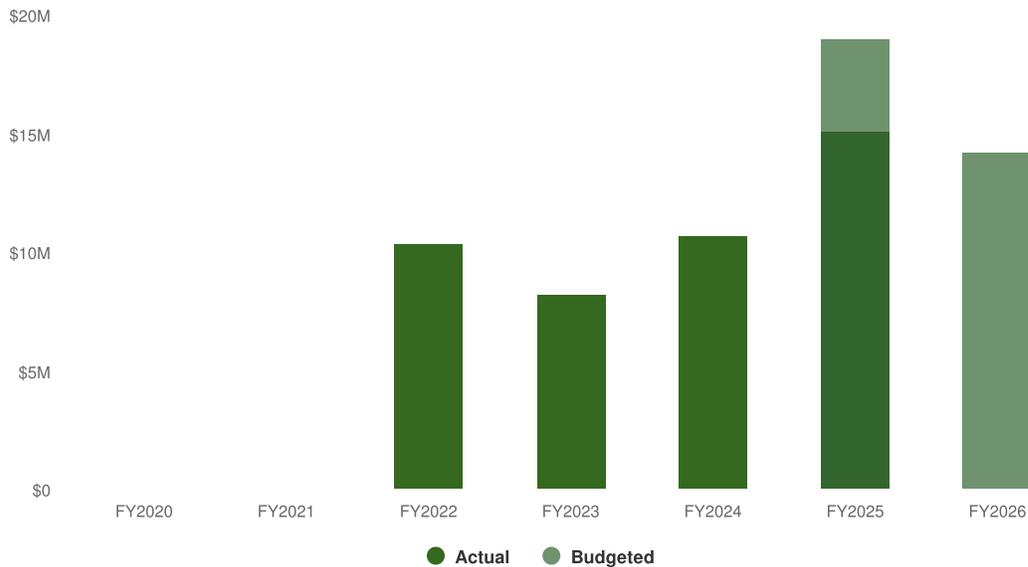
In FY2023, the Police Administration (3000) Program absorbed all related costs of the Professional Standards (3009), SOU-CNT (3011) and Training/Equipment (3012) Programs.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

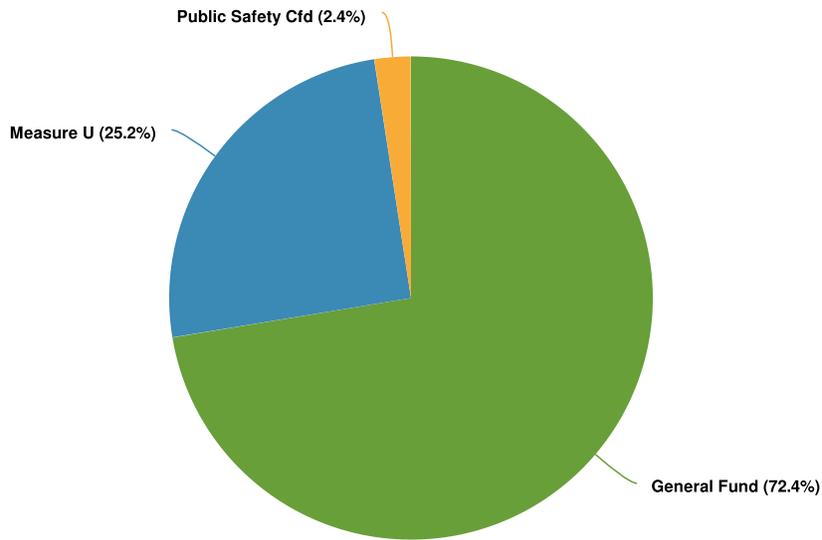
\$14,185,000 **-\$4,800,895**
(-25.29% vs. prior year)

Police Administration Proposed and Historical Budget vs. Actual

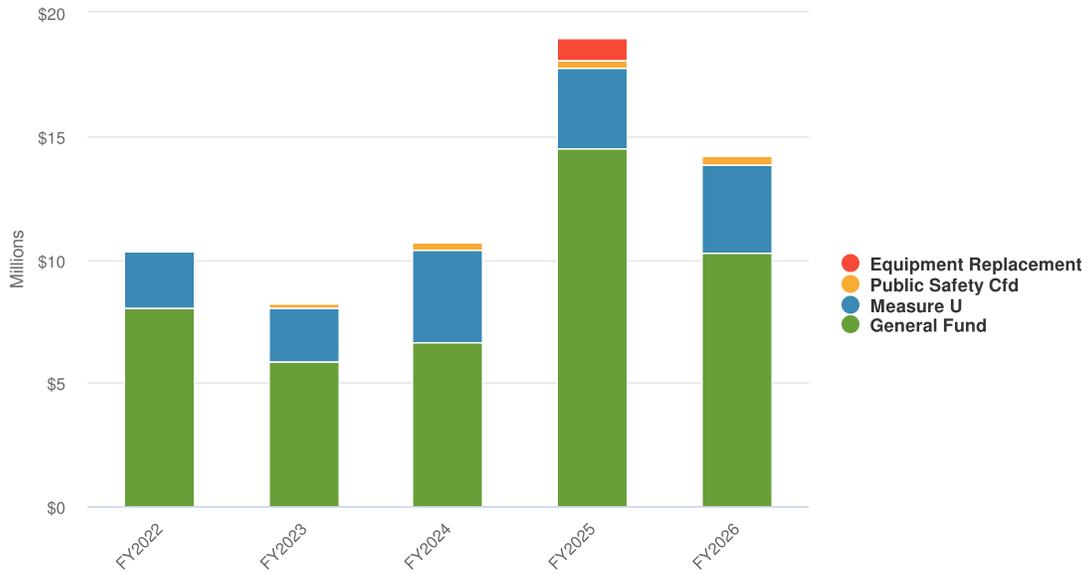


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	110-3000-1100	\$1,463,900	\$1,216,182	\$1,538,000	5.1%
Salaries Overtime	110-3000-1300	\$64,000	\$98,992	\$38,000	-40.6%
Comp Time Used	110-3000-1305	\$11,000	\$2,098	\$11,000	0%
Comp Time Paid	110-3000-1310	\$6,000	\$4,127	\$6,000	0%
Other Fringe Benefits	110-3000-1400	\$79,300	\$73,099	\$83,400	5.2%
Pers Pension	110-3000-1405	\$765,100	\$932,025	\$919,900	20.2%
Health Plans	110-3000-1410	\$186,700	\$152,845	\$185,100	-0.9%
Workers Comp Contribution	110-3000-1415	\$60,900	\$50,750	\$56,700	-6.9%
Special Pay	110-3000-1420	\$208,500	\$211,397	\$267,200	28.2%
Pto + Holiday	110-3000-1425	\$66,500	\$12,375	\$69,900	5.1%
Unemployment Benefits	110-3000-1430	\$7,400	\$6,170	\$7,400	0%
Retiree Medical Premiums	110-3000-1450	\$196,000	\$163,330	\$173,000	-11.7%
Total Salaries & Fringe Benefits:		\$3,115,300	\$2,923,389	\$3,355,600	7.7%
Operating Supplies & Services					
Advertising And Publications	110-3000-2220	\$56,000	\$15,946	\$14,000	-75%
Office Supplies And Materials	110-3000-2250	\$24,800	\$18,948	\$12,800	-48.4%
SOFTWARE MAINTENANCE	110-3000-2265	\$0	\$43	\$0	0%
Vehicle Supplies & Maintenance	110-3000-2350	\$500	\$316	\$500	0%
CONTRACTS & LEASES	110-3000-2400	\$20,222	\$14,388	\$20,000	-1.1%
Maint & Operations/Parts & Sup	110-3000-2450	\$100	\$145	\$100	0%
Conferences	110-3000-2550	\$22,000	\$24,866	\$17,000	-22.7%
Training & Education	110-3000-2560	\$69,400	\$74,639	\$60,000	-13.5%
Vehicle Fuel	110-3000-2623	\$434,300	\$240,099	\$400,000	-7.9%
Uniforms And Safety Equipment	110-3000-2700	\$274,713	\$201,799	\$212,500	-22.6%
Professional/Specialized Serv	110-3000-2710	\$626,900	\$264,852	\$70,500	-88.8%
Printing Services	110-3000-2714	\$13,000	\$9,489	\$10,000	-23.1%
Total Operating Supplies & Services:		\$1,541,936	\$865,531	\$817,400	-47%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Internal Service Charges					
City Attorney	110-3000-3612	\$233,200	\$194,330	\$259,400	11.2%
It/Computers-Telephone	110-3000-3613	\$779,200	\$649,330	\$509,700	-34.6%
Liability Insurance	110-3000-3616	\$4,485,000	\$3,737,500	\$984,000	-78.1%
Vehicle Maint & Repairs	110-3000-3622	\$1,070,100	\$891,750	\$1,163,000	8.7%
General Fund Overhead	110-3000-3640	\$2,505,800	\$2,088,170	\$2,536,900	1.2%
Facility Maintenance	110-3000-3680	\$605,800	\$504,830	\$643,000	6.1%
Total Internal Service Charges:		\$9,679,100	\$8,065,910	\$6,096,000	-37%
Capital Outlay					
Major Machinery And Equipment	110-3000-5400	\$135,000	\$106,972	\$0	-100%
Total Capital Outlay:		\$135,000	\$106,972	\$0	-100%
Total General Fund:		\$14,471,336	\$11,961,802	\$10,269,000	-29%
Measure U					
Salaries & Fringe Benefits					
Salaries & Wages	115-3000-1100	\$856,200	\$714,376	\$915,400	6.9%
Salaries Overtime	115-3000-1300	\$30,000	\$65,802	\$30,000	0%
Comp Time Used	115-3000-1305	\$500	\$5,624	\$500	0%
Comp Time Paid	115-3000-1310	\$500	\$1,416	\$500	0%
Other Fringe Benefits	115-3000-1400	\$46,200	\$44,348	\$48,400	4.8%
Pers Pension	115-3000-1405	\$435,400	\$504,774	\$476,700	9.5%
Health Plans	115-3000-1410	\$96,800	\$81,587	\$101,700	5.1%
Workers Comp Contribution	115-3000-1415	\$35,800	\$29,830	\$33,500	-6.4%
Special Pay	115-3000-1420	\$103,800	\$103,299	\$123,900	19.4%
Pto + Holiday	115-3000-1425	\$36,500	\$4,636	\$39,200	7.4%
UNEMPLOYMENT BENEFITS	115-3000-1430	\$3,600	\$3,000	\$3,600	0%
RETIREE MEDICAL PREMIUMS	115-3000-1450	\$125,400	\$104,500	\$112,500	-10.3%
Total Salaries & Fringe Benefits:		\$1,770,700	\$1,663,193	\$1,885,900	6.5%
Operating Supplies & Services					
Office Supplies And Materials	115-3000-2250	\$0	\$970	\$0	0%
Training & Education	115-3000-2560	\$0	\$277	\$0	0%



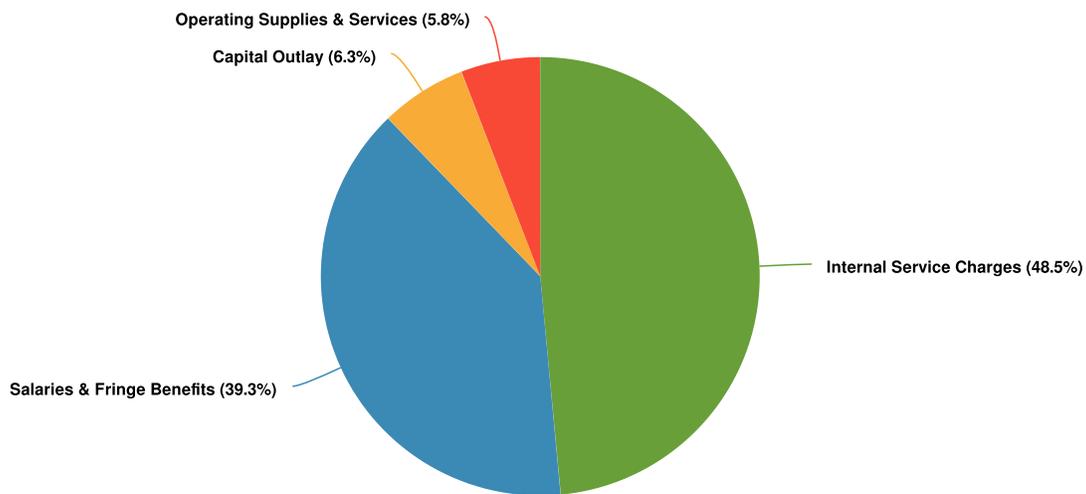
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Vehicle Fuel	115-3000-2623	\$0	\$1,916	\$0	0%
Uniforms And Safety Equipment	115-3000-2700	\$0	\$424	\$0	0%
Professional/Specialized Serv	115-3000-2710	\$643,347	\$320,875	\$0	-100%
Total Operating Supplies & Services:		\$643,347	\$324,462	\$0	-100%
Internal Service Charges					
City Attorney	115-3000-3612	\$51,600	\$43,000	\$20,100	-61%
IT/COMPUTERS-TELEPHONE	115-3000-3613	\$0	\$0	\$218,400	N/A
Liability Insurance	115-3000-3616	\$415,200	\$346,000	\$548,600	32.1%
Total Internal Service Charges:		\$466,800	\$389,000	\$787,100	68.6%
Capital Outlay					
Other Improvements	115-3000-5300	\$0	\$0	\$900,000	N/A
Major Machinery And Equipment	115-3000-5400	\$428,612	\$16,592	\$0	-100%
Total Capital Outlay:		\$428,612	\$16,592	\$900,000	110%
Total Measure U:		\$3,309,459	\$2,393,247	\$3,573,000	8%
Public Safety Cfd					
Salaries & Fringe Benefits					
Salaries & Wages	234-3000-1100	\$123,500	\$104,808	\$136,300	10.4%
Salaries Overtime	234-3000-1300	\$15,000	\$21,535	\$22,000	46.7%
COMP TIME USED	234-3000-1305	\$2,000	\$0	\$2,000	0%
COMP TIME PAID	234-3000-1310	\$2,000	\$3,016	\$2,000	0%
Other Fringe Benefits	234-3000-1400	\$5,300	\$5,058	\$5,500	3.8%
Pers Pension	234-3000-1405	\$79,300	\$89,962	\$87,800	10.7%
Health Plans	234-3000-1410	\$20,800	\$18,316	\$21,900	5.3%
Workers Comp Contribution	234-3000-1415	\$6,400	\$5,330	\$5,800	-9.4%
Special Pay	234-3000-1420	\$17,700	\$19,724	\$24,800	40.1%
Pto + Holiday	234-3000-1425	\$4,400	\$3,987	\$4,900	11.4%
Unemployment Benefits	234-3000-1430	\$200	\$170	\$200	0%
Retiree Medical Premiums	234-3000-1450	\$20,500	\$17,080	\$17,800	-13.2%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Salaries & Fringe Benefits:		\$297,100	\$288,987	\$331,000	11.4%
Operating Supplies & Services					
Professional/Specialized Serv	234-3000-2710	\$12,000	\$5,791	\$12,000	0%
Total Operating Supplies & Services:		\$12,000	\$5,791	\$12,000	0%
Total Public Safety Cfd:		\$309,100	\$294,778	\$343,000	11%
Equipment Replacement					
Capital Outlay					
MAJOR MACHINERY AND EQUIPMENT	380-3000-5400	\$896,000	\$423,635	\$0	-100%
Total Capital Outlay:		\$896,000	\$423,635	\$0	-100%
Total Equipment Replacement:		\$896,000	\$423,635	\$0	-100%
Total:		\$18,985,895	\$15,073,462	\$14,185,000	-25.3%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Investigations

Through the Investigations Program, police aim to provide immediate, professional and effective investigative services to solve crimes and reduce the risk of future crimes. Police will investigate crimes against persons and property thoroughly, while identifying suspects until all leads are exhausted; and, will maintain and prepare thorough criminal cases for filing with the District Attorney's Office.

PROGRAM OBJECTIVES:

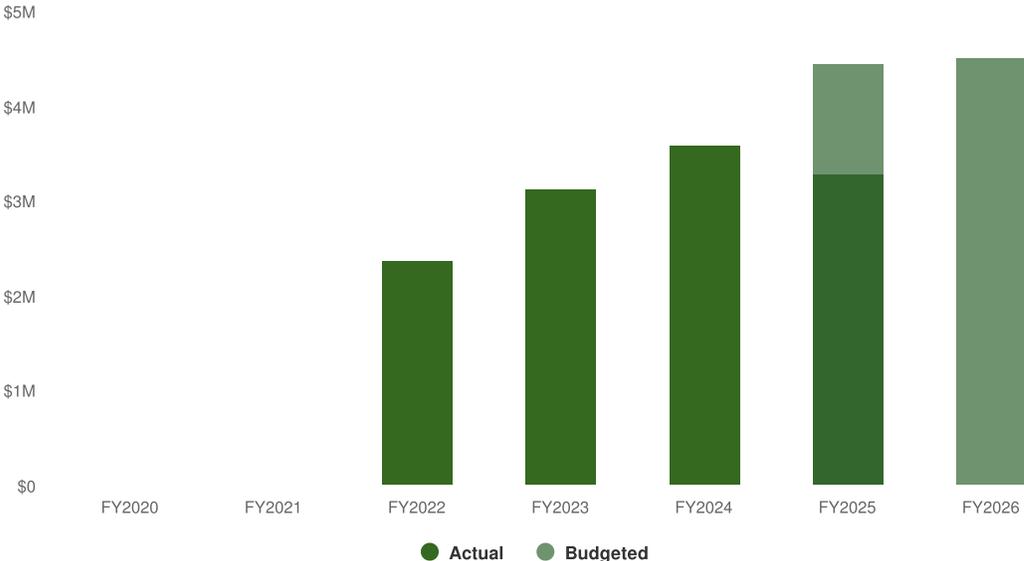
- Develop non-sworn investigative position(s) for low solvability crimes, specific crimes, and follow-ups.
- Develop specialized expertise and provide enhanced training to other bureaus for career development.
- Increase bureau effectiveness and victim engagement with implementation of software triggers and notifications.
- Improve monitoring and tracking of known gangs, and reduce gang and violent crime through continued deployment of the Gang Team.
- Increase bureau effectiveness and victim engagement by implementing software where beneficial.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

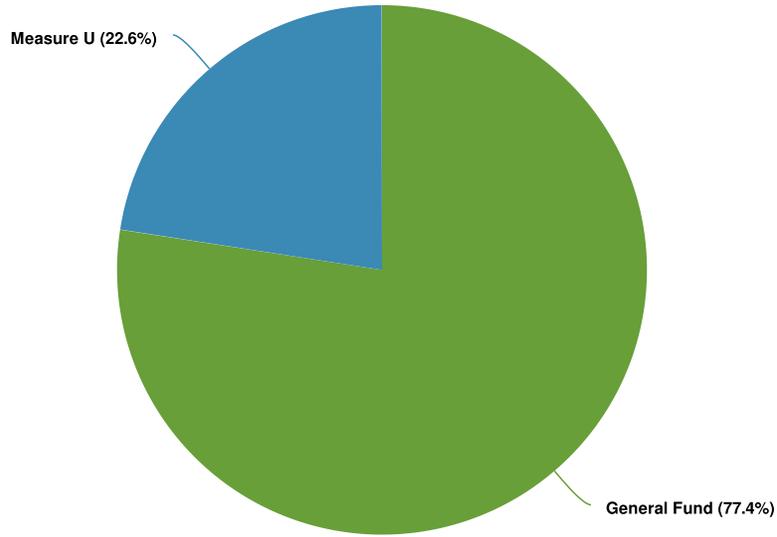
\$4,509,000 **\$54,674**
 (1.23% vs. prior year)

Investigations Proposed and Historical Budget vs. Actual

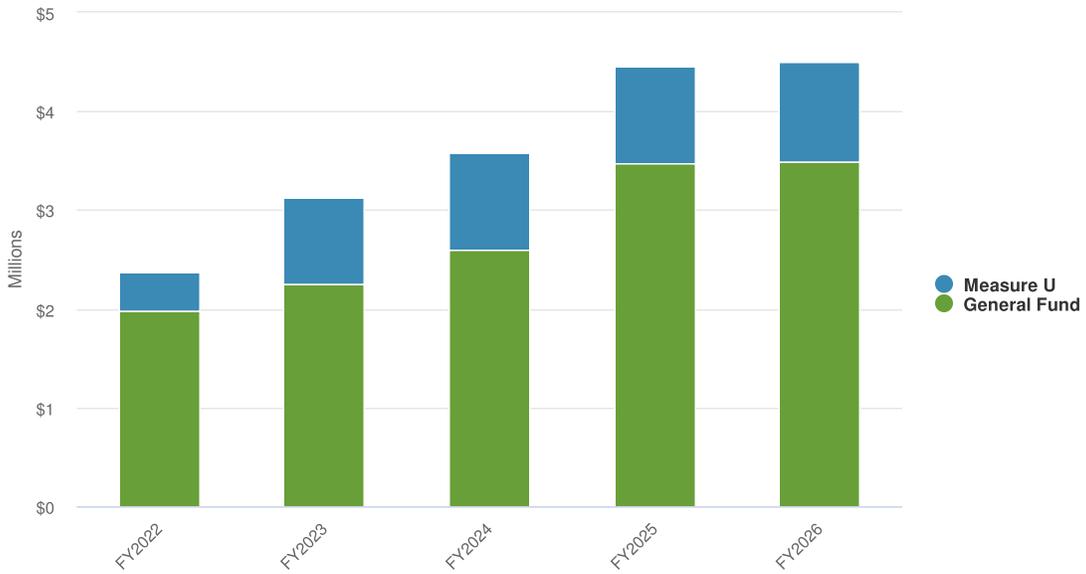


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2024 Amended Budget and FY2024 Actuals are as of April 30, 2024.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	110-3002-1100	\$1,522,800	\$932,928	\$1,623,900	6.6%
Salaries Part Time	110-3002-1200	\$78,400	\$52,366	\$0	-100%
Salaries Overtime	110-3002-1300	\$180,000	\$151,790	\$119,000	-33.9%
Comp Time Used	110-3002-1305	\$7,000	\$6,797	\$7,000	0%
Comp Time Paid	110-3002-1310	\$18,000	\$15,988	\$18,000	0%
Other Fringe Benefits	110-3002-1400	\$78,100	\$49,621	\$78,400	0.4%
Pers Pension	110-3002-1405	\$750,900	\$709,154	\$827,000	10.1%
Health Plans	110-3002-1410	\$256,600	\$130,670	\$237,900	-7.3%
Workers Comp Contribution	110-3002-1415	\$62,400	\$52,000	\$58,700	-5.9%
Special Pay	110-3002-1420	\$143,500	\$129,099	\$160,900	12.1%
Pto + Holiday	110-3002-1425	\$61,400	\$26,366	\$62,600	2%
Retiree Medical Premiums	110-3002-1450	\$200,900	\$167,420	\$179,100	-10.9%
Total Salaries & Fringe Benefits:		\$3,360,000	\$2,424,200	\$3,372,500	0.4%
Operating Supplies & Services					
Office Supplies And Materials	110-3002-2250	\$1,500	\$1,449	\$1,000	-33.3%
Conferences	110-3002-2550	\$2,000	\$1,940	\$2,000	0%
Training & Education	110-3002-2560	\$20,000	\$16,005	\$20,000	0%
Uniforms And Safety Equipment	110-3002-2700	\$8,785	\$4,834	\$11,500	30.9%
Professional/Specialized Serv	110-3002-2710	\$85,000	\$69,674	\$85,000	0%
Total Operating Supplies & Services:		\$117,285	\$93,902	\$119,500	1.9%
Capital Outlay					
Cops More 98/City Match	110-3002-5405	\$1,194	\$0	\$0	-100%
Total Capital Outlay:		\$1,194	\$0	\$0	-100%
Total General Fund:		\$3,478,479	\$2,518,101	\$3,492,000	0.4%
Measure U					
Salaries & Fringe Benefits					
Salaries & Wages	115-3002-1100	\$435,800	\$298,398	\$454,400	4.3%

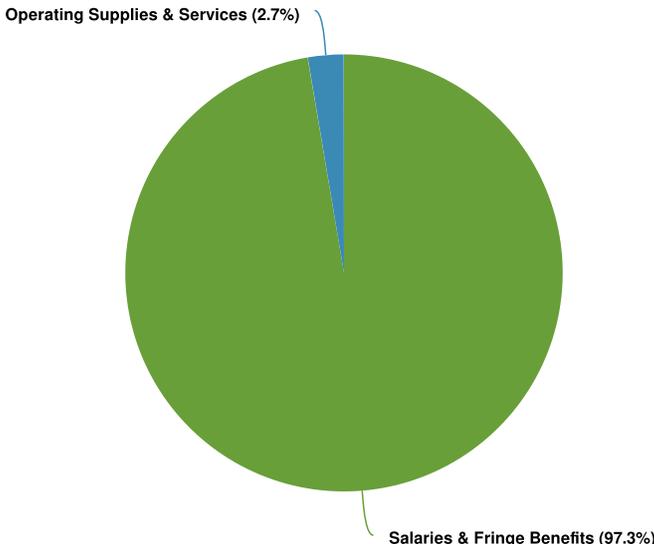


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries Overtime	115-3002-1300	\$60,000	\$62,850	\$60,000	0%
Comp Time Used	115-3002-1305	\$1,000	\$101	\$1,000	0%
Comp Time Paid	115-3002-1310	\$1,000	\$0	\$1,000	0%
Other Fringe Benefits	115-3002-1400	\$22,700	\$17,339	\$23,200	2.2%
Pers Pension	115-3002-1405	\$231,900	\$222,533	\$260,500	12.3%
Health Plans	115-3002-1410	\$60,000	\$37,540	\$65,200	8.7%
Workers Comp Contribution	115-3002-1415	\$18,400	\$15,330	\$17,100	-7.1%
Special Pay	115-3002-1420	\$52,900	\$41,313	\$58,700	11%
Pto + Holiday	115-3002-1425	\$17,400	\$5,911	\$18,200	4.6%
RETIREE MEDICAL PREMIUMS	115-3002-1450	\$65,600	\$54,670	\$57,700	-12%
Total Salaries & Fringe Benefits:		\$966,700	\$755,985	\$1,017,000	5.2%
Operating Supplies & Services					
Total Operating Supplies & Services:		\$0	\$0	\$0	0%
Capital Outlay					
Major Machinery And Equipment	115-3002-5400	\$9,147	\$6,734	\$0	-100%
Total Capital Outlay:		\$9,147	\$6,734	\$0	-100%
Total Measure U:		\$975,847	\$762,718	\$1,017,000	4.2%
Total:		\$4,454,326	\$3,280,820	\$4,509,000	1.2%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Patrol

Patrol is responsible for providing initial response to calls for service and neighborhood crime prevention. Through this program, police aim to provide high visibility uniform patrol and crime deterrence through proactive enforcement throughout the city.

PROGRAM OBJECTIVES:

- Improve communication with external groups to promote and sustain a positive image of the Police Department.
- Increase technology to assist in solving crimes.
- Maintain timely response to calls for service.
- Proactive approaches to reducing crime and the fear of crime improve the quality of life.
- Evaluate service demands and make adjustments to increase operational efficiency.

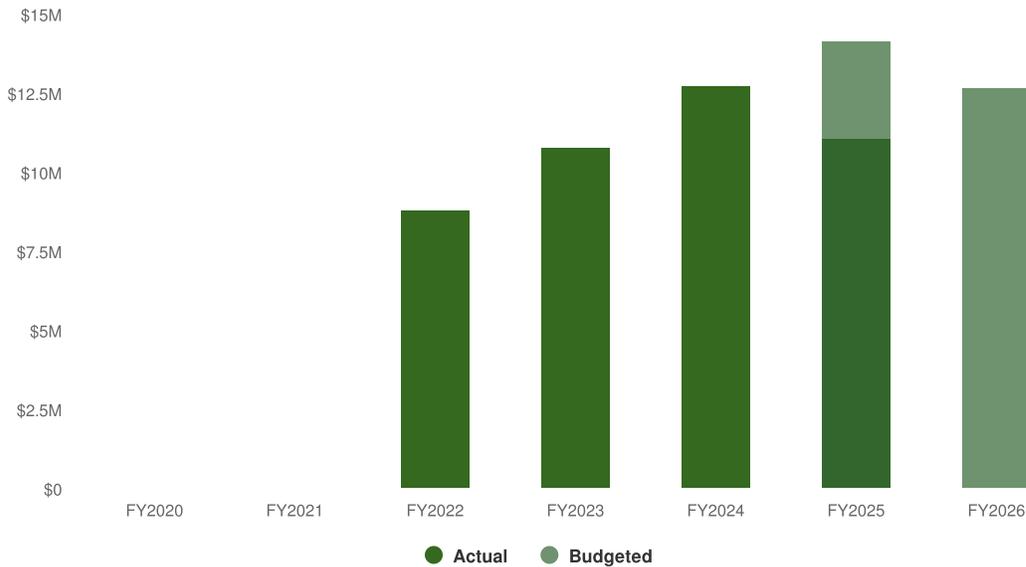
In FY2023, the Patrol Program (3003) absorbed all related costs of the Canine Program (3001).

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

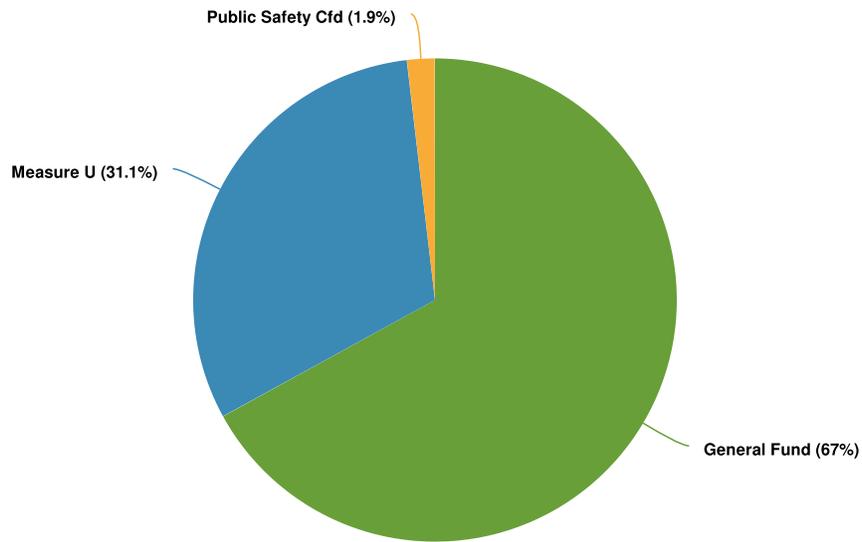
\$12,698,000 **-\$1,469,547**
(-10.37% vs. prior year)

Patrol Proposed and Historical Budget vs. Actual

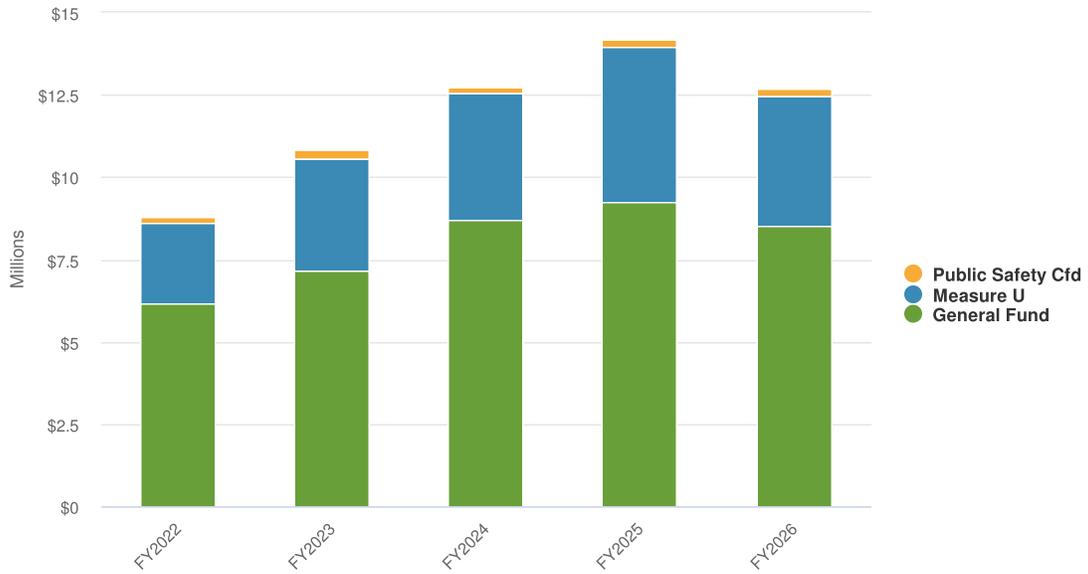


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					
Salaries & Wages	110-3003-1100	\$3,767,000	\$2,759,412	\$3,754,600	-0.3%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries Overtime	110-3003-1300	\$740,700	\$737,000	\$422,700	-42.9%
Comp Time Used	110-3003-1305	\$20,000	\$48,241	\$20,000	0%
Comp Time Paid	110-3003-1310	\$85,000	\$67,602	\$85,000	0%
Other Fringe Benefits	110-3003-1400	\$180,800	\$132,726	\$180,000	-0.4%
Pers Pension	110-3003-1405	\$2,128,800	\$2,268,709	\$2,197,100	3.2%
Health Plans	110-3003-1410	\$580,000	\$438,317	\$557,100	-3.9%
Workers Comp Contribution	110-3003-1415	\$164,300	\$136,920	\$149,800	-8.8%
Special Pay	110-3003-1420	\$413,300	\$363,115	\$422,800	2.3%
Pto + Holiday	110-3003-1425	\$142,600	\$54,978	\$141,100	-1.1%
Retiree Medical Premiums	110-3003-1450	\$528,300	\$440,250	\$457,100	-13.5%
Total Salaries & Fringe Benefits:		\$8,750,800	\$7,447,270	\$8,387,300	-4.2%
Operating Supplies & Services					
Office Supplies And Materials	110-3003-2250	\$2,500	\$2,347	\$2,000	-20%
Vehicle Supplies & Maintenance	110-3003-2350	\$500	\$470	\$500	0%
Maint & Operations/Parts & Sup	110-3003-2450	\$6,500	\$2,172	\$6,500	0%
Conferences	110-3003-2550	\$2,500	\$2,846	\$2,500	0%
Training & Education	110-3003-2560	\$88,000	\$76,775	\$60,000	-31.8%
Uniforms And Safety Equipment	110-3003-2700	\$40,700	\$19,946	\$40,700	0%
Professional/Specialized Serv	110-3003-2710	\$52,127	\$39,711	\$9,500	-81.8%
Total Operating Supplies & Services:		\$192,827	\$144,268	\$121,700	-36.9%
Internal Service Charges					
Equipment Replacement	110-3003-3600	\$193,000	\$160,830	\$0	-100%
Total Internal Service Charges:		\$193,000	\$160,830	\$0	-100%
Capital Outlay					
Major Machinery And Equipment	110-3003-5400	\$88,237	\$86,463	\$0	-100%
Total Capital Outlay:		\$88,237	\$86,463	\$0	-100%
Total General Fund:		\$9,224,865	\$7,838,831	\$8,509,000	-7.8%
Measure U					



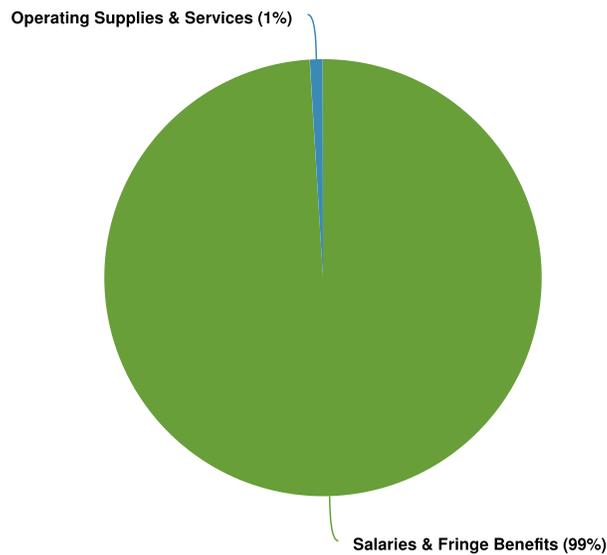
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Fringe Benefits					
Salaries & Wages	115-3003-1100	\$1,874,400	\$1,029,080	\$1,763,600	-5.9%
Salaries Overtime	115-3003-1300	\$395,300	\$300,440	\$422,300	6.8%
Comp Time Used	115-3003-1305	\$10,000	\$10,201	\$10,000	0%
Comp Time Paid	115-3003-1310	\$25,000	\$13,266	\$25,000	0%
Other Fringe Benefits	115-3003-1400	\$89,500	\$45,741	\$85,900	-4%
Pers Pension	115-3003-1405	\$1,029,200	\$744,607	\$932,400	-9.4%
Health Plans	115-3003-1410	\$331,300	\$177,322	\$275,900	-16.7%
Workers Comp Contribution	115-3003-1415	\$74,400	\$62,000	\$68,200	-8.3%
Special Pay	115-3003-1420	\$154,300	\$53,303	\$62,900	-59.2%
Pto + Holiday	115-3003-1425	\$71,300	\$23,428	\$66,900	-6.2%
RETIREE MEDICAL PREMIUMS	115-3003-1450	\$284,300	\$236,920	\$239,900	-15.6%
Total Salaries & Fringe Benefits:		\$4,339,000	\$2,696,307	\$3,953,000	-8.9%
Operating Supplies & Services					
Training & Education	115-3003-2560	\$0	-\$3	\$0	0%
Total Operating Supplies & Services:		\$0	-\$3	\$0	0%
Internal Service Charges					
Equipment Replacement	115-3003-3600	\$332,800	\$277,330	\$0	-100%
Total Internal Service Charges:		\$332,800	\$277,330	\$0	-100%
Capital Outlay					
Major Machinery And Equipment	115-3003-5400	\$42,782	\$41,602	\$0	-100%
Total Capital Outlay:		\$42,782	\$41,602	\$0	-100%
Total Measure U:		\$4,714,582	\$3,015,236	\$3,953,000	-16.2%
Public Safety Cfd					
Salaries & Fringe Benefits					
Salaries & Wages	234-3003-1100	\$93,300	\$73,305	\$96,100	3%
Salaries Overtime	234-3003-1300	\$15,000	\$22,714	\$22,000	46.7%
COMP TIME USED	234-3003-1305	\$2,000	\$4,717	\$2,000	0%
COMP TIME PAID	234-3003-1310	\$2,000	\$1,319	\$2,000	0%
Other Fringe Benefits	234-3003-1400	\$4,500	\$2,948	\$4,800	6.7%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Pers Pension	234-3003-1405	\$54,600	\$64,824	\$57,100	4.6%
Health Plans	234-3003-1410	\$21,700	\$18,316	\$21,900	0.9%
Workers Comp Contribution	234-3003-1415	\$5,000	\$4,170	\$4,400	-12%
Special Pay	234-3003-1420	\$10,700	\$7,773	\$9,000	-15.9%
Pto + Holiday	234-3003-1425	\$3,300	\$2,949	\$3,400	3%
Retiree Medical Premiums	234-3003-1450	\$16,000	\$13,330	\$13,300	-16.9%
Total Salaries & Fringe Benefits:		\$228,100	\$216,363	\$236,000	3.5%
Total Public Safety Cfd:		\$228,100	\$216,363	\$236,000	3.5%
Total:		\$14,167,547	\$11,070,430	\$12,698,000	-10.4%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



AERO

Active Engagement Response and Outreach for our Community (AERO) program addresses quality of life issues by building partnerships and community engagement with non-profit groups, business owners and citizens. Provide leadership in collaboration with city residents and businesses to develop, implement and continue problem-solving strategies for crime prevention and social issues affecting the community.

PROGRAM OBJECTIVES:

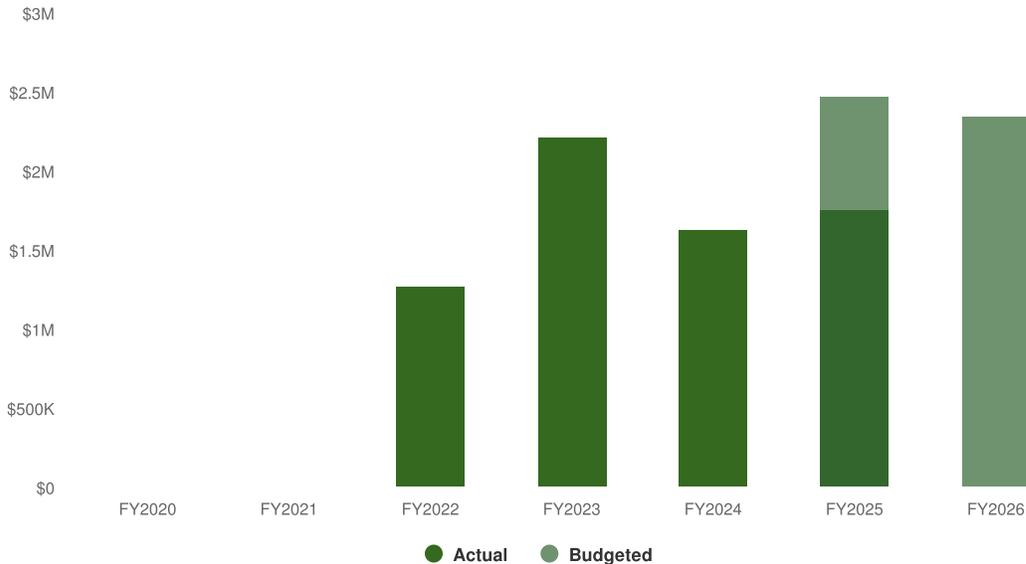
- Engage with other City Departments to reduce blight and improve the cleanliness of the city.
- Address homelessness through collaborative options and long-term solutions.
- Conduct four Crime Prevention Through Environmental Design evaluations per month.
- Promote anti-trespassing through engagement/education with business and property owners.
- New innovative ideas for addressing quality of life issues and implementation of non-traditional law enforcement practices.
- Increase AERO staffing levels to seven days a week coverage

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

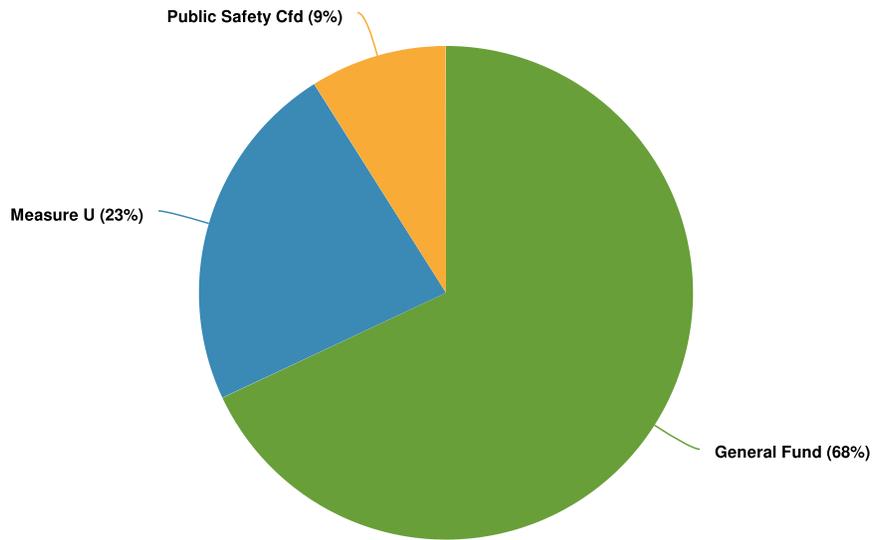
\$2,345,000 **-\$129,200**
(-5.22% vs. prior year)

AERO Proposed and Historical Budget vs. Actual

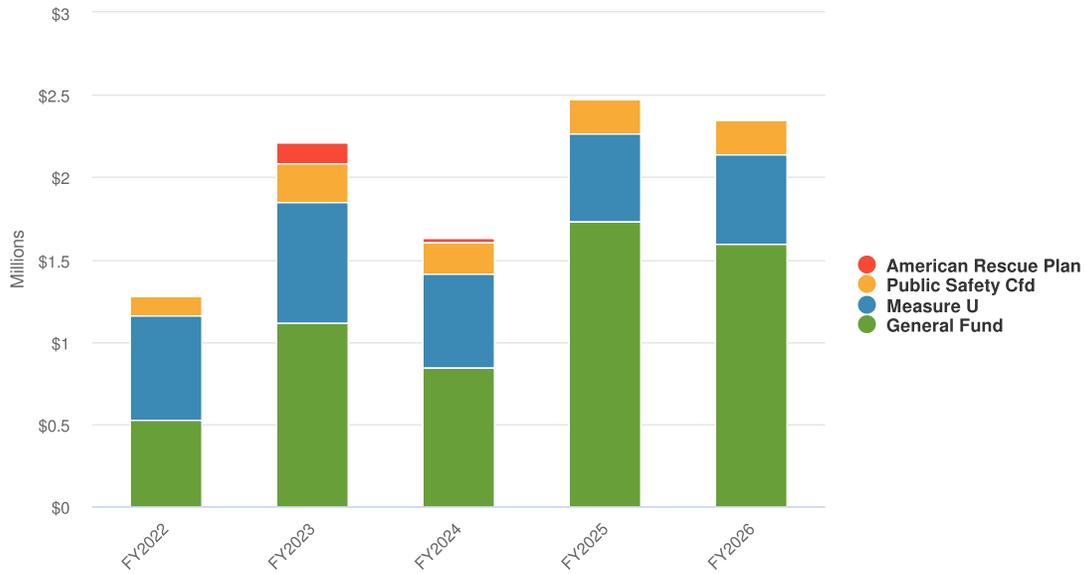


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					
Salaries & Wages	110-3004-1100	\$814,400	\$453,884	\$794,000	-2.5%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries Overtime	110-3004-1300	\$40,000	\$110,674	\$16,000	-60%
Comp Time Used	110-3004-1305	\$2,000	\$4,813	\$2,000	0%
Comp Time Paid	110-3004-1310	\$1,000	\$3,435	\$1,000	0%
Other Fringe Benefits	110-3004-1400	\$38,400	\$20,032	\$37,300	-2.9%
Pers Pension	110-3004-1405	\$421,900	\$338,750	\$416,000	-1.4%
Health Plans	110-3004-1410	\$139,500	\$71,012	\$140,700	0.9%
Workers Comp Contribution	110-3004-1415	\$33,100	\$27,580	\$30,500	-7.9%
Special Pay	110-3004-1420	\$60,000	\$36,100	\$30,700	-48.8%
Pto + Holiday	110-3004-1425	\$31,300	\$4,602	\$30,500	-2.6%
Retiree Medical Premiums	110-3004-1450	\$106,600	\$88,830	\$93,000	-12.8%
Total Salaries & Fringe Benefits:		\$1,688,200	\$1,159,713	\$1,591,700	-5.7%
Operating Supplies & Services					
Office Supplies And Materials	110-3004-2250	\$800	\$365	\$800	0%
CONTRACTS & LEASES	110-3004-2400	\$20,000	\$1,587	\$0	-100%
MAINT & OPERATIONS/PARTS & SUP	110-3004-2450	\$5,000	\$0	\$0	-100%
TRAINING & EDUCATION	110-3004-2560	\$10,000	\$2,046	\$2,500	-75%
UNIFORMS AND SAFETY EQUIPMENT	110-3004-2700	\$4,000	\$738	\$0	-100%
Total Operating Supplies & Services:		\$39,800	\$4,737	\$3,300	-91.7%
Total General Fund:		\$1,728,000	\$1,164,450	\$1,595,000	-7.7%
Measure U					
Salaries & Fringe Benefits					
Salaries & Wages	115-3004-1100	\$220,900	\$140,756	\$227,400	2.9%
Salaries Overtime	115-3004-1300	\$60,000	\$43,690	\$60,000	0%
Comp Time Used	115-3004-1305	\$1,000	\$0	\$1,000	0%
Comp Time Paid	115-3004-1310	\$1,000	\$0	\$1,000	0%
Other Fringe Benefits	115-3004-1400	\$10,800	\$6,477	\$11,300	4.6%
Pers Pension	115-3004-1405	\$120,900	\$108,550	\$117,300	-3%
Health Plans	115-3004-1410	\$36,900	\$25,277	\$36,900	0%
Workers Comp Contribution	115-3004-1415	\$19,900	\$16,580	\$16,000	-19.6%
Special Pay	115-3004-1420	\$21,300	\$20,812	\$29,100	36.6%



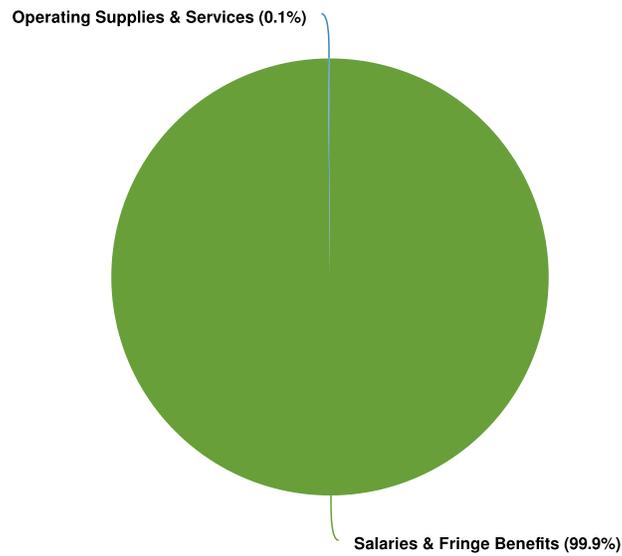
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Pto + Holiday	115-3004-1425	\$7,800	\$0	\$8,000	2.6%
RETIREE MEDICAL PREMIUMS	115-3004-1450	\$38,500	\$32,080	\$32,000	-16.9%
Total Salaries & Fringe Benefits:		\$539,000	\$394,221	\$540,000	0.2%
Operating Supplies & Services					
Contracts & Leases	115-3004-2400	\$0	-\$1	\$0	0%
Total Operating Supplies & Services:		\$0	-\$1	\$0	0%
Total Measure U:		\$539,000	\$394,221	\$540,000	0.2%
Public Safety Cfd					
Salaries & Fringe Benefits					
Salaries & Wages	234-3004-1100	\$97,200	\$79,429	\$100,100	3%
Salaries Overtime	234-3004-1300	\$15,000	\$18,380	\$22,000	46.7%
COMP TIME USED	234-3004-1305	\$2,000	\$505	\$2,000	0%
COMP TIME PAID	234-3004-1310	\$2,000	\$76	\$2,000	0%
Other Fringe Benefits	234-3004-1400	\$4,500	\$5,219	\$5,000	11.1%
Pers Pension	234-3004-1405	\$51,800	\$64,659	\$55,000	6.2%
Health Plans	234-3004-1410	\$8,900	\$1,058	\$1,200	-86.5%
Workers Comp Contribution	234-3004-1415	\$5,000	\$4,170	\$4,400	-12%
Special Pay	234-3004-1420	\$1,300	\$5,309	\$1,300	0%
Pto + Holiday	234-3004-1425	\$3,500	\$6,616	\$3,600	2.9%
Retiree Medical Premiums	234-3004-1450	\$16,000	\$13,330	\$13,400	-16.2%
Total Salaries & Fringe Benefits:		\$207,200	\$198,750	\$210,000	1.4%
Total Public Safety Cfd:		\$207,200	\$198,750	\$210,000	1.4%
Salaries & Fringe Benefits					
Salaries Part Time	270-3004-1200	-\$37,498	\$0	\$0	-100%
Other Fringe Benefits	270-3004-1400	\$883	\$0	\$0	-100%
Special Pay	270-3004-1420	\$14,300	\$0	\$0	-100%
Total Salaries & Fringe Benefits:		-\$22,314	\$0	\$0	-100%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Operating Supplies & Services					
MAINT & OPERATIONS/PARTS & SUP	270-3004-2450	\$22,314	\$0	\$0	-100%
Total Operating Supplies & Services:		\$22,314	\$0	\$0	-100%
Total:		\$2,474,200	\$1,757,421	\$2,345,000	-5.2%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Traffic

The Traffic Bureau will enforce the California Vehicle Code and investigate traffic collisions. Provide support to other bureaus and to be responsive to the public's needs by addressing traffic safety issues through proactive enforcement, education programs and specialized traffic investigations.

PROGRAM OBJECTIVES:

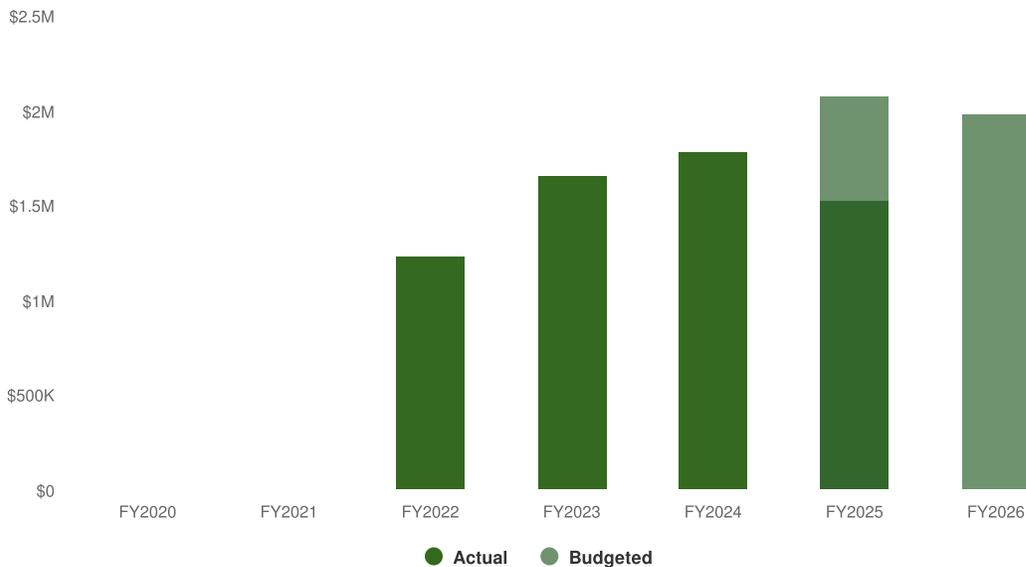
- Educate the public on traffic laws by providing four public announcements per month.
- Enforce the California Vehicle Code through proactive traffic enforcement.
- Reduce the number of traffic accidents involving traffic fatalities.
- Reduce the number of traffic accidents involving DUI.
- Increase Traffic Bureau personnel to provide traffic enforcement seven days a week.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

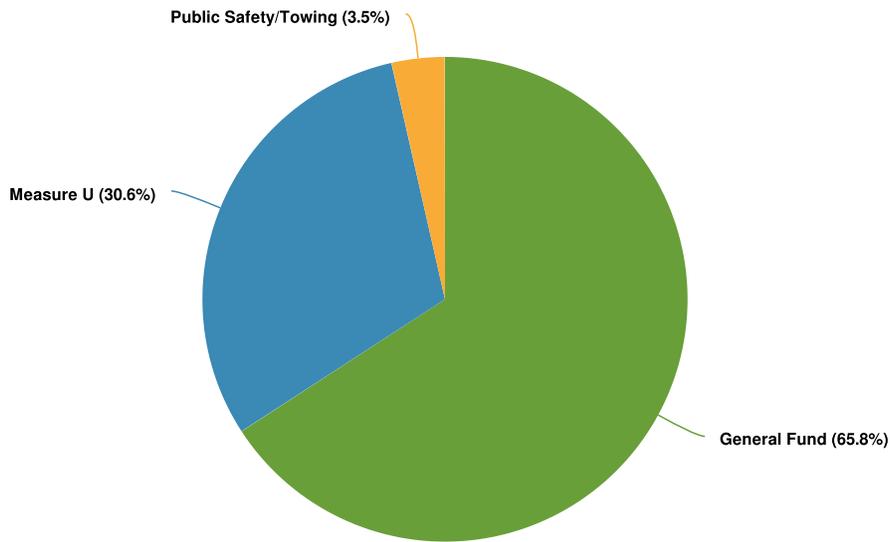
\$1,979,000 **-\$96,418**
(-4.65% vs. prior year)

Traffic Proposed and Historical Budget vs. Actual

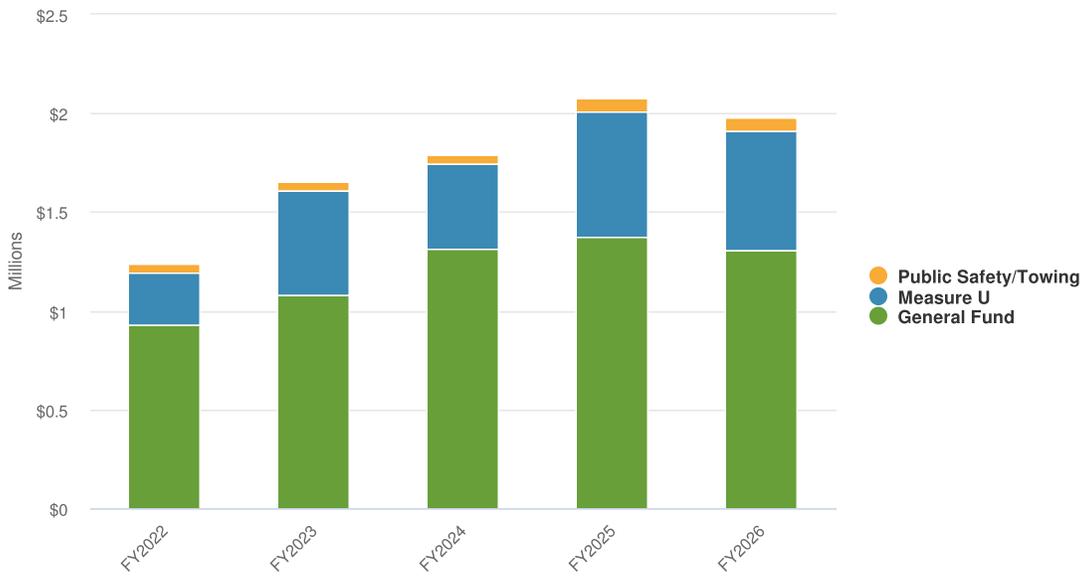


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					
Salaries & Wages	110-3005-1100	\$596,100	\$422,727	\$575,200	-3.5%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries Overtime	110-3005-1300	\$40,000	\$64,249	\$20,000	-50%
Comp Time Used	110-3005-1305	\$1,000	\$2,853	\$1,000	0%
Comp Time Paid	110-3005-1310	\$10,000	\$3,644	\$10,000	0%
Other Fringe Benefits	110-3005-1400	\$31,400	\$30,711	\$31,100	-1%
Pers Pension	110-3005-1405	\$337,800	\$340,526	\$326,600	-3.3%
Health Plans	110-3005-1410	\$121,600	\$72,744	\$109,000	-10.4%
Workers Comp Contribution	110-3005-1415	\$31,800	\$26,500	\$27,600	-13.2%
Special Pay	110-3005-1420	\$58,500	\$70,396	\$77,800	33%
Pto + Holiday	110-3005-1425	\$24,200	\$9,530	\$23,100	-4.5%
Retiree Medical Premiums	110-3005-1450	\$102,300	\$85,250	\$84,300	-17.6%
Total Salaries & Fringe Benefits:		\$1,354,700	\$1,129,130	\$1,285,700	-5.1%
Operating Supplies & Services					
Office Supplies And Materials	110-3005-2250	\$800	\$99	\$800	0%
TRAINING & EDUCATION	110-3005-2560	\$10,000	\$3,975	\$10,000	0%
Uniforms And Safety Equipment	110-3005-2700	\$4,500	\$196	\$4,500	0%
Professional/Specialized Serv	110-3005-2710	\$2,000	\$44	\$2,000	0%
Total Operating Supplies & Services:		\$17,300	\$4,314	\$17,300	0%
Capital Outlay					
Major Machinery And Equipment	110-3005-5400	\$1,618	\$0	\$0	-100%
Total Capital Outlay:		\$1,618	\$0	\$0	-100%
Total General Fund:		\$1,373,618	\$1,133,444	\$1,303,000	-5.1%
Measure U					
Salaries & Fringe Benefits					
Salaries & Wages	115-3005-1100	\$301,600	\$122,582	\$270,700	-10.2%
Salaries Overtime	115-3005-1300	\$25,000	\$2,389	\$25,000	0%
Comp Time Used	115-3005-1305	\$1,000	\$50	\$1,000	0%
Comp Time Paid	115-3005-1310	\$9,000	\$0	\$9,000	0%
Other Fringe Benefits	115-3005-1400	\$14,500	\$5,323	\$14,200	-2.1%
Pers Pension	115-3005-1405	\$146,900	\$92,358	\$143,100	-2.6%
Health Plans	115-3005-1410	\$39,400	\$23,237	\$55,400	40.6%

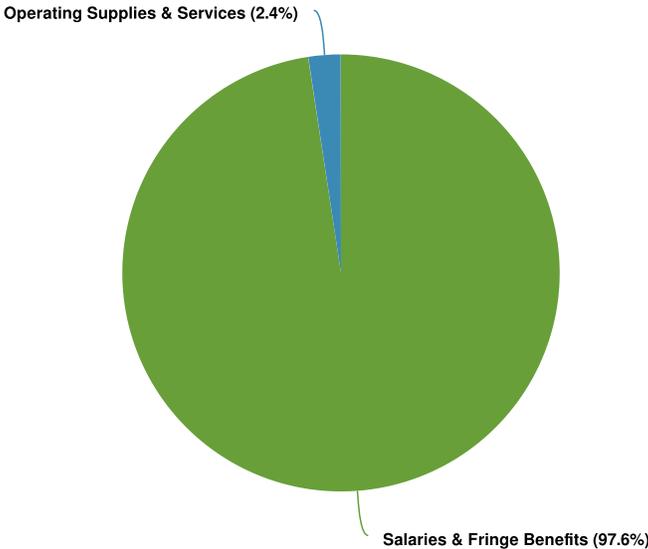


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Workers Comp Contribution	115-3005-1415	\$11,300	\$9,420	\$10,400	-8%
Special Pay	115-3005-1420	\$30,500	\$24,149	\$31,100	2%
Pto + Holiday	115-3005-1425	\$11,800	\$0	\$10,800	-8.5%
RETIREE MEDICAL PREMIUMS	115-3005-1450	\$40,800	\$34,000	\$35,300	-13.5%
Total Salaries & Fringe Benefits:		\$631,800	\$313,508	\$606,000	-4.1%
Operating Supplies & Services					
Total Operating Supplies & Services:		\$0	\$0	\$0	0%
Capital Outlay					
Total Capital Outlay:		\$0	\$0	\$0	0%
Total Measure U:		\$631,800	\$313,508	\$606,000	-4.1%
Public Safety/Towing					
Salaries & Fringe Benefits					
Salaries Overtime	130-3005-1300	\$40,000	\$30,833	\$40,000	0%
GRANT REIMBURSABLE OVERTIME	130-3005-1330	\$0	\$41,038	\$0	0%
Total Salaries & Fringe Benefits:		\$40,000	\$71,871	\$40,000	0%
Operating Supplies & Services					
Office Supplies And Materials	130-3005-2250	\$5,000	\$339	\$5,000	0%
Vehicle Supplies & Maintenance	130-3005-2350	\$7,000	\$1,800	\$7,000	0%
Training & Education	130-3005-2560	\$10,000	\$3,148	\$10,000	0%
Uniforms And Safety Equipment	130-3005-2700	\$8,000	\$1,210	\$8,000	0%
Total Operating Supplies & Services:		\$30,000	\$6,497	\$30,000	0%
Total Public Safety/Towing:		\$70,000	\$78,368	\$70,000	0%
Total:		\$2,075,418	\$1,525,320	\$1,979,000	-4.6%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Community Services

Provide progressive quality community services with a problem-solving philosophy unique to the City of Hemet. Actively solicit community interaction and collaborative partnerships to form problem-solving strategies relating to mental health, the youth and schools in the City. Increase and strengthen community involvement through a youth explorer program, citizen academies and volunteer programs.

PROGRAM OBJECTIVES:

- Provide a proactive approach to mental health individuals in need with the Crisis Intervention Team (CIT).
- Reduce the number of mental health response calls.
- Increase School Resource Officer's (SRO's) engagement in community events involving the City's youth.
- Strengthen and build community partnerships and improve engagement with community youth and citizens.
- Maintain a strong expanding Police Department Volunteer Program.

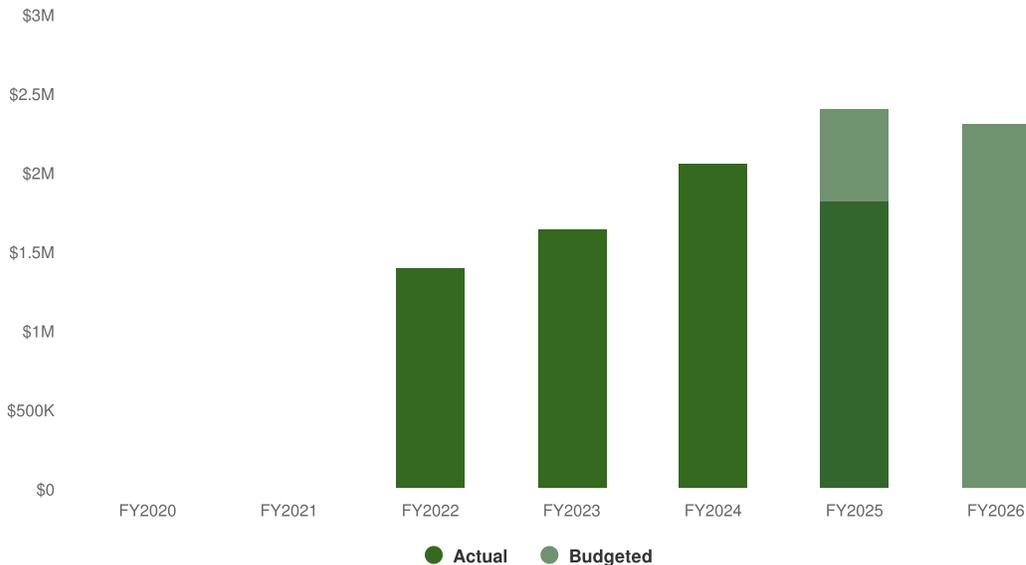
In FY2023, the Community Services Program (3006) absorbed all related costs of the PACT Program (3010).

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

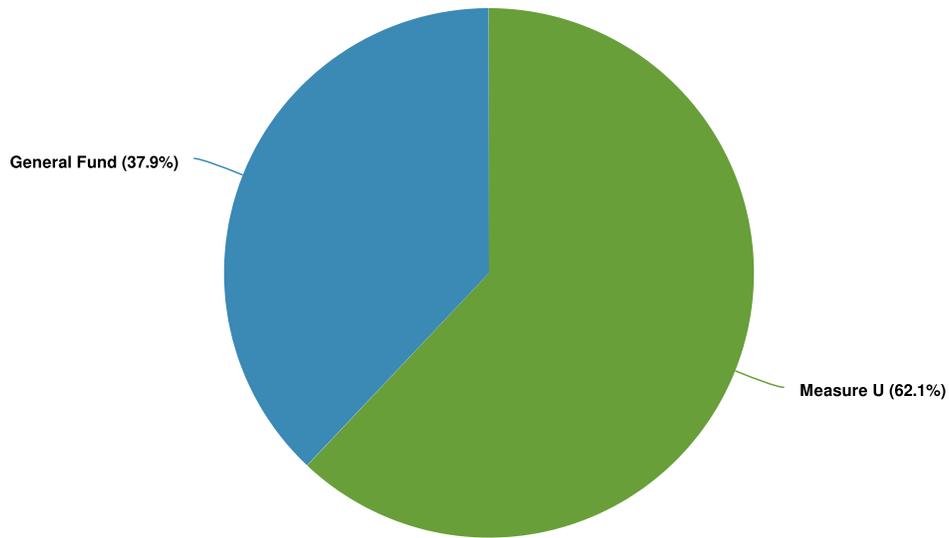
\$2,314,000 **-\$91,938**
 (-3.82% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual

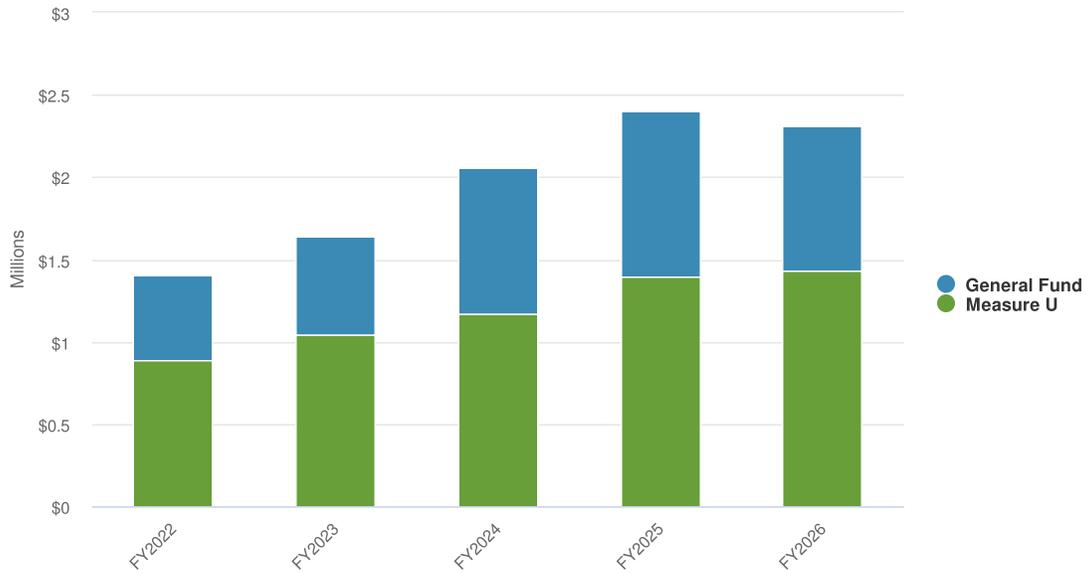


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	110-3006-1100	\$393,700	\$215,220	\$405,500	3%
Salaries Overtime	110-3006-1300	\$70,000	\$51,443	\$33,000	-52.9%
Comp Time Used	110-3006-1305	\$2,000	\$2,066	\$2,000	0%
Comp Time Paid	110-3006-1310	\$2,000	\$5,897	\$2,000	0%
Other Fringe Benefits	110-3006-1400	\$19,500	\$11,980	\$19,600	0.5%
Pers Pension	110-3006-1405	\$239,700	\$188,325	\$251,300	4.8%
Health Plans	110-3006-1410	\$39,300	\$2,564	\$3,600	-90.8%
Workers Comp Contribution	110-3006-1415	\$18,100	\$15,080	\$16,400	-9.4%
Special Pay	110-3006-1420	\$83,900	\$40,468	\$65,500	-21.9%
Pto + Holiday	110-3006-1425	\$14,800	\$6,578	\$15,300	3.4%
Retiree Medical Premiums	110-3006-1450	\$58,200	\$48,500	\$50,000	-14.1%
Total Salaries & Fringe Benefits:		\$941,200	\$588,121	\$864,200	-8.2%
Operating Supplies & Services					
Office Supplies And Materials	110-3006-2250	\$1,500	\$753	\$1,500	0%
Vehicle Supplies & Maintenance	110-3006-2350	\$300	\$194	\$300	0%
Conferences	110-3006-2550	\$4,000	\$3,443	\$4,000	0%
Training & Education	110-3006-2560	\$5,000	\$10,707	\$5,000	0%
Miscellaneous	110-3006-2800	\$3,000	\$528	\$3,000	0%
Total Operating Supplies & Services:		\$13,800	\$15,624	\$13,800	0%
Capital Outlay					
Pact Program Machinery And Equipment	110-3010-5410	\$50,938	\$41,259	\$0	-100%
Total Capital Outlay:		\$50,938	\$41,259	\$0	-100%
Total General Fund:		\$1,005,938	\$645,003	\$878,000	-12.7%
Measure U					
Salaries & Fringe Benefits					
Salaries & Wages	115-3006-1100	\$615,100	\$425,620	\$633,800	3%
Salaries Overtime	115-3006-1300	\$74,000	\$133,539	\$74,000	0%

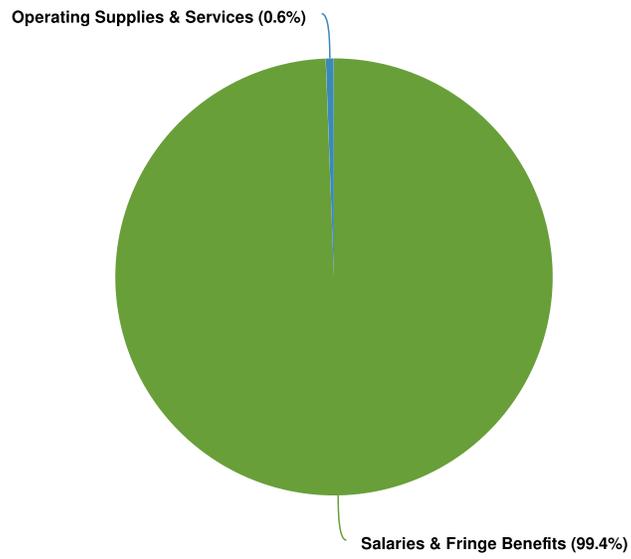


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Comp Time Used	115-3006-1305	\$10,000	\$1,728	\$10,000	0%
Comp Time Paid	115-3006-1310	\$2,000	\$1,608	\$2,000	0%
Other Fringe Benefits	115-3006-1400	\$29,000	\$17,429	\$29,400	1.4%
Pers Pension	115-3006-1405	\$374,500	\$355,405	\$384,300	2.6%
Health Plans	115-3006-1410	\$89,000	\$70,540	\$102,600	15.3%
Workers Comp Contribution	115-3006-1415	\$23,500	\$19,580	\$22,300	-5.1%
Special Pay	115-3006-1420	\$81,900	\$67,370	\$81,100	-1%
Pto + Holiday	115-3006-1425	\$22,800	\$13,738	\$23,400	2.6%
RETIREE MEDICAL PREMIUMS	115-3006-1450	\$78,200	\$65,170	\$73,100	-6.5%
Total Salaries & Fringe Benefits:		\$1,400,000	\$1,171,726	\$1,436,000	2.6%
Operating Supplies & Services					
Training & Education	115-3006-2560	\$0	\$491	\$0	0%
Total Operating Supplies & Services:		\$0	\$491	\$0	0%
Total Measure U:		\$1,400,000	\$1,172,217	\$1,436,000	2.6%
Total:		\$2,405,938	\$1,817,220	\$2,314,000	-3.8%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Police Record Management

To provide quality customer service to city departments, law enforcement agencies and the public by maintaining and providing accurate records in a timely manner.

PROGRAM OBJECTIVES:

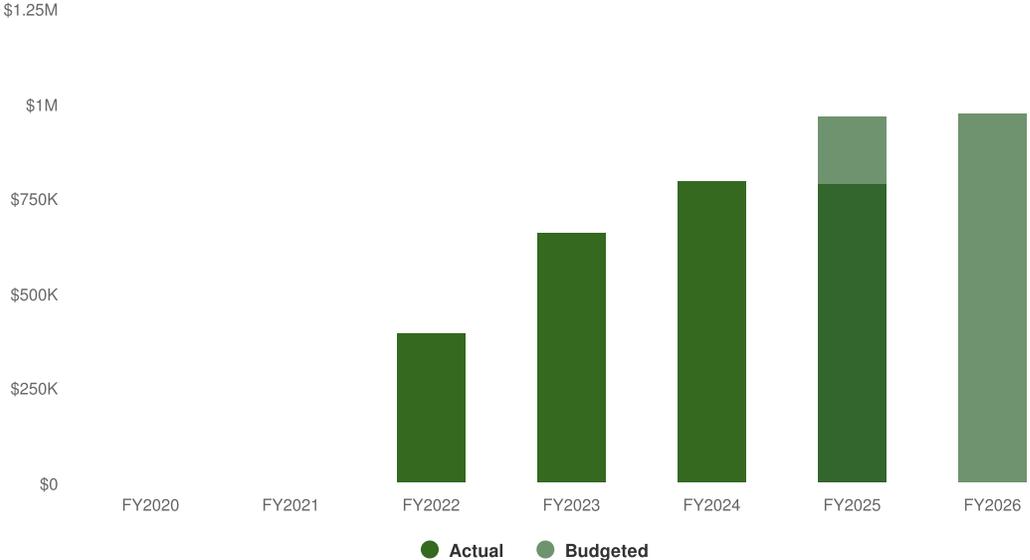
- Implement new records management system to provide accurate and timely records and analytics.
- Provide excellent customer service for city staff, other agencies and the public.
- Implement the California Incident Based Reporting System (CIBRS) & Racial Identity Profiling Act (RIPA).
- Implement Senate Bill 384 - Sex offender registration.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

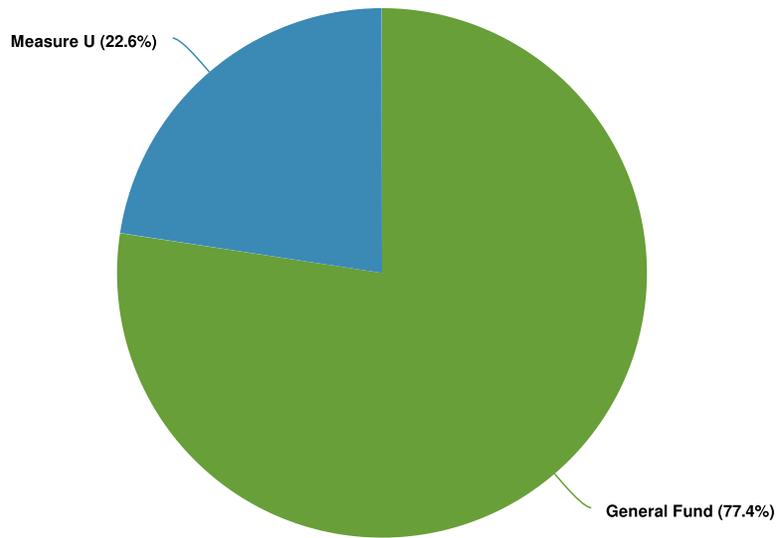
\$974,000 **\$6,100**
 (0.63% vs. prior year)

Police Records Management Proposed and Historical Budget vs. Actual

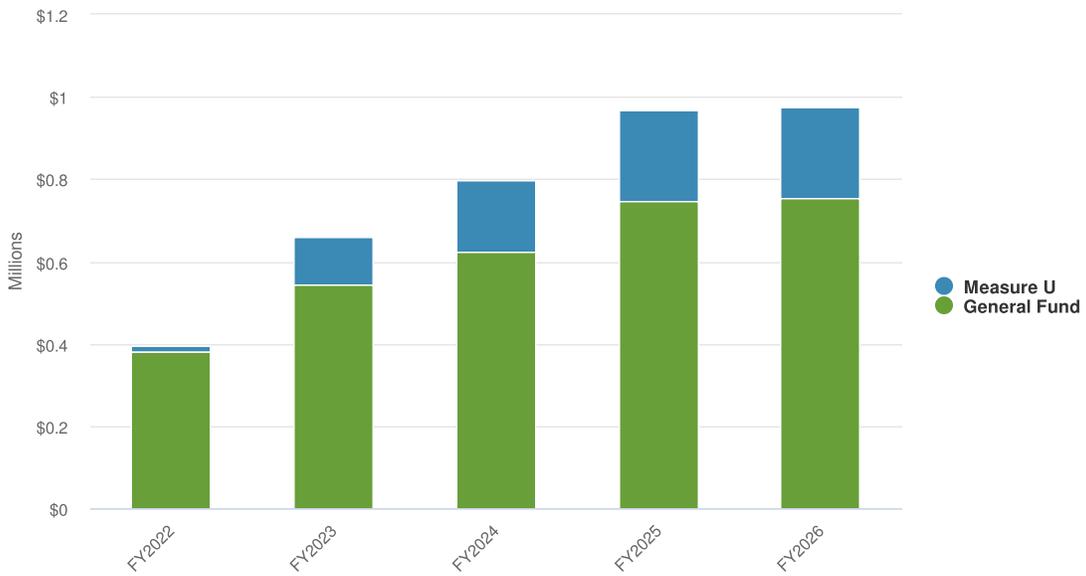


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					



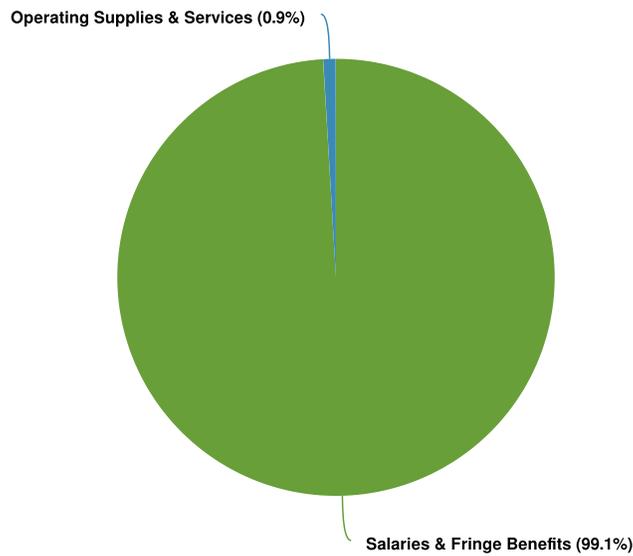
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	110-3007-1100	\$376,400	\$312,141	\$396,100	5.2%
Salaries Overtime	110-3007-1300	\$5,000	\$1,767	\$3,000	-40%
Comp Time Used	110-3007-1305	\$500	\$0	\$500	0%
Comp Time Paid	110-3007-1310	\$500	\$0	\$500	0%
Other Fringe Benefits	110-3007-1400	\$24,800	\$16,672	\$25,800	4%
Pers Pension	110-3007-1405	\$108,300	\$136,172	\$129,200	19.3%
Health Plans	110-3007-1410	\$120,700	\$74,558	\$92,800	-23.1%
Workers Comp Contribution	110-3007-1415	\$14,800	\$12,330	\$14,000	-5.4%
Special Pay	110-3007-1420	\$18,600	\$16,594	\$20,100	8.1%
Pto + Holiday	110-3007-1425	\$19,200	\$1,199	\$20,200	5.2%
Retiree Medical Premiums	110-3007-1450	\$47,700	\$39,750	\$42,800	-10.3%
Total Salaries & Fringe Benefits:		\$736,500	\$611,183	\$745,000	1.2%
Operating Supplies & Services					
Office Supplies And Materials	110-3007-2250	\$6,000	\$5,444	\$5,500	-8.3%
Training & Education	110-3007-2560	\$4,000	\$1,321	\$3,000	-25%
Professional/Specialized Serv	110-3007-2710	\$500	\$0	\$500	0%
Total Operating Supplies & Services:		\$10,500	\$6,765	\$9,000	-14.3%
Total General Fund:		\$747,000	\$617,948	\$754,000	0.9%
Measure U					
Salaries & Fringe Benefits					
Salaries & Wages	115-3007-1100	\$110,700	\$90,987	\$119,100	7.6%
Salaries Overtime	115-3007-1300	\$1,000	\$279	\$1,000	0%
Comp Time Used	115-3007-1305	\$500	\$12	\$500	0%
Comp Time Paid	115-3007-1310	\$500	\$0	\$500	0%
Other Fringe Benefits	115-3007-1400	\$7,800	\$3,746	\$8,000	2.6%
Pers Pension	115-3007-1405	\$31,500	\$38,139	\$37,300	18.4%
Health Plans	115-3007-1410	\$41,600	\$21,729	\$26,600	-36.1%
Workers Comp Contribution	115-3007-1415	\$3,600	\$3,000	\$3,600	0%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Special Pay	115-3007-1420	\$2,400	\$2,470	\$3,000	25%
Pto + Holiday	115-3007-1425	\$5,600	\$0	\$6,100	8.9%
RETIREE MEDICAL PREMIUMS	115-3007-1450	\$15,700	\$13,080	\$14,300	-8.9%
Total Salaries & Fringe Benefits:		\$220,900	\$173,441	\$220,000	-0.4%
Total Measure U:		\$220,900	\$173,441	\$220,000	-0.4%
Total:		\$967,900	\$791,390	\$974,000	0.6%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Police Dispatch

Provide police and fire emergency and non-emergency call taking services for the public and to dispatch police & fire resources to calls for service within the City.

PROGRAM OBJECTIVES:

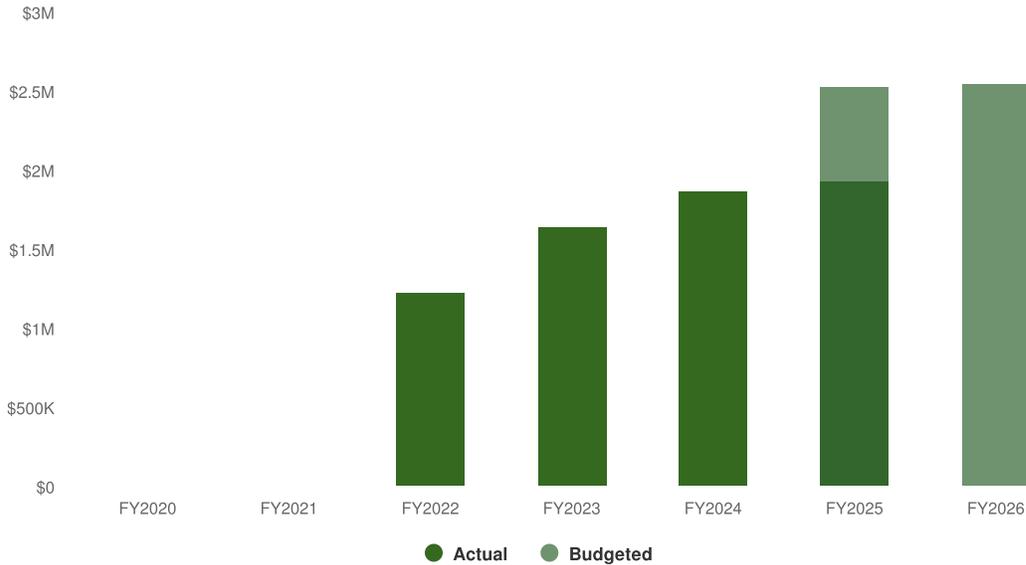
- Provide adequate staffing to ensure timely taking and dispatching of calls at all times.
- Answer Text to 9-1-1 calls for service.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

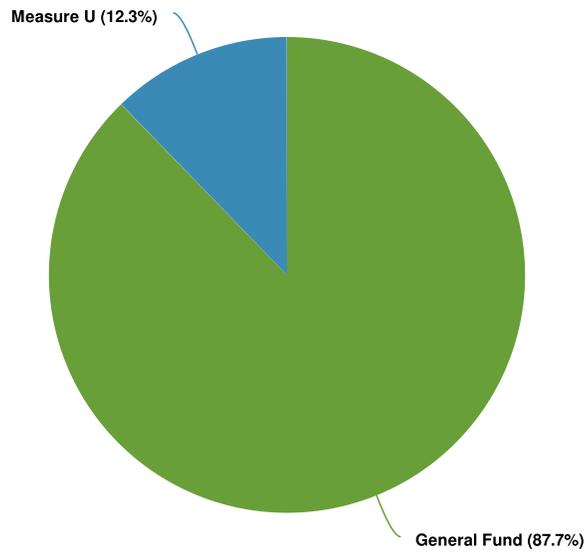
\$2,543,000 **\$11,000**
(0.43% vs. prior year)

Police Dispatch Proposed and Historical Budget vs. Actual

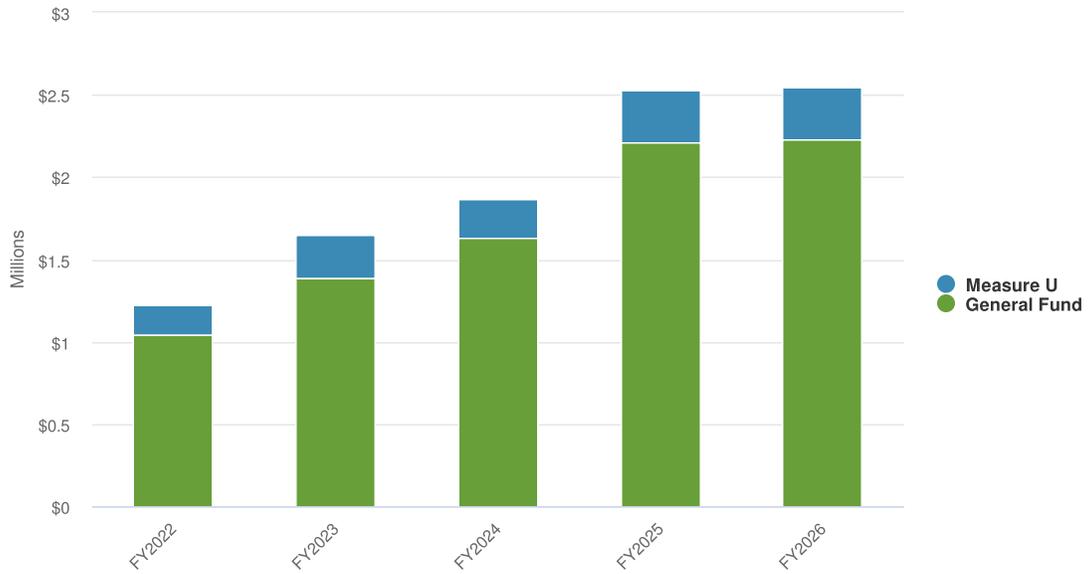


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					



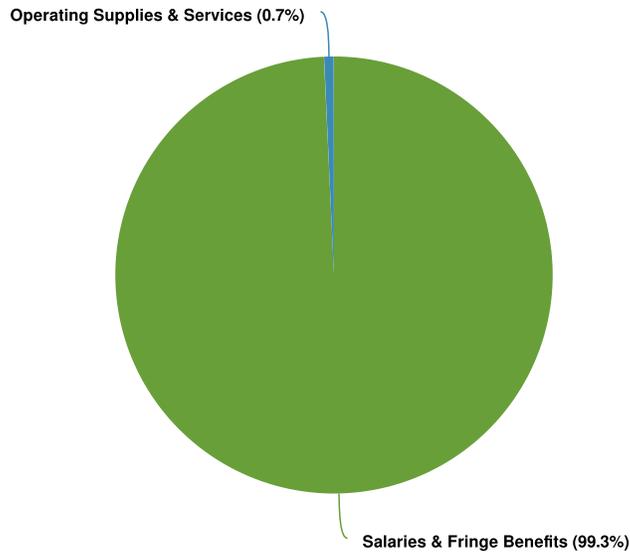
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	110-3008-1100	\$1,113,100	\$787,199	\$1,167,600	4.9%
Salaries Part Time	110-3008-1200	\$41,600	\$43,182	\$0	-100%
Salaries Overtime	110-3008-1300	\$35,000	\$72,621	\$21,000	-40%
Comp Time Used	110-3008-1305	\$10,000	\$27,032	\$10,000	0%
Comp Time Paid	110-3008-1310	\$80,000	\$43,425	\$55,000	-31.2%
Other Fringe Benefits	110-3008-1400	\$64,900	\$45,669	\$65,600	1.1%
Pers Pension	110-3008-1405	\$346,300	\$363,557	\$382,900	10.6%
Health Plans	110-3008-1410	\$209,300	\$155,605	\$200,400	-4.3%
Workers Comp Contribution	110-3008-1415	\$44,500	\$37,080	\$41,900	-5.8%
Special Pay	110-3008-1420	\$47,700	\$66,289	\$82,500	73%
Pto + Holiday	110-3008-1425	\$56,600	\$30,475	\$57,700	1.9%
Retiree Medical Premiums	110-3008-1450	\$143,300	\$119,420	\$127,900	-10.7%
Total Salaries & Fringe Benefits:		\$2,192,300	\$1,791,554	\$2,212,500	0.9%
Operating Supplies & Services					
Office Supplies And Materials	110-3008-2250	\$1,300	\$1,253	\$1,000	-23.1%
Maint & Operations/Parts & Sup	110-3008-2450	\$3,400	\$520	\$2,500	-26.5%
Training & Education	110-3008-2560	\$17,000	\$9,065	\$15,000	-11.8%
Total Operating Supplies & Services:		\$21,700	\$10,838	\$18,500	-14.7%
Total General Fund:		\$2,214,000	\$1,802,393	\$2,231,000	0.8%
Measure U					
Salaries & Fringe Benefits					
Salaries & Wages	115-3008-1100	\$145,200	\$64,451	\$148,000	1.9%
Salaries Overtime	115-3008-1300	\$40,000	\$2,692	\$40,000	0%
Comp Time Used	115-3008-1305	\$3,000	\$4,350	\$3,000	0%
Comp Time Paid	115-3008-1310	\$3,000	\$997	\$3,000	0%
Other Fringe Benefits	115-3008-1400	\$8,800	\$2,563	\$8,400	-4.5%
Pers Pension	115-3008-1405	\$45,500	\$27,129	\$47,300	4%
Health Plans	115-3008-1410	\$30,500	\$1,058	\$23,100	-24.3%
Workers Comp Contribution	115-3008-1415	\$6,200	\$5,170	\$5,700	-8.1%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Special Pay	115-3008-1420	\$4,800	\$3,729	\$6,000	25%
Pto + Holiday	115-3008-1425	\$7,400	\$4,422	\$7,500	1.4%
RETIREE MEDICAL PREMIUMS	115-3008-1450	\$23,600	\$19,670	\$20,000	-15.3%
Total Salaries & Fringe Benefits:		\$318,000	\$136,231	\$312,000	-1.9%
Operating Supplies & Services					
Total Operating Supplies & Services:		\$0	\$0	\$0	0%
Total Measure U:		\$318,000	\$136,231	\$312,000	-1.9%
Total:		\$2,532,000	\$1,938,623	\$2,543,000	0.4%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Technology Services

The Technology Services Program facilitates the systems and software needed to meet the objectives of the Police Department.

PROGRAM OBJECTIVES:

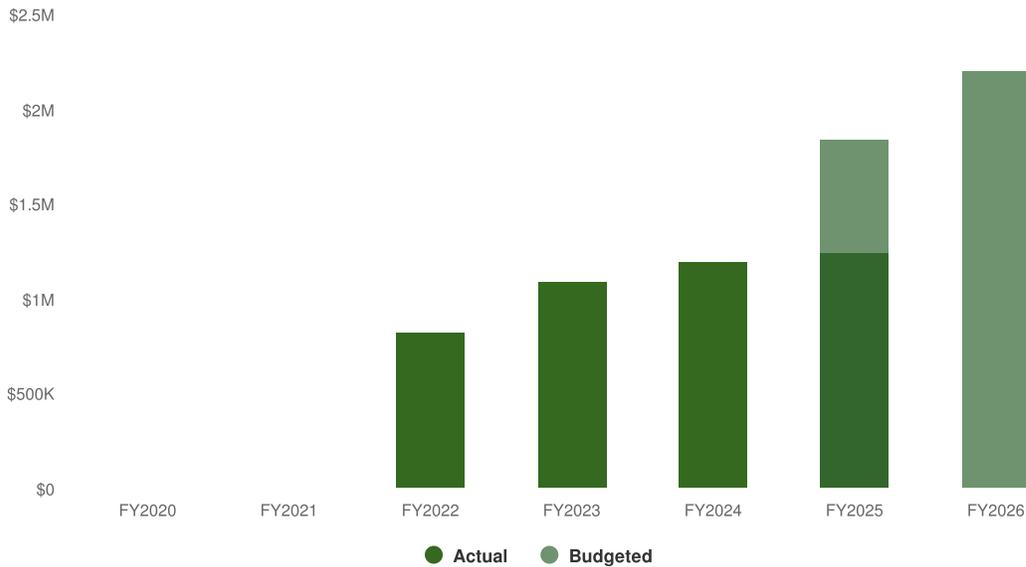
- Ensure that the city maintains the technological capacity to adequately respond to emergencies and maintain the safety of the community.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

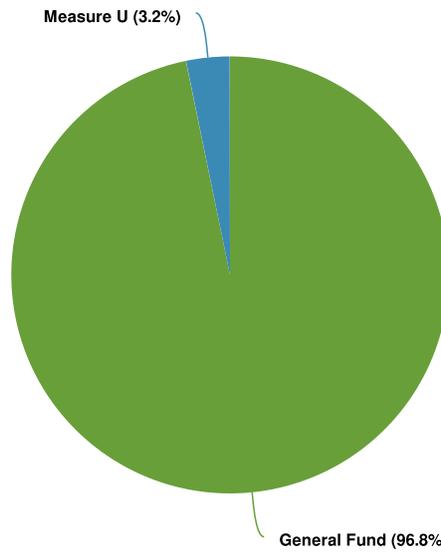
\$2,203,000 **\$366,497**
(19.96% vs. prior year)

Technology Services Proposed and Historical Budget vs. Actual

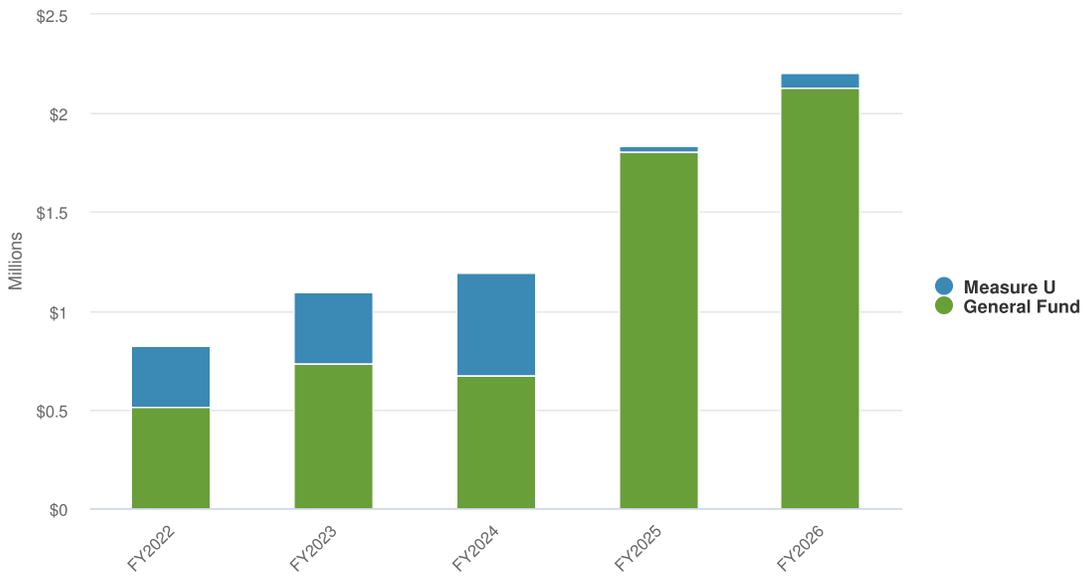


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Operating Supplies & Services					

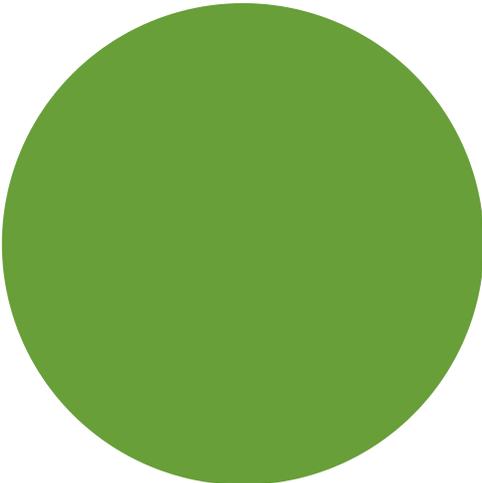


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Telephone/Communications	110-3013-2200	\$119,900	\$92,842	\$120,400	0.4%
Advertising And Publications	110-3013-2220	\$1,000	\$215	\$1,000	0%
Software Maintenance	110-3013-2265	\$420,680	\$145,380	\$384,000	-8.7%
COMPUTER HARDWARE PURCHASES	110-3013-2270	\$2,715	\$2,715	\$0	-100%
Contracts & Leases	110-3013-2400	\$554,626	\$552,105	\$866,100	56.2%
MAINT & OPERATIONS/PARTS & SUP	110-3013-2450	\$70,000	\$16,336	\$70,000	0%
Conferences	110-3013-2550	\$500	\$300	\$500	0%
Professional/Specialized Serv	110-3013-2710	\$629,746	\$398,886	\$685,000	8.8%
Miscellaneous	110-3013-2800	\$5,000	\$3,650	\$5,000	0%
Total Operating Supplies & Services:		\$1,804,167	\$1,212,428	\$2,132,000	18.2%
Total General Fund:		\$1,804,167	\$1,212,428	\$2,132,000	18.2%
Measure U					
Operating Supplies & Services					
Software Maintenance	115-3013-2265	\$0	\$22	\$0	0%
Contracts & Leases	115-3013-2400	\$32,335	\$32,279	\$32,000	-1%
Professional/Specialized Serv	115-3013-2710	\$0	\$0	\$39,000	N/A
Total Operating Supplies & Services:		\$32,335	\$32,301	\$71,000	119.6%
Total Measure U:		\$32,335	\$32,301	\$71,000	119.6%
Total:		\$1,836,503	\$1,244,729	\$2,203,000	20%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Operating Supplies & Services (100%)

Fire and Life Safety



Eddie Sell
Fire Chief

The Hemet Fire and Life Safety Agency is dedicated to community safety and the preservation of life, property and the environment. In October 2022, the Building and Code Compliance programs moved from the Community Development Department to Fire and Life Safety.

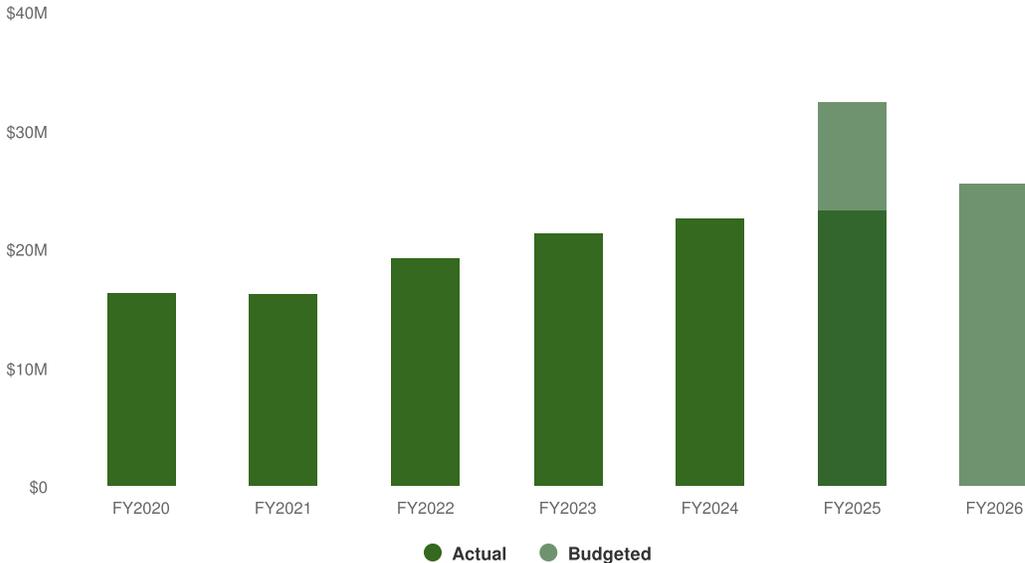
PROGRAMS:

- 1. Administration
- 2. Fire Prevention
- 3. Fire/EMS Operations
- 4. Emergency Services
- 5. Dispatch
- 6. Building and Safety
- 7. Code Compliance

Expenditures Summary

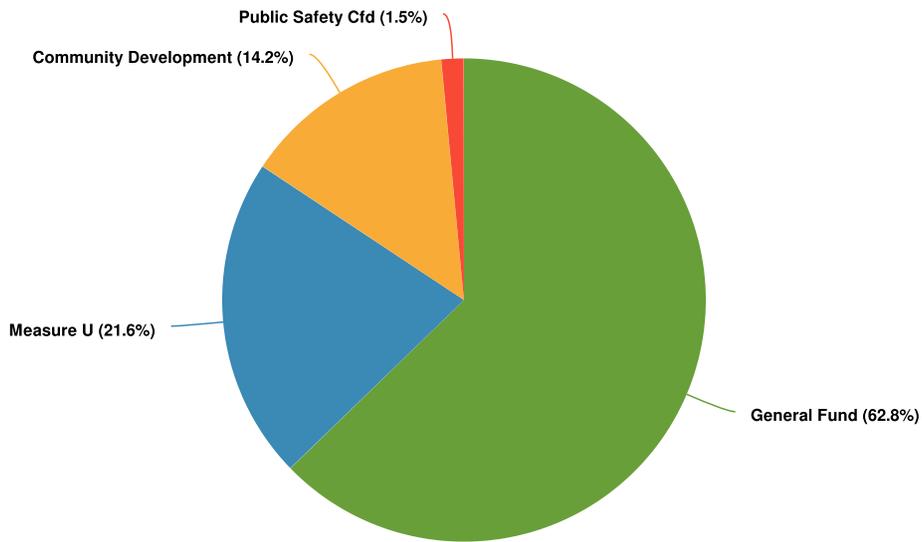
\$25,552,000 **-\$6,838,023**
(-21.11% vs. prior year)

Fire and Life Safety Proposed and Historical Budget vs. Actual

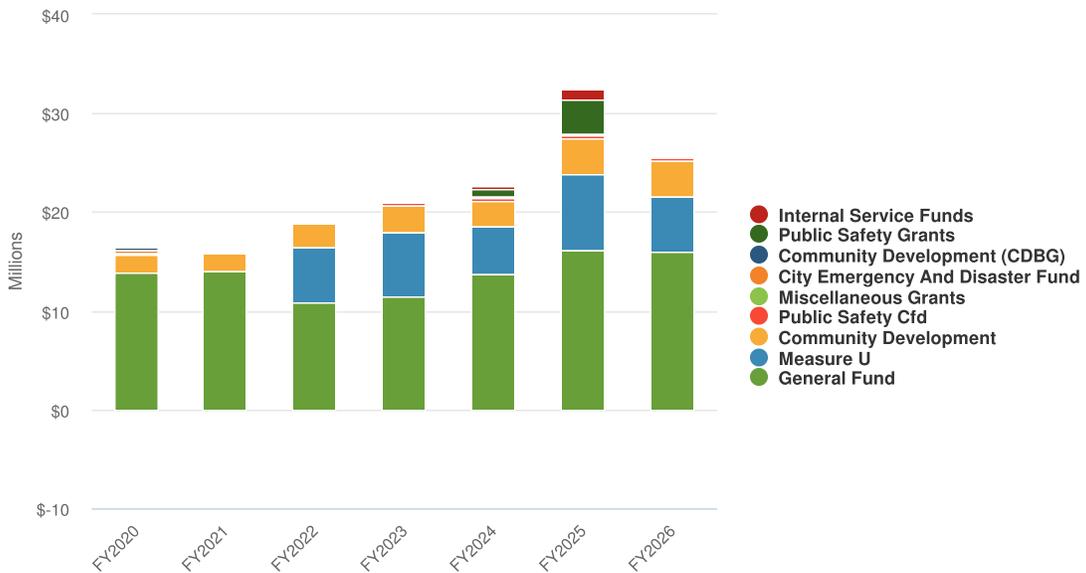


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Prior to FY2022, Measure U expenditures resided within the City's General Fund in two stand-alone accounts; one for the Police Department and one for the Fire Department. In FY2022, Measure U was transferred into its own fund (Fund 115) to facilitate tracking and analysis by creating further transparency that is important to the City's council and community.

NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

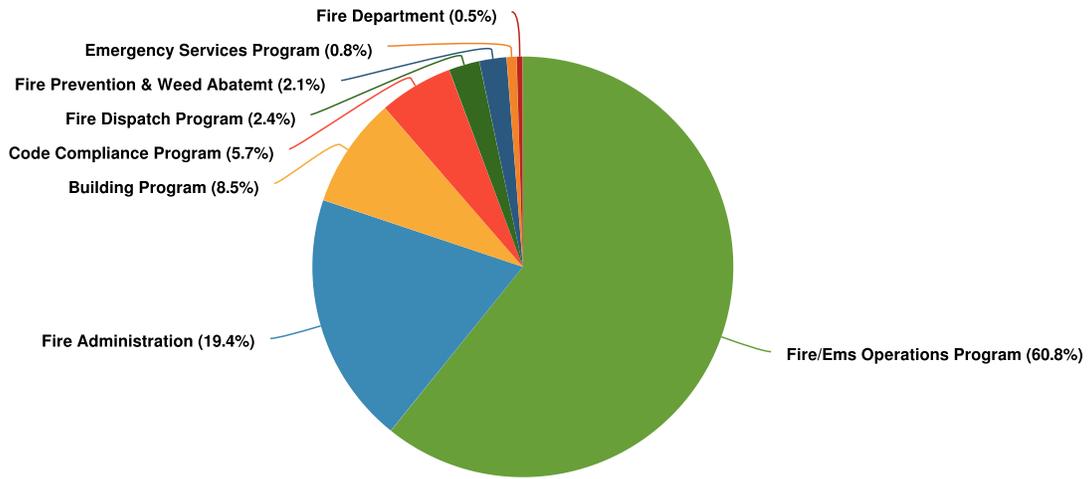


Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund				
Salaries & Fringe Benefits	\$11,986,000	\$11,371,696	\$12,210,500	1.9%
Operating Supplies & Services	\$1,168,154	\$576,100	\$976,900	-16.4%
Internal Service Charges	\$2,836,650	\$2,223,170	\$2,847,600	0.4%
Capital Outlay	\$165,000	\$77,873	\$0	-100%
Total General Fund:	\$16,155,804	\$14,248,839	\$16,035,000	-0.7%
Measure U				
Salaries & Fringe Benefits	\$4,948,900	\$3,870,157	\$5,126,400	3.6%
Operating Supplies & Services	\$84,467	\$84,887	\$16,500	-80.5%
Internal Service Charges	\$543,600	\$453,000	\$252,100	-53.6%
Capital Outlay	\$2,135,487	\$18,698	\$120,000	-94.4%
Total Measure U:	\$7,712,454	\$4,426,741	\$5,515,000	-28.5%
Community Development				
Salaries & Fringe Benefits	\$2,048,600	\$1,586,802	\$2,089,900	2%
Operating Supplies & Services	\$886,629	\$477,684	\$927,900	4.7%
Internal Service Charges	\$591,800	\$493,160	\$602,200	1.8%
Capital Outlay	\$70,000	\$65,620	\$0	-100%
Total Community Development:	\$3,597,029	\$2,623,266	\$3,620,000	0.6%
Public Safety Grants				
Salaries & Fringe Benefits	\$3,516,247	\$1,528,759	\$0	-100%
Operating Supplies & Services	\$21,722	\$0	\$0	-100%
Total Public Safety Grants:	\$3,537,969	\$1,528,759	\$0	-100%
Public Safety Cfd				
Salaries & Fringe Benefits	\$331,100	\$386,735	\$376,000	13.6%
Operating Supplies & Services	\$6,000	\$5,791	\$6,000	0%
Total Public Safety Cfd:	\$337,100	\$392,526	\$382,000	13.3%
Miscellaneous Grants				
Operating Supplies & Services	\$69,000	\$0	\$0	-100%
Total Miscellaneous Grants:	\$69,000	\$0	\$0	-100%
Internal Service Funds				
Equipment Replacement				
Capital Outlay	\$980,667	\$0	\$0	-100%
Total Equipment Replacement:	\$980,667	\$0	\$0	-100%
Total Internal Service Funds:	\$980,667	\$0	\$0	-100%
Total:	\$32,390,023	\$23,220,131	\$25,552,000	-21.1%



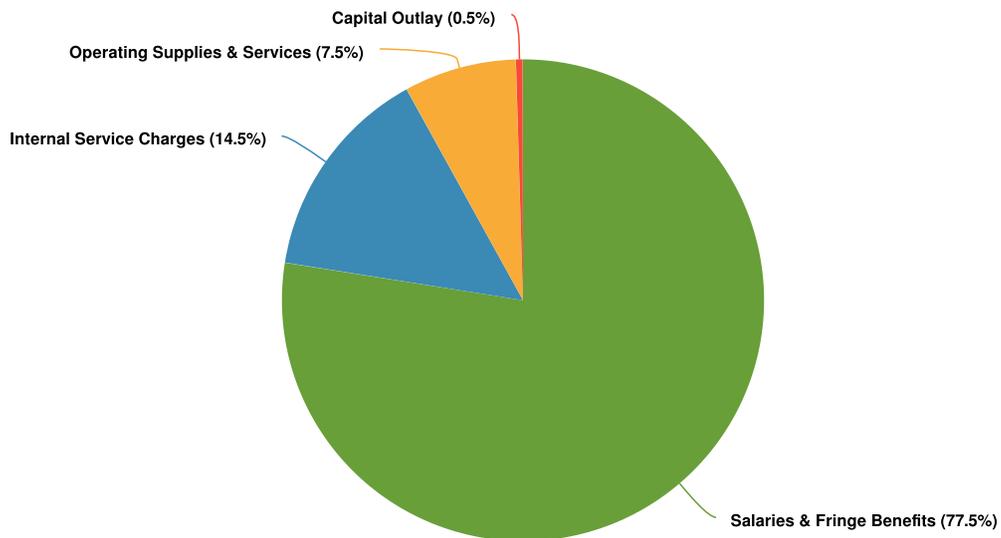
Expenditures by Program

2026 Budgeted Expenditures by Program

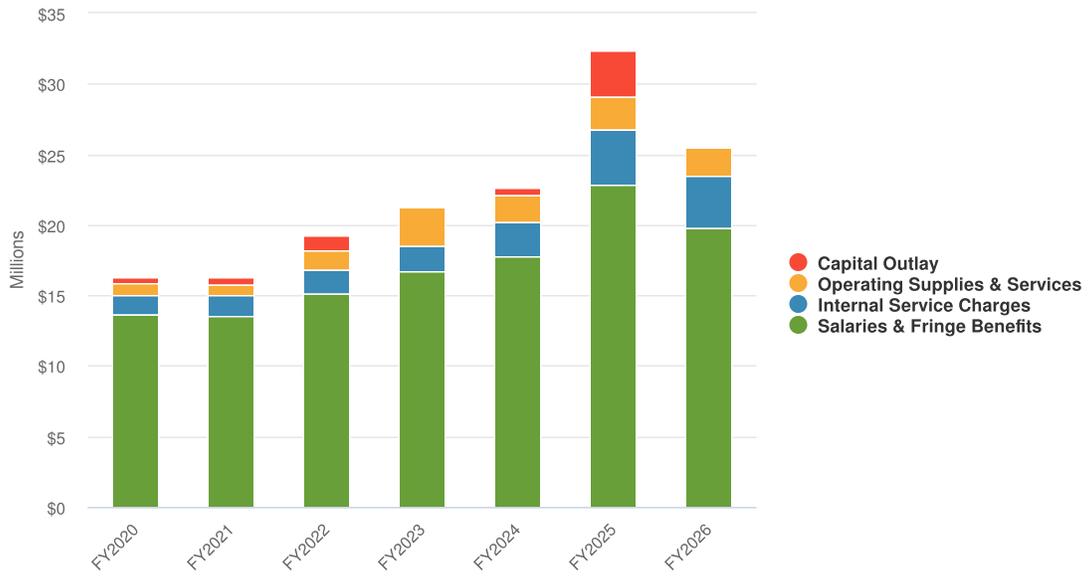


Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fire Administration

The primary function of Fire Administration is to directly support the primary mission of all hazards emergency response and mitigation to the community; that includes overseeing each program in the Fire Department and facilitating their objectives.

PROGRAM OBJECTIVES:

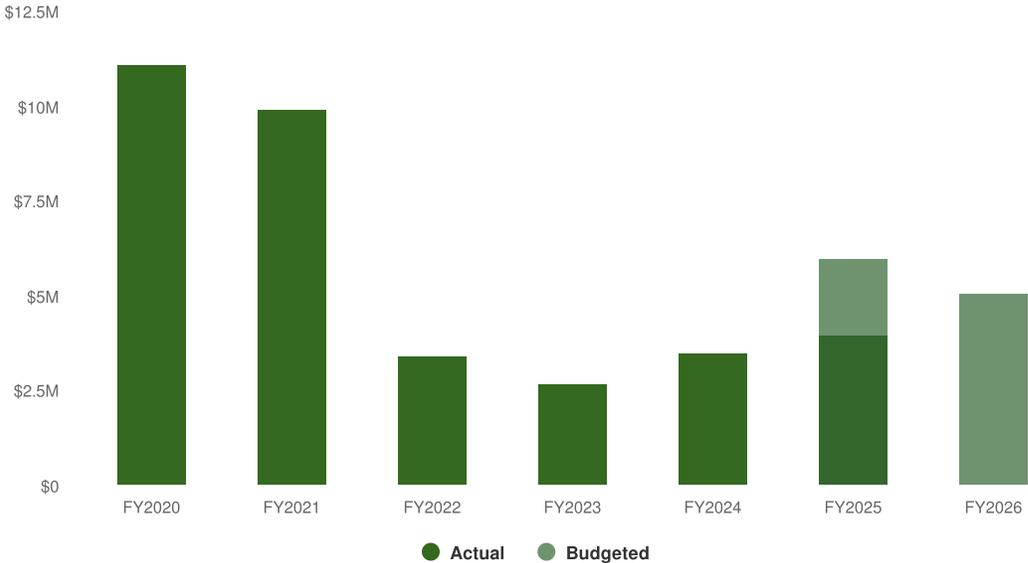
- Provide organizational oversight.
- Direct and enforce City and departmental policy.
- Collaborate with labor leadership in executing department vision, goals and objectives.
- Ensure efficient and effective service delivery.
- Manage finances within the Departments budget.
- Maintain clear and transparent communication with operations personnel regarding budgets and programs.
- Provide excellent customer service.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

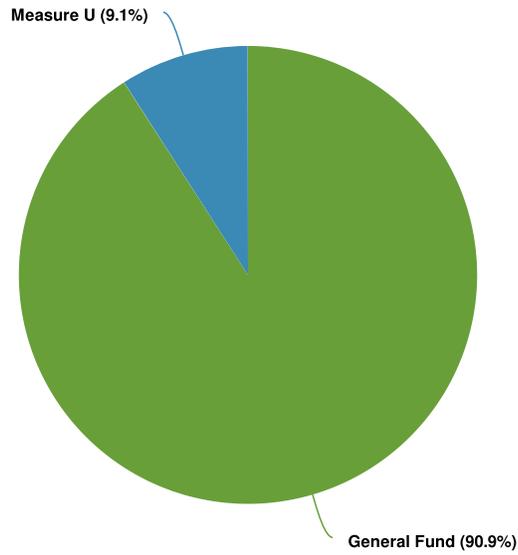
\$5,066,000 **-\$921,024**
 (-15.38% vs. prior year)

Fire Administration Proposed and Historical Budget vs. Actual

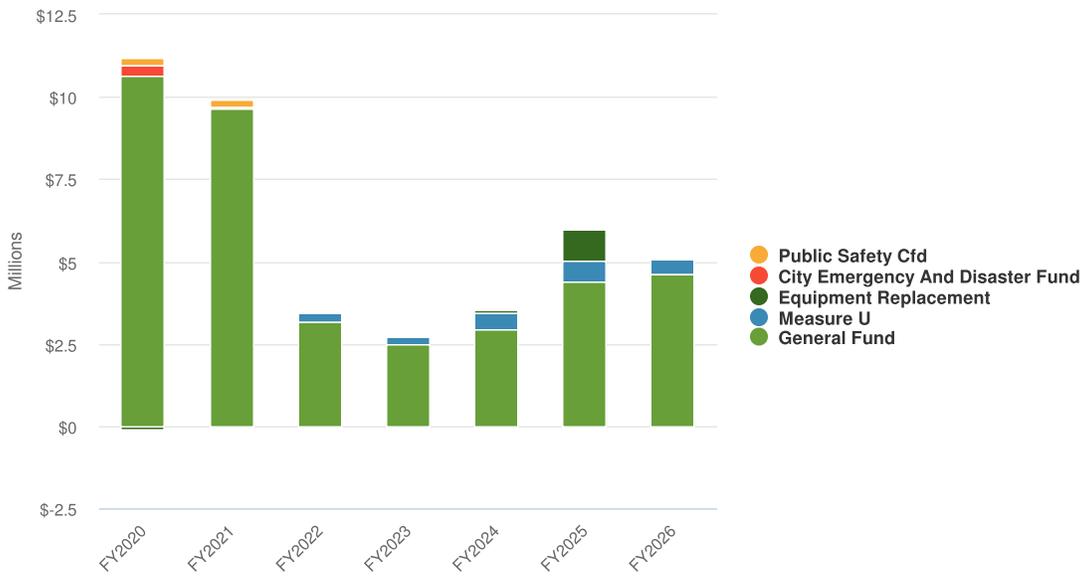


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					
Salaries & Wages	110-3200-1100	\$702,200	\$559,916	\$840,700	19.7%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries Part Time	110-3200-1200	\$88,400	\$24,650	\$0	-100%
Salaries Overtime	110-3200-1300	\$0	\$911	\$0	0%
COMP TIME USED	110-3200-1305	\$0	\$35	\$0	0%
Other Fringe Benefits	110-3200-1400	\$42,200	\$34,008	\$44,200	4.7%
Pers Pension	110-3200-1405	\$339,300	\$346,262	\$370,300	9.1%
Health Plans	110-3200-1410	\$81,000	\$61,031	\$76,700	-5.3%
Workers Comp Contribution	110-3200-1415	\$23,500	\$19,580	\$24,100	2.6%
Special Pay	110-3200-1420	\$13,600	\$0	\$7,900	-41.9%
Pto + Holiday	110-3200-1425	\$40,000	\$26,357	\$43,100	7.8%
Unemployment Benefits	110-3200-1430	\$3,300	\$2,750	\$3,300	0%
Retiree Medical Premiums	110-3200-1450	\$75,500	\$62,920	\$73,400	-2.8%
Total Salaries & Fringe Benefits:		\$1,409,000	\$1,138,420	\$1,483,700	5.3%
Operating Supplies & Services					
Advertising And Publications	110-3200-2220	\$0	\$0	\$2,000	N/A
Office Supplies And Materials	110-3200-2250	\$5,500	\$5,410	\$6,500	18.2%
Software Maintenance	110-3200-2265	\$31,800	\$7,873	\$43,200	35.8%
Contracts,Leases,Rents,& Taxes	110-3200-2400	\$104,405	\$84,228	\$103,300	-1.1%
Maint & Operations/Parts & Sup	110-3200-2450	\$0	\$195	\$0	0%
Conferences	110-3200-2550	\$5,600	\$654	\$3,100	-44.6%
Training & Education	110-3200-2560	\$21,300	\$21,874	\$16,300	-23.5%
Vehicle Fuel	110-3200-2623	\$105,500	\$84,585	\$145,000	37.4%
Uniforms And Safety Equipment	110-3200-2700	\$5,000	\$2,676	\$5,000	0%
Professional/Specialized Serv	110-3200-2710	\$9,935	\$5,546	\$8,800	-11.4%
Printing Services	110-3200-2714	\$1,800	\$908	\$500	-72.2%
Total Operating Supplies & Services:		\$290,840	\$213,948	\$333,700	14.7%
Internal Service Charges					
City Attorney	110-3200-3612	\$96,500	\$80,420	\$22,000	-77.2%
It/Computers-Telephones	110-3200-3613	\$180,900	\$150,750	\$198,600	9.8%
Liability Insurance	110-3200-3616	\$461,000	\$384,170	\$717,400	55.6%
Vehicle Maint & Repairs	110-3200-3622	\$344,900	\$287,420	\$397,500	15.3%
GENERAL FUND OVERHEAD	110-3200-3640	\$1,118,100	\$931,750	\$1,128,800	1%
Facility Maintenance	110-3200-3680	\$447,150	\$231,920	\$323,300	-27.7%



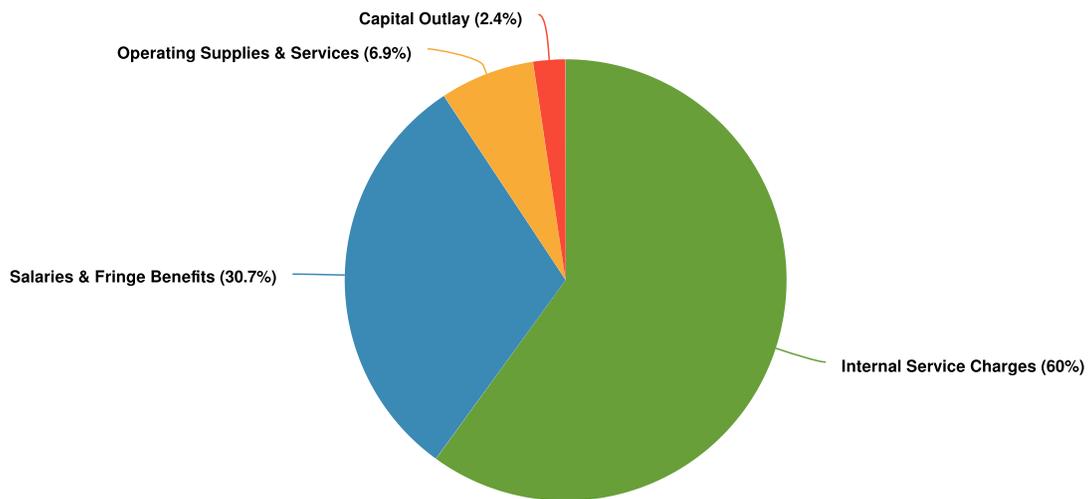
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Internal Service Charges:		\$2,648,550	\$2,066,430	\$2,787,600	5.3%
Capital Outlay					
Major Machinery And Equipment	110-3200-5400	\$40,000	\$32,053	\$0	-100%
Total Capital Outlay:		\$40,000	\$32,053	\$0	-100%
Total General Fund:		\$4,388,390	\$3,450,850	\$4,605,000	4.9%
Measure U					
Salaries & Fringe Benefits					
Salaries & Wages	115-3200-1100	\$35,200	\$30,496	\$40,000	13.6%
Other Fringe Benefits	115-3200-1400	\$2,600	\$1,767	\$2,400	-7.7%
Pers Pension	115-3200-1405	\$11,100	\$12,681	\$12,600	13.5%
Health Plans	115-3200-1410	\$7,900	\$6,044	\$7,200	-8.9%
Workers Comp Contribution	115-3200-1415	\$2,200	\$1,830	\$1,900	-13.6%
Pto + Holiday	115-3200-1425	\$1,300	\$1,410	\$1,500	15.4%
UNEMPLOYMENT BENEFITS	115-3200-1430	\$1,600	\$1,330	\$1,600	0%
RETIREE MEDICAL PREMIUMS	115-3200-1450	\$5,900	\$4,920	\$5,200	-11.9%
Total Salaries & Fringe Benefits:		\$67,800	\$60,478	\$72,400	6.8%
Operating Supplies & Services					
Contracts & Leases	115-3200-2400	\$16,500	\$16,140	\$16,500	0%
BUILDING MAINTENANCE/REPAIRS	115-3200-2460	\$67,967	\$68,747	\$0	-100%
Total Operating Supplies & Services:		\$84,467	\$84,887	\$16,500	-80.5%
Internal Service Charges					
City Attorney	115-3200-3612	\$18,400	\$15,330	\$10,200	-44.6%
IT/COMPUTERS-TELEPHONE	115-3200-3613	\$81,100	\$67,580	\$99,300	22.4%
Liability Insurance	115-3200-3616	\$220,800	\$184,000	\$0	-100%
Vehicle Maint & Repairs	115-3200-3622	\$20,400	\$17,000	\$27,200	33.3%
FACILITY MAINTENANCE	115-3200-3680	\$125,000	\$104,170	\$115,400	-7.7%
Total Internal Service Charges:		\$465,700	\$388,080	\$252,100	-45.9%
Capital Outlay					
RIGHTS OF WAY	115-3200-5500	\$0	\$0	\$120,000	N/A
Total Capital Outlay:		\$0	\$0	\$120,000	N/A
Total Measure U:		\$617,967	\$533,445	\$461,000	-25.4%
Equipment Replacement					
Capital Outlay					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Major Machinery And Equipment	380-3200-5400	\$980,667	\$0	\$0	-100%
Total Capital Outlay:		\$980,667	\$0	\$0	-100%
Total Equipment Replacement:		\$980,667	\$0	\$0	-100%
Total:		\$5,987,024	\$3,984,295	\$5,066,000	-15.4%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Fire/EMS Operations

The Fire/EMS Operations Program is the primary delivery vehicle for accomplishing the Fire Department's mission of saving lives, protecting property and preserving the environment. As an all-hazard entity, the Fire/EMS Operations Program responds to various requests for service from the public, such as fires, medical aids, rescues and other forms of public assistance.

PROGRAM OBJECTIVES:

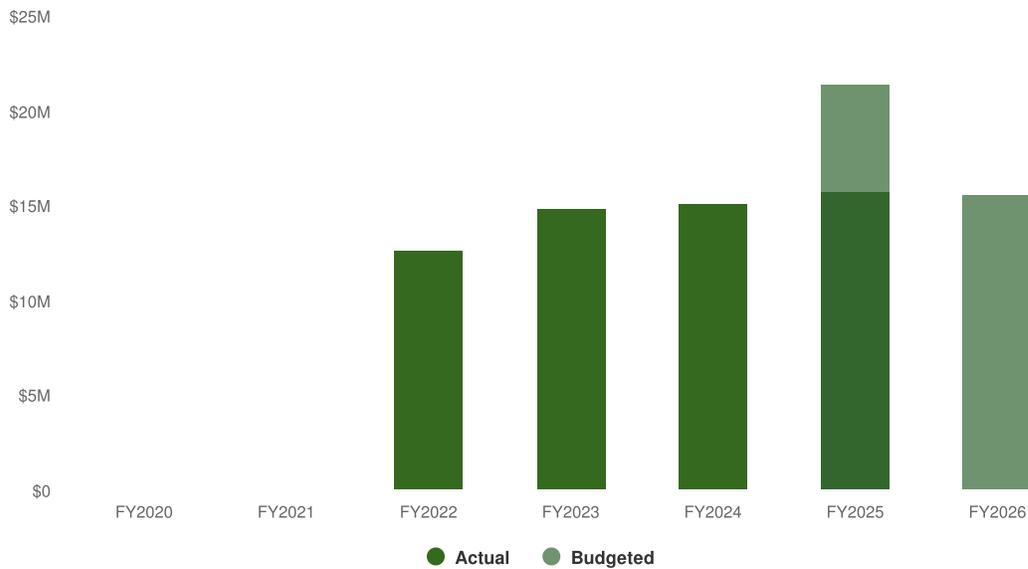
- Positively affect the quality of life for citizens and visitors through rapid response and excellent customer service.
- Preserve life and limit damage to property and the environment when affected by fire.
- Maintain a high standard of Advanced Life Support during medical emergencies.
- Provide a safe and effective all-hazards response to rescues, hazardous materials incidents and other requests for assistance.
- Continuously seek out industry best practices to remain at the forefront of our craft.
- Build and maintain positive contacts with the public, other departments and agencies.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

\$15,534,000 **-\$5,834,200**
(-27.30% vs. prior year)

Fire/EMS Operations Proposed and Historical Budget vs. Actual

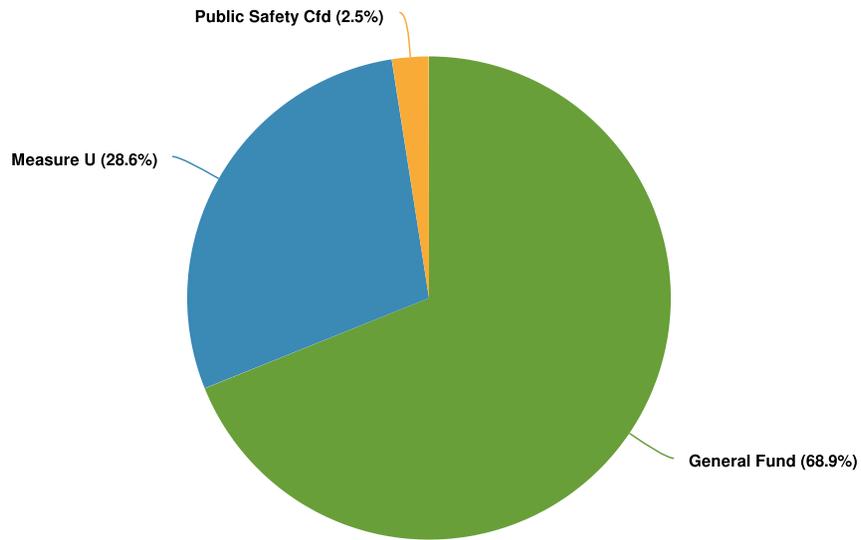


The City was awarded a Staffing for Adequate Fire and Emergency Response (SAFER) grant in FY2023 that allowed for the hiring of additional Fire Fighter personnel.

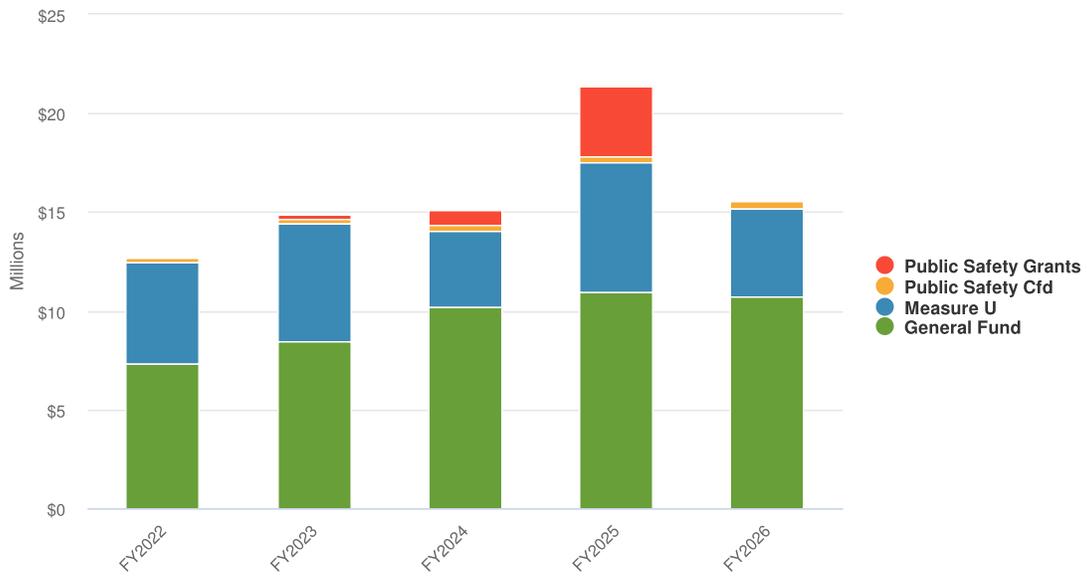


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	110-3241-1100	\$4,113,300	\$3,131,757	\$4,215,500	2.5%
Salaries Overtime	110-3241-1300	\$994,000	\$1,516,886	\$844,000	-15.1%
Mutual Aid Overtime-Fire	110-3241-1325	\$400,000	\$948,101	\$400,000	0%
Other Fringe Benefits	110-3241-1400	\$186,900	\$176,954	\$189,700	1.5%
Pers Pension	110-3241-1405	\$2,370,900	\$2,583,363	\$2,601,800	9.7%
Health Plans	110-3241-1410	\$672,500	\$508,298	\$682,600	1.5%
Workers Comp Contribution	110-3241-1415	\$169,900	\$141,580	\$157,800	-7.1%
Special Pay	110-3241-1420	\$666,600	\$443,528	\$675,700	1.4%
Pto + Holiday	110-3241-1425	\$18,000	\$14,459	\$18,400	2.2%
Retiree Medical Premiums	110-3241-1450	\$547,000	\$455,830	\$481,500	-12%
Total Salaries & Fringe Benefits:		\$10,139,100	\$9,920,755	\$10,267,000	1.3%
Operating Supplies & Services					
Telephone/Communications	110-3241-2200	\$39,089	\$26,859	\$35,500	-9.2%
Software Purchases	110-3241-2260	\$52,000	\$26,350	\$52,000	0%
VEHICLE SUPPLIES & MAINTENANCE	110-3241-2350	\$5,437	\$496	\$0	-100%
Maint & Operations/Parts & Sup	110-3241-2450	\$131,831	\$83,242	\$91,900	-30.3%
Training & Education	110-3241-2560	\$26,516	\$21,464	\$25,000	-5.7%
Uniforms And Safety Equipment	110-3241-2700	\$98,438	\$73,099	\$105,200	6.9%
Professional/Specialized Serv	110-3241-2710	\$225,555	\$40,215	\$77,800	-65.5%
OUTSIDE PROFESSIONAL SERVICES	110-3241-2750	\$0	\$0	\$20,000	N/A
Small Tools	110-3241-2850	\$24,600	\$4,597	\$29,600	20.3%
Total Operating Supplies & Services:		\$603,466	\$276,323	\$437,000	-27.6%
Internal Service Charges					
Equipment Replacement	110-3241-3600	\$121,500	\$101,250	\$0	-100%
Total Internal Service Charges:		\$121,500	\$101,250	\$0	-100%
Capital Outlay					
MAJOR MACHINERY AND EQUIPMENT	110-3241-5400	\$125,000	\$45,820	\$0	-100%
Total Capital Outlay:		\$125,000	\$45,820	\$0	-100%
Total General Fund:		\$10,989,066	\$10,344,149	\$10,704,000	-2.6%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Measure U					
Salaries & Fringe Benefits					
Salaries & Wages	115-3241-1100	\$1,738,300	\$1,255,934	\$1,808,000	4%
Salaries Overtime	115-3241-1300	\$706,000	\$435,554	\$706,000	0%
Other Fringe Benefits	115-3241-1400	\$78,300	\$59,298	\$81,300	3.8%
Pers Pension	115-3241-1405	\$990,900	\$978,673	\$1,058,700	6.8%
Health Plans	115-3241-1410	\$222,300	\$176,667	\$249,000	12%
Workers Comp Contribution	115-3241-1415	\$89,700	\$74,750	\$79,200	-11.7%
Special Pay	115-3241-1420	\$157,700	\$91,248	\$179,300	13.7%
Pto + Holiday	115-3241-1425	\$41,700	\$29,150	\$43,200	3.6%
RETIREE MEDICAL PREMIUMS	115-3241-1450	\$287,500	\$239,580	\$243,300	-15.4%
Total Salaries & Fringe Benefits:		\$4,312,400	\$3,340,855	\$4,448,000	3.1%
Operating Supplies & Services					
Total Operating Supplies & Services:		\$0	\$0	\$0	0%
Internal Service Charges					
Equipment Replacement	115-3241-3600	\$77,900	\$64,920	\$0	-100%
Total Internal Service Charges:		\$77,900	\$64,920	\$0	-100%
Capital Outlay					
Major Machinery And Equipment	115-3241-5400	\$2,135,487	\$18,698	\$0	-100%
Total Capital Outlay:		\$2,135,487	\$18,698	\$0	-100%
Total Measure U:		\$6,525,787	\$3,424,473	\$4,448,000	-31.8%
Public Safety Grants					
Salaries & Fringe Benefits					
SALARIES & WAGES	232-3206-1100	\$1,591,742	\$684,485	\$0	-100%
SALARIES OVERTIME	232-3206-1300	\$0	\$5,358	\$0	0%
OTHER FRINGE BENEFITS	232-3206-1400	\$79,661	\$35,528	\$0	-100%
PERS PENSION	232-3206-1405	\$1,055,461	\$574,898	\$0	-100%
HEALTH PLANS	232-3206-1410	\$387,836	\$116,050	\$0	-100%
SPECIAL PAY	232-3206-1420	\$391,149	\$109,375	\$0	-100%
PTO + HOLIDAY	232-3206-1425	\$10,399	\$3,065	\$0	-100%
Total Salaries & Fringe Benefits:		\$3,516,247	\$1,528,759	\$0	-100%

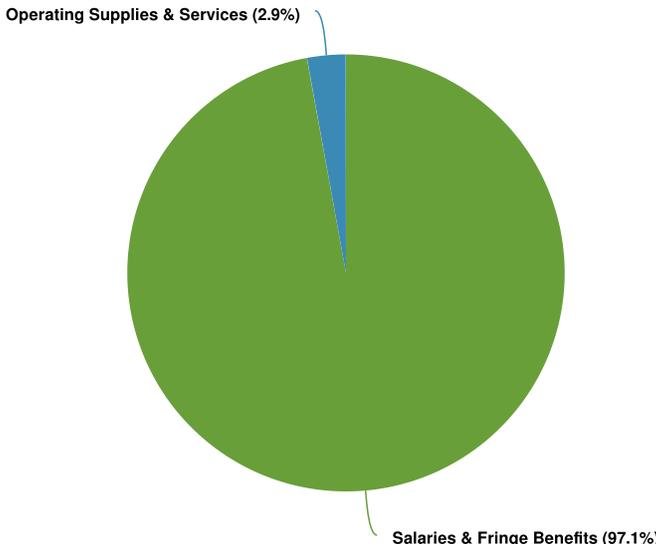


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Public Safety Grants:		\$3,516,247	\$1,528,759	\$0	-100%
Public Safety Cfd					
Salaries & Fringe Benefits					
Salaries & Wages	234-3241-1100	\$170,800	\$150,999	\$186,700	9.3%
Salaries Overtime	234-3241-1300	\$0	\$57,088	\$0	0%
Other Fringe Benefits	234-3241-1400	\$7,600	\$6,870	\$8,100	6.6%
Pers Pension	234-3241-1405	\$91,000	\$118,226	\$110,900	21.9%
Health Plans	234-3241-1410	\$25,200	\$22,051	\$26,800	6.3%
Workers Comp Contribution	234-3241-1415	\$6,500	\$5,420	\$6,300	-3.1%
Special Pay	234-3241-1420	\$8,300	\$8,582	\$17,200	107.2%
Pto + Holiday	234-3241-1425	\$700	\$0	\$800	14.3%
Unemployment Benefits	234-3241-1430	\$100	\$80	\$100	0%
Retiree Medical Premiums	234-3241-1450	\$20,900	\$17,420	\$19,100	-8.6%
Total Salaries & Fringe Benefits:		\$331,100	\$386,735	\$376,000	13.6%
Operating Supplies & Services					
Professional/Specialized Serv	234-3241-2710	\$6,000	\$5,791	\$6,000	0%
Total Operating Supplies & Services:		\$6,000	\$5,791	\$6,000	0%
Total Public Safety Cfd:		\$337,100	\$392,526	\$382,000	13.3%
Total:		\$21,368,200	\$15,689,907	\$15,534,000	-27.3%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Emergency Services

The Emergency Services Program serves to improve the city's resilience to natural and/or man-made disasters through preparation, mitigation, response and recovery. The Emergency Services Program maintains the city's Emergency Operations Center and maintains the City's Emergency Operations Plan.

PROGRAM OBJECTIVES:

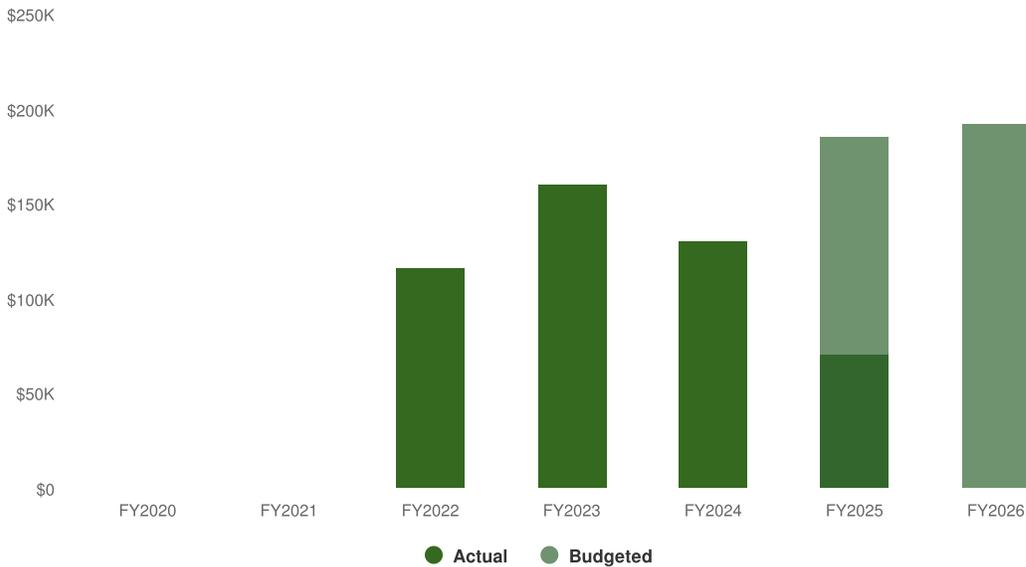
- Maintain the City of Hemet Emergency Operations Center in a state of readiness.
- Maintain a current Emergency Operations Plan (EOP) and update as necessary.
- Seek and obtain grant funding to enhance preparedness, institute mitigation, as well as enhance response or recovery efforts.
- Coordinate, lead and maintain the City's Community Emergency Response Team (CERT).
- Coordinate, and support the Radio Amateur Civil Emergency Services (RACES) program.
- Provide training to City staff regarding EOC operations including mock exercises.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

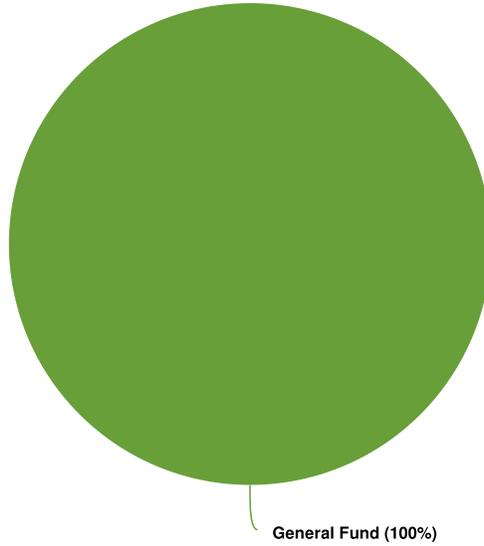
\$193,000 **\$7,690**
(4.15% vs. prior year)

Emergency Services Proposed and Historical Budget vs. Actual

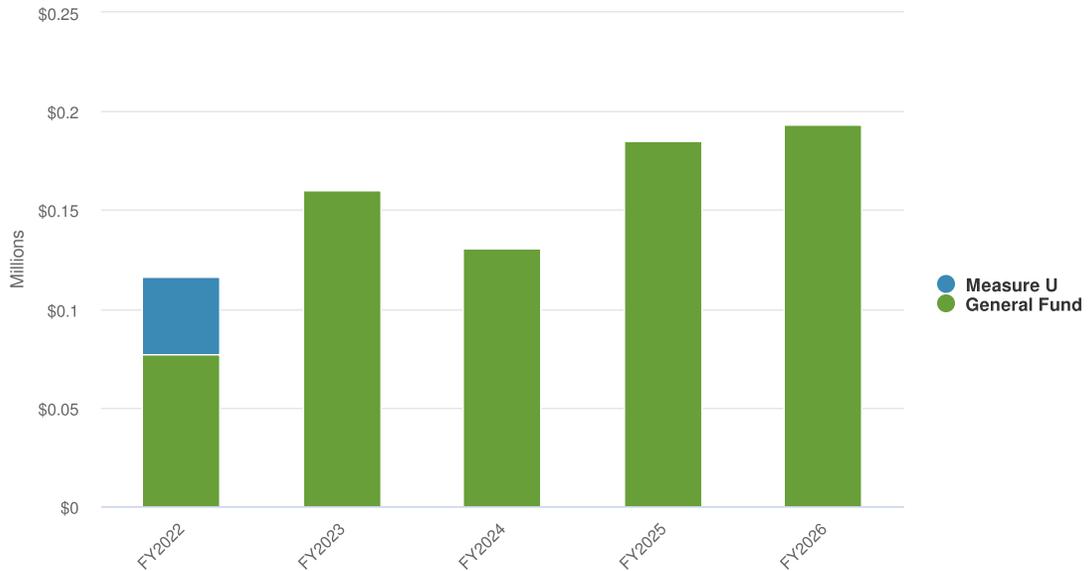


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

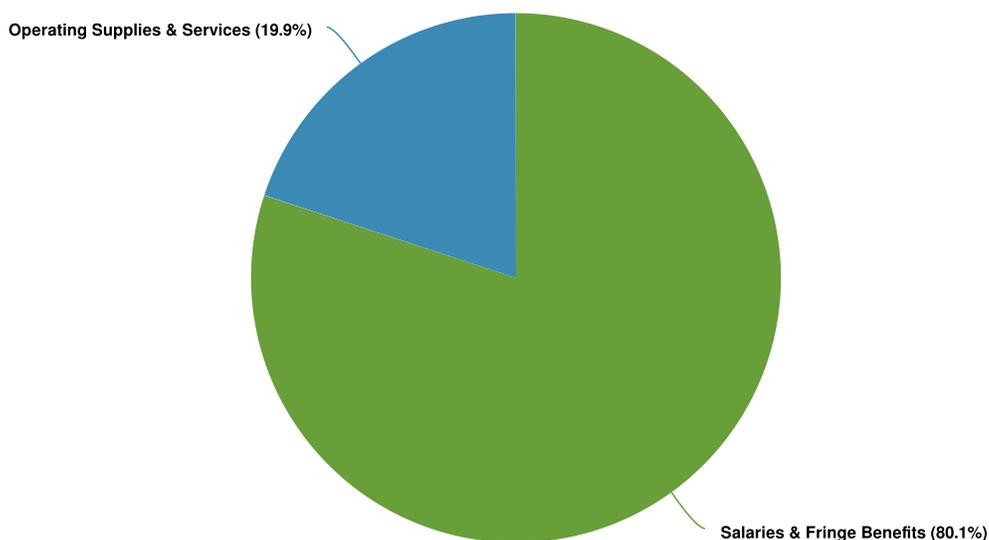
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					
Salaries & Wages	110-3243-1100	\$73,100	\$17,281	\$85,100	16.4%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Other Fringe Benefits	110-3243-1400	\$4,500	\$1,175	\$5,000	11.1%
Pers Pension	110-3243-1405	\$22,200	\$7,100	\$27,000	21.6%
Health Plans	110-3243-1410	\$21,800	\$5,915	\$21,900	0.5%
Workers Comp Contribution	110-3243-1415	\$2,800	\$2,330	\$2,700	-3.6%
Pto + Holiday	110-3243-1425	\$3,700	\$0	\$4,500	21.6%
Retiree Medical Premiums	110-3243-1450	\$8,900	\$7,420	\$8,300	-6.7%
Total Salaries & Fringe Benefits:		\$137,000	\$41,221	\$154,500	12.8%
Operating Supplies & Services					
Maint & Operations/Parts & Sup	110-3243-2450	\$36,510	\$26,547	\$29,200	-20%
Conferences	110-3243-2550	\$2,500	\$431	\$0	-100%
Training & Education	110-3243-2560	\$7,500	\$1,527	\$7,500	0%
Uniforms And Safety Equipment	110-3243-2700	\$1,800	\$1,405	\$1,800	0%
Total Operating Supplies & Services:		\$48,310	\$29,909	\$38,500	-20.3%
Total General Fund:		\$185,310	\$71,130	\$193,000	4.1%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Fire Dispatch

The Emergency Communications Program is a partnership between Police and Fire to provide a dual-function dispatch center that handles all requests for public safety within the City of Hemet. The Fire Department's Emergency Communications Program consists of two full-time dispatchers and one full-time call-taker.

PROGRAM OBJECTIVES:

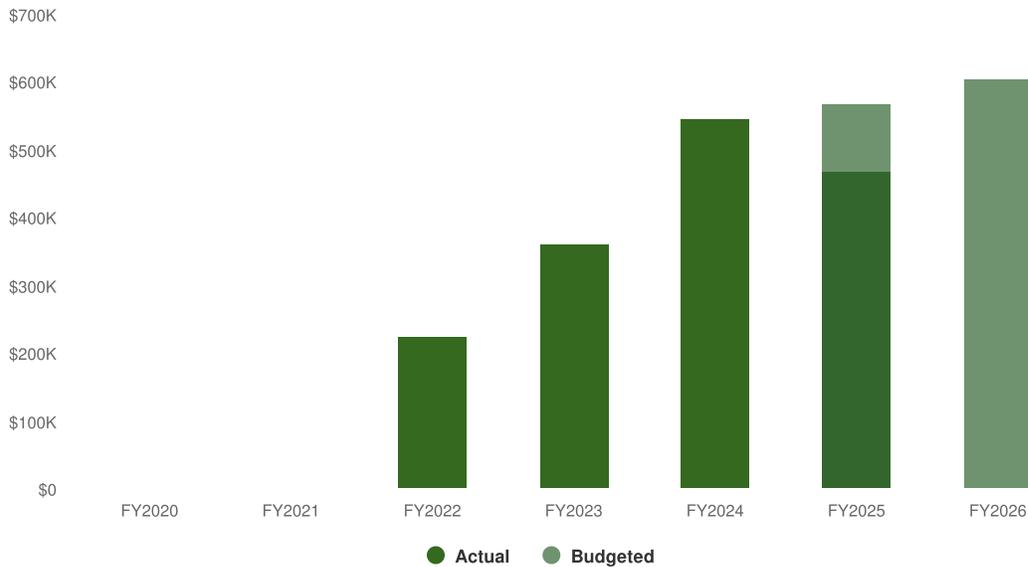
- Answer requests for service via 911 and non-emergency phone lines.
- Provide high quality customer service and delivery of appropriate resources based on the call-type.
- Communicate with public safety units via radio and phone utilizing clear and professional speech.
- Provide necessary documentation for responses utilizing the Computer Aided Dispatch (CAD) system.
- Notify the appropriate supervisors when necessary to ensure communication with personnel.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

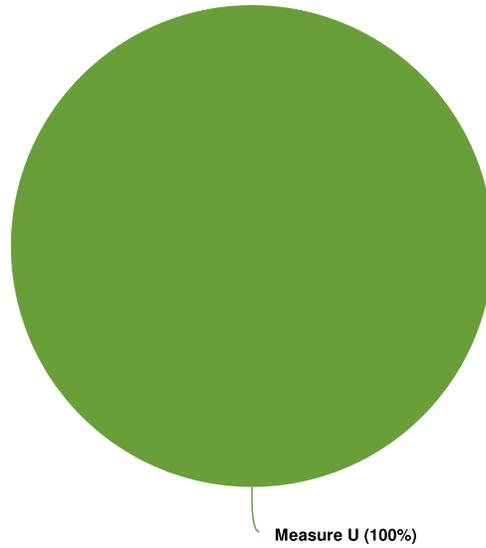
\$606,000 **\$37,300**
(6.56% vs. prior year)

Fire Dispatch Proposed and Historical Budget vs. Actual

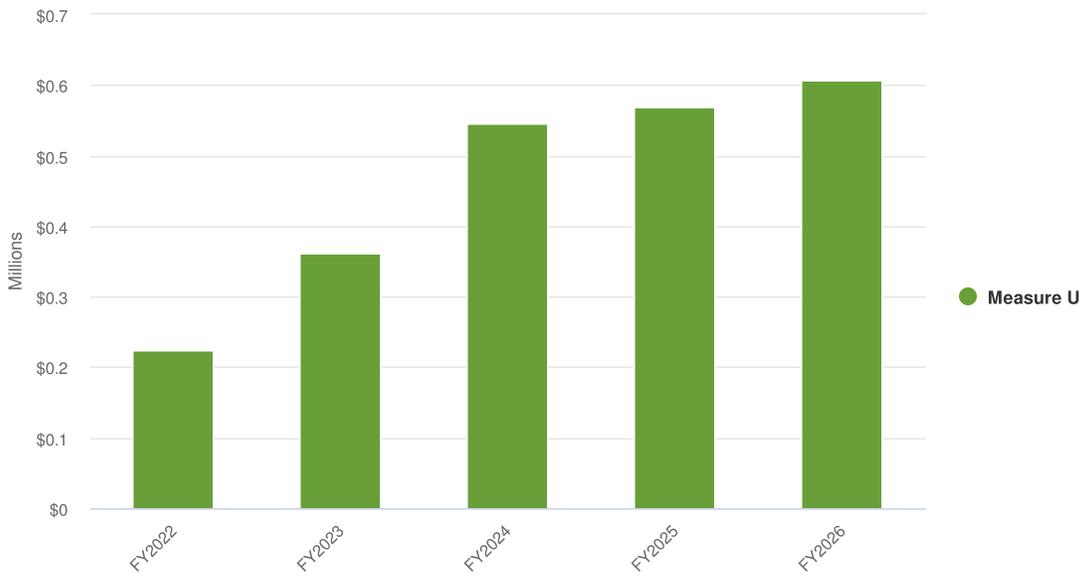


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

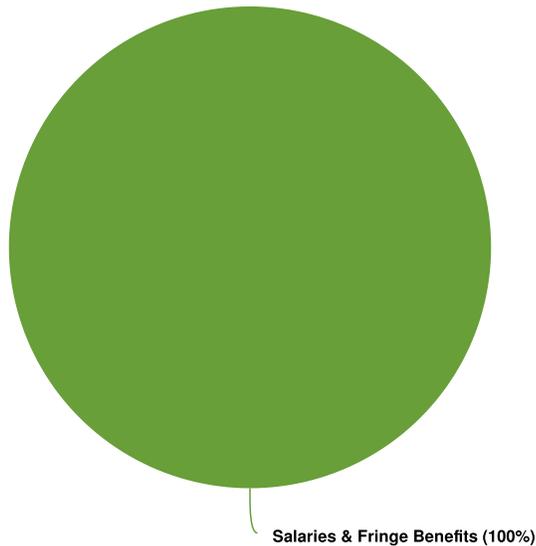
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Measure U					
Salaries & Fringe Benefits					
Salaries & Wages	115-3244-1100	\$302,400	\$179,128	\$319,300	5.6%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries Overtime	115-3244-1300	\$0	\$37,299	\$0	0%
Comp Time Used	115-3244-1305	\$0	\$11,841	\$0	0%
Comp Time Paid	115-3244-1310	\$0	\$20,282	\$0	0%
Other Fringe Benefits	115-3244-1400	\$18,000	\$10,748	\$18,500	2.8%
Pers Pension	115-3244-1405	\$95,300	\$84,654	\$105,400	10.6%
Health Plans	115-3244-1410	\$66,900	\$39,294	\$69,500	3.9%
Workers Comp Contribution	115-3244-1415	\$12,800	\$10,670	\$11,900	-7%
Special Pay	115-3244-1420	\$9,000	\$18,614	\$23,000	155.6%
Pto + Holiday	115-3244-1425	\$15,400	\$15,542	\$16,300	5.8%
RETIREE MEDICAL PREMIUMS	115-3244-1450	\$48,900	\$40,750	\$42,100	-13.9%
Total Salaries & Fringe Benefits:		\$568,700	\$468,823	\$606,000	6.6%
Total Measure U:		\$568,700	\$468,823	\$606,000	6.6%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Fire Prevention

The Fire Prevention Program seeks to improve the quality of life for the residents and visitors of Hemet by reducing risk in the community. This is accomplished through education of the public, enforcement of fire codes, and implementing engineering changes where needed.

PROGRAM OBJECTIVES:

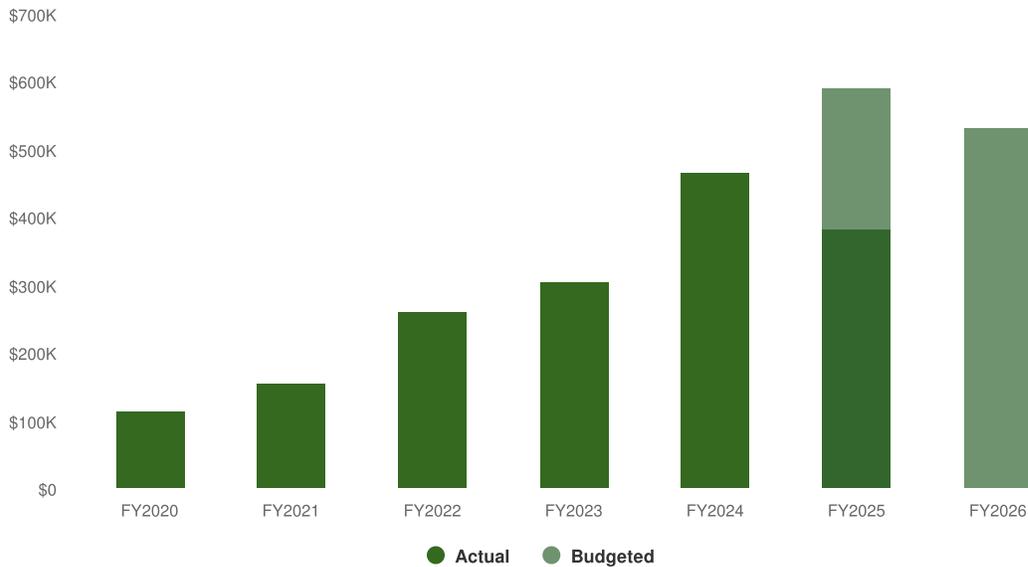
- Coordinate and schedule public education programs on fire safety, disease transmission and other hazards.
- Collaborate with new businesses to ensure compliance with applicable fire code regulations.
- Follow up on hazards identified by Fire Operations Personnel, develop solutions and communicate the results.
- Coordinate with other city departments to identify engineering changes that can reduce hazards to the public.
- Coordinate with other city departments to address potential fire hazards and blight in the City.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

\$533,000 **-\$60,038**
(-10.12% vs. prior year)

Fire Prevention Proposed and Historical Budget vs. Actual

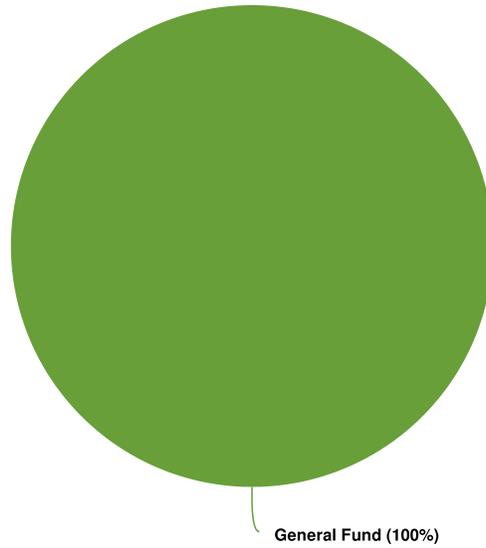


In FY2023, a second Fire Prevention Officer was added to the budget.

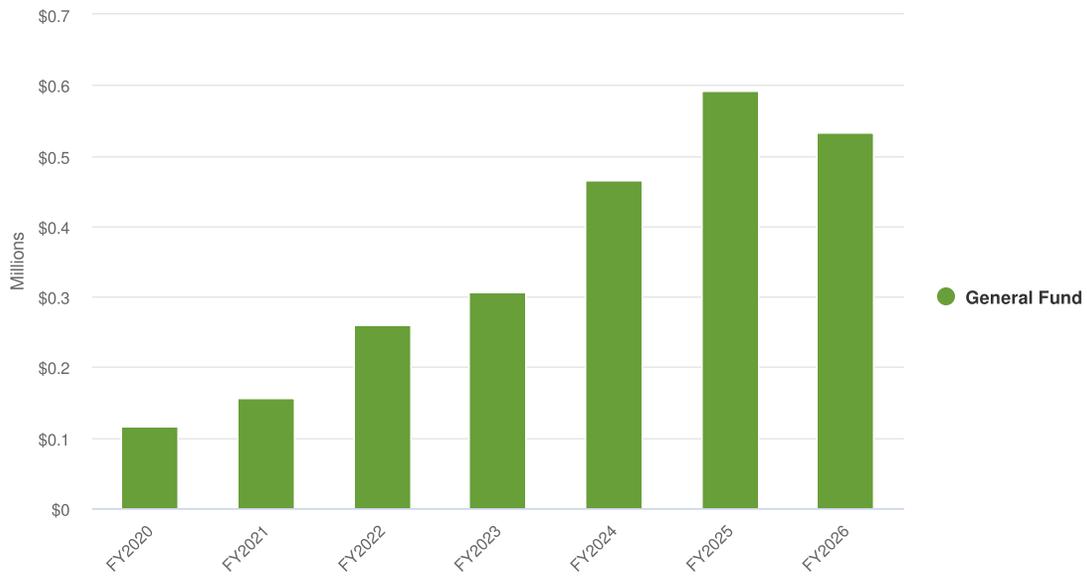


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					



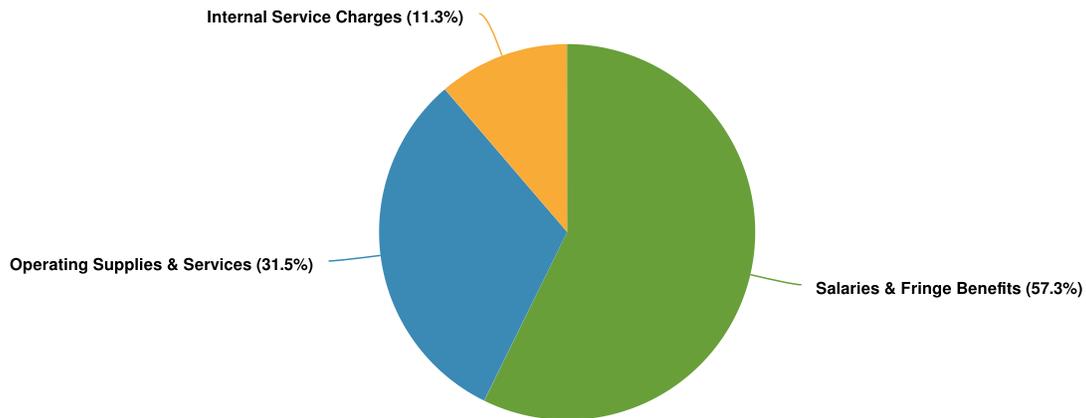
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	110-3225-1100	\$157,800	\$133,137	\$161,000	2%
SALARIES OVERTIME	110-3225-1300	\$5,000	\$5,786	\$5,000	0%
Other Fringe Benefits	110-3225-1400	\$8,400	\$6,597	\$8,900	6%
Pers Pension	110-3225-1405	\$51,400	\$58,108	\$53,400	3.9%
Health Plans	110-3225-1410	\$43,100	\$36,631	\$43,800	1.6%
Workers Comp Contribution	110-3225-1415	\$6,100	\$5,080	\$5,800	-4.9%
Special Pay	110-3225-1420	\$8,600	\$9,460	\$9,000	4.7%
Pto + Holiday	110-3225-1425	\$700	\$0	\$700	0%
Unemployment Benefits	110-3225-1430	\$100	\$80	\$100	0%
Retiree Medical Premiums	110-3225-1450	\$19,700	\$16,420	\$17,600	-10.7%
Total Salaries & Fringe Benefits:		\$300,900	\$271,300	\$305,300	1.5%
Operating Supplies & Services					
Telephone/Communication	110-3225-2200	\$2,000	\$1,873	\$2,000	0%
Advertising And Publications	110-3225-2220	\$2,500	\$0	\$1,000	-60%
Office Supplies And Materials	110-3225-2250	\$4,700	\$1,083	\$1,800	-61.7%
Software Maintenance	110-3225-2265	\$46,800	\$1,323	\$46,800	0%
COMPUTER HARDWARE PURCHASES	110-3225-2270	\$2,038	\$2,017	\$0	-100%
Contracts,Leases,Rents,& Taxes	110-3225-2400	\$136,000	\$40,627	\$101,300	-25.5%
Conferences	110-3225-2550	\$2,500	\$0	\$2,500	0%
Training & Education	110-3225-2560	\$14,500	\$4,511	\$7,500	-48.3%
Uniforms And Safety Equipment	110-3225-2700	\$8,000	\$3,359	\$2,000	-75%
Printing Services	110-3225-2714	\$3,000	\$909	\$2,800	-6.7%
SMALL TOOLS	110-3225-2850	\$3,500	\$217	\$0	-100%
Total Operating Supplies & Services:		\$225,538	\$55,920	\$167,700	-25.6%
Internal Service Charges					
EQUIPMENT REPLACEMENT	110-3225-3600	\$14,800	\$12,330	\$0	-100%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
City Attorney	110-3225-3612	\$3,100	\$2,580	\$1,000	-67.7%
Liability Insurance	110-3225-3616	\$18,400	\$15,330	\$22,800	23.9%
GENERAL FUND OVERHEAD	110-3225-3640	\$30,300	\$25,250	\$36,200	19.5%
Total Internal Service Charges:		\$66,600	\$55,490	\$60,000	-9.9%
Total General Fund:		\$593,038	\$382,710	\$533,000	-10.1%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Building

The Building Program enforces federal, state and city adopted codes and ordinances applicable to construction. This responsibility includes state mandates that ensure structures meet or exceed minimum life safety standards. The Building division assures that these standards are achieved by applying consistent procedures and processes to review and approve plans and specifications, issue permits, conduct field inspections, and issue certificates of occupancy.

PROGRAM OBJECTIVES:

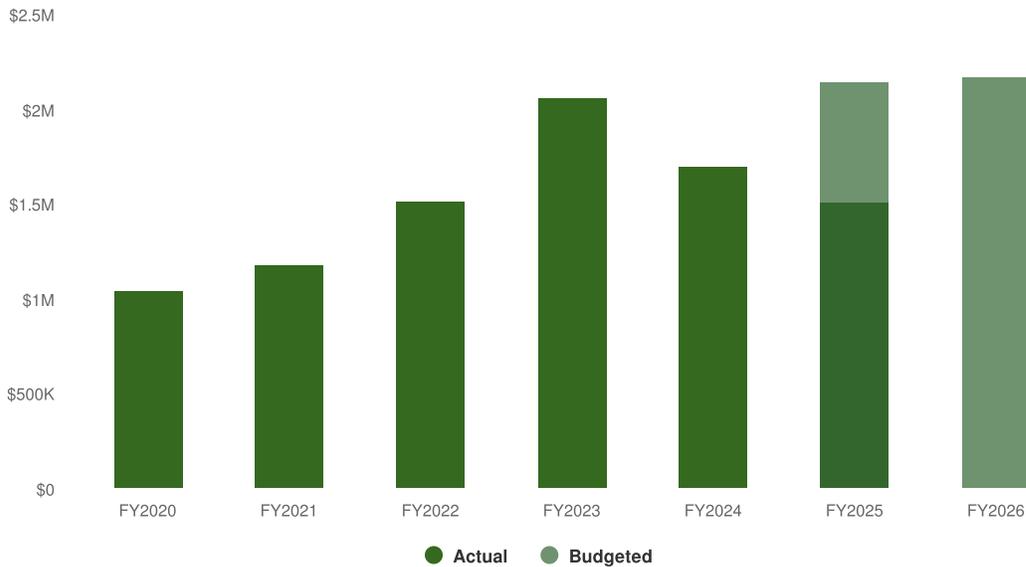
- Perform plan reviews for all types of construction in the city limits.
- Perform inspections for all types of construction in the city limits.
- Perform next day inspections for all requested inspections.
- Perform exceptional customer service.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

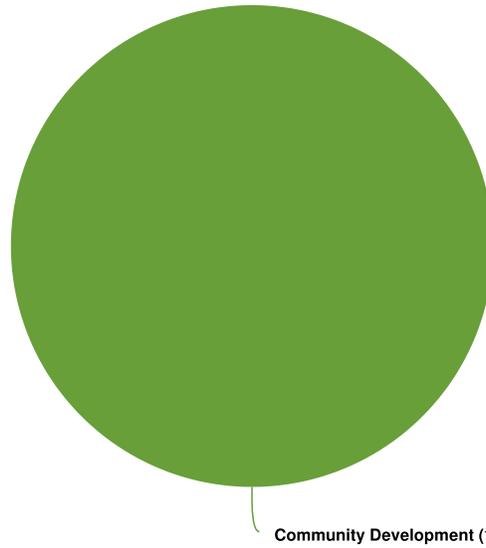
\$2,168,000 **\$22,000**
(1.03% vs. prior year)

Building Proposed and Historical Budget vs. Actual



Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Community Development					
Salaries & Fringe Benefits					



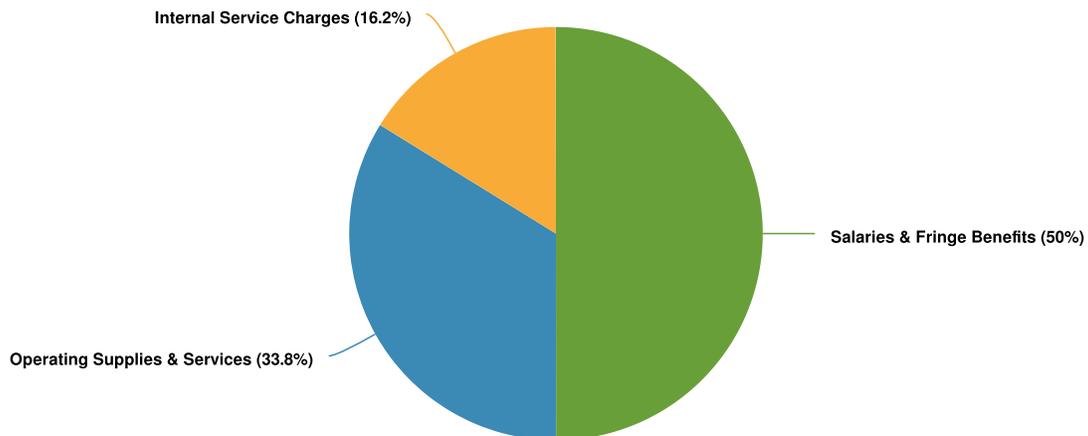
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	120-3300-1100	\$603,900	\$434,365	\$628,300	4%
Salaries Overtime	120-3300-1300	\$5,000	\$2,484	\$5,000	0%
Other Fringe Benefits	120-3300-1400	\$23,000	\$16,042	\$23,400	1.7%
Pers Pension	120-3300-1405	\$178,700	\$183,713	\$199,700	11.8%
Health Plans	120-3300-1410	\$117,600	\$82,211	\$106,800	-9.2%
Workers Comp Contribution	120-3300-1415	\$23,400	\$19,500	\$22,100	-5.6%
Special Pay	120-3300-1420	\$12,000	\$7,371	\$8,400	-30%
Pto + Holiday	120-3300-1425	\$21,300	\$0	\$22,300	4.7%
Unemployment Benefits	120-3300-1430	\$400	\$330	\$400	0%
Retiree Medical Premiums	120-3300-1450	\$75,500	\$62,920	\$67,600	-10.5%
Total Salaries & Fringe Benefits:		\$1,060,800	\$808,935	\$1,084,000	2.2%
Operating Supplies & Services					
Telephone/Communication	120-3300-2200	\$4,200	\$1,744	\$3,100	-26.2%
Advertising And Publications	120-3300-2220	\$3,400	\$461	\$3,000	-11.8%
Office Supplies And Materials	120-3300-2250	\$4,000	\$3,836	\$3,500	-12.5%
Software Purchases	120-3300-2260	\$1,000	\$0	\$0	-100%
Software Maintenance	120-3300-2265	\$105,100	\$27,301	\$106,100	1%
Computer Hardware Purchases	120-3300-2270	\$1,193	\$1,208	\$0	-100%
Contracts,Leases,Rents,& Taxes	120-3300-2400	\$3,900	\$2,443	\$3,900	0%
MAINT & OPERATIONS/PARTS & SUP	120-3300-2450	\$0	\$150	\$0	0%
Training & Education	120-3300-2560	\$24,207	\$8,117	\$22,200	-8.3%
Contract Insp/Plan Check Serv	120-3300-2610	\$576,000	\$362,305	\$576,000	0%
Vehicle Fuel	120-3300-2623	\$5,600	\$2,211	\$3,500	-37.5%
Uniforms And Safety Equipment	120-3300-2700	\$3,000	\$2,639	\$3,800	26.7%
Professional/Specialized Serv	120-3300-2710	\$7,000	\$581	\$7,000	0%
Printing Services	120-3300-2714	\$1,000	\$1,161	\$1,000	0%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Small Tools	120-3300-2850	\$200	\$0	\$200	0%
Total Operating Supplies & Services:		\$739,800	\$414,158	\$733,300	-0.9%
Internal Service Charges					
Equipment Replacement	120-3300-3600	\$12,600	\$10,500	\$0	-100%
City Attorney	120-3300-3612	\$13,500	\$11,250	\$3,900	-71.1%
It/Computers-Telephones	120-3300-3613	\$68,600	\$57,170	\$72,800	6.1%
Liability Insurance	120-3300-3616	\$78,400	\$65,330	\$89,200	13.8%
Vehicle Maint & Repairs	120-3300-3622	\$22,700	\$18,920	\$23,100	1.8%
GENERAL FUND OVERHEAD	120-3300-3640	\$129,500	\$107,920	\$142,500	10%
Facility Maintenance	120-3300-3680	\$20,100	\$16,750	\$19,200	-4.5%
Total Internal Service Charges:		\$345,400	\$287,840	\$350,700	1.5%
Total Community Development:		\$2,146,000	\$1,510,933	\$2,168,000	1%
Total:		\$2,146,000	\$1,510,933	\$2,168,000	1%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Code Compliance

The Code Compliance Program is dedicated to promoting the health, safety and welfare of the citizens by preserving property values and keeping our community clean. Enhancing the quality of life in the City of Hemet through public awareness, education and fair and impartial enforcement of the City and State Codes.

PROGRAM OBJECTIVES:

- Continue to coordinate with the Police and City Net to help with education and available resources to minimize homelessness in the city.
- Continue with the Neighborhood Enhancement Programs NEP to identify common violations.
 - Commercial Dumpsters
 - Commercial Board-Ups
 - Trash/Debris Vacant Lots
 - Graffiti Removal
 - Homeless Move-A-Long
 - Neighborhood Alley Clean-Up
- Continue to implement and educate the community of the benefits of utilizing the Abandoned Vehicle Abatement program within their community.
- Continue to work closely with the city attorney's office in preparing documents and court appearances to successfully shut down illegal businesses.
- Continue to participate with Police and other City Departments on inspections in target areas and conduct special enforcement sweeps in neglected neighborhoods and business districts.

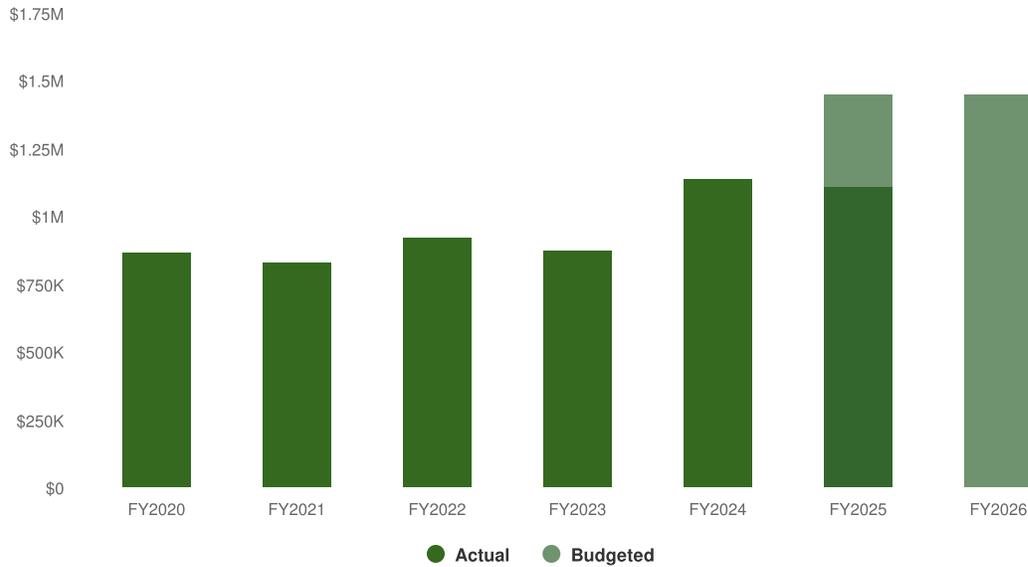


Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

\$1,452,000
\$971
 (0.07% vs. prior year)

Code Compliance Proposed and Historical Budget vs. Actual

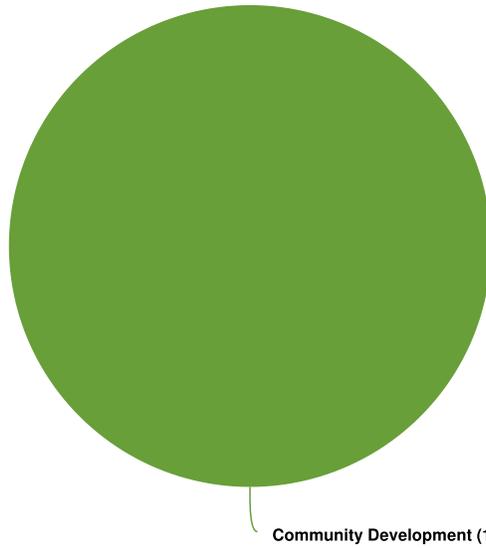


The council approved the addition of a fourth Code Compliance Officer at mid-year in FY2024. Budget increases in FY2025 include a full year of salary and benefits for the position plus a one-time purchase of a vehicle. Additionally, the council decided to stop allocating Community Development Block Grant (CDBG) funds to the Code Compliance program in FY2024 on the advice of city staff and legal counsel.

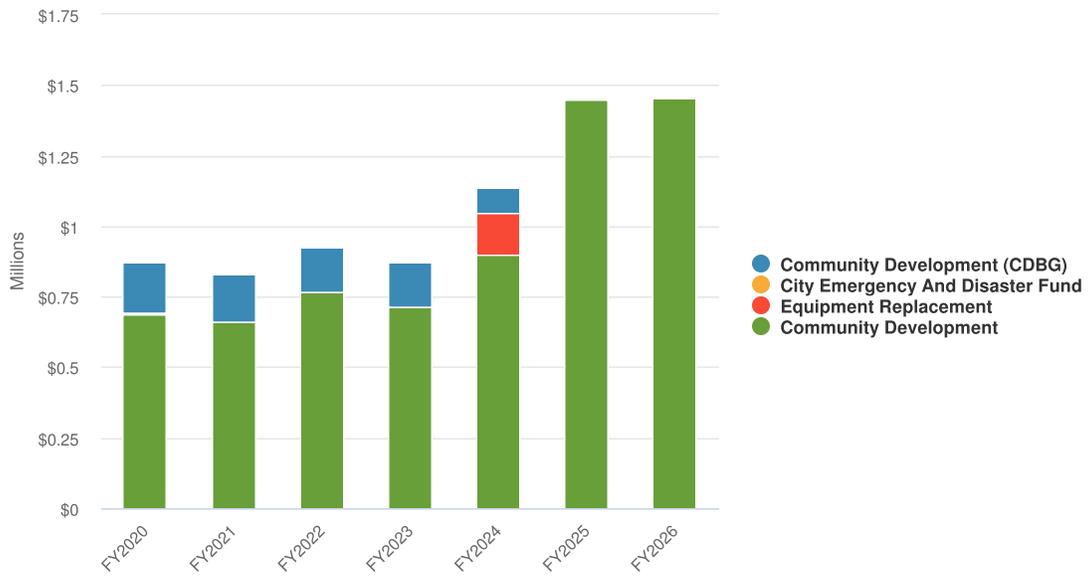


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Community Development					
Salaries & Fringe Benefits					

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	120-3350-1100	\$588,300	\$395,119	\$582,000	-1.1%
Salaries Overtime	120-3350-1300	\$20,000	\$17,940	\$20,000	0%
Other Fringe Benefits	120-3350-1400	\$22,100	\$15,407	\$22,200	0.5%
Pers Pension	120-3350-1405	\$159,500	\$169,011	\$187,400	17.5%
Health Plans	120-3350-1410	\$94,000	\$65,054	\$94,900	1%
Workers Comp Contribution	120-3350-1415	\$20,500	\$17,080	\$16,400	-20%
Special Pay	120-3350-1420	\$15,600	\$14,982	\$15,600	0%
Pto + Holiday	120-3350-1425	\$18,000	\$41,774	\$17,000	-5.6%
Unemployment Benefits	120-3350-1430	\$300	\$250	\$300	0%
Retiree Medical Premiums	120-3350-1450	\$49,500	\$41,250	\$50,100	1.2%
Total Salaries & Fringe Benefits:		\$987,800	\$777,867	\$1,005,900	1.8%
Operating Supplies & Services					
Telephone/Communications	120-3350-2200	\$4,000	\$4,836	\$4,000	0%
Office Supplies And Materials	120-3350-2250	\$5,000	\$3,874	\$5,000	0%
Software Maintenance	120-3350-2265	\$36,200	\$9,746	\$91,600	153%
Contracts,Leases,Rents,& Taxes	120-3350-2400	\$2,000	\$1,162	\$2,000	0%
MAINT & OPERATIONS/PARTS & SUP	120-3350-2450	\$3,636	\$977	\$0	-100%
Training & Education	120-3350-2560	\$7,973	\$271	\$7,000	-12.2%
Vehicle Fuel	120-3350-2623	\$16,300	\$5,228	\$15,000	-8%
Uniforms And Safety Equipment	120-3350-2700	\$12,000	\$5,799	\$12,000	0%
Professional/Specialized Serv	120-3350-2710	\$55,420	\$27,097	\$49,800	-10.1%
Printing Services	120-3350-2714	\$3,300	\$2,288	\$3,200	-3%
Small Tools	120-3350-2850	\$1,000	\$2,249	\$5,000	400%
Total Operating Supplies & Services:		\$146,829	\$63,526	\$194,600	32.5%
Internal Service Charges					
EQUIPMENT REPLACEMENT	120-3350-3600	\$30,600	\$25,500	\$0	-100%

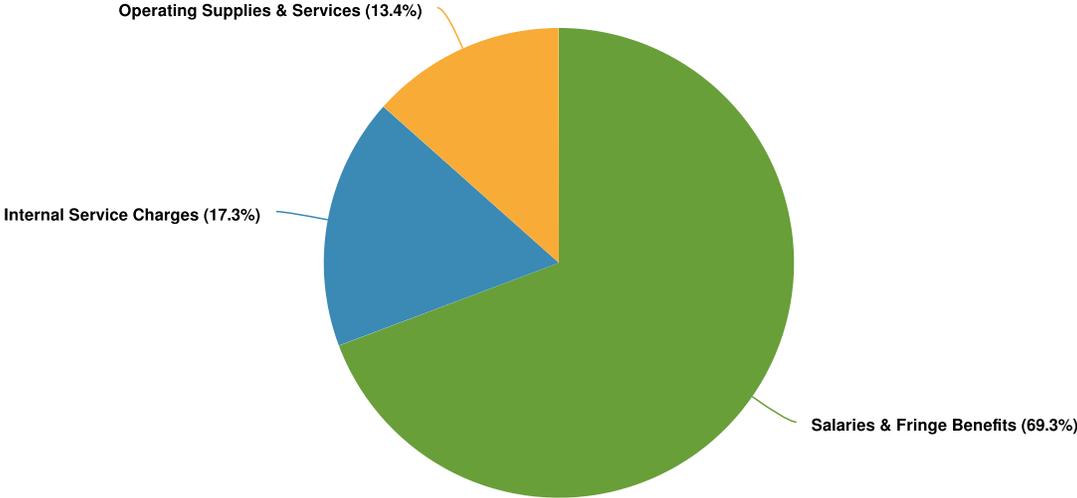


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
City Attorney	120-3350-3612	\$17,200	\$14,330	\$43,700	154.1%
It/Computers-Telephones	120-3350-3613	\$56,100	\$46,750	\$53,000	-5.5%
Liability Insurance	120-3350-3616	\$37,300	\$31,080	\$42,200	13.1%
Vehicle Maint & Repairs	120-3350-3622	\$29,100	\$24,250	\$28,700	-1.4%
GENERAL FUND OVERHEAD	120-3350-3640	\$61,900	\$51,580	\$67,800	9.5%
Facility Maintenance	120-3350-3680	\$14,200	\$11,830	\$16,100	13.4%
Total Internal Service Charges:		\$246,400	\$205,320	\$251,500	2.1%
Capital Outlay					
MAJOR MACHINERY AND EQUIPMENT	120-3350-5400	\$70,000	\$65,620	\$0	-100%
Total Capital Outlay:		\$70,000	\$65,620	\$0	-100%
Total Community Development:		\$1,451,029	\$1,112,333	\$1,452,000	0.1%
Salaries & Fringe Benefits					
Total Salaries & Fringe Benefits:		\$0	\$0	\$0	0%
Capital Outlay					
Total Capital Outlay:		\$0	\$0	\$0	0%
Total:		\$1,451,029	\$1,112,333	\$1,452,000	0.1%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Library



Kathy Caines
Senior Librarian

The Hemet Public Library provides the community with the materials and services necessary for self-education, informed decision-making and recreation. Whether online or in person, the Hemet Public Library is the place to be.

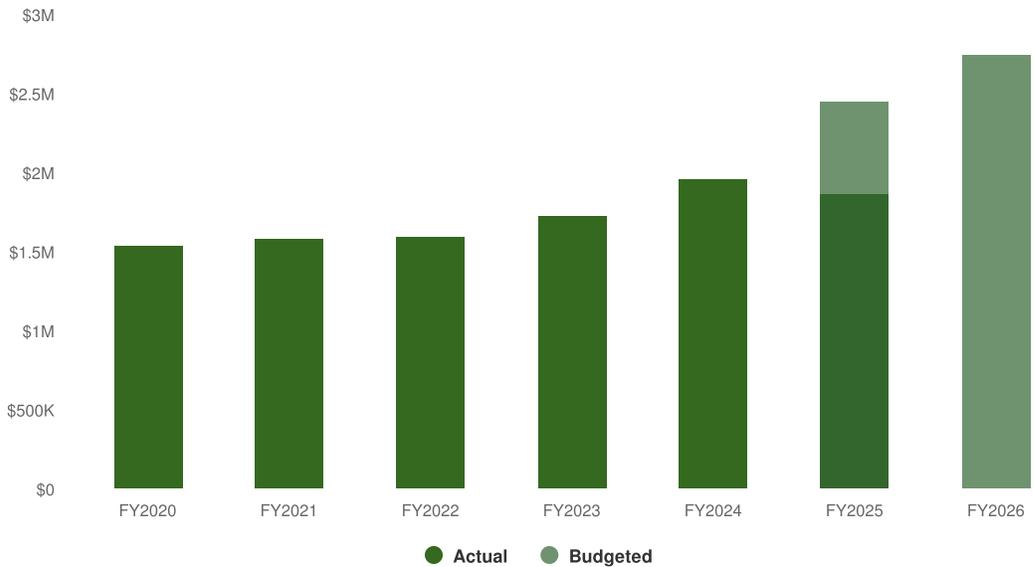
PROGRAMS:

- 1. Administration
- 2. Adult Services
- 3. Child Services
- 4. Support Services
- 5. Literacy

Expenditures Summary

\$2,749,000 **\$300,680**
(12.28% vs. prior year)

Library Proposed and Historical Budget vs. Actual

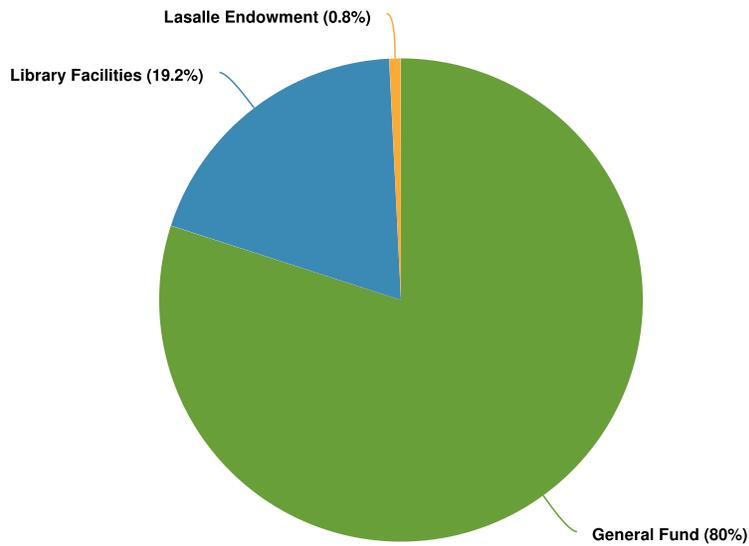


The FY2025 budget includes the addition of a second Librarian.

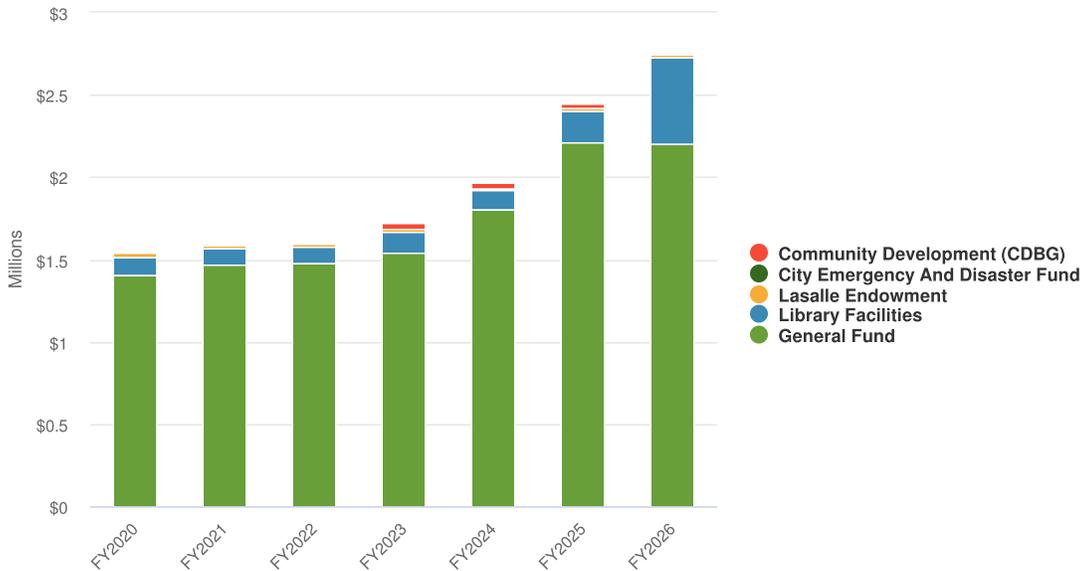


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

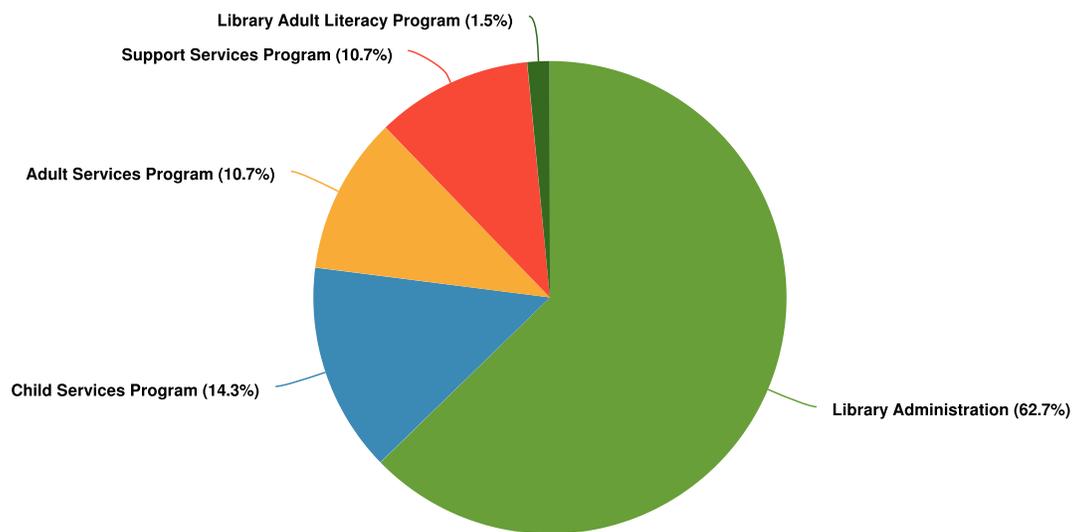
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund				
Salaries & Fringe Benefits	\$1,021,700	\$845,815	\$1,066,600	4.4%
Operating Supplies & Services	\$217,962	\$122,826	\$219,000	0.5%



Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Internal Service Charges	\$849,200	\$707,660	\$852,400	0.4%
Capital Outlay	\$122,624	\$43,100	\$61,000	-50.3%
Total General Fund:	\$2,211,486	\$1,719,401	\$2,199,000	-0.6%
Lasalle Endowment				
Operating Supplies & Services	\$14,000	\$13,908	\$21,000	50%
Total Lasalle Endowment:	\$14,000	\$13,908	\$21,000	50%
Community Development (CDBG)				
Operating Supplies & Services	\$29,634	\$15,857	\$0	-100%
Total Community Development (CDBG):	\$29,634	\$15,857	\$0	-100%
Library Facilities				
Operating Supplies & Services	\$193,200	\$119,918	\$204,000	5.6%
Capital Outlay	\$0	\$0	\$325,000	N/A
Total Library Facilities:	\$193,200	\$119,918	\$529,000	173.8%
Total:	\$2,448,320	\$1,869,084	\$2,749,000	12.3%

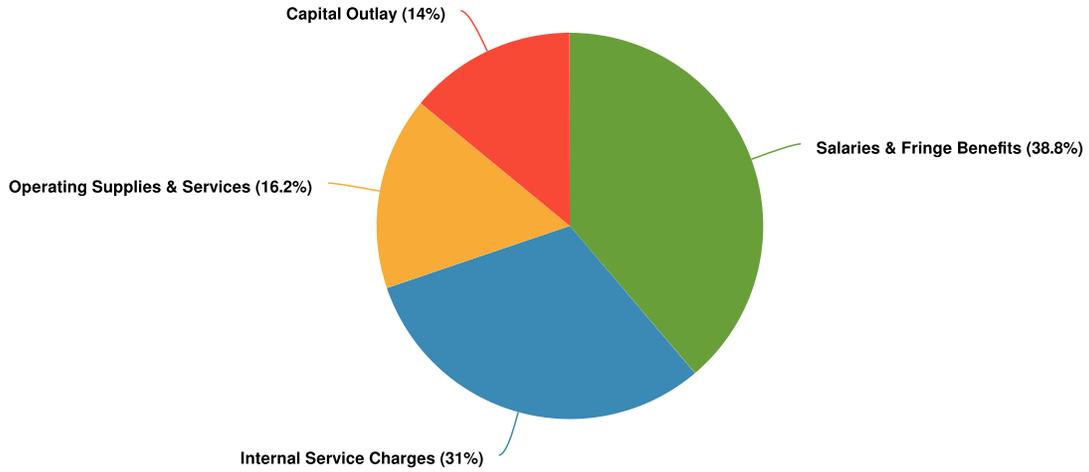
Expenditures by Program

2026 Budgeted Expenditures by Program

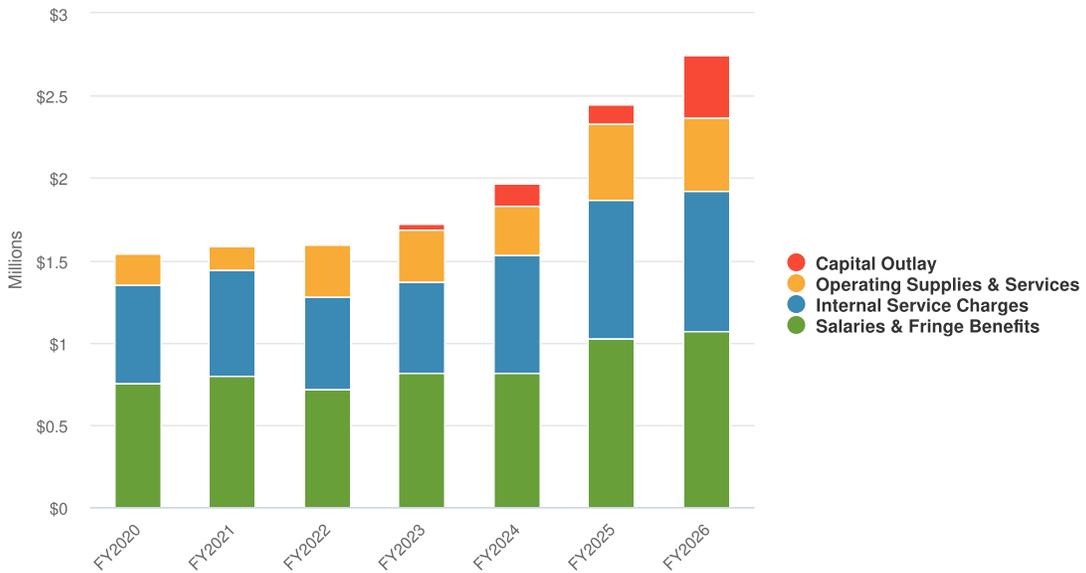


Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Library Administration

The Library Administration program provides oversight of library operations, including seeking grant funding, enhancing services, and facilitating each of the programs and services the Library provides.

PROGRAM OBJECTIVES:

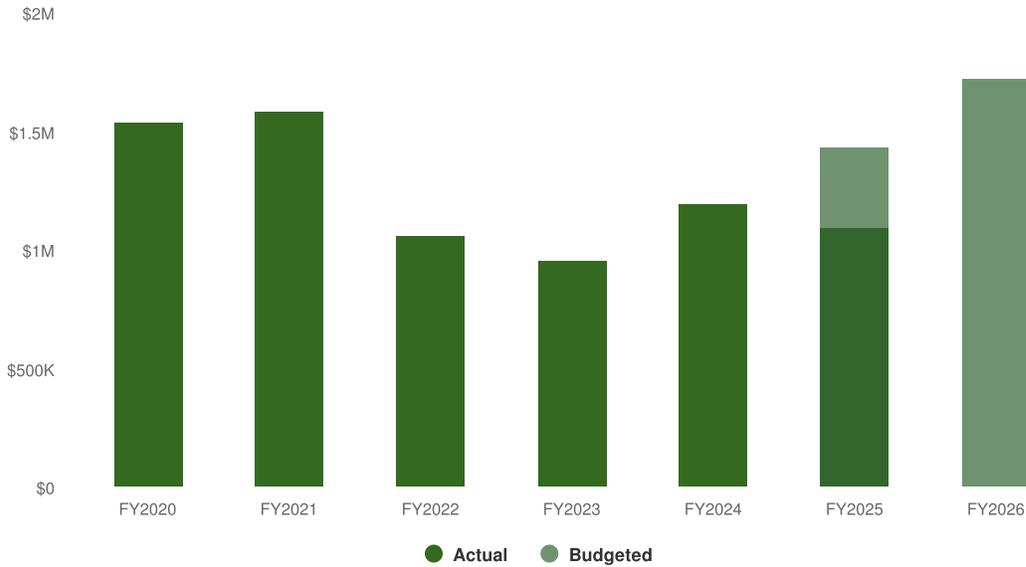
- Maintain and publicize access to available library materials.
- Connect job seekers with resources they need to apply for available jobs.
- Pursue and continue partnerships with the School District and others to ascertain the needs of the community.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

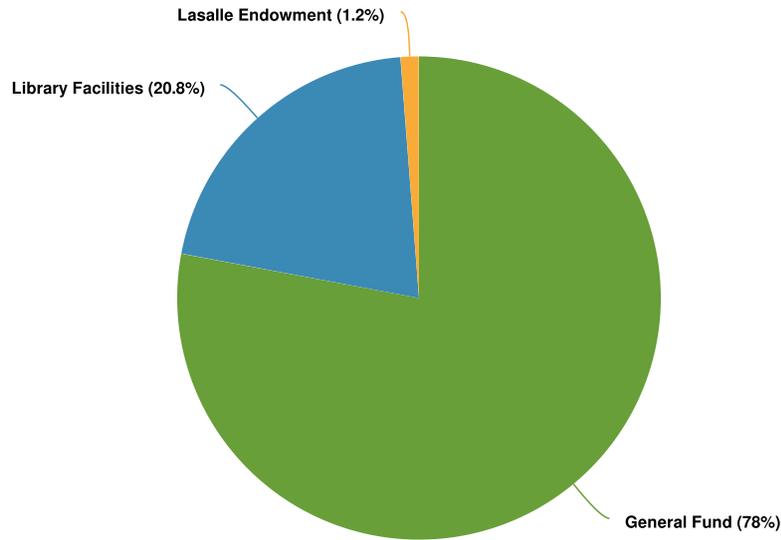
\$1,724,100 **\$287,980**
(20.05% vs. prior year)

Library Administration Proposed and Historical Budget vs. Actual

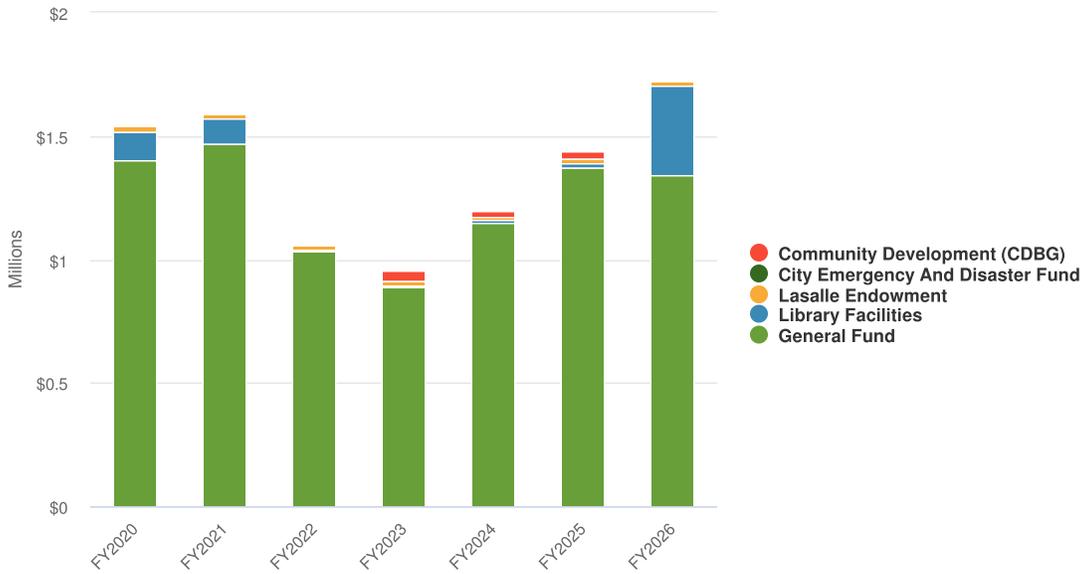


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	110-6100-1100	\$123,600	\$108,064	\$132,800	7.4%
Salaries Overtime	110-6100-1300	\$0	\$143	\$0	0%
Other Fringe Benefits	110-6100-1400	\$5,400	\$6,015	\$7,000	29.6%
Pers Pension	110-6100-1405	\$27,000	\$44,771	\$42,200	56.3%
Health Plans	110-6100-1410	\$8,700	\$8,971	\$11,600	33.3%
Workers Comp Contribution	110-6100-1415	\$4,200	\$3,500	\$4,100	-2.4%
Special Pay	110-6100-1420	\$1,800	\$1,489	\$1,800	0%
Pto + Holiday	110-6100-1425	\$4,700	\$0	\$6,700	42.6%
Unemployment Benefits	110-6100-1430	\$400	\$330	\$400	0%
Retiree Medical Premiums	110-6100-1450	\$13,400	\$11,170	\$12,600	-6%
Total Salaries & Fringe Benefits:		\$189,200	\$184,452	\$219,200	15.9%
Operating Supplies & Services					
Telephone/Communication	110-6100-2200	\$1,500	\$1,401	\$2,200	46.7%
Office Supplies And Materials	110-6100-2250	\$1,200	\$2,666	\$4,200	250%
Software Maintenance	110-6100-2265	\$123,289	\$84,986	\$116,200	-5.7%
Contracts,Leases,Rents,& Taxes	110-6100-2400	\$23,795	\$14,038	\$23,200	-2.5%
Conferences	110-6100-2550	\$1,000	\$0	\$1,000	0%
Training & Education	110-6100-2560	\$700	\$542	\$700	0%
Professional/Specialized Serv	110-6100-2710	\$50,978	\$17,362	\$58,900	15.5%
Printing Services	110-6100-2714	\$7,000	\$1,832	\$5,000	-28.6%
Total Operating Supplies & Services:		\$209,462	\$122,826	\$211,400	0.9%
Internal Service Charges					
City Attorney	110-6100-3612	\$8,300	\$6,920	\$2,400	-71.1%
It/Computers-Telephones	110-6100-3613	\$180,900	\$150,750	\$145,600	-19.5%
Liability Insurance	110-6100-3616	\$49,900	\$41,580	\$54,600	9.4%
GENERAL FUND OVERHEAD	110-6100-3640	\$83,500	\$69,580	\$88,200	5.6%
Facility Maintenance	110-6100-3680	\$526,600	\$438,830	\$561,600	6.6%
Total Internal Service Charges:		\$849,200	\$707,660	\$852,400	0.4%
Capital Outlay					
MAJOR MACHINERY AND EQUIPMENT	110-6100-5400	\$122,624	\$43,100	\$61,000	-50.3%

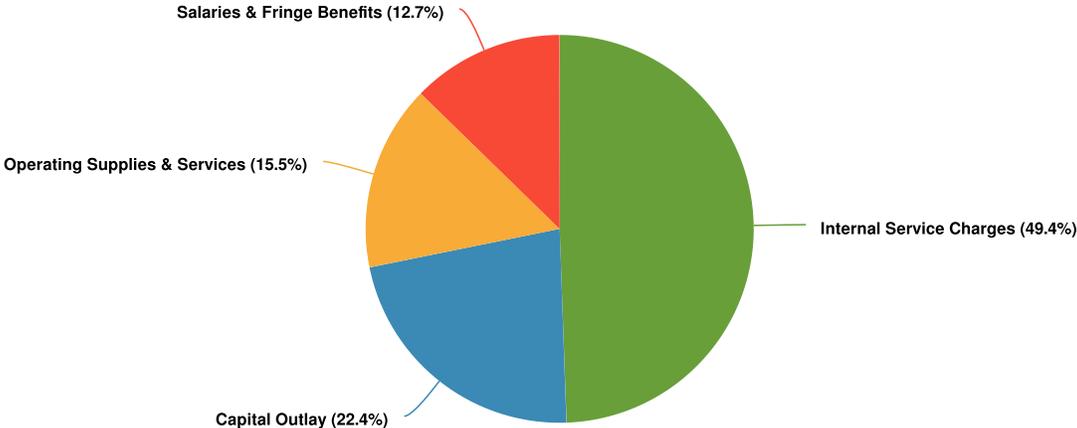


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Capital Outlay:		\$122,624	\$43,100	\$61,000	-50.3%
Total General Fund:		\$1,370,486	\$1,058,038	\$1,344,000	-1.9%
Lasalle Endowment					
Operating Supplies & Services					
Office Supplies And Materials	160-6100-2250	\$14,000	\$13,908	\$21,000	50%
Total Operating Supplies & Services:		\$14,000	\$13,908	\$21,000	50%
Total Lasalle Endowment:		\$14,000	\$13,908	\$21,000	50%
Community Development (CDBG)					
Operating Supplies & Services					
Contracts & Leases	240-3470-2400	\$29,634	\$15,857	\$0	-100%
Total Operating Supplies & Services:		\$29,634	\$15,857	\$0	-100%
Total Community Development (CDBG):		\$29,634	\$15,857	\$0	-100%
Library Facilities					
Operating Supplies & Services					
Books-Adult	363-6100-2220	\$0	-\$1,277	\$0	0%
Books-Foreign Language	363-6100-2224	\$0	\$244	\$0	0%
Office Supplies And Materials	363-6100-2250	\$2,000	\$443	\$12,000	500%
Software Purchases	363-6100-2260	\$6,000	\$5,922	\$6,000	0%
Professional/Specialized Serv	363-6100-2710	\$14,000	\$3,612	\$16,100	15%
Total Operating Supplies & Services:		\$22,000	\$8,943	\$34,100	55%
Capital Outlay					
MAJOR MACHINERY AND EQUIPMENT	363-6100-5400	\$0	\$0	\$325,000	N/A
Total Capital Outlay:		\$0	\$0	\$325,000	N/A
Total Library Facilities:		\$22,000	\$8,943	\$359,100	1,532.3%
Total:		\$1,436,120	\$1,096,747	\$1,724,100	20.1%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Adult Services

Through the Adult Services Program, the Library creates a collection of material targeted to adults who use the library, which includes reader advisory, telephone, in-person and virtual reference desk, computer assistance, and book clubs.

PROGRAM OBJECTIVES:

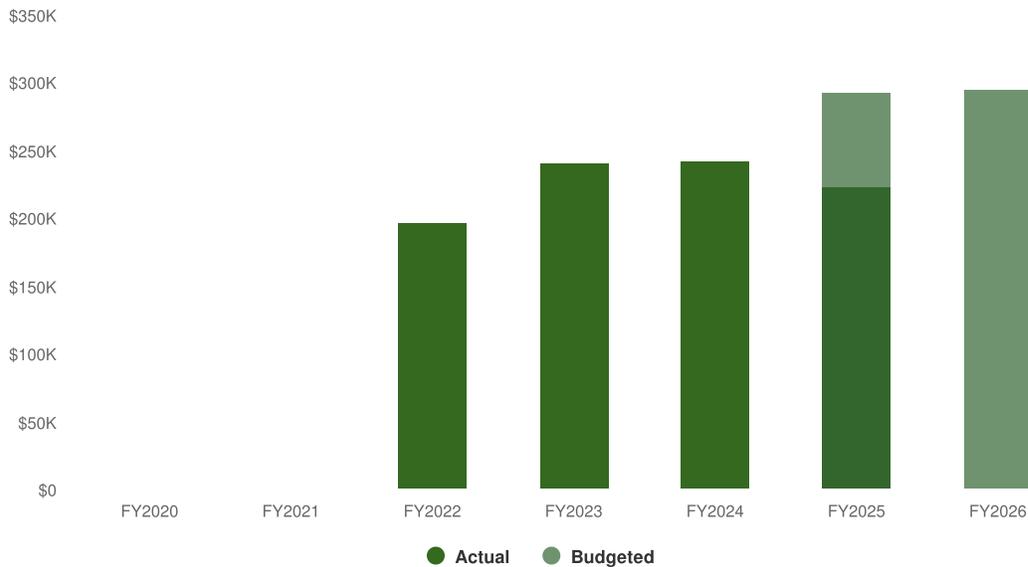
- Provide tools for enhanced quality of life through work/home balance and educational information for physical and mental health.
- Stimulate economic growth by providing community access to databases such as JobNow and Vetnow.
- Provide a safe and secure place for citizens to enjoy community activities.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

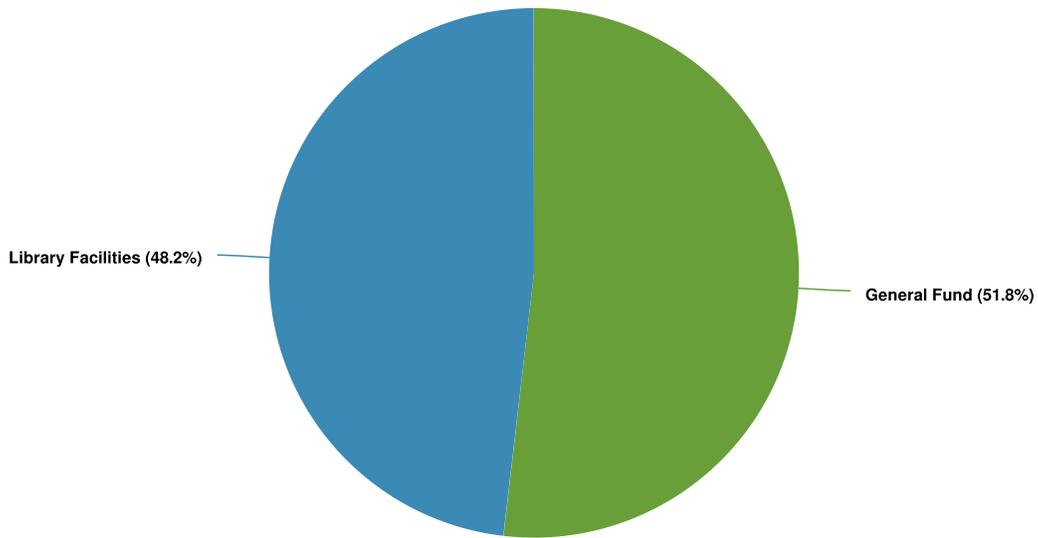
\$295,100 **\$2,600**
(0.89% vs. prior year)

Adult Services Proposed and Historical Budget vs. Actual

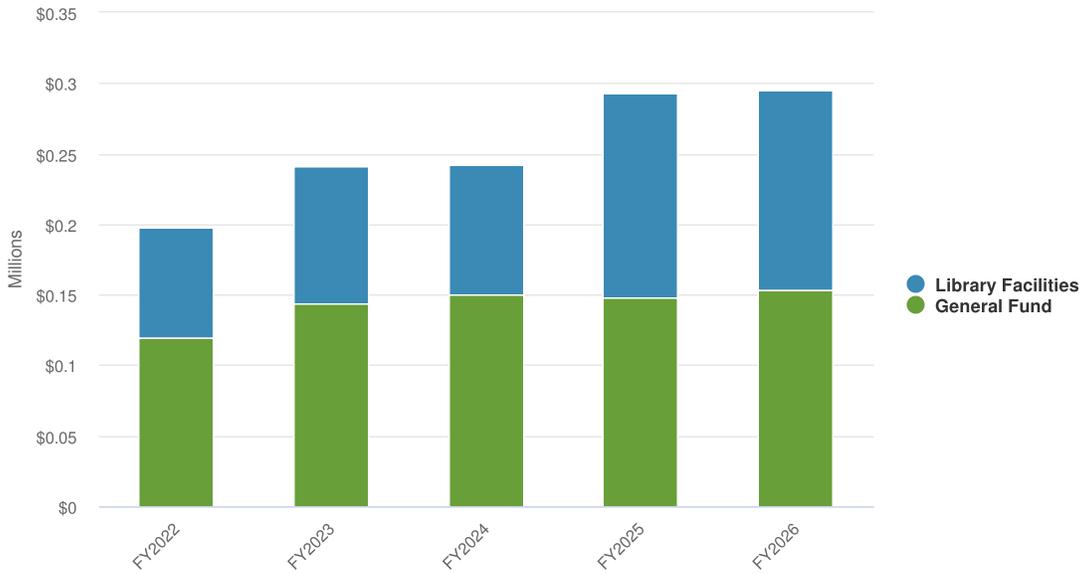


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					
Salaries & Wages	110-6101-1100	\$82,600	\$70,057	\$84,600	2.4%

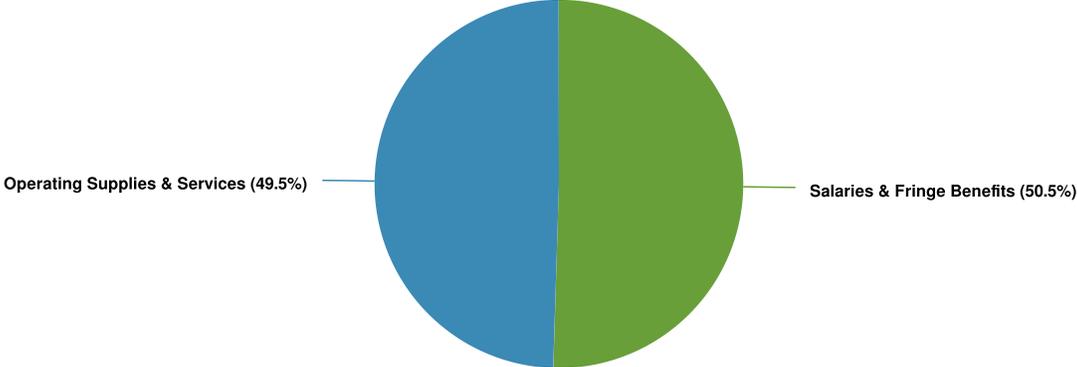


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Other Fringe Benefits	110-6101-1400	\$4,900	\$4,388	\$5,000	2%
Pers Pension	110-6101-1405	\$23,900	\$29,112	\$27,200	13.8%
Health Plans	110-6101-1410	\$9,000	\$8,971	\$11,600	28.9%
Workers Comp Contribution	110-6101-1415	\$4,000	\$3,330	\$3,600	-10%
Special Pay	110-6101-1420	\$1,800	\$1,489	\$1,800	0%
Pto + Holiday	110-6101-1425	\$4,200	\$0	\$4,300	2.4%
Retiree Medical Premiums	110-6101-1450	\$12,600	\$10,500	\$10,900	-13.5%
Total Salaries & Fringe Benefits:		\$143,000	\$127,847	\$149,000	4.2%
Operating Supplies & Services					
Office Supplies And Materials	110-6101-2250	\$5,000	\$0	\$4,000	-20%
Total Operating Supplies & Services:		\$5,000	\$0	\$4,000	-20%
Total General Fund:		\$148,000	\$127,847	\$153,000	3.4%
Library Facilities					
Operating Supplies & Services					
Books-Adult	363-6101-2220	\$21,200	\$15,913	\$21,200	0%
Books-Adult Reference	363-6101-2221	\$200	\$25	\$200	0%
Books-Foreign Language	363-6101-2224	\$2,500	\$1,868	\$2,500	0%
Books-Periodicals	363-6101-2225	\$10,000	\$5,735	\$11,500	15%
Books-Audio/Visual	363-6101-2226	\$59,700	\$38,766	\$59,700	0%
Books-Bestsellers	363-6101-2228	\$19,900	\$9,798	\$19,000	-4.5%
Databases - Patron Use	363-6101-2229	\$31,000	\$23,775	\$28,000	-9.7%
Total Operating Supplies & Services:		\$144,500	\$95,879	\$142,100	-1.7%
Total Library Facilities:		\$144,500	\$95,879	\$142,100	-1.7%
Total:		\$292,500	\$223,726	\$295,100	0.9%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Child Services

The Child Services Program provides programs that support children and teen literacy, success in school and critical thinking skills. It provides special programs that include Read Across America, Get your Comix On!, Teen Read Week, Banned Book Week and Winter Reading.

PROGRAM OBJECTIVES:

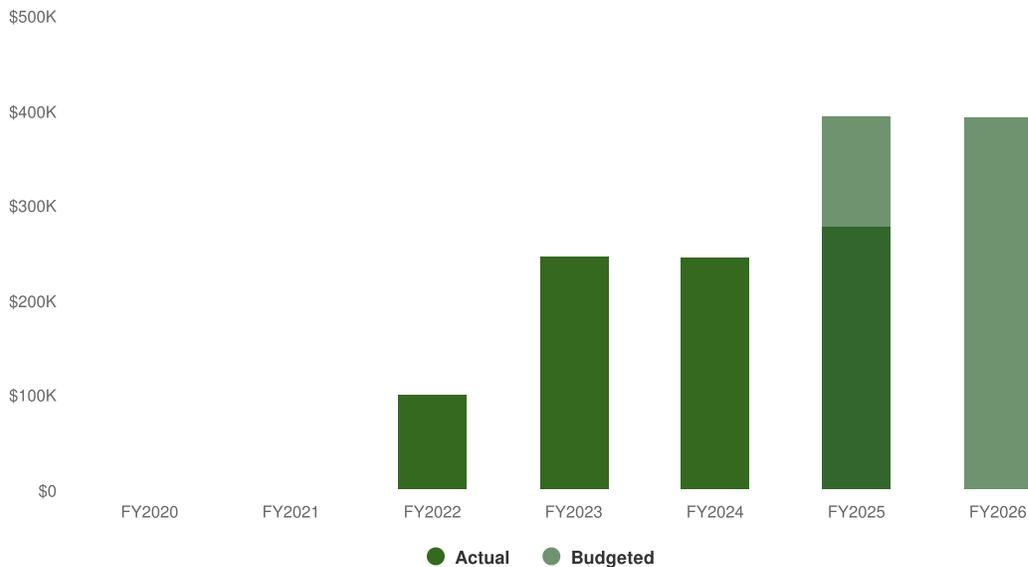
- Pursue community partnerships to conduct child programming, such as the Summer Library Program.
- Identify and apply for supplemental funding to augment programming.
- Provide young people with materials that support literacy, education, and cultural pursuits.
- Provide year-round, clean and safe recreational events for children and their families, including storytime, seasonal activities, Get Your Comics-On, and teen volunteer opportunities.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

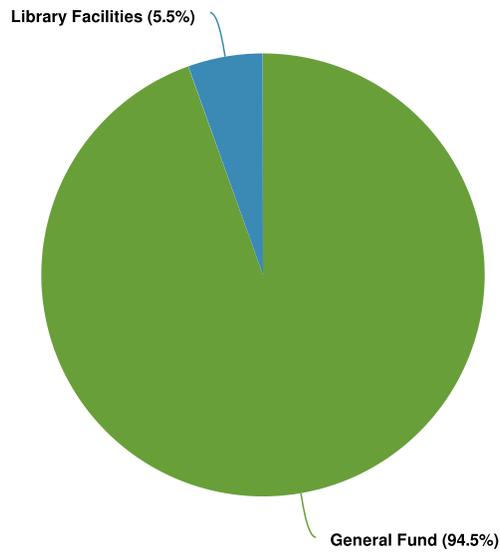
\$393,500 **-\$1,000**
(-0.25% vs. prior year)

Child Services Proposed and Historical Budget vs. Actual

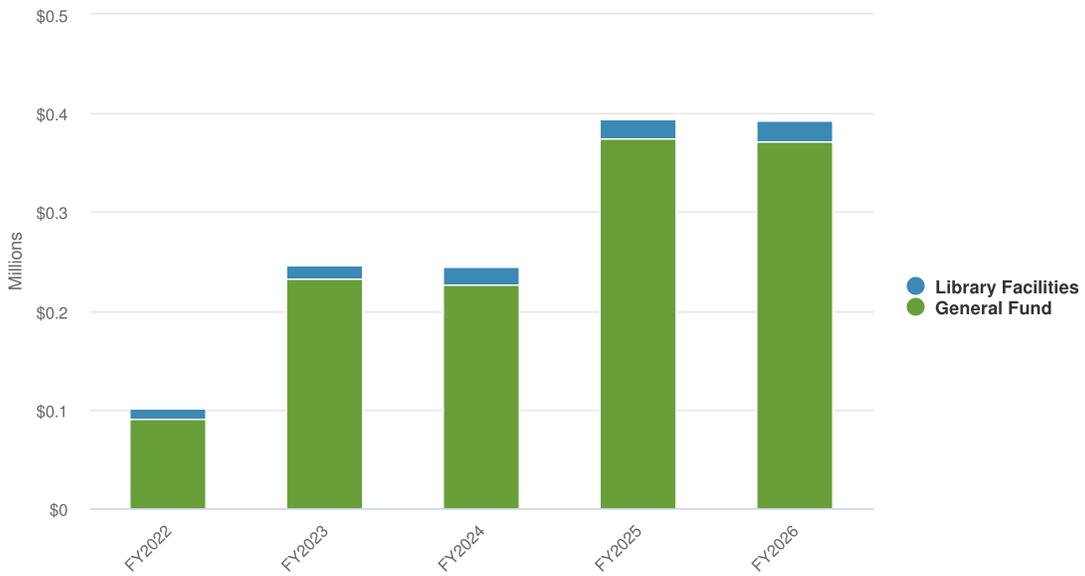


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

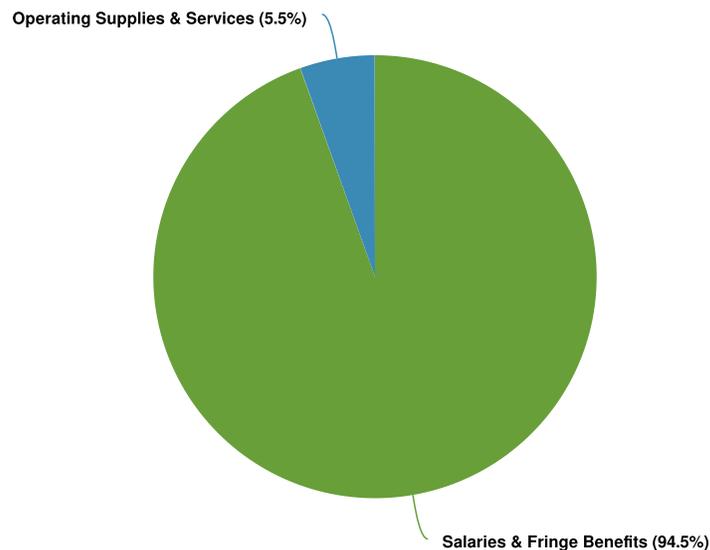
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					
Salaries & Wages	110-6102-1100	\$217,400	\$142,631	\$212,900	-2.1%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Other Fringe Benefits	110-6102-1400	\$8,900	\$5,130	\$8,500	-4.5%
Pers Pension	110-6102-1405	\$50,100	\$60,372	\$68,400	36.5%
Health Plans	110-6102-1410	\$58,100	\$33,045	\$45,100	-22.4%
Workers Comp Contribution	110-6102-1415	\$5,900	\$4,920	\$6,100	3.4%
Special Pay	110-6102-1420	\$7,200	\$4,466	\$5,400	-25%
Pto + Holiday	110-6102-1425	\$7,500	\$0	\$7,000	-6.7%
Retiree Medical Premiums	110-6102-1450	\$18,900	\$15,750	\$18,600	-1.6%
Total Salaries & Fringe Benefits:		\$374,000	\$266,314	\$372,000	-0.5%
Total General Fund:		\$374,000	\$266,314	\$372,000	-0.5%
Library Facilities					
Operating Supplies & Services					
Books-Juvenile	363-6102-2222	\$14,000	\$9,073	\$14,000	0%
Books-Young Adult	363-6102-2223	\$6,500	\$3,013	\$7,500	15.4%
Total Operating Supplies & Services:		\$20,500	\$12,086	\$21,500	4.9%
Total Library Facilities:		\$20,500	\$12,086	\$21,500	4.9%
Total:		\$394,500	\$278,399	\$393,500	-0.3%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Support Services

Provide Support Services for all patrons who use the Library, including establishing rapport, explaining online registration, checkout, renewal, returning materials, handling all monetary transactions, requesting materials and where to pick them up.

PROGRAM OBJECTIVES:

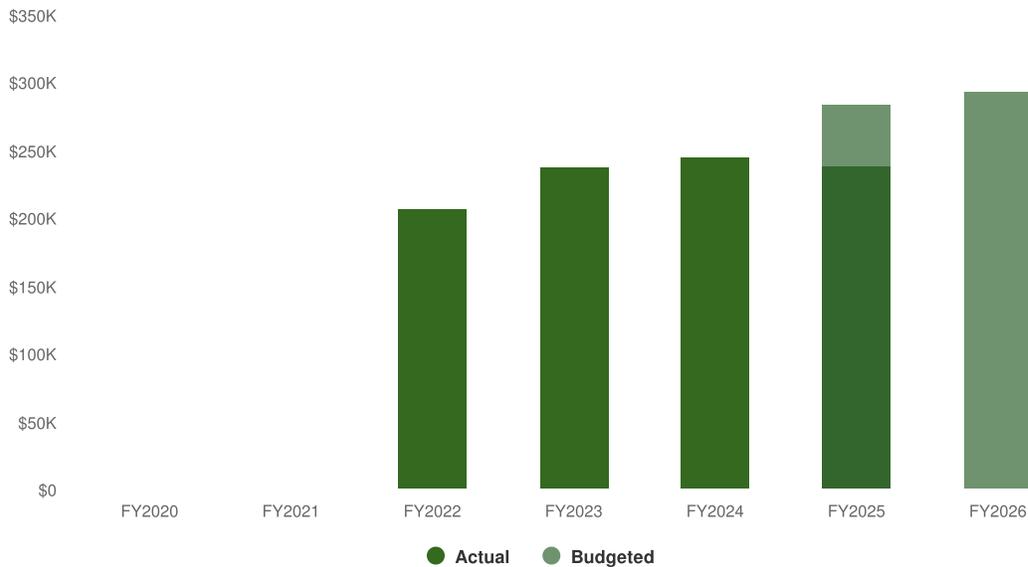
- Present library services to the community in an informational and visual manner.
- Provide library patrons with assistance with accessing materials.
- Assess fines and fees for library services.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

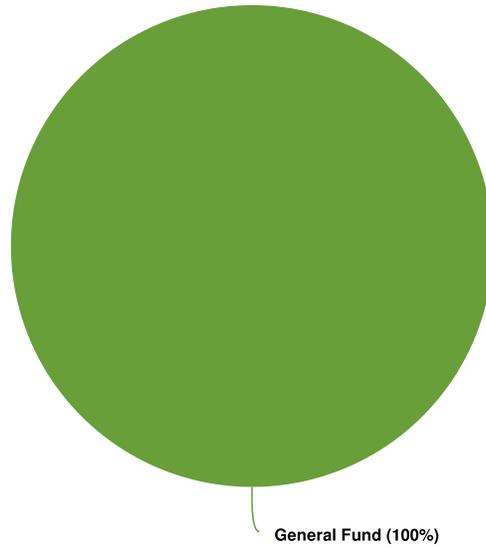
\$294,000 **\$10,000**
(3.52% vs. prior year)

Support Services Proposed and Historical Budget vs. Actual

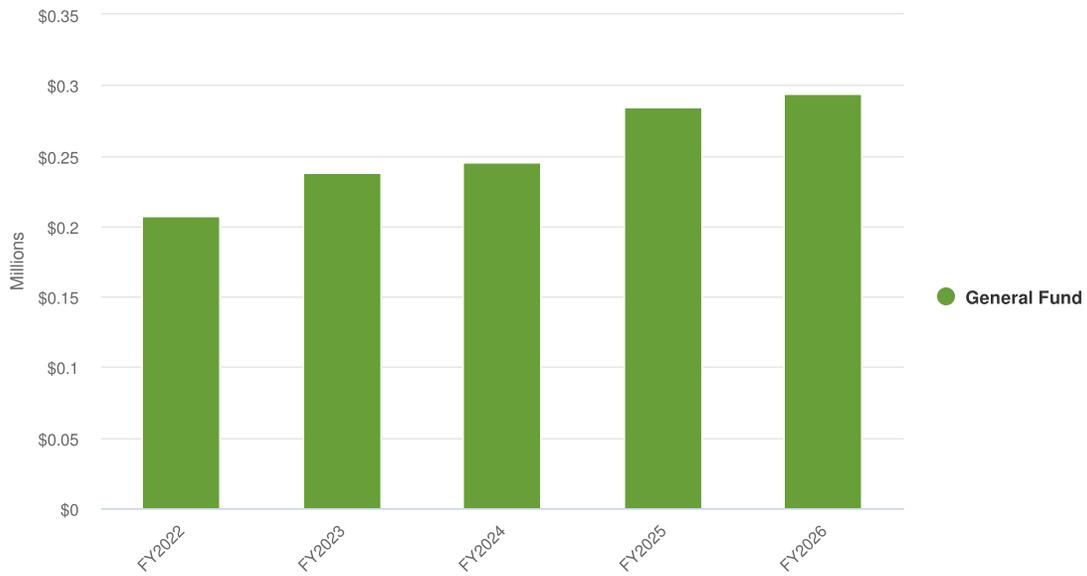


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

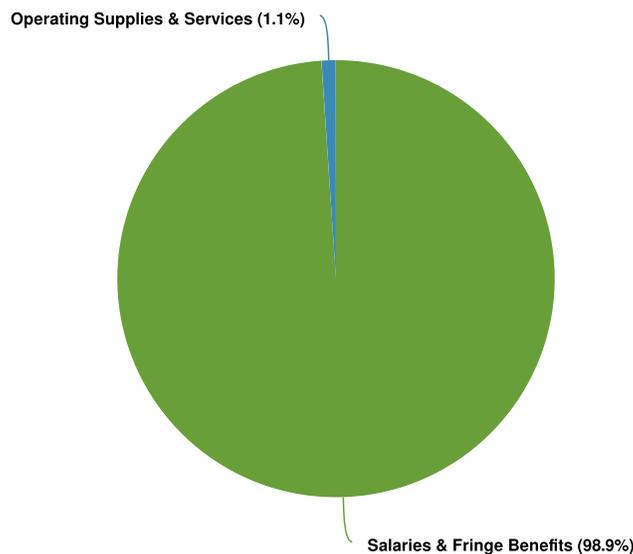
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	110-6103-1100	\$103,100	\$95,659	\$188,600	82.9%
Salaries Part Time	110-6103-1200	\$75,000	\$46,992	\$0	-100%
Other Fringe Benefits	110-6103-1400	\$8,200	\$5,905	\$8,500	3.7%
Pers Pension	110-6103-1405	\$39,000	\$48,043	\$46,500	19.2%
Health Plans	110-6103-1410	\$17,700	\$12,144	\$12,800	-27.7%
Workers Comp Contribution	110-6103-1415	\$7,700	\$6,420	\$7,100	-7.8%
Special Pay	110-6103-1420	\$2,700	\$2,977	\$2,700	0%
Pto + Holiday	110-6103-1425	\$2,700	\$0	\$2,900	7.4%
Retiree Medical Premiums	110-6103-1450	\$24,900	\$20,750	\$21,800	-12.4%
Total Salaries & Fringe Benefits:		\$281,000	\$238,891	\$290,900	3.5%
Operating Supplies & Services					
Office Supplies And Materials	110-6103-2250	\$3,000	\$0	\$3,100	3.3%
Total Operating Supplies & Services:		\$3,000	\$0	\$3,100	3.3%
Total General Fund:		\$284,000	\$238,891	\$294,000	3.5%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Literacy

The Literacy Program provides adult learners and tutors with quality training, information for success and literacy skills for the 21st century, including digital skills required for successful job searches and securing jobs. This position is funded by the California State Library Literacy Services annually.

PROGRAM OBJECTIVES:

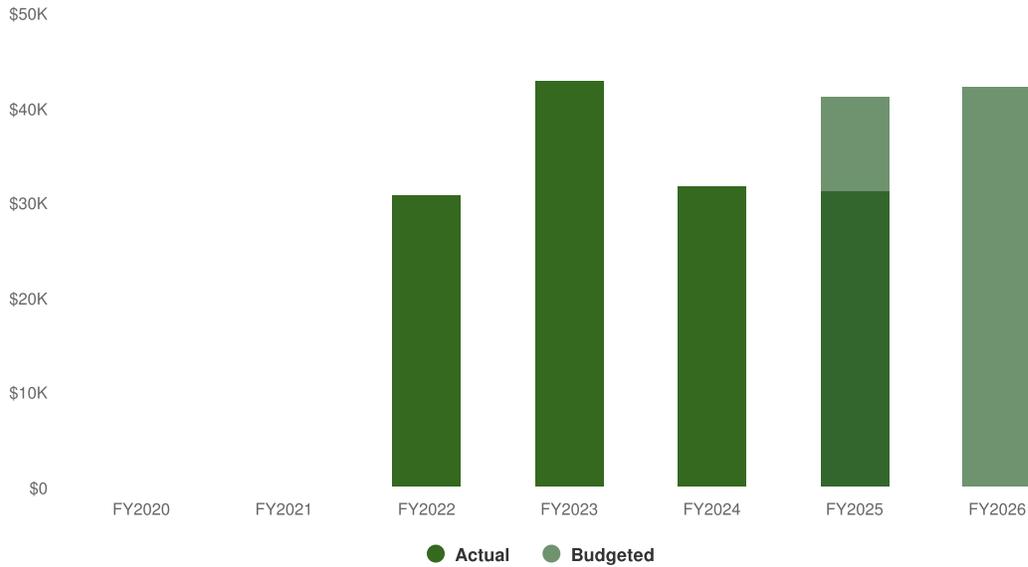
- Collaborate with service organizations to provide literacy assistance to the community.
- Maintain engagement with learners and tutors to adequately track and assess the evolving needs.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

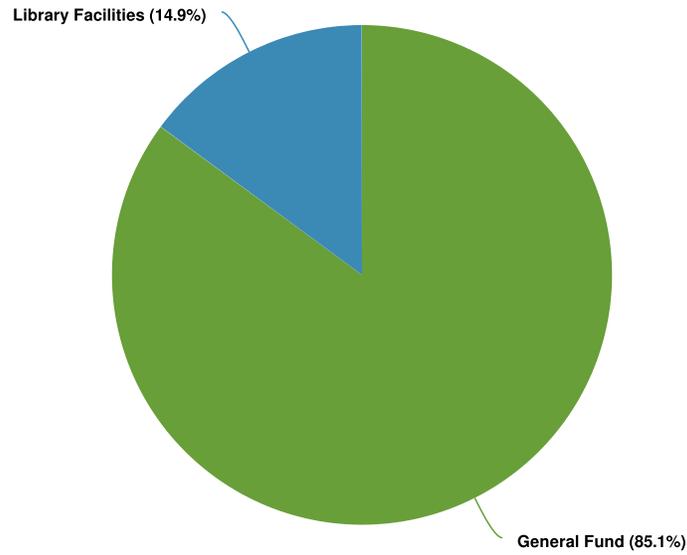
\$42,300 **\$1,100**
(2.67% vs. prior year)

Literacy Proposed and Historical Budget vs. Actual

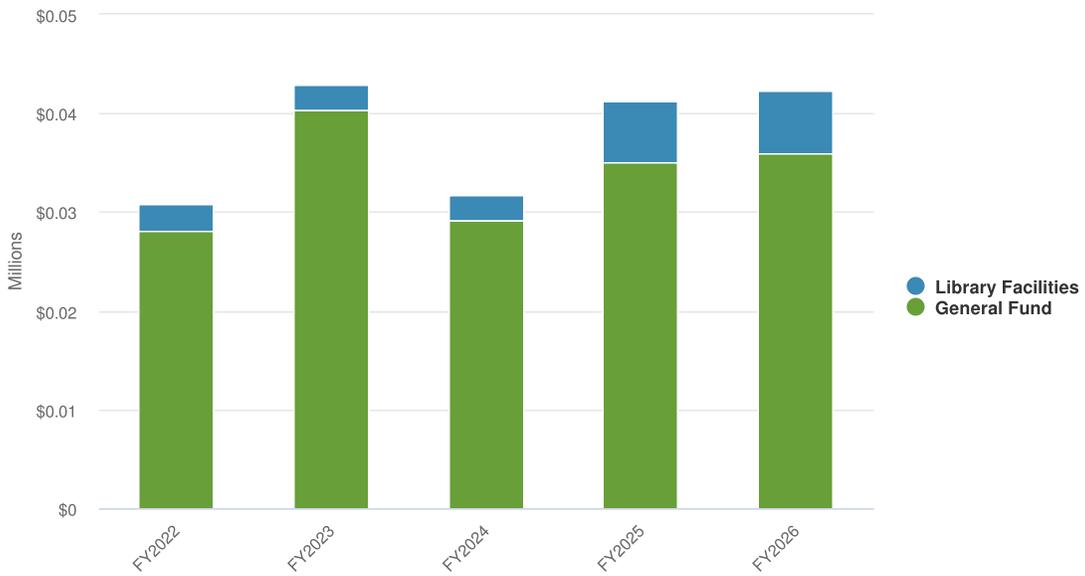


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					
Salaries & Wages	110-6300-1100	\$0	\$612	\$28,600	N/A

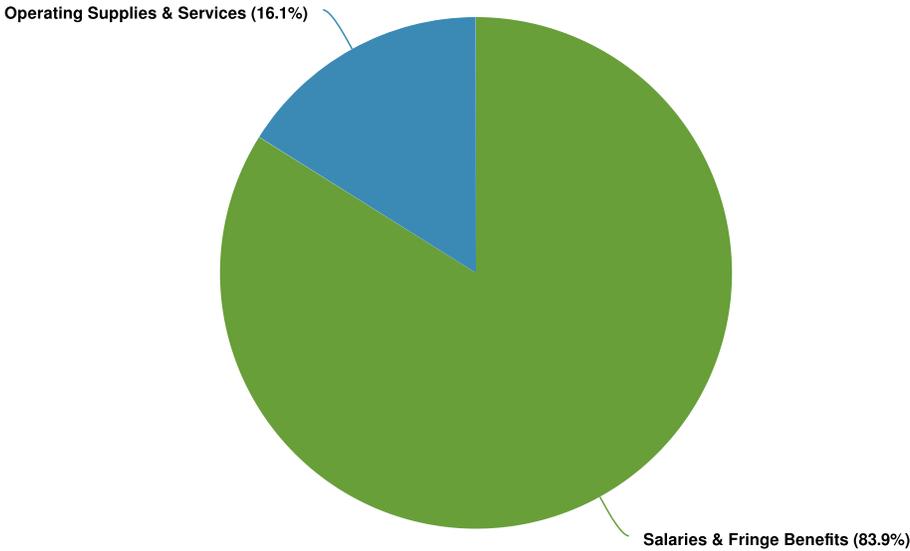


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries Part Time	110-6300-1200	\$26,300	\$20,404	\$0	-100%
Other Fringe Benefits	110-6300-1400	\$2,000	\$1,364	\$2,000	0%
Health Plans	110-6300-1410	\$0	\$762	\$0	0%
Workers Comp Contribution	110-6300-1415	\$1,400	\$1,170	\$1,200	-14.3%
Retiree Medical Premiums	110-6300-1450	\$4,800	\$4,000	\$3,700	-22.9%
Total Salaries & Fringe Benefits:		\$34,500	\$28,311	\$35,500	2.9%
Operating Supplies & Services					
TRAINING & EDUCATION	110-6300-2560	\$500	\$0	\$500	0%
Total Operating Supplies & Services:		\$500	\$0	\$500	0%
Total General Fund:		\$35,000	\$28,311	\$36,000	2.9%
Library Facilities					
Operating Supplies & Services					
Books & Materials-Literacy Program	363-6300-2230	\$6,200	\$3,010	\$6,300	1.6%
Total Operating Supplies & Services:		\$6,200	\$3,010	\$6,300	1.6%
Total Library Facilities:		\$6,200	\$3,010	\$6,300	1.6%
Total:		\$41,200	\$31,322	\$42,300	2.7%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Community Development



Monique Alaniz-Flejter
Interim Community Development Director

The City of Hemet Community Development Department's primary responsibility is for the orderly development and maintenance of property, residences and businesses. The Community Development Department staff reviews projects and building plans to ensure they comply with all current building codes, applicable laws and local zoning to ensure compatibility of land use in the built environment and manages various grant programs.

In October 2022, Building and Code Compliance programs were transferred from the Community Development Department to the Fire and Life Safety Agency. The City formed a new program for economic development in the Community Development Department in FY2024.

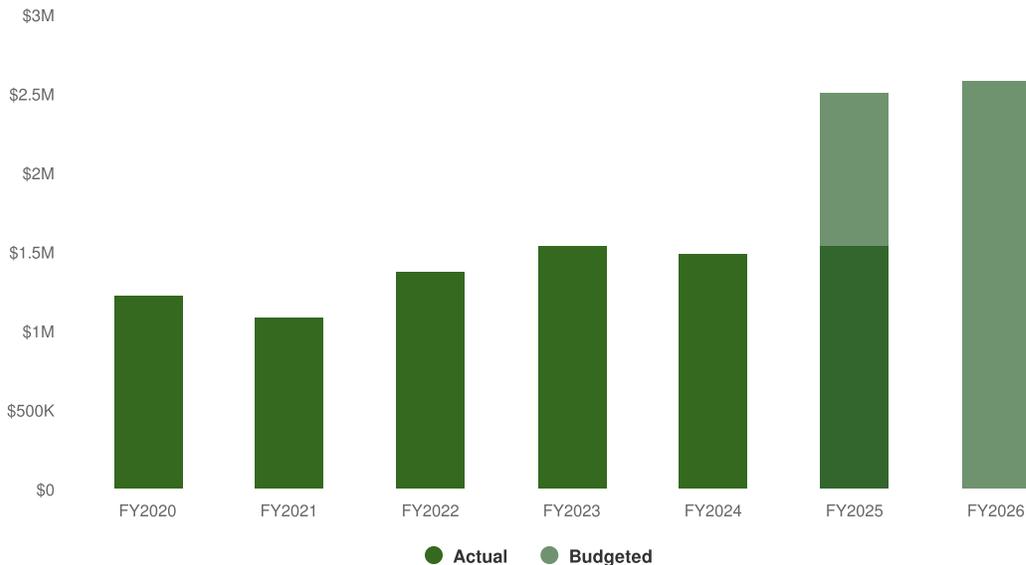
PROGRAMS:

- 1. Administration
- 2. Planning
- 3. Economic Development
- 4. Housing

Expenditures Summary

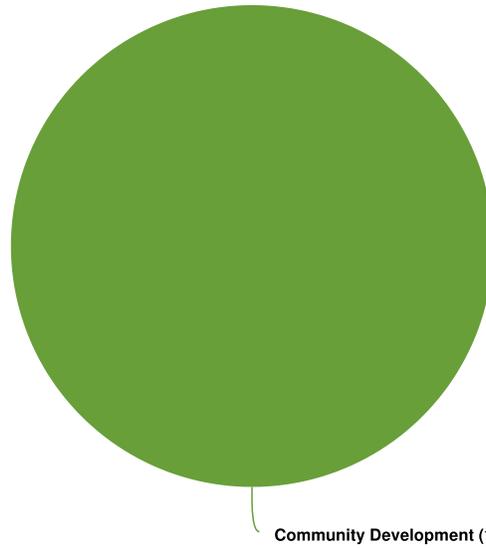
\$2,585,000 **\$73,614**
(2.93% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

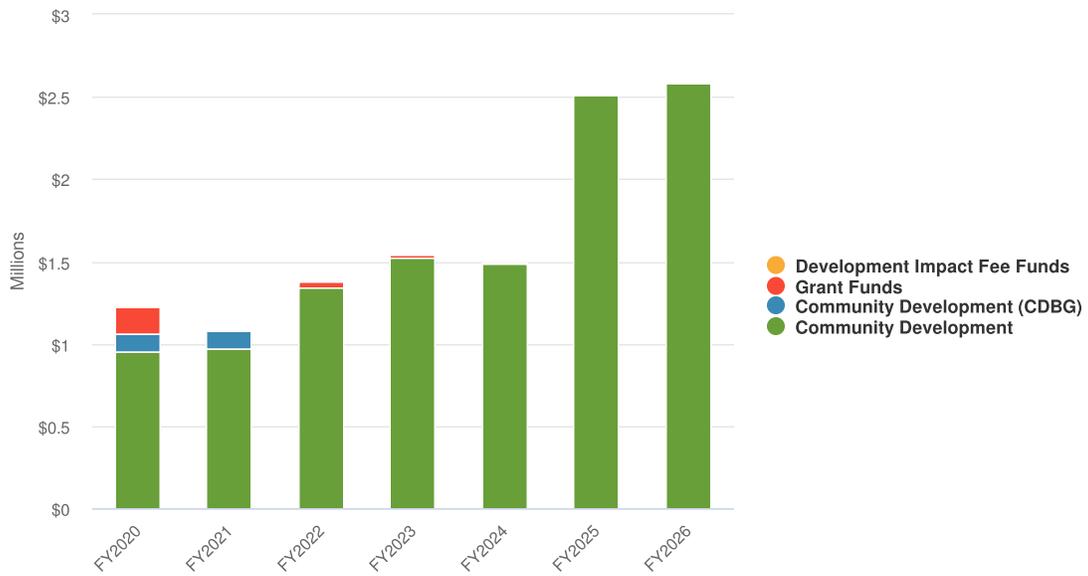


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

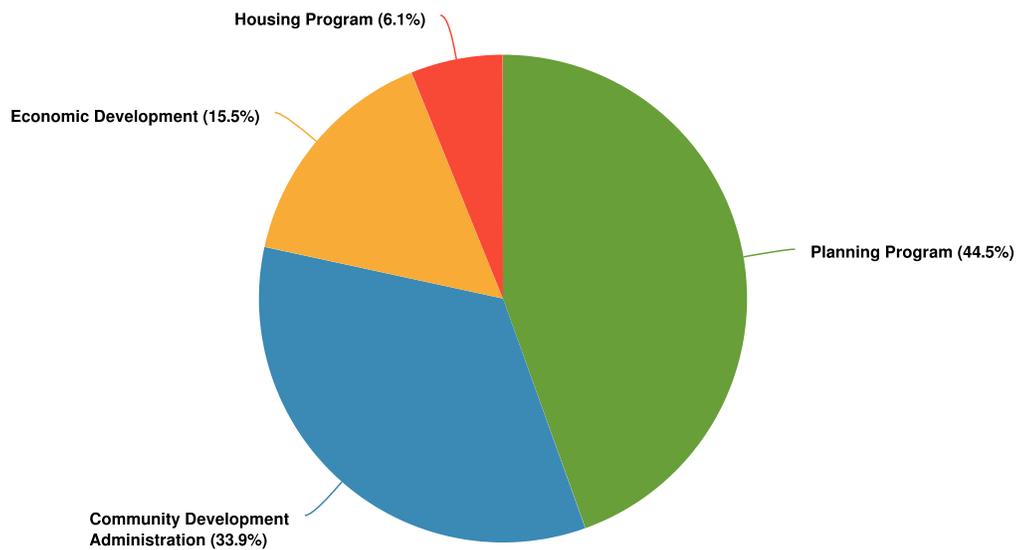
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Community Development				
Salaries & Fringe Benefits	\$1,635,600	\$1,122,850	\$1,874,200	14.6%
Operating Supplies & Services	\$477,286	\$113,297	\$268,700	-43.7%



Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Internal Service Charges	\$398,500	\$332,090	\$442,100	10.9%
Total Community Development:	\$2,511,386	\$1,568,236	\$2,585,000	2.9%
Grant Funds				
Calhome Grant				
Operating Supplies & Services	\$0	-\$30,000	\$0	0%
Total Calhome Grant:	\$0	-\$30,000	\$0	0%
Home Program				
Operating Supplies & Services	\$0	-\$1,300	\$0	0%
Total Home Program:	\$0	-\$1,300	\$0	0%
Total Grant Funds:	\$0	-\$31,300	\$0	0%
Total:	\$2,511,386	\$1,536,936	\$2,585,000	2.9%

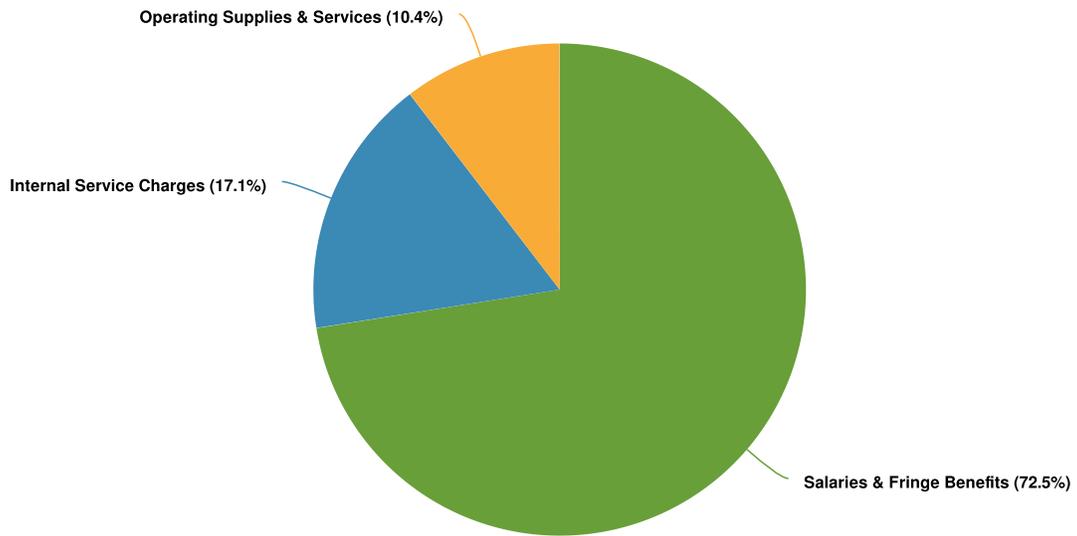
Expenditures by Program

2026 Budgeted Expenditures by Program

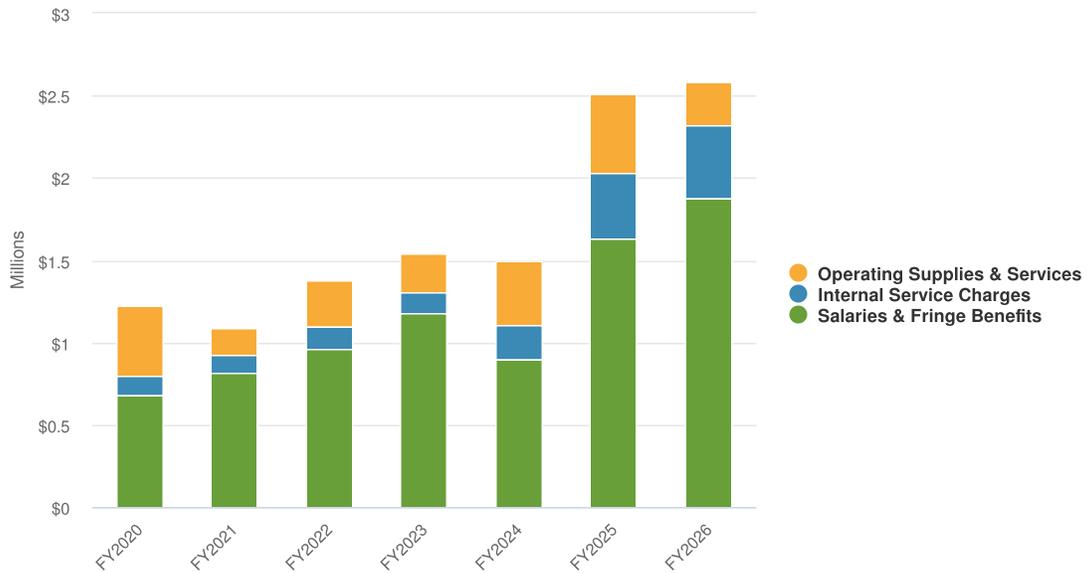


Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Community Development Administration

Manage, direct and oversee the Community Development Department. Receives administrative direction from the City Manager and assists with assigned special projects. Provide a variety of administrative support to the Department, including but not limited to: composing correspondence, processing personnel actions and employee evaluations; maintaining personnel files; research, compiling data and reports; schedule and coordinate meetings; process agreements, purchase orders, and invoices; agenda preparation for DRC and CDDR; serve as Planning Commission Secretary; maintain and reconcile deposit accounts; process and monitor expenditures.

PROGRAM OBJECTIVES:

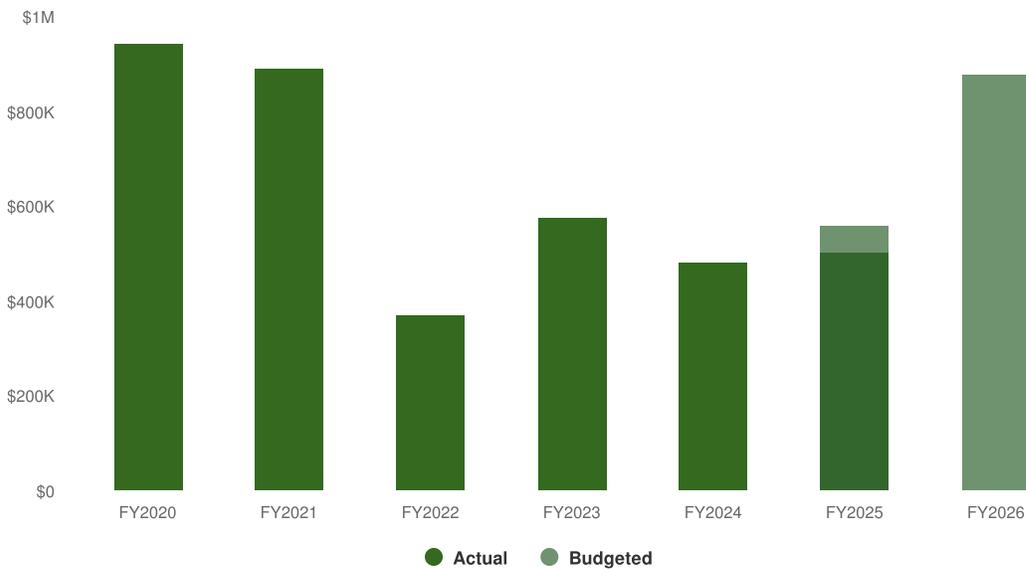
- Assist with Special Assignment by the City Manager
- Manage & Track Expenditures
- Prepare and Process Personnel Forms
- Process Agreements and Purchase Orders for the Fiscal Year
- Reconcile Deposit Accounts
- Invoice Processing
- Establish, implement and enforce Department policies and procedures.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

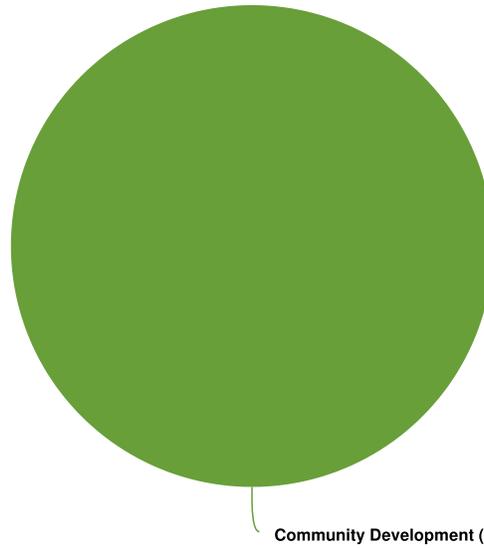
\$876,000 **\$315,000**
(56.15% vs. prior year)

Community Development Administration Proposed and Historical Budget vs. Actual

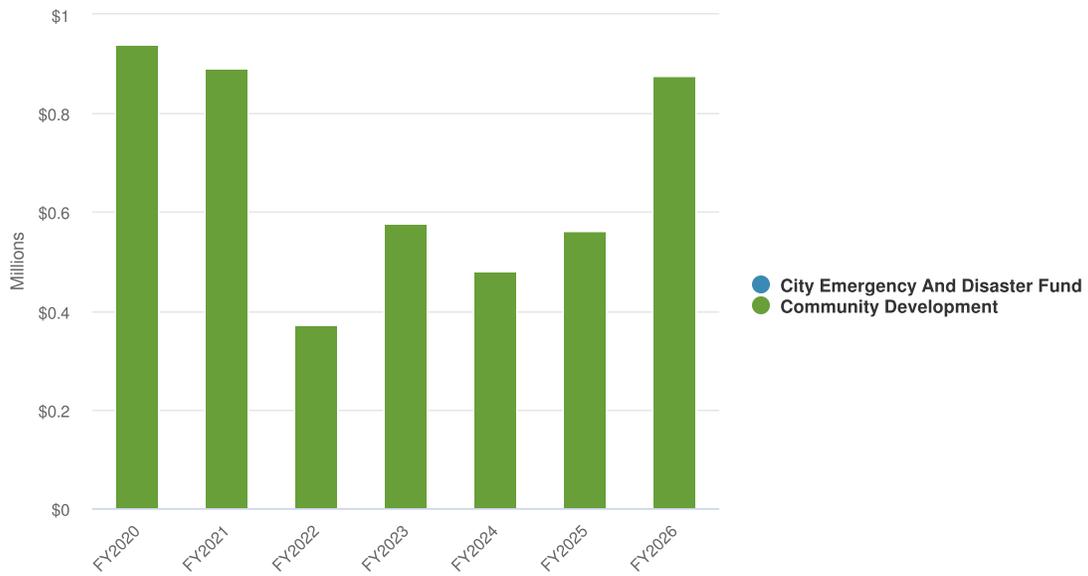


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Community Development					
Salaries & Fringe Benefits					



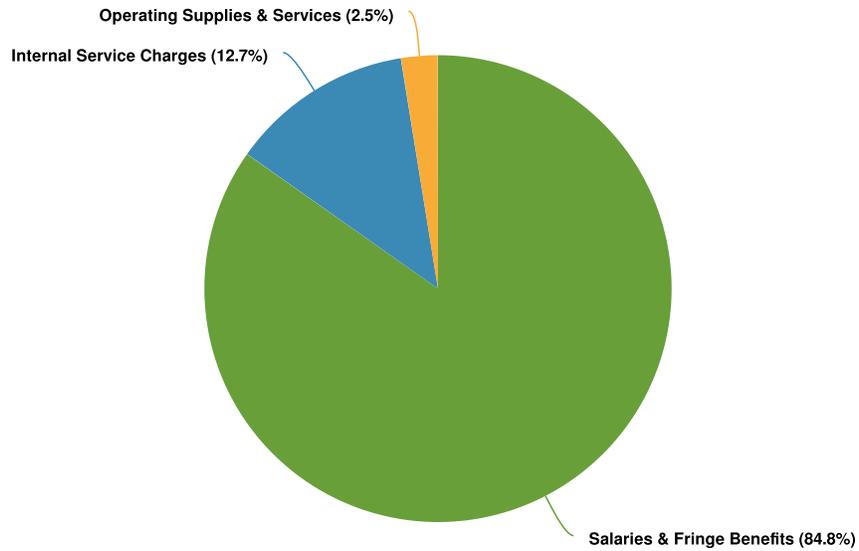
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	120-1700-1100	\$241,000	\$223,217	\$435,200	80.6%
Salaries Overtime	120-1700-1300	\$2,000	\$2,667	\$2,000	0%
Comp Time Used	120-1700-1305	\$0	\$53	\$0	0%
Other Fringe Benefits	120-1700-1400	\$13,300	\$11,998	\$23,300	75.2%
Pers Pension	120-1700-1405	\$81,100	\$93,888	\$143,100	76.4%
Health Plans	120-1700-1410	\$36,000	\$32,296	\$49,200	36.7%
Workers Comp Contribution	120-1700-1415	\$10,700	\$8,920	\$11,600	8.4%
Special Pay	120-1700-1420	\$9,000	\$13,325	\$15,000	66.7%
Pto + Holiday	120-1700-1425	\$14,800	\$0	\$27,600	86.5%
Unemployment Benefits	120-1700-1430	\$300	\$250	\$300	0%
Retiree Medical Premiums	120-1700-1450	\$34,600	\$28,830	\$35,400	2.3%
Total Salaries & Fringe Benefits:		\$442,800	\$415,443	\$742,700	67.7%
Operating Supplies & Services					
Telephone/Communication	120-1700-2200	\$2,400	\$1,087	\$1,400	-41.7%
Office Supplies And Materials	120-1700-2250	\$900	\$628	\$900	0%
Software Maintenance	120-1700-2265	\$5,100	\$1,225	\$5,100	0%
Contracts,Leases,Rents,& Taxes	120-1700-2400	\$5,300	\$603	\$5,300	0%
Training & Education	120-1700-2560	\$12,200	\$6,424	\$9,200	-24.6%
Professional/Specialized Serv	120-1700-2710	\$0	\$100	\$0	0%
Printing Services	120-1700-2714	\$300	\$110	\$300	0%
Total Operating Supplies & Services:		\$26,200	\$10,178	\$22,200	-15.3%
Internal Service Charges					
City Attorney	120-1700-3612	\$4,000	\$3,330	\$1,300	-67.5%
Liability Insurance	120-1700-3616	\$23,400	\$19,500	\$28,100	20.1%
GENERAL FUND OVERHEAD	120-1700-3640	\$39,800	\$33,170	\$52,300	31.4%
Facility Maintenance	120-1700-3680	\$24,800	\$20,670	\$29,400	18.5%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Internal Service Charges:		\$92,000	\$76,670	\$111,100	20.8%
Total Community Development:		\$561,000	\$502,291	\$876,000	56.1%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Planning

The Planning division combines the functions of Current and Advance planning to manage development within the framework established in the City's General Plan and Municipal Code. Planning division oversight strives to achieve orderly and compatible development to create livable neighborhoods, support economic development, and sustain a high quality of life for Hemet's citizens. Planning staff coordinates with business owners, local community groups, citizens, engineers, architects and other project proponents to ensure that every development project makes the most sense for the community and makes Hemet a desirable place to live, work and play.

PROGRAM OBJECTIVES:

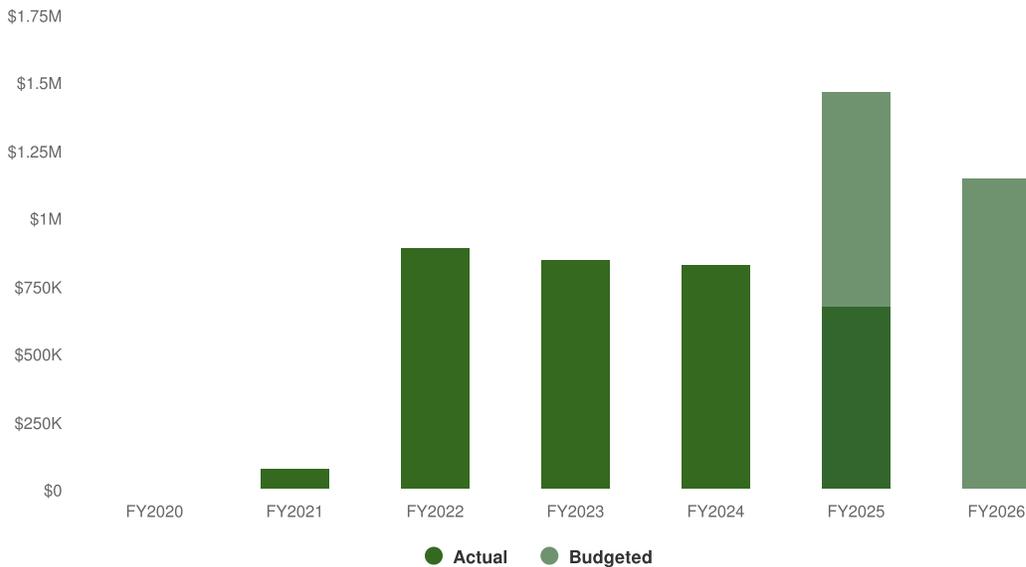
- Verify zoning consistency with the General Plan.
- Ensure satisfactory service for entitlement of projects.
- Follow and implement Federal, State, and County regulations and code updates.
- Provide grant implementation.
- Provide supportive services for both internal and external agencies.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

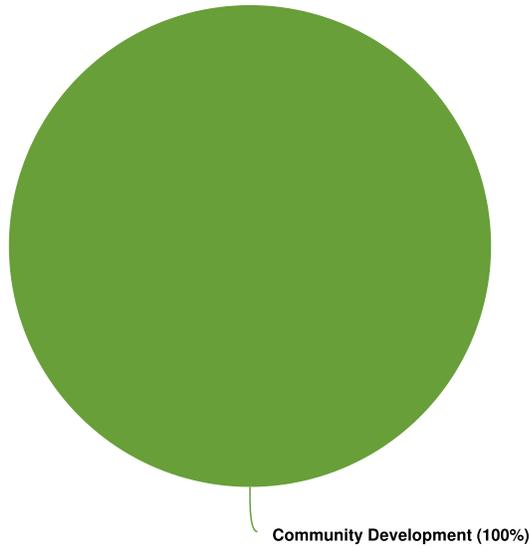
\$1,151,000 **-\$316,386**
(-21.56% vs. prior year)

Planning Proposed and Historical Budget vs. Actual

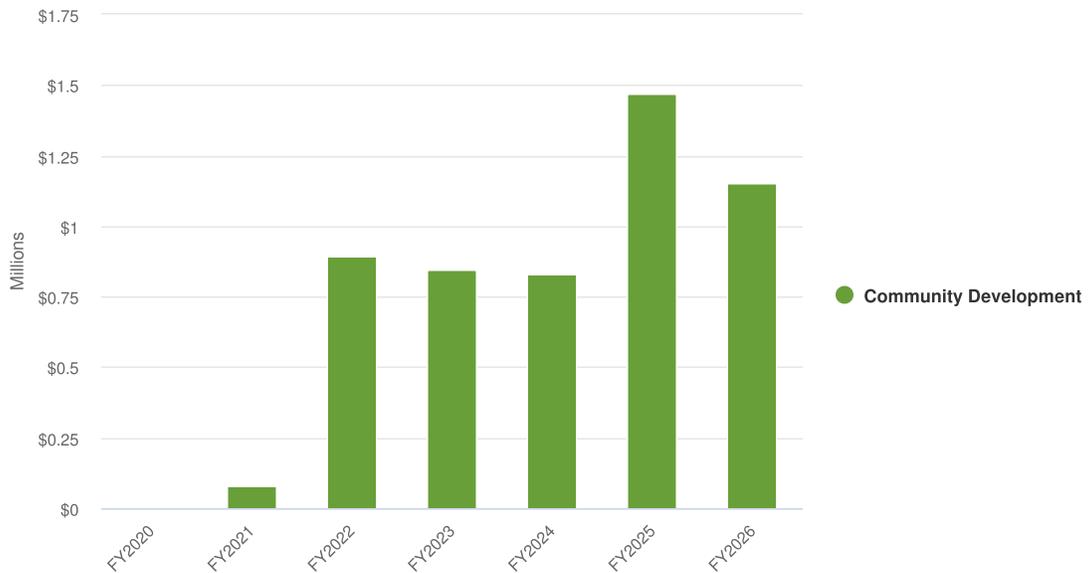


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Community Development					
Salaries & Fringe Benefits					
Salaries & Wages	120-1701-1100	\$474,000	\$208,315	\$423,000	-10.8%



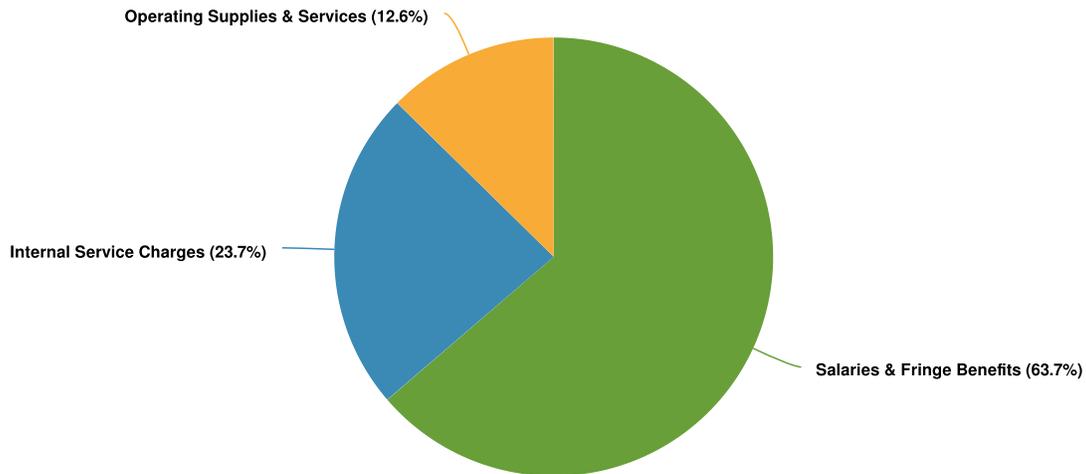
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries Overtime	120-1701-1300	\$3,000	\$1,436	\$3,000	0%
Other Fringe Benefits	120-1701-1400	\$25,300	\$9,074	\$19,300	-23.7%
Pers Pension	120-1701-1405	\$147,400	\$88,627	\$135,000	-8.4%
Health Plans	120-1701-1410	\$69,900	\$26,913	\$56,700	-18.9%
Workers Comp Contribution	120-1701-1415	\$19,600	\$16,330	\$17,600	-10.2%
Special Pay	120-1701-1420	\$7,800	\$5,954	\$7,200	-7.7%
Pto + Holiday	120-1701-1425	\$22,800	\$4,168	\$17,300	-24.1%
Unemployment Benefits	120-1701-1430	\$400	\$330	\$400	0%
Retiree Medical Premiums	120-1701-1450	\$63,200	\$52,670	\$53,800	-14.9%
Total Salaries & Fringe Benefits:		\$833,400	\$413,816	\$733,300	-12%
Operating Supplies & Services					
Telephone/Communications	120-1701-2200	\$700	\$0	\$700	0%
Advertising And Publications	120-1701-2220	\$10,000	\$5,855	\$8,000	-20%
Office Supplies And Materials	120-1701-2250	\$8,200	\$8,240	\$8,000	-2.4%
Software Purchases	120-1701-2260	\$5,000	\$2,310	\$3,000	-40%
Software Maintenance	120-1701-2265	\$43,600	\$2,744	\$38,600	-11.5%
Contracts & Leases	120-1701-2400	\$1,900	\$640	\$1,900	0%
Training & Education	120-1701-2560	\$15,100	\$7,718	\$23,500	55.6%
Professional/Specialized Serv	120-1701-2710	\$263,669	\$28,597	\$60,800	-76.9%
Printing Services	120-1701-2714	\$900	\$135	\$900	0%
Professional/Specialized Serv	120-1710-2710	\$39,418	\$50	\$0	-100%
Total Operating Supplies & Services:		\$388,486	\$56,289	\$145,400	-62.6%
Internal Service Charges					
City Attorney	120-1701-3612	\$12,300	\$10,250	\$38,200	210.6%
It/Computers-Telephone	120-1701-3613	\$74,800	\$62,330	\$79,400	6.1%
Liability Insurance	120-1701-3616	\$56,100	\$46,750	\$55,900	-0.4%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
GENERAL FUND OVERHEAD	120-1701-3640	\$102,300	\$85,250	\$98,800	-3.4%
Total Internal Service Charges:		\$245,500	\$204,580	\$272,300	10.9%
Total Community Development:		\$1,467,386	\$674,686	\$1,151,000	-21.6%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Economic Development

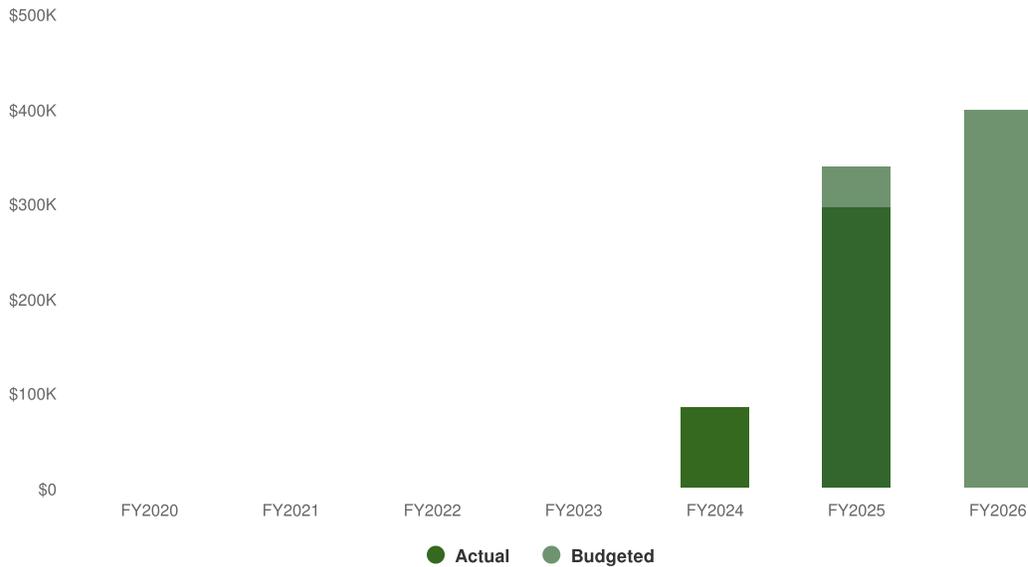
The Economic Development Program has been re-established during FY2024 to provide a focused approach for growth and opportunity that will bring new development and revenue potential within the City.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

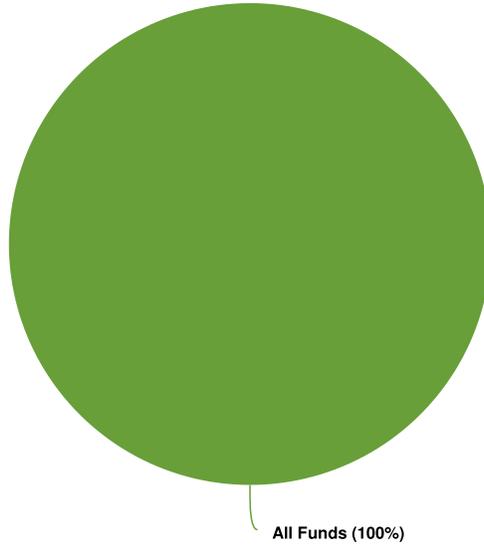
\$400,000 **\$61,000**
(17.99% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual

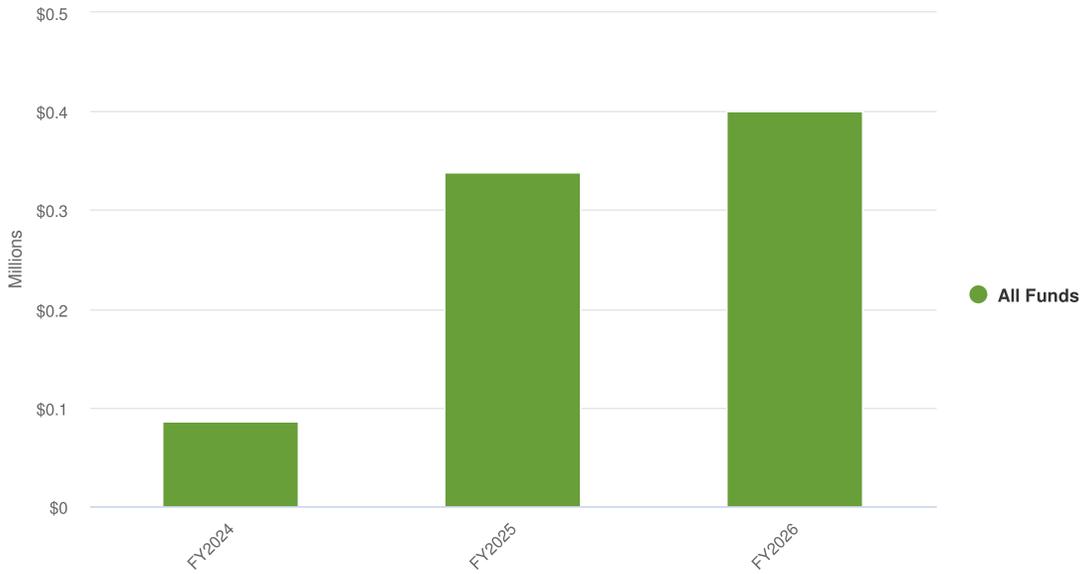


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
All Funds					
General Funds					



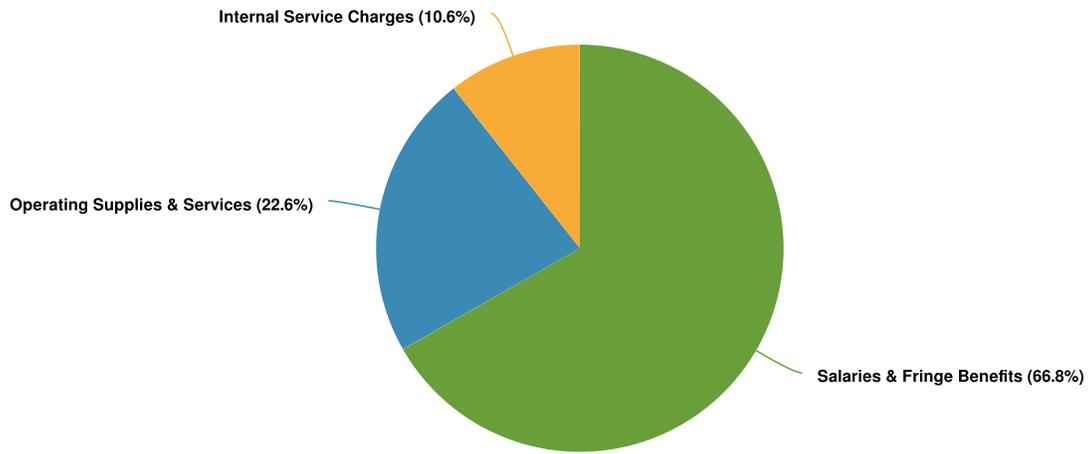
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Fringe Benefits					
SALARIES & WAGES	120-1702-1100	\$129,500	\$116,764	\$160,100	23.6%
OTHER FRINGE BENEFITS	120-1702-1400	\$8,800	\$6,192	\$9,300	5.7%
PERS PENSION	120-1702-1405	\$41,100	\$48,944	\$44,100	7.3%
HEALTH PLANS	120-1702-1410	\$20,900	\$17,565	\$21,000	0.5%
WORKERS COMP CONTRIBUTION	120-1702-1415	\$7,100	\$5,920	\$6,400	-9.9%
SPECIAL PAY	120-1702-1420	\$1,800	\$992	\$1,200	-33.3%
PTO + HOLIDAY	120-1702-1425	\$5,000	\$0	\$5,400	8%
UNEMPLOYMENT BENEFITS	120-1702-1430	\$100	\$80	\$100	0%
RETIREE MEDICAL PREMIUMS	120-1702-1450	\$22,900	\$19,080	\$19,400	-15.3%
Total Salaries & Fringe Benefits:		\$237,200	\$215,538	\$267,000	12.6%
Operating Supplies & Services					
TELEPHONE/COMMUNICATIONS	120-1702-2200	\$600	\$454	\$1,000	66.7%
OFFICE SUPPLIES AND MATERIALS	120-1702-2250	\$4,800	\$15,780	\$20,000	316.7%
SOFTWARE PURCHASES	120-1702-2260	\$29,400	\$1,655	\$32,200	9.5%
SOFTWARE MAINTENANCE	120-1702-2265	\$1,600	\$0	\$700	-56.2%
CONTRACTS & LEASES	120-1702-2400	\$500	\$6,231	\$16,000	3,100%
TRAINING & EDUCATION	120-1702-2560	\$18,800	\$20,245	\$13,500	-28.2%
PROFESSIONAL/SPECIALIZED SERV	120-1702-2710	\$1,000	\$0	\$6,000	500%
PRINTING SERVICES	120-1702-2714	\$300	\$408	\$1,100	266.7%
Total Operating Supplies & Services:		\$57,000	\$44,772	\$90,500	58.8%
Internal Service Charges					
CITY ATTORNEY	120-1702-3612	\$1,400	\$1,170	\$500	-64.3%
LIABILITY INSURANCE	120-1702-3616	\$16,400	\$13,670	\$16,200	-1.2%
GENERAL FUND OVERHEAD	120-1702-3640	\$27,000	\$22,500	\$25,800	-4.4%
Total Internal Service Charges:		\$44,800	\$37,340	\$42,500	-5.1%
Total General Funds:		\$339,000	\$297,651	\$400,000	18%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total All Funds:		\$339,000	\$297,651	\$400,000	18%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Housing

The Housing Division performs the necessary functions required to operate housing programs and implements neighborhood-based programs and services.

PROGRAM OBJECTIVES:

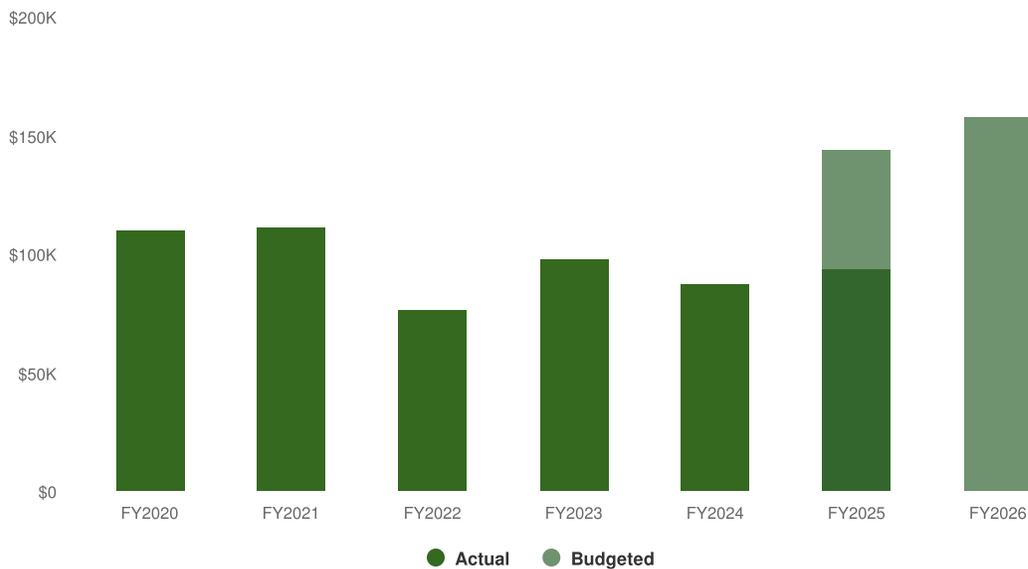
- Senior Home Repair Program
- Rental Property Repair Program
- Neighborhood Stabilization Program
- HOME Program
- Cal-Home Program
- Sahara Villa
- Permanent Local Housing Allocation (PLHA)

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

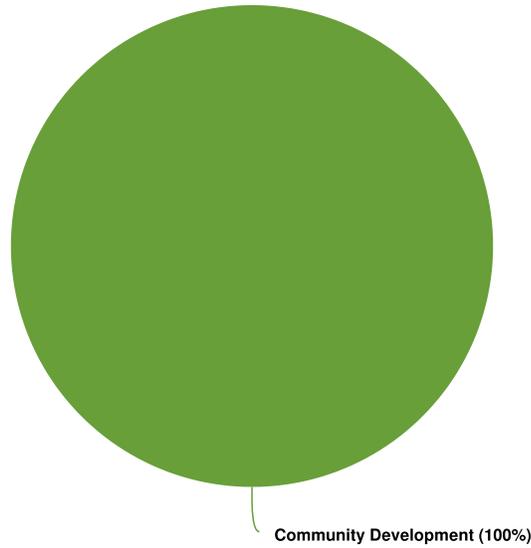
\$158,000 **\$14,000**
(9.72% vs. prior year)

Housing Proposed and Historical Budget vs. Actual



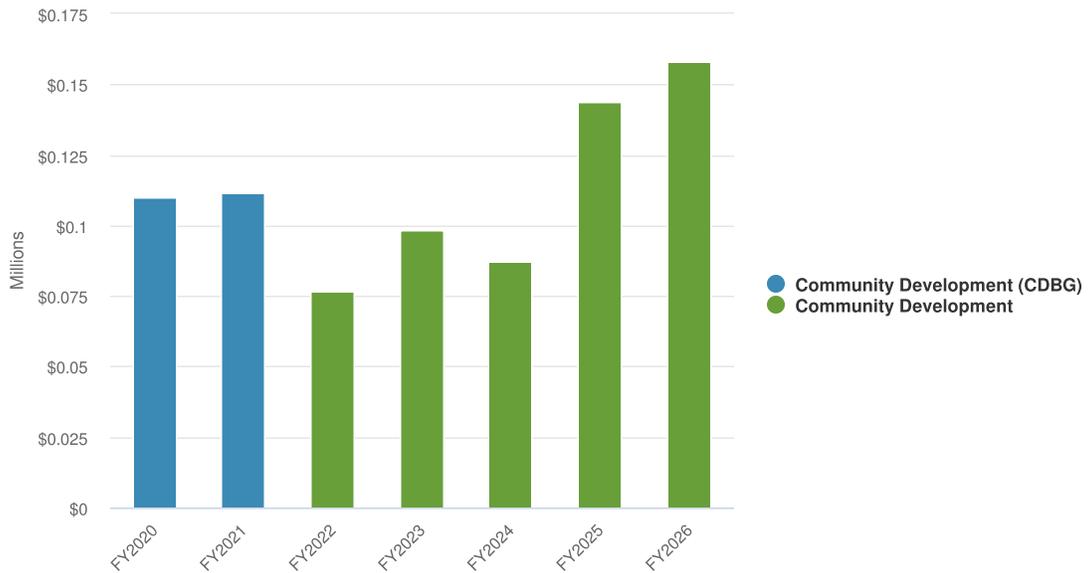
Expenditures by Fund

2026 Expenditures by Fund



From FY2018 to FY2021, CDBG Administration costs were included in the Housing Program. When the City started program based budgeting in FY2022, CDBG Administration moved to the City Manager Grants Administration Program and a Housing Specialist was hired to manage housing programs for the city.

Budgeted and Historical Expenditures by Fund



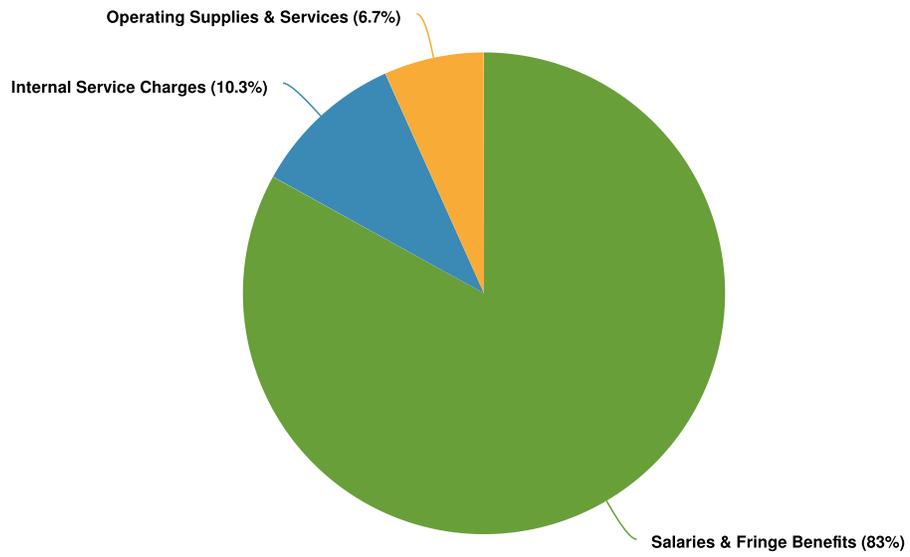
NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Community Development					
Salaries & Fringe Benefits					
Salaries & Wages	120-1925-1100	\$74,300	\$36,864	\$71,100	-4.3%
SALARIES OVERTIME	120-1925-1300	\$500	\$0	\$500	0%
Other Fringe Benefits	120-1925-1400	\$2,400	\$1,206	\$2,400	0%
Pers Pension	120-1925-1405	\$21,600	\$15,441	\$22,300	3.2%
Health Plans	120-1925-1410	\$8,800	\$12,401	\$21,900	148.9%
Workers Comp Contribution	120-1925-1415	\$3,000	\$2,500	\$2,800	-6.7%
Pto + Holiday	120-1925-1425	\$1,800	\$1,481	\$1,700	-5.6%
Unemployment Benefits	120-1925-1430	\$100	\$80	\$100	0%
Retiree Medical Premiums	120-1925-1450	\$9,700	\$8,080	\$8,400	-13.4%
Total Salaries & Fringe Benefits:		\$122,200	\$78,052	\$131,200	7.4%
Operating Supplies & Services					
Telephone/Communications	120-1925-2200	\$700	\$332	\$700	0%
Office Supplies And Materials	120-1925-2250	\$1,500	\$234	\$1,000	-33.3%
Software Maintenance	120-1925-2265	\$2,100	\$786	\$2,100	0%
CONTRACTS & LEASES	120-1925-2400	\$0	\$0	\$500	N/A
Training & Education	120-1925-2560	\$1,000	\$218	\$1,000	0%
Professional/Specialized Serv	120-1925-2710	\$0	\$488	\$5,000	N/A
Printing Services	120-1925-2714	\$300	\$0	\$300	0%
Total Operating Supplies & Services:		\$5,600	\$2,057	\$10,600	89.3%
Internal Service Charges					
City Attorney	120-1925-3612	\$1,000	\$830	\$300	-70%
Liability Insurance	120-1925-3616	\$5,700	\$4,750	\$6,100	7%
General Fund Overhead	120-1925-3640	\$9,500	\$7,920	\$9,800	3.2%
Total Internal Service Charges:		\$16,200	\$13,500	\$16,200	0%
Total Community Development:		\$144,000	\$93,609	\$158,000	9.7%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Public Works



Noah Rau

Public Works Director / City Engineer

The mission of the Public Works Department is to provide and enhance the quality of life for City residents, businesses and other City Departments by operating and maintaining the City's facilities, parks, streets, wastewater and storm drain systems, and public water utilities in the most effective, efficient, and responsible manner. The Department also coordinates capital improvement projects and development within the city.

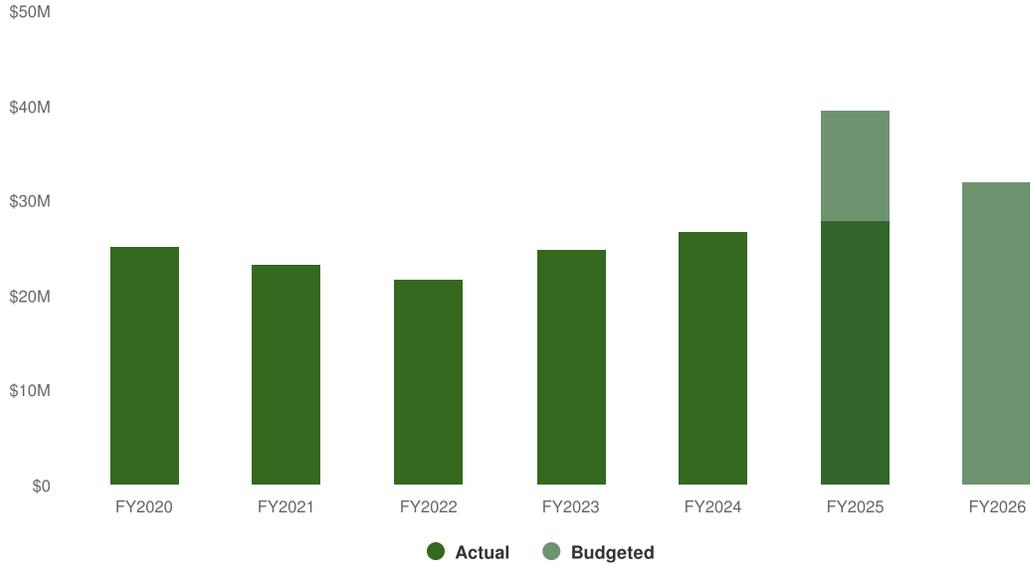
PROGRAMS:

1. Administration
2. Assessment Districts
3. Engineering - Capital Improvement
4. Engineering - Development
5. Engineering - Inspections
6. Engineering - Permits
7. Facilities Maintenance
8. Fleet Maintenance
9. Parks
10. Sewer
11. Storm Drain
12. Streets
13. Water

Expenditures Summary

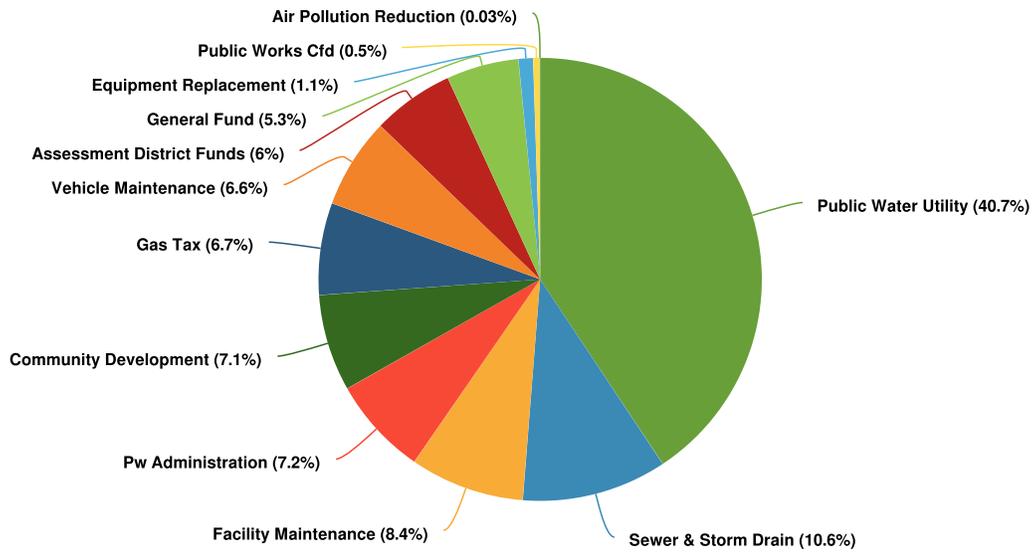
\$31,847,600 **-\$7,594,830**
(-19.26% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

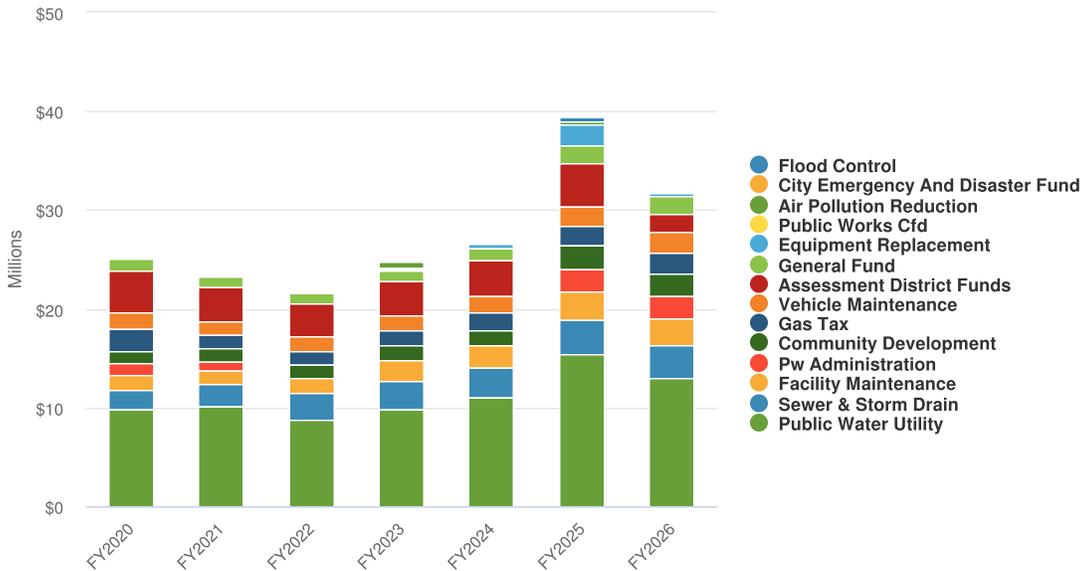


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.



Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund				
Salaries & Fringe Benefits	\$479,300	\$399,044	\$603,400	25.9%
Operating Supplies & Services	\$880,851	\$499,165	\$627,800	-28.7%
Internal Service Charges	\$403,000	\$335,840	\$449,800	11.6%
Capital Outlay	\$80,000	\$0	\$0	-100%
Total General Fund:	\$1,843,151	\$1,234,049	\$1,681,000	-8.8%
Community Development				
Salaries & Fringe Benefits	\$1,016,400	\$855,195	\$1,011,500	-0.5%
Operating Supplies & Services	\$792,834	\$206,910	\$630,300	-20.5%
Internal Service Charges	\$628,800	\$524,010	\$607,200	-3.4%
Total Community Development:	\$2,438,034	\$1,586,116	\$2,249,000	-7.8%
Gas Tax				
Salaries & Fringe Benefits	\$857,000	\$773,939	\$932,500	8.8%
Operating Supplies & Services	\$745,898	\$496,169	\$801,200	7.4%
Internal Service Charges	\$402,500	\$335,410	\$408,300	1.4%
Total Gas Tax:	\$2,005,398	\$1,605,517	\$2,142,000	6.8%
Air Pollution Reduction				
Operating Supplies & Services	\$11,000	\$11,000	\$11,000	0%
Capital Outlay	\$315,000	\$0	\$0	-100%
Total Air Pollution Reduction:	\$326,000	\$11,000	\$11,000	-96.6%
Public Works Cfd				
Salaries & Fringe Benefits	\$34,300	\$28,316	\$33,400	-2.6%
Operating Supplies & Services	\$2,000	\$33,401	\$0	-100%
Internal Service Charges	\$3,600	\$3,000	\$112,800	3,033.3%
Debt Service	\$0	\$601	\$0	0%
Total Public Works Cfd:	\$39,900	\$65,318	\$146,200	266.4%
Sewer & Storm Drain				
Salaries & Fringe Benefits	\$1,873,900	\$1,637,074	\$1,789,600	-4.5%
Operating Supplies & Services	\$624,222	\$341,716	\$707,800	13.4%
Internal Service Charges	\$906,300	\$755,260	\$869,600	-4%
Total Sewer & Storm Drain:	\$3,404,422	\$2,734,051	\$3,367,000	-1.1%
Flood Control				
Capital Outlay	\$397,340	\$1,140	\$0	-100%
Total Flood Control:	\$397,340	\$1,140	\$0	-100%
Public Water Utility				
Salaries & Fringe Benefits	\$3,429,000	\$3,093,658	\$3,513,300	2.5%
Operating Supplies & Services	\$7,044,399	\$4,270,827	\$4,478,800	-36.4%



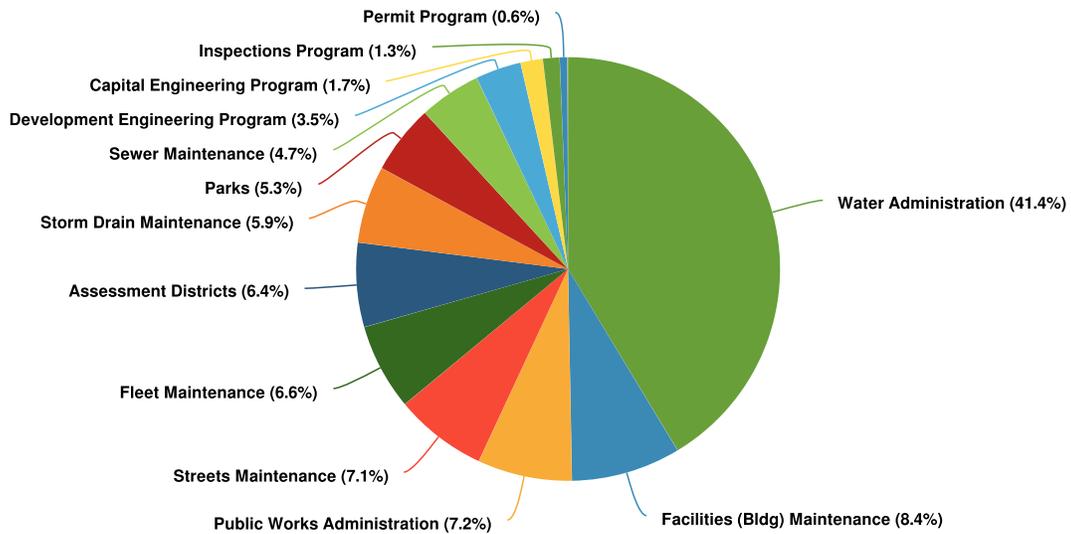
Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Internal Service Charges	\$4,121,600	\$3,434,670	\$4,089,900	-0.8%
Debt Service	\$268,600	\$134,300	\$269,000	0.1%
Transfers Out	\$605,000	\$0	\$605,000	0%
Total Public Water Utility:	\$15,468,599	\$10,933,455	\$12,956,000	-16.2%
Equipment Replacement				
Capital Outlay	\$2,062,002	\$1,198,831	\$340,000	-83.5%
Total Equipment Replacement:	\$2,062,002	\$1,198,831	\$340,000	-83.5%
Pw Administration				
Salaries & Fringe Benefits	\$1,748,900	\$1,112,315	\$1,782,600	1.9%
Operating Supplies & Services	\$243,900	\$198,458	\$268,000	9.9%
Internal Service Charges	\$255,000	\$212,500	\$243,400	-4.5%
Total Pw Administration:	\$2,247,800	\$1,523,273	\$2,294,000	2.1%
Vehicle Maintenance				
Salaries & Fringe Benefits	\$759,200	\$676,717	\$776,900	2.3%
Operating Supplies & Services	\$695,961	\$631,548	\$739,000	6.2%
Internal Service Charges	\$560,600	\$467,160	\$583,100	4%
Total Vehicle Maintenance:	\$2,015,761	\$1,775,426	\$2,099,000	4.1%
Facility Maintenance				
Salaries & Fringe Benefits	\$529,600	\$514,828	\$543,300	2.6%
Operating Supplies & Services	\$1,727,270	\$1,124,807	\$1,779,000	3%
Internal Service Charges	\$325,600	\$271,330	\$338,700	4%
Capital Outlay	\$258,030	\$27,879	\$0	-100%
Total Facility Maintenance:	\$2,840,500	\$1,938,844	\$2,661,000	-6.3%
Assessment District Funds				
L&Lmd				
Salaries & Fringe Benefits	\$388,300	\$348,771	\$402,400	3.6%
Operating Supplies & Services	\$936,166	\$782,746	\$0	-100%
Internal Service Charges	\$464,300	\$386,920	\$449,200	-3.3%
Debt Service	\$14,600	\$11,782	\$0	-100%
Total L&Lmd:	\$1,803,366	\$1,530,219	\$851,600	-52.8%
Post Prop-218 Lighting Fund				
Salaries & Fringe Benefits	\$39,400	\$59,206	\$37,300	-5.3%
Operating Supplies & Services	\$400,925	\$76,992	\$0	-100%
Internal Service Charges	\$21,200	\$17,670	\$19,900	-6.1%
Debt Service	\$10,702	\$6,089	\$0	-100%
Total Post Prop-218 Lighting Fund:	\$472,227	\$159,957	\$57,200	-87.9%
Post Prop=218 Landscape Fund				



Name	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Fringe Benefits	\$855,000	\$717,565	\$876,500	2.5%
Operating Supplies & Services	\$1,099,199	\$694,999	\$0	-100%
Internal Service Charges	\$114,800	\$95,660	\$116,100	1.1%
Debt Service	\$8,931	\$5,095	\$0	-100%
Total Post Prop=218 Landscape Fund:	\$2,077,930	\$1,513,319	\$992,600	-52.2%
Total Assessment District Funds:	\$4,353,522	\$3,203,496	\$1,901,400	-56.3%
Total:	\$39,442,430	\$27,810,516	\$31,847,600	-19.3%

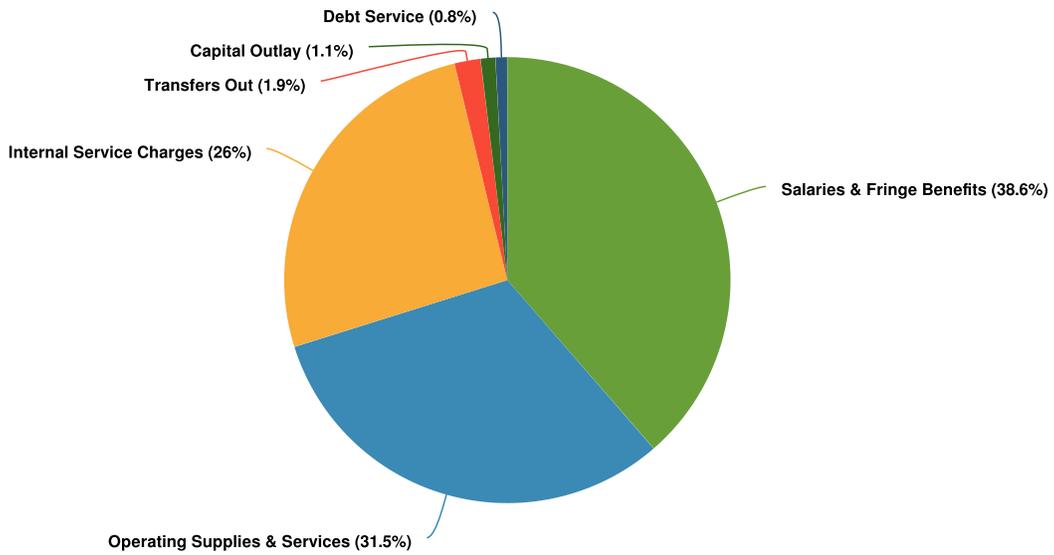
Expenditures by Program

2026 Budgeted Expenditures by Program

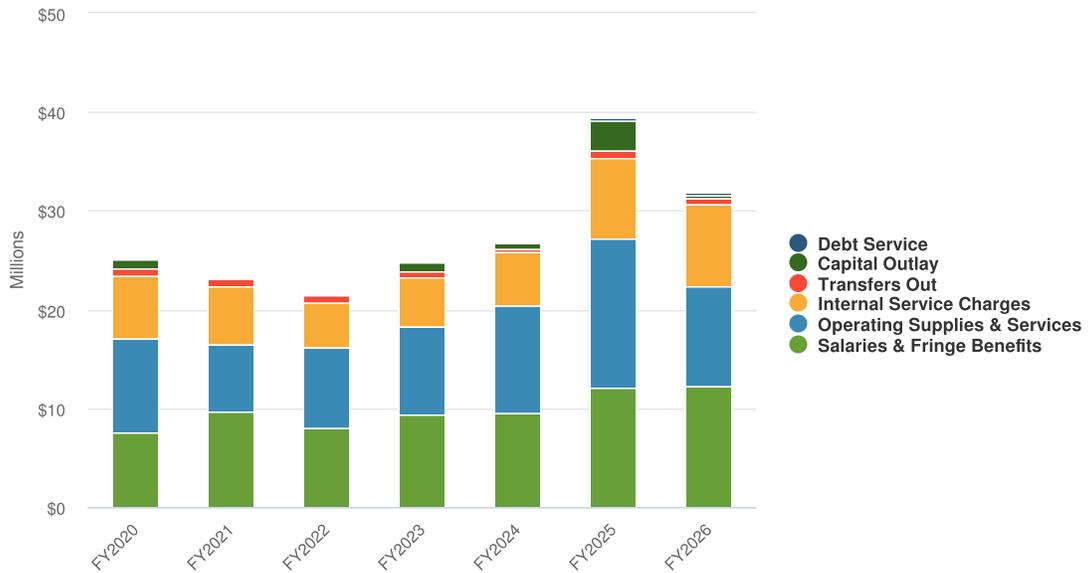


Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Assessment Districts

The Assessment Districts Program is responsible for landscaping along public streets and highways, and around neighborhoods, and performing tree maintenance and installing banners.

PROGRAM OBJECTIVES

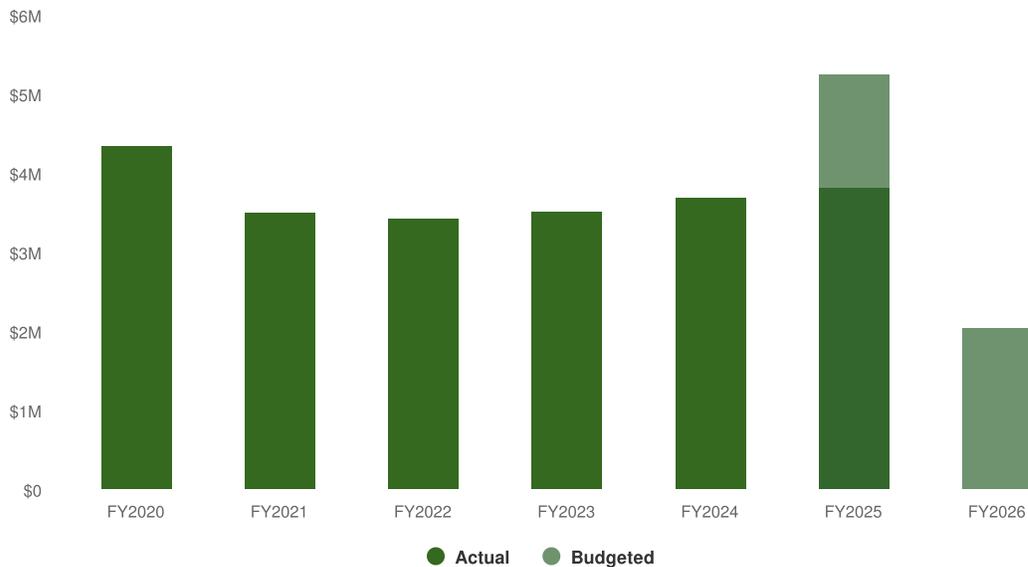
- Continue to ensure that all future landscape areas proposed as part of new development utilize California native plants; integrate low water usage irrigation systems; and, that irrigation controllers are integrated into a master water management system that meets statewide water use requirements.
- Continue to refresh existing City landscape areas by replacing high water-demand plants with California natives, and conversion of irrigation systems to combinations of drip systems, reductions of planting areas, and use of mulch and rock to reduce water demands while enhancing both the long-term appearance and maintainability of the landscaping. Begin installation of satellite-based irrigation controllers in order to centrally manage the city's irrigation systems in order to maximize conservation efforts and minimize water waste.
- Monitor the maintenance efforts of the City's landscape maintenance contractors in order to ensure that landscape areas are properly maintained to an acceptable level of standards. Review the existing landscape maintenance standards to ensure that effective inspection allows a mutual approach so that the vendor knows what is expected of their performance and that the City is ensured of meeting appropriate standards.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

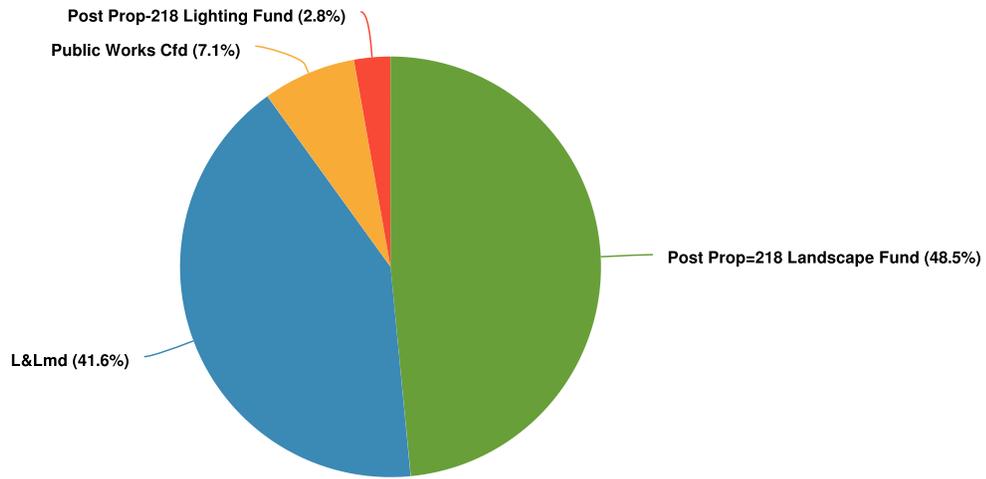
\$2,047,600 **-\$3,215,322**
 (-61.09% vs. prior year)

Assessment Districts Proposed and Historical Budget vs. Actual

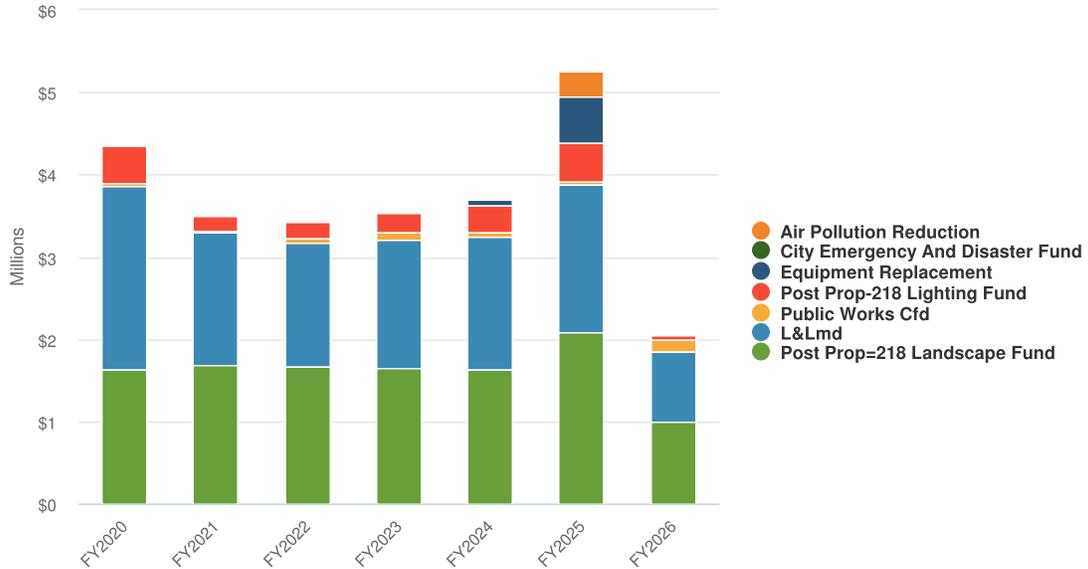


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



NOTE:

The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

The FY2026 Budget for Assessment Districts is not included in the Adopted Budget. The budgets will be adopted separately as part of the Engineer's Reports for the tax levy.



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Public Works Cfd					
Salaries & Fringe Benefits					
Salaries & Wages	229-8250-1100	\$17,500	\$12,590	\$17,800	1.7%
SALARIES OVERTIME	229-8250-1300	\$0	\$1,214	\$0	0%
Other Fringe Benefits	229-8250-1400	\$700	\$610	\$700	0%
Pers Pension	229-8250-1405	\$5,100	\$5,359	\$5,700	11.8%
Health Plans	229-8250-1410	\$3,900	\$2,642	\$3,500	-10.3%
Workers Comp Contribution	229-8250-1415	\$3,600	\$3,000	\$2,300	-36.1%
Special Pay	229-8250-1420	\$300	\$425	\$400	33.3%
Pto + Holiday	229-8250-1425	\$600	\$307	\$600	0%
UNEMPLOYMENT BENEFITS	229-8250-1430	\$0	\$0	\$100	N/A
Retiree Medical Premiums	229-8250-1450	\$2,600	\$2,170	\$2,300	-11.5%
Total Salaries & Fringe Benefits:		\$34,300	\$28,316	\$33,400	-2.6%
Operating Supplies & Services					
Professional/Specialized Serv	229-8250-2710	\$2,000	\$0	\$0	-100%
Professional/Specialized Serv	229-8313-2710	\$0	\$3,496	\$0	0%
Professional/Specialized Serv	229-8314-2710	\$0	\$2,415	\$0	0%
UTILITIES - ELECTRIC	229-8316-2105	\$0	\$361	\$0	0%
UTILITIES-WATER	229-8316-2110	\$0	\$17,205	\$0	0%
CONTRACTS & LEASES	229-8316-2400	\$0	\$3,635	\$0	0%
PROFESSIONAL/SPECIALIZED SERV	229-8316-2710	\$0	\$2,593	\$0	0%
MAINT & OPERATIONS/PARTS & SUP	229-8322-2450	\$0	\$130	\$0	0%
PROFESSIONAL/SPECIALIZED SERV	229-8322-2710	\$0	\$3,567	\$0	0%
Total Operating Supplies & Services:		\$2,000	\$33,401	\$0	-100%
Internal Service Charges					
GENERAL FUND OVERHEAD	229-8250-3640	\$0	\$0	\$48,800	N/A



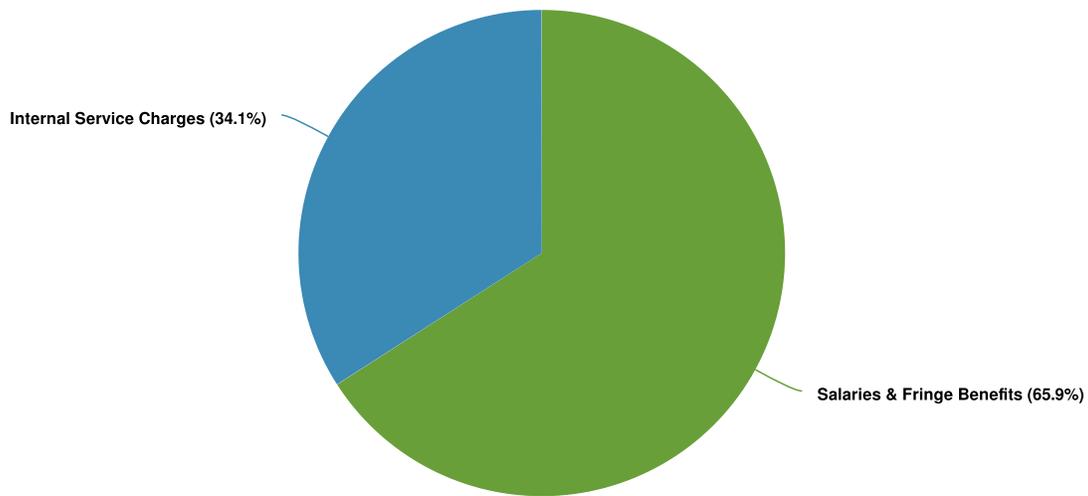
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
PUBLIC WORKS-OVERHEAD	229-8250-3690	\$3,600	\$3,000	\$64,000	1,677.8%
Total Internal Service Charges:		\$3,600	\$3,000	\$112,800	3,033.3%
Debt Service					
OTHER FISCL FEES	229-8313-4250	\$0	\$219	\$0	0%
OTHER FISCL FEES	229-8314-4250	\$0	\$187	\$0	0%
OTHER FISCL FEES	229-8316-4250	\$0	\$195	\$0	0%
Total Debt Service:		\$0	\$601	\$0	0%
Total Public Works Cfd:		\$39,900	\$65,318	\$146,200	266.4%
Salaries & Fringe Benefits					
Total Salaries & Fringe Benefits:		\$388,300	\$348,771	\$402,400	3.6%
Salaries & Fringe Benefits					
Total Salaries & Fringe Benefits:		\$39,400	\$59,206	\$37,300	-5.3%
Salaries & Fringe Benefits					
Total Salaries & Fringe Benefits:		\$855,000	\$717,565	\$876,500	2.5%
Operating Supplies & Services					
Total Operating Supplies & Services:		\$936,166	\$782,746	\$0	-100%
Operating Supplies & Services					
Total Operating Supplies & Services:		\$400,925	\$76,992	\$0	-100%
Operating Supplies & Services					
Total Operating Supplies & Services:		\$1,099,199	\$694,999	\$0	-100%
Internal Service Charges					
Total Internal Service Charges:		\$464,300	\$386,920	\$449,200	-3.3%
Internal Service Charges					
Total Internal Service Charges:		\$21,200	\$17,670	\$19,900	-6.1%
Internal Service Charges					
Total Internal Service Charges:		\$114,800	\$95,660	\$116,100	1.1%
Debt Service					
Total Debt Service:		\$14,600	\$11,782	\$0	-100%
Debt Service					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Debt Service:		\$10,702	\$6,089	\$0	-100%
Debt Service					
Total Debt Service:		\$8,931	\$5,095	\$0	-100%
Capital Outlay					
Total Capital Outlay:		\$315,000	\$0	\$0	-100%
Capital Outlay					
Total Capital Outlay:		\$554,500	\$552,936	\$0	-100%
Total:		\$5,262,922	\$3,821,751	\$2,047,600	-61.1%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Engineering - Capital Improvement

The Capital Improvement Program monitors the rehabilitation and development of all new and existing roadways, pavement, and City-owned facilities, including pathways to schools, bike pathways and lanes, roadways and ADA-compliant ramps and sidewalks. Additionally, through collaboration with other City Departments, the Capital Improvement Program is the road map for replacement construction.

PROGRAM OBJECTIVES

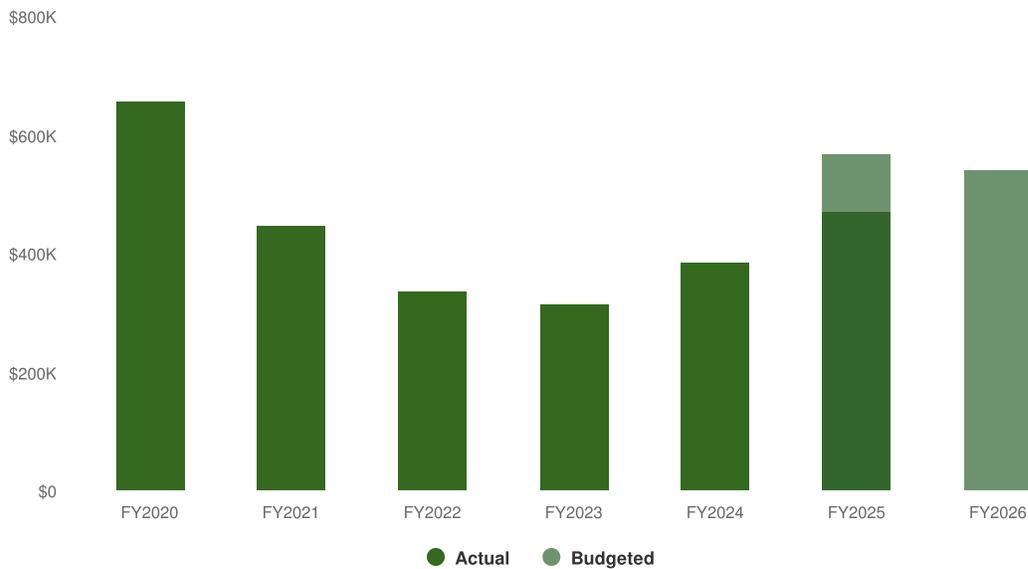
- Improve & Maintain QOL by ensuring that city structures are in good repair.
- Support sustained growth by ensuring that consumers and visitors to the city experience accessible roads & sidewalks.
- Maintain the quality of life by ensuring that city facilities/infrastructure, and pathways do not contribute to blight.
- Encourage walking and biking as health benefits by providing continuous pathways and establishing safe pedestrian routes.
- Create safer roadways with traffic-calming devices like crosswalks, roadway striping, and traffic signals

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

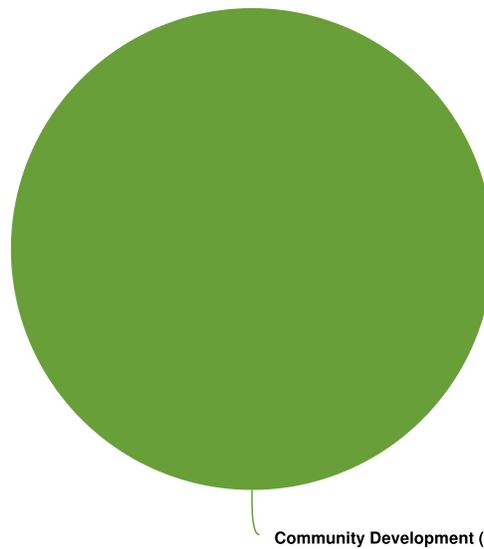
\$540,000 **-\$27,880**
 (-4.91% vs. prior year)

Engineering - Capital Improvement Proposed and Historical Budget vs. Actual

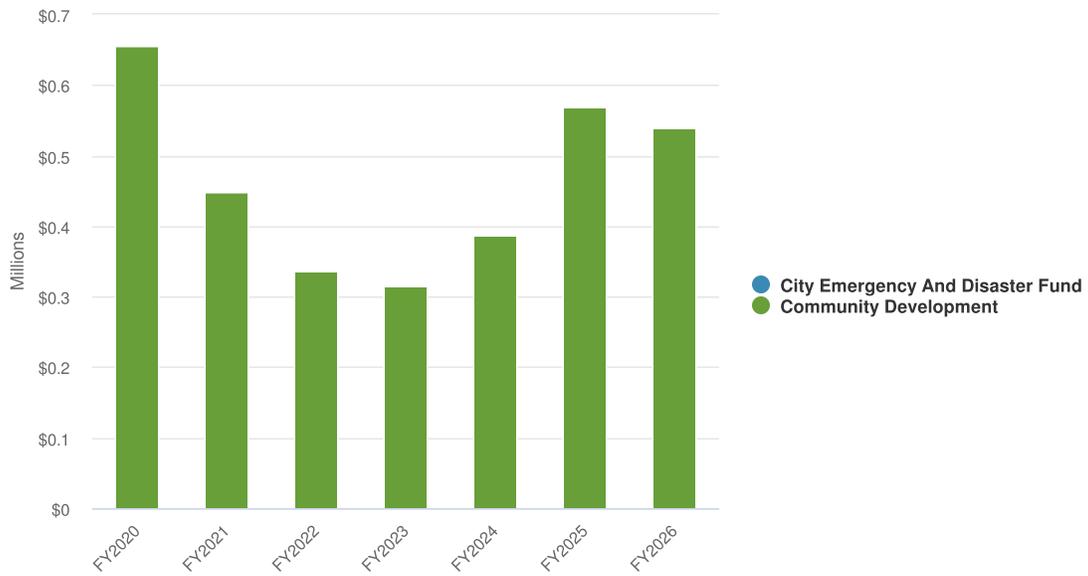


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Community Development					
Salaries & Fringe Benefits					



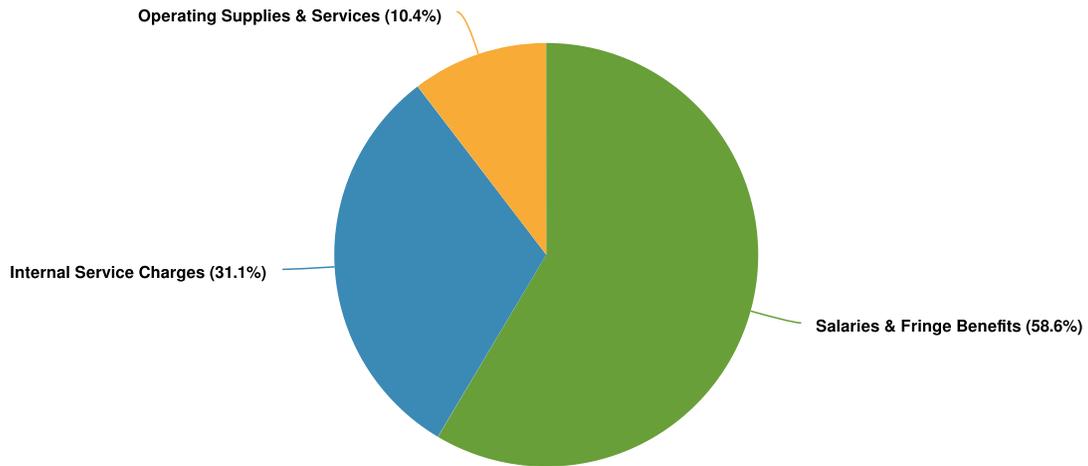
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	120-4125-1100	\$179,600	\$162,349	\$184,200	2.6%
Other Fringe Benefits	120-4125-1400	\$7,800	\$7,588	\$7,600	-2.6%
Pers Pension	120-4125-1405	\$50,900	\$68,688	\$58,300	14.5%
Health Plans	120-4125-1410	\$32,000	\$22,278	\$24,100	-24.7%
Workers Comp Contribution	120-4125-1415	\$9,300	\$7,750	\$8,200	-11.8%
Special Pay	120-4125-1420	\$1,400	\$2,634	\$1,600	14.3%
Pto + Holiday	120-4125-1425	\$6,700	\$1,338	\$6,900	3%
Unemployment Benefits	120-4125-1430	\$200	\$170	\$200	0%
Retiree Medical Premiums	120-4125-1450	\$30,100	\$25,080	\$25,100	-16.6%
Total Salaries & Fringe Benefits:		\$318,000	\$297,874	\$316,200	-0.6%
Operating Supplies & Services					
Telephone/Communications	120-4125-2200	\$1,200	\$831	\$700	-41.7%
Advertising And Publications	120-4125-2220	\$600	\$448	\$500	-16.7%
Office Supplies And Materials	120-4125-2250	\$2,300	\$1,376	\$2,300	0%
Software Maintenance	120-4125-2265	\$11,800	\$10,828	\$14,700	24.6%
Training & Education	120-4125-2560	\$1,300	\$0	\$1,300	0%
Vehicle Fuel	120-4125-2623	\$3,300	\$3,523	\$2,000	-39.4%
Professional/Specialized Serv	120-4125-2710	\$52,880	\$9,343	\$34,500	-34.8%
Total Operating Supplies & Services:		\$73,380	\$26,349	\$56,000	-23.7%
Internal Service Charges					
City Attorney	120-4125-3612	\$3,900	\$3,250	\$1,000	-74.4%
It/Computers-Telephone	120-4125-3613	\$31,200	\$26,000	\$33,100	6.1%
Liability Insurance	120-4125-3616	\$22,700	\$18,920	\$22,500	-0.9%
Vehicle Maint & Repairs	120-4125-3622	\$6,600	\$5,500	\$7,800	18.2%
GENERAL FUND OVERHEAD	120-4125-3640	\$42,700	\$35,580	\$35,600	-16.6%
Facility Maintenance	120-4125-3680	\$28,400	\$23,670	\$25,400	-10.6%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
PUBLIC WORKS-OVERHEAD	120-4125-3690	\$41,000	\$34,170	\$42,400	3.4%
Total Internal Service Charges:		\$176,500	\$147,090	\$167,800	-4.9%
Total Community Development:		\$567,880	\$471,313	\$540,000	-4.9%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Engineering - Development

The Development Program facilitates residential and commercial development by reviewing and approving plans for projects including new homes, retail businesses, restaurants, and other private developments.

PROGRAM OBJECTIVES

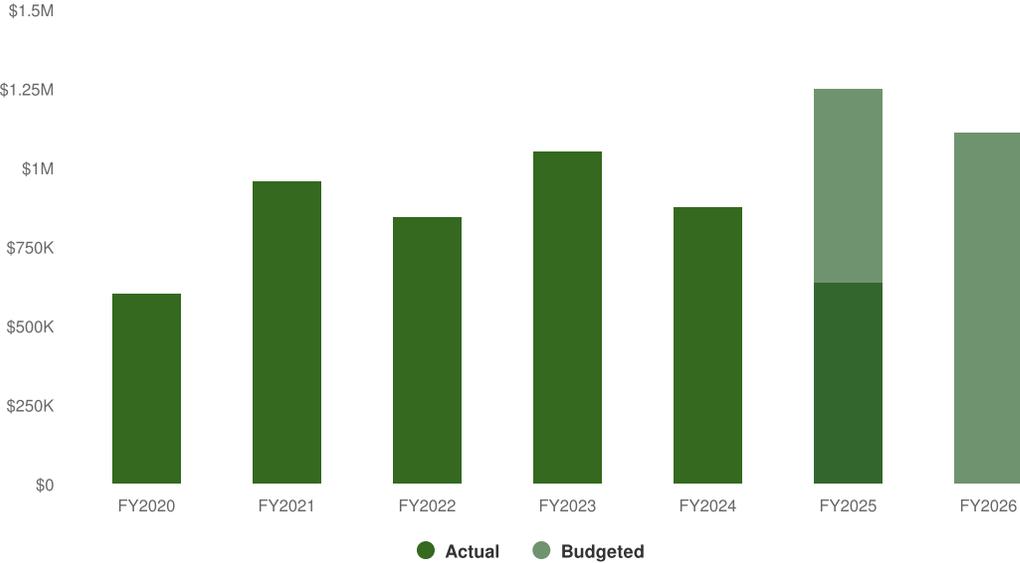
- Review and approve plan checks for development proposals by businesses and builders interested in coming to the City.
- Complete development review to ensure that proposed developments conform with City standards.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

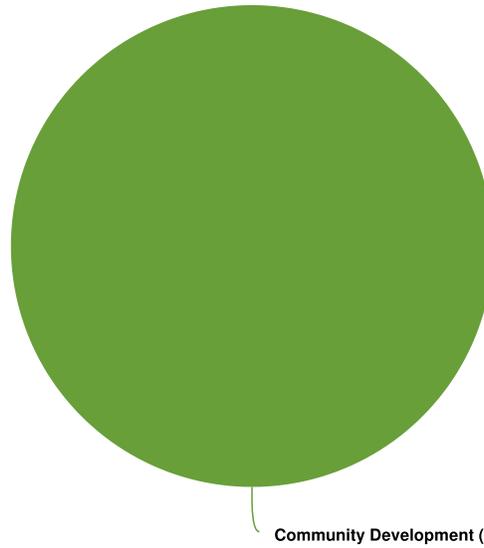
\$1,113,000 **-\$137,404**
 (-10.99% vs. prior year)

Engineering - Development Proposed and Historical Budget vs. Actual



Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Community Development					
Salaries & Fringe Benefits					



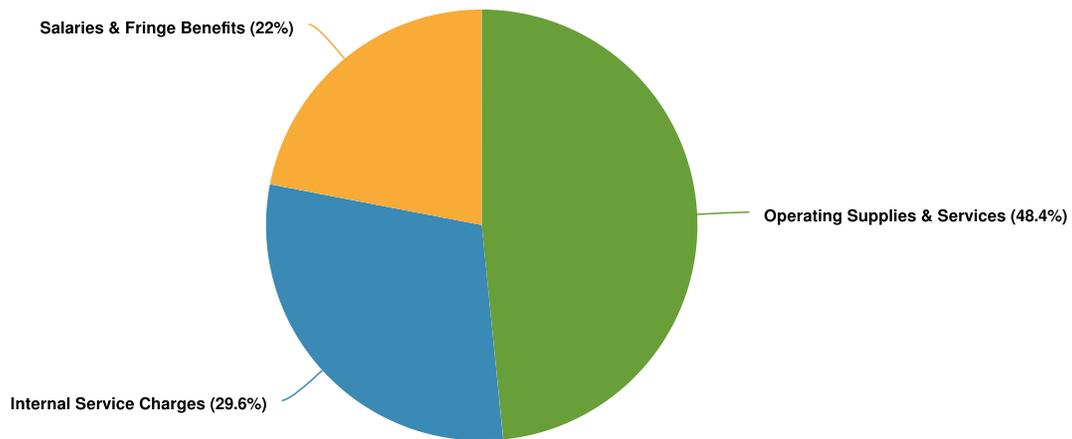
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	120-4100-1100	\$135,600	\$114,598	\$143,000	5.5%
Other Fringe Benefits	120-4100-1400	\$7,000	\$5,875	\$7,100	1.4%
Pers Pension	120-4100-1405	\$40,000	\$47,805	\$45,200	13%
Health Plans	120-4100-1410	\$22,700	\$13,865	\$17,600	-22.5%
Workers Comp Contribution	120-4100-1415	\$6,500	\$5,420	\$5,800	-10.8%
Special Pay	120-4100-1420	\$500	\$1,813	\$1,100	120%
Pto + Holiday	120-4100-1425	\$6,200	\$2,559	\$6,600	6.5%
Unemployment Benefits	120-4100-1430	\$200	\$170	\$200	0%
Retiree Medical Premiums	120-4100-1450	\$20,800	\$17,330	\$17,800	-14.4%
Total Salaries & Fringe Benefits:		\$239,500	\$209,436	\$244,400	2%
Operating Supplies & Services					
Telephone/Communications	120-4100-2200	\$1,200	\$434	\$0	-100%
Advertising And Publications	120-4100-2220	\$300	\$0	\$300	0%
Office Supplies And Materials	120-4100-2250	\$3,741	\$3,560	\$2,000	-46.5%
Software Maintenance	120-4100-2265	\$25,600	\$2,304	\$26,400	3.1%
Contracts & Leases	120-4100-2400	\$4,300	\$954	\$4,000	-7%
CONFERENCES	120-4100-2550	\$5,800	\$3,209	\$5,800	0%
Contract Insp/Plan Check Serv	120-4100-2610	\$581,663	\$126,275	\$450,000	-22.6%
Professional/Specialized Serv	120-4100-2710	\$55,000	\$14,250	\$50,000	-9.1%
Printing Services	120-4100-2714	\$400	\$0	\$400	0%
Total Operating Supplies & Services:		\$678,004	\$150,985	\$538,900	-20.5%
Internal Service Charges					
City Attorney	120-4100-3612	\$9,000	\$7,500	\$2,500	-72.2%
It/Computers-Telephones	120-4100-3613	\$31,200	\$26,000	\$33,100	6.1%
Liability Insurance	120-4100-3616	\$54,900	\$45,750	\$57,500	4.7%
Vehicle Maint & Repairs	120-4100-3622	\$6,600	\$5,500	\$7,800	18.2%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
GENERAL FUND OVERHEAD	120-4100-3640	\$96,100	\$80,080	\$97,300	1.2%
Facility Maintenance	120-4100-3680	\$28,400	\$23,670	\$25,400	-10.6%
PUBLIC WORKS-OVERHEAD	120-4100-3690	\$106,700	\$88,920	\$106,100	-0.6%
Total Internal Service Charges:		\$332,900	\$277,420	\$329,700	-1%
Total Community Development:		\$1,250,404	\$637,840	\$1,113,000	-11%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Engineering - Inspections

The Inspections Program conducts compliance checks to ensure that all residential, commercial, and private right-of-way projects are completed in accordance to state, county, and local standards of safety.

PROGRAM OBJECTIVES

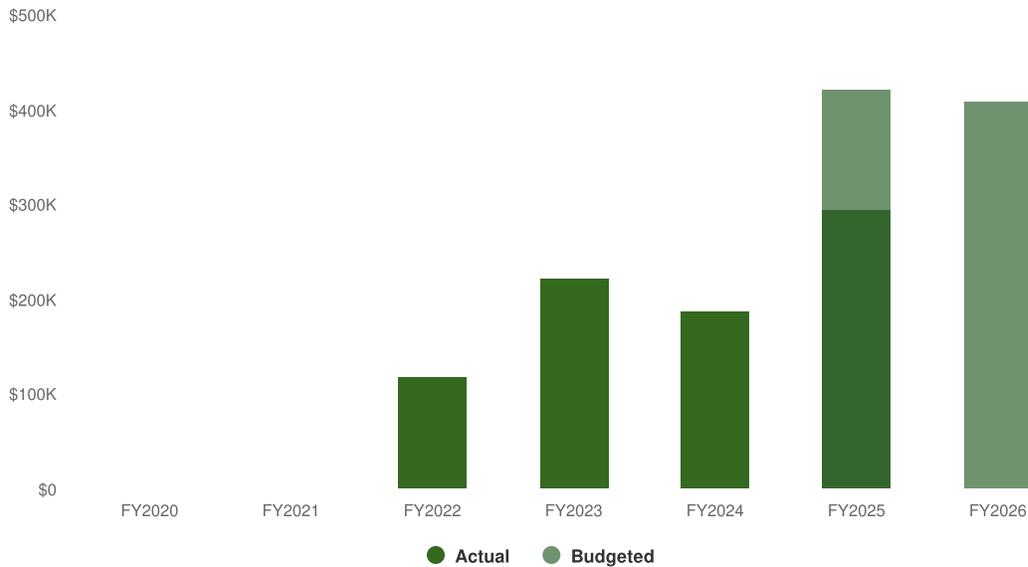
- Inspect residential developments to ensure that home buyers have quality housing.
- Inspect commercial developments to ensure that businesses are safe.
- Facilitate the development process to ensure that Hemet is an attractive destination for businesses.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

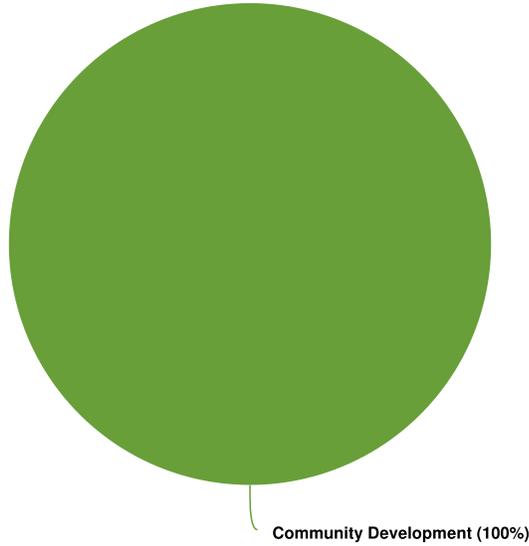
\$409,000 **-\$13,000**
(-3.08% vs. prior year)

Engineering - Inspections Proposed and Historical Budget vs. Actual

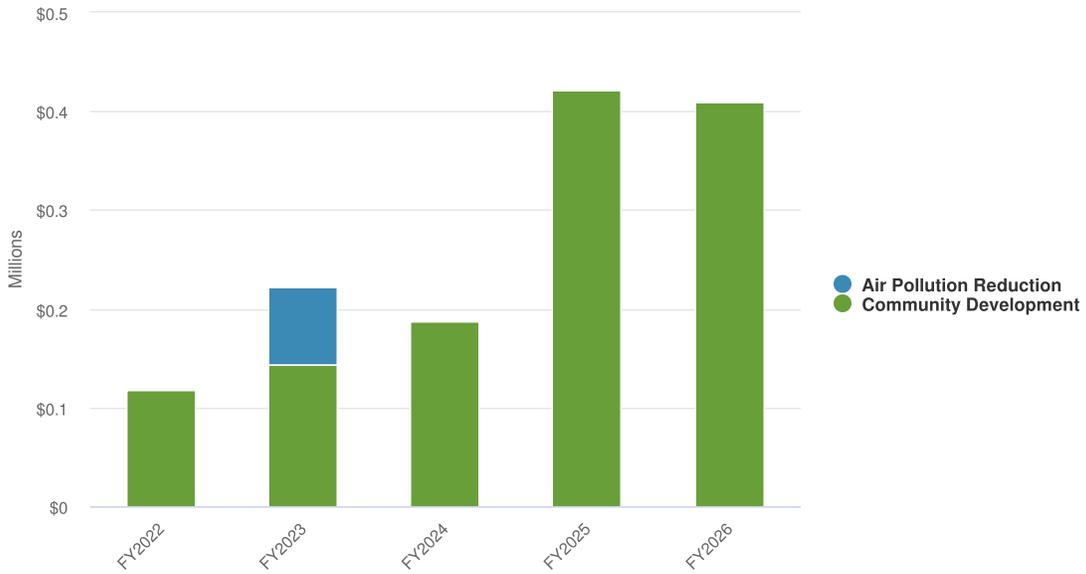


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Community Development					
Salaries & Fringe Benefits					



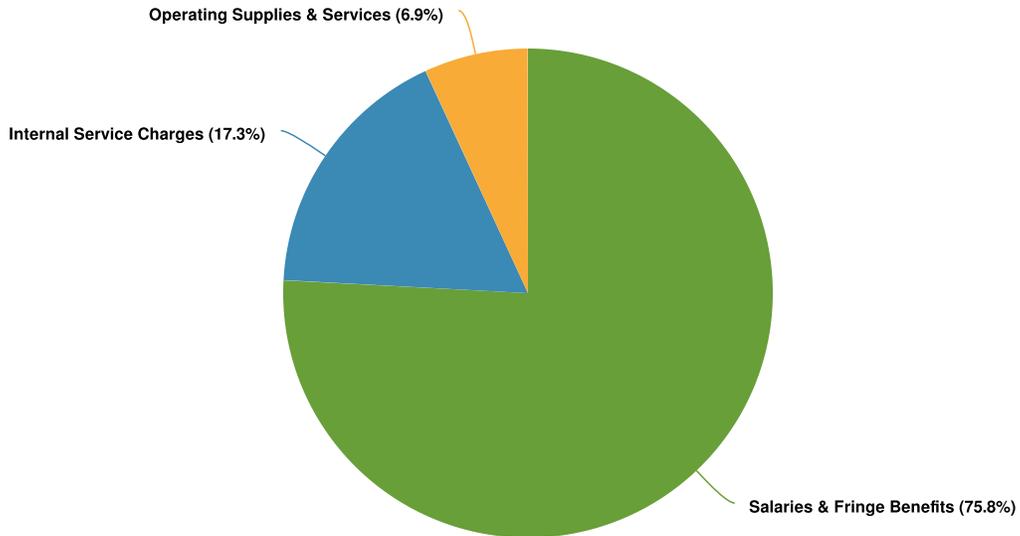
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	120-4102-1100	\$203,100	\$132,826	\$201,000	-1%
Salaries Overtime	120-4102-1300	\$3,500	\$1,839	\$3,500	0%
Other Fringe Benefits	120-4102-1400	\$6,200	\$4,061	\$5,800	-6.5%
Pers Pension	120-4102-1405	\$52,900	\$55,360	\$63,000	19.1%
Health Plans	120-4102-1410	\$30,000	\$6,431	\$6,800	-77.3%
Workers Comp Contribution	120-4102-1415	\$6,200	\$5,170	\$6,200	0%
Special Pay	120-4102-1420	\$0	\$605	\$0	0%
Pto + Holiday	120-4102-1425	\$5,000	\$523	\$4,900	-2%
UNEMPLOYMENT BENEFITS	120-4102-1430	\$100	\$80	\$100	0%
Retiree Medical Premiums	120-4102-1450	\$19,900	\$16,580	\$18,900	-5%
Total Salaries & Fringe Benefits:		\$326,900	\$223,475	\$310,200	-5.1%
Operating Supplies & Services					
TELEPHONE/COMMUNICATIONS	120-4102-2200	\$1,200	\$0	\$1,700	41.7%
Office Supplies And Materials	120-4102-2250	\$1,100	\$998	\$1,100	0%
Training & Education	120-4102-2560	\$2,000	\$1,295	\$3,000	50%
Uniforms And Safety Equipment	120-4102-2700	\$700	\$422	\$1,500	114.3%
Professional/Specialized Serv	120-4102-2710	\$10,000	\$1,463	\$9,500	-5%
Small Tools	120-4102-2850	\$1,100	\$1,078	\$11,300	927.3%
Total Operating Supplies & Services:		\$16,100	\$5,255	\$28,100	74.5%
Internal Service Charges					
EQUIPMENT REPLACEMENT	120-4102-3600	\$11,300	\$9,420	\$0	-100%
CITY ATTORNEY	120-4102-3612	\$2,300	\$1,920	\$600	-73.9%
LIABILITY INSURANCE	120-4102-3616	\$13,400	\$11,170	\$14,700	9.7%
GENERAL FUND OVERHEAD	120-4102-3640	\$26,700	\$22,250	\$26,700	0%
PUBLIC WORKS-OVERHEAD	120-4102-3690	\$25,300	\$21,080	\$28,700	13.4%
Total Internal Service Charges:		\$79,000	\$65,840	\$70,700	-10.5%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Community Development:		\$422,000	\$294,570	\$409,000	-3.1%
Total:		\$422,000	\$294,570	\$409,000	-3.1%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Engineering - Permits

The Permit Program facilitates and oversees projects that impact or occur on the public right of way, including sidewalks, parking lots, streets, driveways, and movement of large equipment to and through the City, as well as permitting for private development work by contractors.

PROGRAM OBJECTIVES

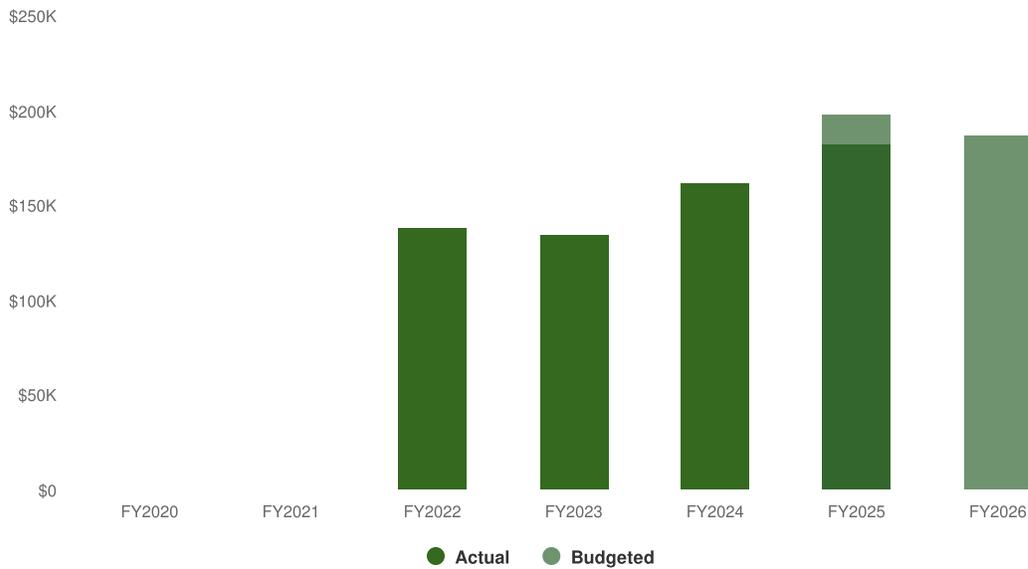
- Issue encroachment permits according to City standards.
- Issue transportation permits to move oversize loads safely along city streets.
- Issue permits for development work/improvements throughout the City.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

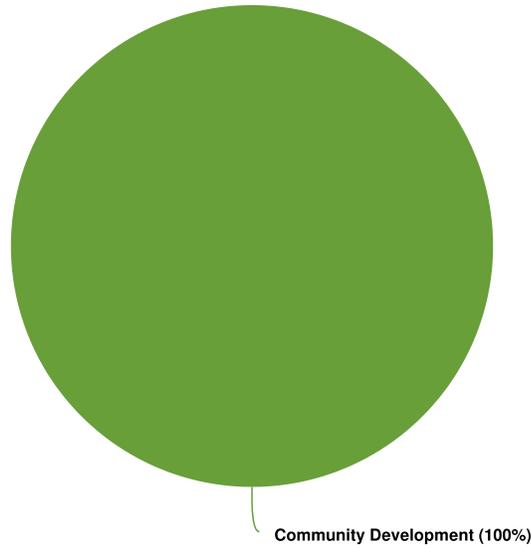
\$187,000 **-\$10,750**
(-5.44% vs. prior year)

Engineering - Permits Proposed and Historical Budget vs. Actual

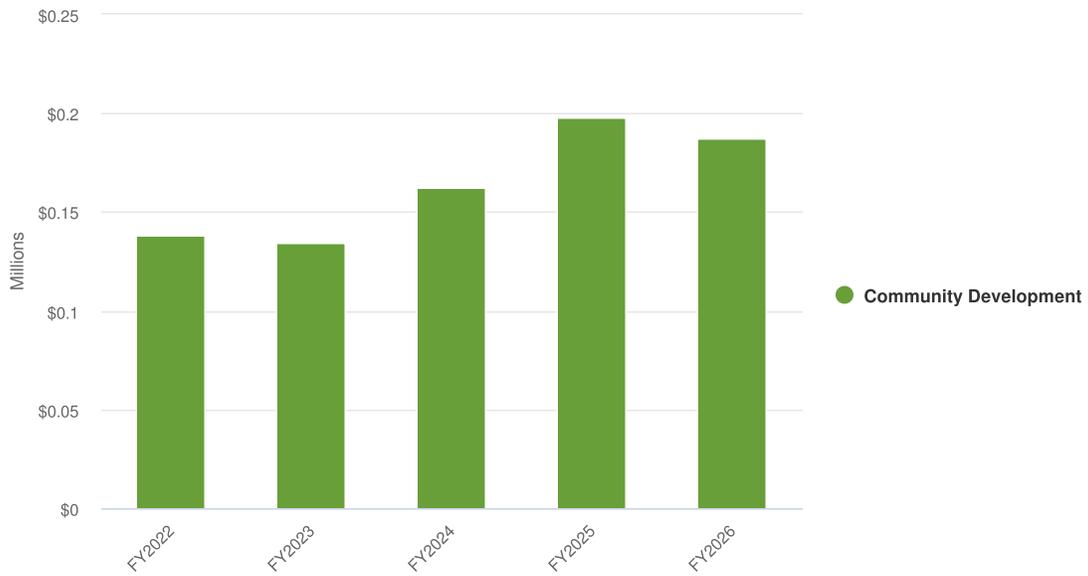


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Community Development					
Salaries & Fringe Benefits					

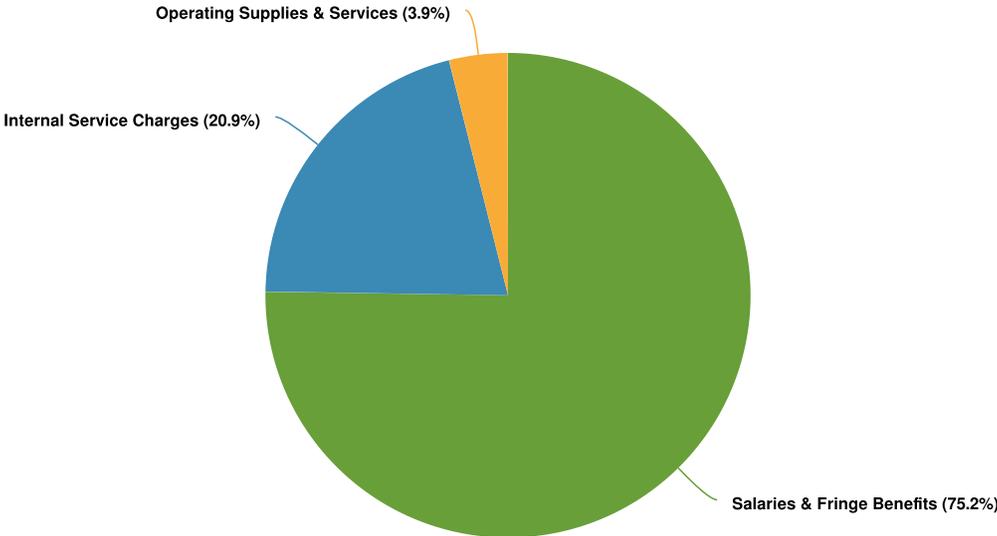


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	120-4101-1100	\$78,600	\$70,177	\$83,000	5.6%
Other Fringe Benefits	120-4101-1400	\$4,100	\$4,047	\$4,900	19.5%
Pers Pension	120-4101-1405	\$22,400	\$28,827	\$26,000	16.1%
Health Plans	120-4101-1410	\$8,800	\$8,660	\$9,900	12.5%
Workers Comp Contribution	120-4101-1415	\$3,400	\$2,830	\$3,200	-5.9%
Special Pay	120-4101-1420	\$0	\$97	\$0	0%
Pto + Holiday	120-4101-1425	\$3,600	\$521	\$3,900	8.3%
UNEMPLOYMENT BENEFITS	120-4101-1430	\$100	\$80	\$100	0%
Retiree Medical Premiums	120-4101-1450	\$11,000	\$9,170	\$9,700	-11.8%
Total Salaries & Fringe Benefits:		\$132,000	\$124,410	\$140,700	6.6%
Operating Supplies & Services					
Office Supplies And Materials	120-4101-2250	\$200	\$185	\$0	-100%
Software Maintenance	120-4101-2265	\$2,000	\$2,451	\$2,000	0%
Training & Education	120-4101-2560	\$400	\$0	\$300	-25%
Professional/Specialized Serv	120-4101-2710	\$22,750	\$21,685	\$5,000	-78%
Total Operating Supplies & Services:		\$25,350	\$24,321	\$7,300	-71.2%
Internal Service Charges					
CITY ATTORNEY	120-4101-3612	\$1,300	\$1,080	\$400	-69.2%
LIABILITY INSURANCE	120-4101-3616	\$8,000	\$6,670	\$7,900	-1.2%
GENERAL FUND OVERHEAD	120-4101-3640	\$12,700	\$10,580	\$12,300	-3.1%
PUBLIC WORKS-OVERHEAD	120-4101-3690	\$18,400	\$15,330	\$18,400	0%
Total Internal Service Charges:		\$40,400	\$33,660	\$39,000	-3.5%
Total Community Development:		\$197,750	\$182,392	\$187,000	-5.4%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Facilities Maintenance

Facilities Maintenance includes janitorial services, minor renovation and remodels, and other support for the City's 56 buildings. City facilities include City Hall (26,388 SF), the Library (49,320 SF), four fire stations (34,699 SF), the police station (57,343 SF), and the Simpson Center (20,422 SF).

PROGRAM OBJECTIVES

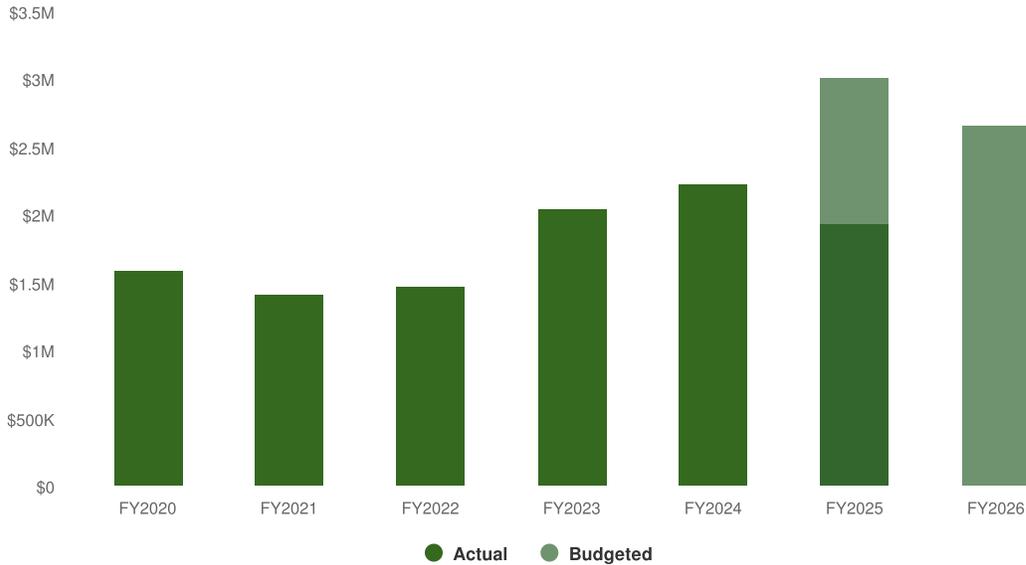
- Perform annual minor repaint of interior and exterior areas of the City's buildings in order to maintain a positive and attractive environment.
- Maintain and service a variety of heating, air conditioning and ventilation systems on a routine basis, with filter changes every 90 days.
- Respond within four hours to calls for sewer backups within city buildings and coordinate responses.
- Oversee janitorial services in all buildings operated by the City at least twice a week.
- Implement various energy conservation efforts as identified within the Centrica Audit, including the replacement of the Library's chillers and heaters using ARPA funding.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

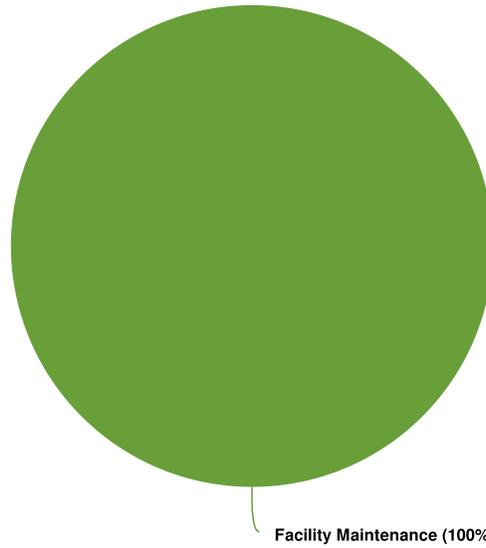
\$2,661,000 **-\$349,500**
 (-11.61% vs. prior year)

Facilities Maintenance Proposed and Historical Budget vs. Actual

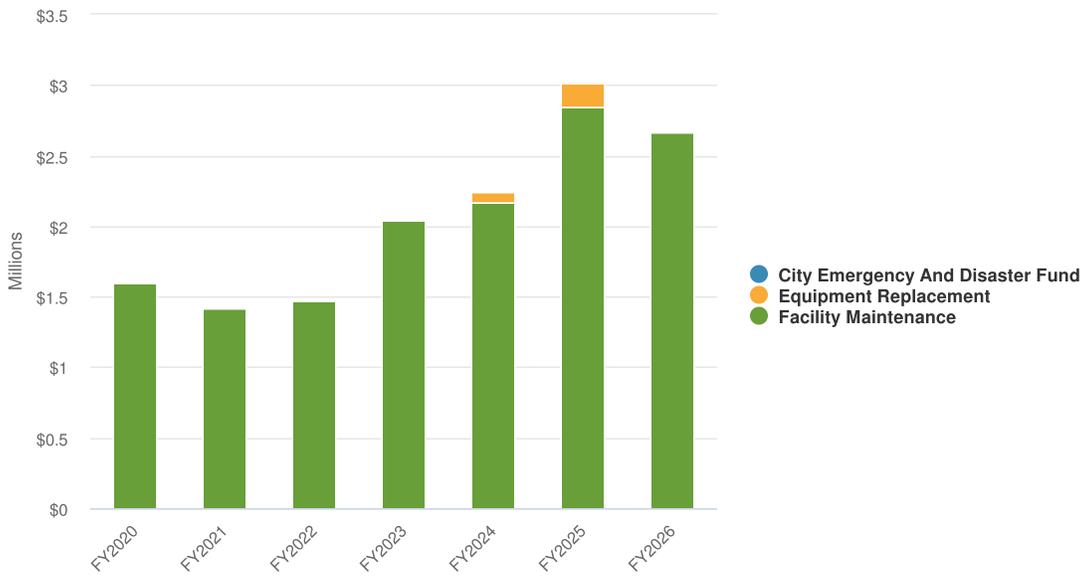


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Equipment Replacement					
Capital Outlay					



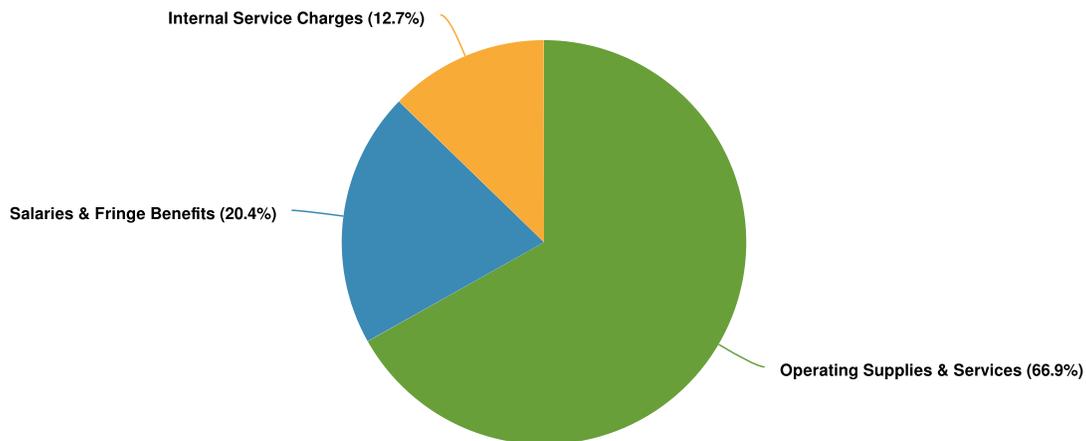
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Major Machinery And Equipment	380-4560-5400	\$170,000	\$0	\$0	-100%
Total Capital Outlay:		\$170,000	\$0	\$0	-100%
Total Equipment Replacement:		\$170,000	\$0	\$0	-100%
Facility Maintenance					
Salaries & Fringe Benefits					
Salaries & Wages	685-4560-1100	\$292,300	\$255,058	\$300,200	2.7%
Salaries Overtime	685-4560-1300	\$16,000	\$38,381	\$16,000	0%
Other Fringe Benefits	685-4560-1400	\$11,100	\$10,877	\$11,500	3.6%
Pers Pension	685-4560-1405	\$82,700	\$107,767	\$95,900	16%
Health Plans	685-4560-1410	\$62,200	\$51,573	\$58,700	-5.6%
Workers Comp Contribution	685-4560-1415	\$12,300	\$10,250	\$11,400	-7.3%
Special Pay	685-4560-1420	\$4,500	\$5,089	\$5,700	26.7%
Pto + Holiday	685-4560-1425	\$8,700	\$2,663	\$9,000	3.4%
Unemployment Benefits	685-4560-1430	\$200	\$170	\$200	0%
Retiree Medical Premiums	685-4560-1450	\$39,600	\$33,000	\$34,700	-12.4%
Total Salaries & Fringe Benefits:		\$529,600	\$514,828	\$543,300	2.6%
Operating Supplies & Services					
Utilities - Electric	685-4560-2105	\$910,400	\$580,160	\$970,000	6.5%
Utilities-Water	685-4560-2110	\$78,000	\$61,222	\$81,000	3.8%
Utilities- Gas	685-4560-2115	\$48,500	\$25,453	\$33,500	-30.9%
Telephone/Communication	685-4560-2200	\$3,300	\$3,292	\$3,500	6.1%
ADVERTISING AND PUBLICATIONS	685-4560-2220	\$0	\$164	\$0	0%
Contracts,Leases,Rents,& Taxes	685-4560-2400	\$295,800	\$222,980	\$309,700	4.7%
Maint & Operations/Parts & Sup	685-4560-2450	\$110,000	\$96,498	\$115,300	4.8%
Building Maintenance/Repairs	685-4560-2460	\$257,570	\$117,332	\$234,000	-9.2%
Training & Education	685-4560-2560	\$3,000	\$2,748	\$3,000	0%
Vehicle Fuel	685-4560-2623	\$14,900	\$9,822	\$16,000	7.4%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Uniforms And Safety Equipment	685-4560-2700	\$4,800	\$3,289	\$6,000	25%
Small Tools	685-4560-2850	\$1,000	\$1,847	\$7,000	600%
Total Operating Supplies & Services:		\$1,727,270	\$1,124,807	\$1,779,000	3%
Internal Service Charges					
Equipment Replacement	685-4560-3600	\$6,900	\$5,750	\$7,000	1.4%
City Attorney	685-4560-3612	\$16,200	\$13,500	\$4,700	-71%
Liability Insurance	685-4560-3616	\$95,200	\$79,330	\$105,600	10.9%
Public Works-Administration	685-4560-3690	\$207,300	\$172,750	\$221,400	6.8%
Total Internal Service Charges:		\$325,600	\$271,330	\$338,700	4%
Capital Outlay					
Major Machinery And Equipment	685-4560-5400	\$258,030	\$27,879	\$0	-100%
Total Capital Outlay:		\$258,030	\$27,879	\$0	-100%
Total Facility Maintenance:		\$2,840,500	\$1,938,844	\$2,661,000	-6.3%
Total:		\$3,010,500	\$1,938,844	\$2,661,000	-11.6%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Fleet Maintenance

Fleet Maintenance is responsible for the maintenance and repair of the City's rolling stock, including light duty vehicles, heavy-duty vehicles, police vehicles and fire apparatus and vehicles. The division performs approximately 1,600 repairs and maintenance activities on light vehicles and 300 repairs on heavy-duty vehicles in a one-year period.

PROGRAM OBJECTIVES

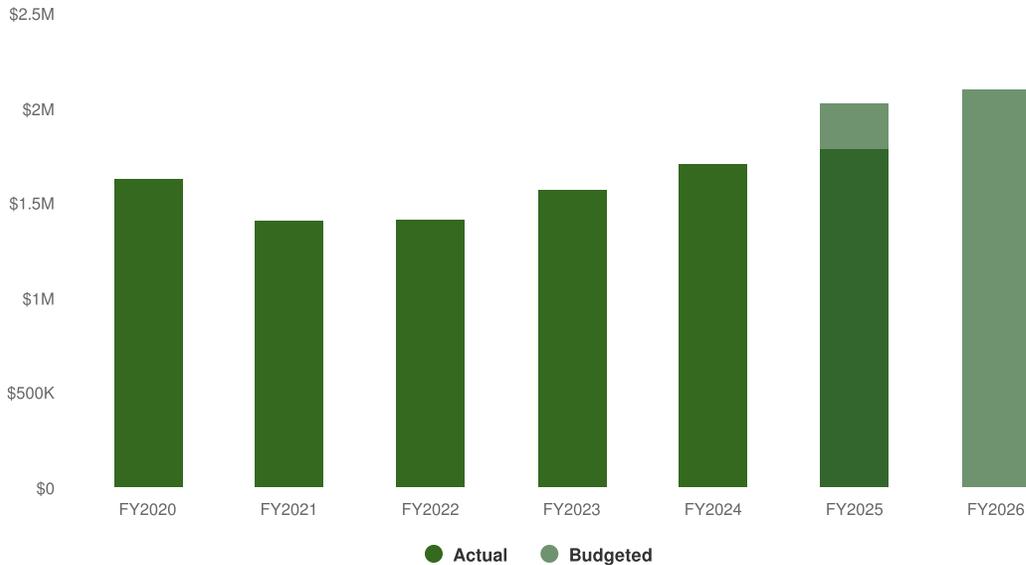
- Perform preventive and restorative maintenance on all vehicles based on mileage and use.
- Continue to develop vehicle replacement plans which are based on a 10-years/100,000-mile service life cycle on each light duty vehicle while integrating alternative-fueled and electric vehicles into the existing fleet operation.
- Handle all smog certifications for all rolling stock.
- Coordinate the regulatory compliance program for AQMD and BAR, as well as other state and local agencies.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

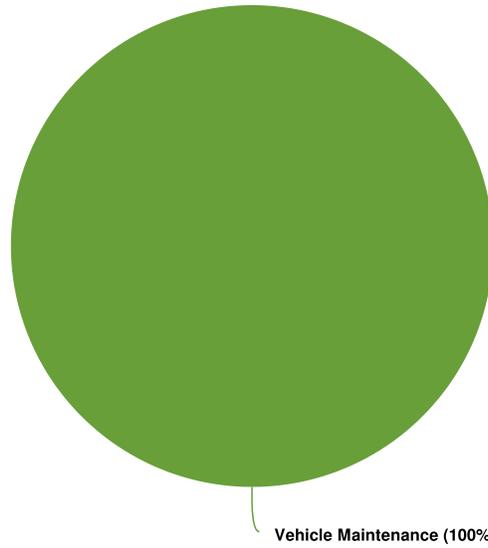
\$2,099,000 **\$70,239**
(3.46% vs. prior year)

Fleet Maintenance Proposed and Historical Budget vs. Actual

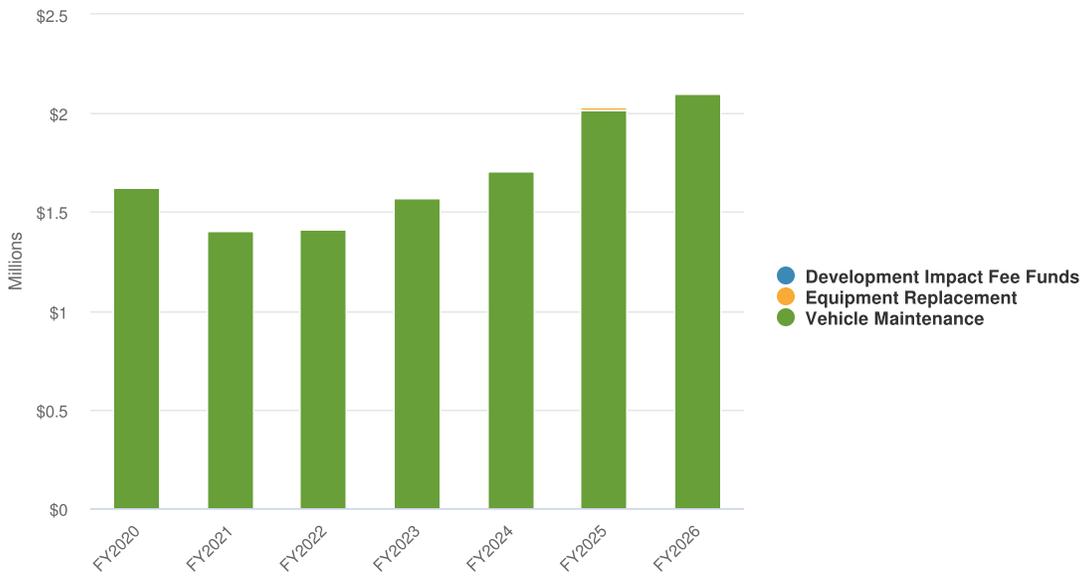


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Equipment Replacement					
Capital Outlay					



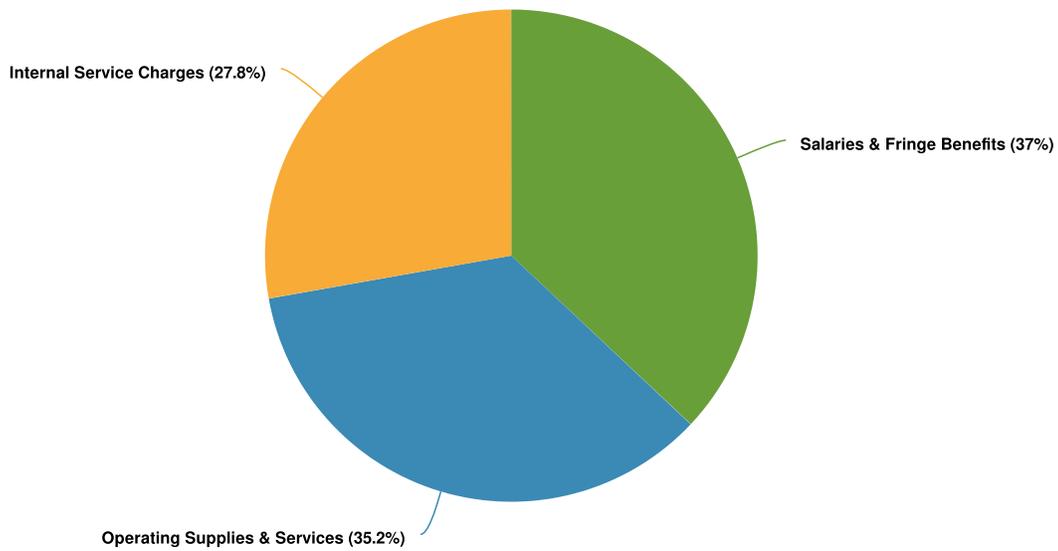
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
MAJOR MACHINERY AND EQUIPMENT	380-4550-5400	\$13,000	\$12,490	\$0	-100%
Total Capital Outlay:		\$13,000	\$12,490	\$0	-100%
Total Equipment Replacement:		\$13,000	\$12,490	\$0	-100%
Vehicle Maintenance					
Salaries & Fringe Benefits					
Salaries & Wages	684-4550-1100	\$421,800	\$353,106	\$434,500	3%
Salaries Overtime	684-4550-1300	\$7,500	\$3,418	\$7,500	0%
Other Fringe Benefits	684-4550-1400	\$16,200	\$13,786	\$16,500	1.9%
Pers Pension	684-4550-1405	\$121,300	\$151,457	\$140,700	16%
Health Plans	684-4550-1410	\$88,100	\$69,163	\$81,900	-7%
Workers Comp Contribution	684-4550-1415	\$18,100	\$15,080	\$16,700	-7.7%
Special Pay	684-4550-1420	\$14,400	\$18,446	\$14,400	0%
Pto + Holiday	684-4550-1425	\$13,100	\$3,341	\$13,500	3.1%
Unemployment Benefits	684-4550-1430	\$300	\$250	\$300	0%
Retiree Medical Premiums	684-4550-1450	\$58,400	\$48,670	\$50,900	-12.8%
Total Salaries & Fringe Benefits:		\$759,200	\$676,717	\$776,900	2.3%
Operating Supplies & Services					
Telephone/Communication	684-4550-2200	\$600	\$728	\$1,200	100%
Vehicle Supplies & Maintenance	684-4550-2350	\$669,061	\$615,971	\$700,000	4.6%
Contracts & Leases	684-4550-2400	\$1,700	\$1,384	\$1,200	-29.4%
Training & Education	684-4550-2560	\$600	\$0	\$600	0%
Vehicle Fuel	684-4550-2623	\$5,900	\$2,233	\$6,600	11.9%
Uniforms And Safety Equipment	684-4550-2700	\$4,700	\$4,492	\$6,000	27.7%
Professional/Specialized Serv	684-4550-2710	\$7,400	\$2,416	\$7,400	0%
Small Tools	684-4550-2850	\$6,000	\$4,325	\$16,000	166.7%
Total Operating Supplies & Services:		\$695,961	\$631,548	\$739,000	6.2%
Internal Service Charges					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
City Attorney	684-4550-3612	\$11,200	\$9,330	\$3,100	-72.3%
Liability Insurance	684-4550-3616	\$65,700	\$54,750	\$70,100	6.7%
Facility Maintenance	684-4550-3680	\$340,600	\$283,830	\$364,500	7%
Public Works-Administration	684-4550-3690	\$143,100	\$119,250	\$145,400	1.6%
Total Internal Service Charges:		\$560,600	\$467,160	\$583,100	4%
Total Vehicle Maintenance:		\$2,015,761	\$1,775,426	\$2,099,000	4.1%
Total:		\$2,028,761	\$1,787,915	\$2,099,000	3.5%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Parks

The Parks Program performs the necessary maintenance and rehabilitation activities necessary to maintain the City's 8 developed parks (620.78 acres), including Weston (4 acres), Gibbel (11 acres), Simpson (483.48 acres), Mary Henley (16 acres), Spencer Park (.50), Brubaker (60 acres), Cawston Park (3 acres). This includes inspecting and maintaining playground equipment, trimming park trees, doing mowing and landscaping activities, and renovating playfields as necessary.

PROGRAM OBJECTIVES

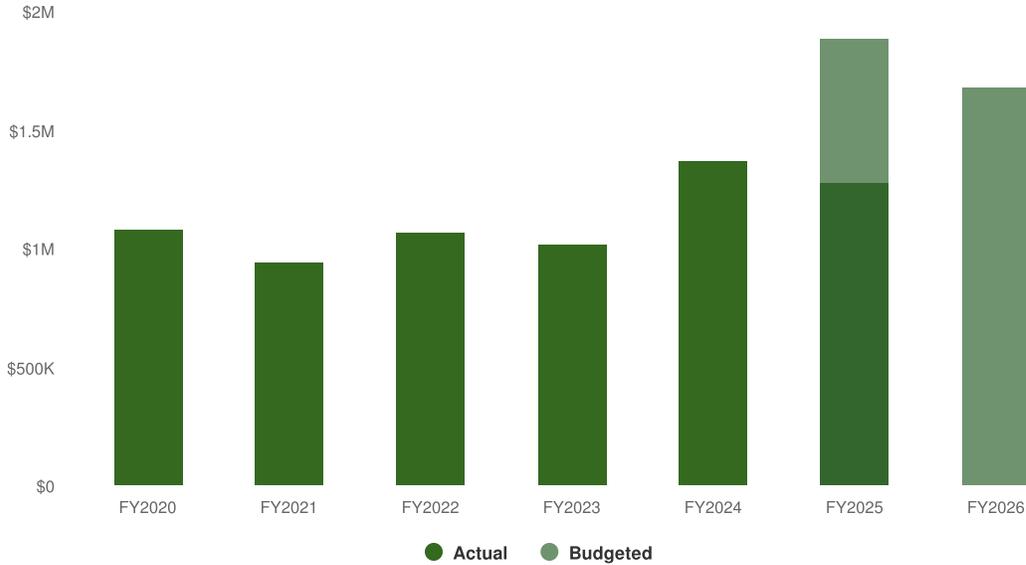
- Maintain and update an accurate annual maintenance schedule for all parks, including tasks to be performed annually, monthly and weekly and annual renovation of at least 2 parks.
- Complete a survey of all park trees and ensure Cartegraph is up-to-date with accurate species and location.
- Complete the first and second years of the tree trimming cycle using a combination of City crews and specialized tree trimming contractors. Target complete trimming of 3,500 trees during FY22-23.
- Perform monthly playground equipment inspections and make repairs as necessary.
- Implement various management elements of the Brubaker Park Baseball complex as may be approved, including development of field maintenance and upgrades through the third-party management contractor. Work efforts include identification of Capital Improvement Program upgrades to the complex that may enhance or improve the usage and operation of the complex.
- Perform annual turf revitalization, consisting of aeration, fertilization and reseeding of all play fields.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

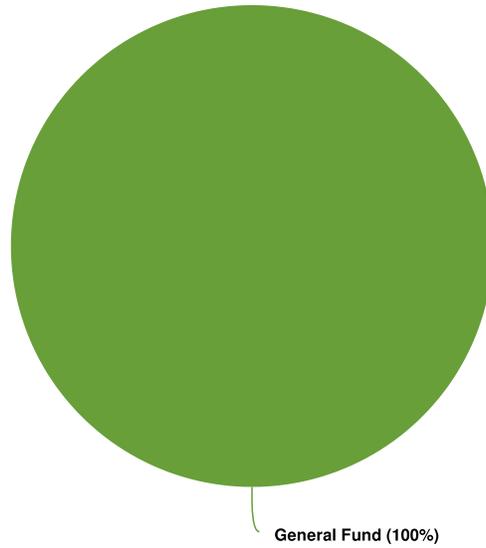
\$1,681,000 **-\$207,651**
(-10.99% vs. prior year)

Parks Proposed and Historical Budget vs. Actual

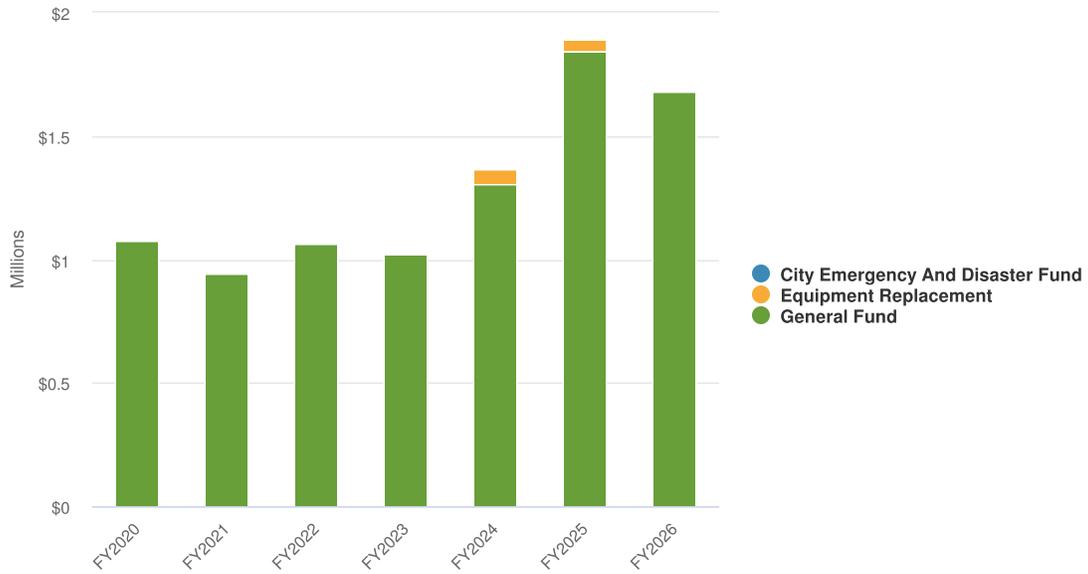


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Salaries & Fringe Benefits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	110-4250-1100	\$273,900	\$202,420	\$345,000	26%
Salaries Overtime	110-4250-1300	\$9,000	\$8,539	\$9,000	0%
COMP TIME USED	110-4250-1305	\$0	\$279	\$0	0%
Other Fringe Benefits	110-4250-1400	\$9,600	\$7,395	\$12,000	25%
Pers Pension	110-4250-1405	\$74,300	\$85,378	\$109,700	47.6%
Health Plans	110-4250-1410	\$54,200	\$47,202	\$69,800	28.8%
Workers Comp Contribution	110-4250-1415	\$10,900	\$9,080	\$10,800	-0.9%
Special Pay	110-4250-1420	\$4,800	\$4,511	\$4,800	0%
Pto + Holiday	110-4250-1425	\$7,300	\$4,820	\$9,100	24.7%
Unemployment Benefits	110-4250-1430	\$200	\$170	\$200	0%
Retiree Medical Premiums	110-4250-1450	\$35,100	\$29,250	\$33,000	-6%
Total Salaries & Fringe Benefits:		\$479,300	\$399,044	\$603,400	25.9%
Operating Supplies & Services					
Utilities - Electric	110-4250-2105	\$8,000	\$15,015	\$20,000	150%
Utilities-Water	110-4250-2110	\$370,000	\$270,102	\$372,600	0.7%
Telephone/Communications	110-4250-2200	\$2,100	\$1,124	\$4,300	104.8%
Contracts,Leases,Rents,& Taxes	110-4250-2400	\$112,267	\$66,655	\$116,900	4.1%
Maint & Operations/Parts & Sup	110-4250-2450	\$68,700	\$58,747	\$75,000	9.2%
Training & Education	110-4250-2560	\$500	\$466	\$5,500	1,000%
Vehicle Fuel	110-4250-2623	\$23,000	\$12,670	\$25,000	8.7%
Uniforms And Safety Equipment	110-4250-2700	\$3,700	\$2,988	\$4,600	24.3%
Professional/Specialized Serv	110-4250-2710	\$7,500	\$0	\$0	-100%
Ca Beverage Container Recycle	110-4250-2801	\$281,184	\$70,095	\$0	-100%
Small Tools	110-4250-2850	\$3,900	\$1,304	\$3,900	0%
Total Operating Supplies & Services:		\$880,851	\$499,165	\$627,800	-28.7%
Internal Service Charges					
Equipment Replacement	110-4250-3600	\$20,200	\$16,830	\$0	-100%
City Attorney	110-4250-3612	\$8,400	\$7,000	\$2,400	-71.4%

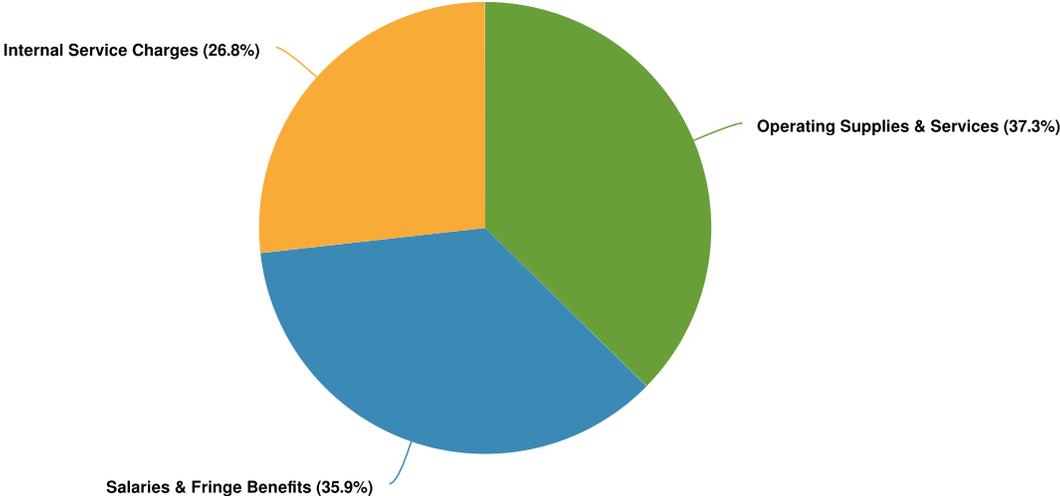


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
It/Computers-Telephones	110-4250-3613	\$12,500	\$10,420	\$39,700	217.6%
Liability Insurance	110-4250-3616	\$49,000	\$40,830	\$53,400	9%
Vehicle Maint & Repairs	110-4250-3622	\$90,500	\$75,420	\$112,300	24.1%
GENERAL FUND OVERHEAD	110-4250-3640	\$79,100	\$65,920	\$83,400	5.4%
Facility Maintenance	110-4250-3680	\$44,300	\$36,920	\$47,300	6.8%
Public Works-Administration	110-4250-3690	\$99,000	\$82,500	\$111,300	12.4%
Total Internal Service Charges:		\$403,000	\$335,840	\$449,800	11.6%
Capital Outlay					
Major Machinery And Equipment	110-4250-5400	\$80,000	\$0	\$0	-100%
Total Capital Outlay:		\$80,000	\$0	\$0	-100%
Total General Fund:		\$1,843,151	\$1,234,049	\$1,681,000	-8.8%
Equipment Replacement					
Capital Outlay					
MAJOR MACHINERY AND EQUIPMENT	380-4250-5400	\$45,500	\$45,399	\$0	-100%
Total Capital Outlay:		\$45,500	\$45,399	\$0	-100%
Total Equipment Replacement:		\$45,500	\$45,399	\$0	-100%
Total:		\$1,888,651	\$1,279,448	\$1,681,000	-11%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Sewer

Maintain and operate a sewer collection system that meets all State and Federal regulations, while ensuring that public health and the environment are protected while minimizing Sanitary Sewer Overflows (SSO) from the public system.

PROGRAM OBJECTIVES

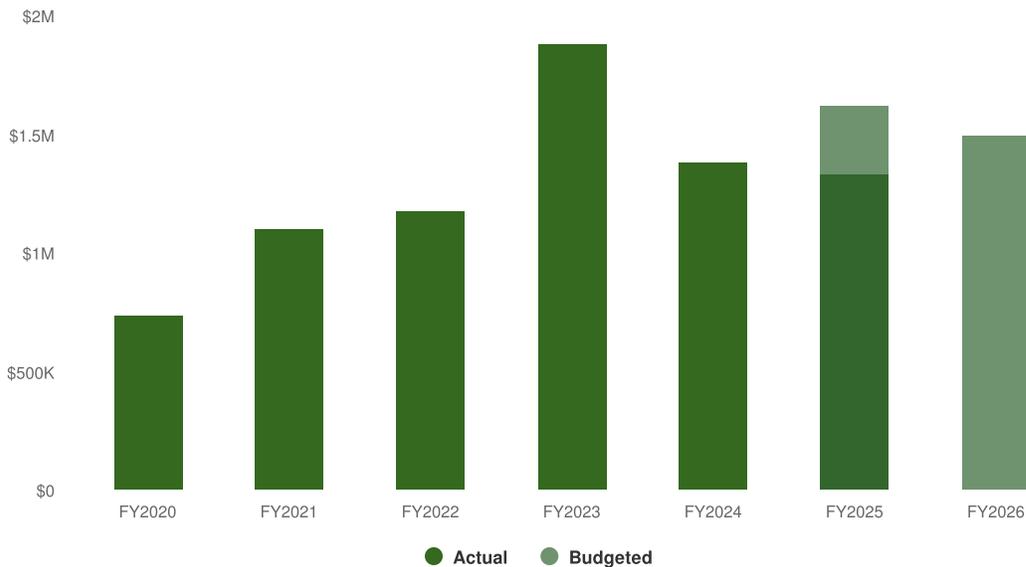
- Ensure that the sewer collection system is adequately inspected and cleaned, using both video surveillance and jet-rodding to eliminate potential blockages. The current system consists of 140 miles or 739,000 linear feet of lines in a variety of pipe dimensions and 1,812 manholes.
- Maintain and update the Sanitary Sewer Management Plan, including amendments and audits as necessary, and submit said reports to the State Water Resources Control Board in a timely manner.
- Respond to calls for SSOs within two hours from the initial report, complete a timely response and submit reports to the State Database in the timeline appropriate to the size of the SSO.
- As included in the Water and Sewer Master Plan and the FY2021-26 CIP Update, we continue to implement \$6.5 million in sewer line replacement and repairs.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

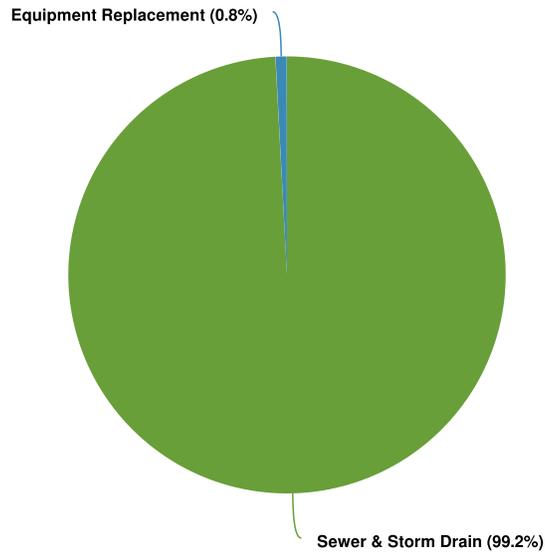
\$1,499,500 **-\$125,897**
 (-7.75% vs. prior year)

Sewer Proposed and Historical Budget vs. Actual

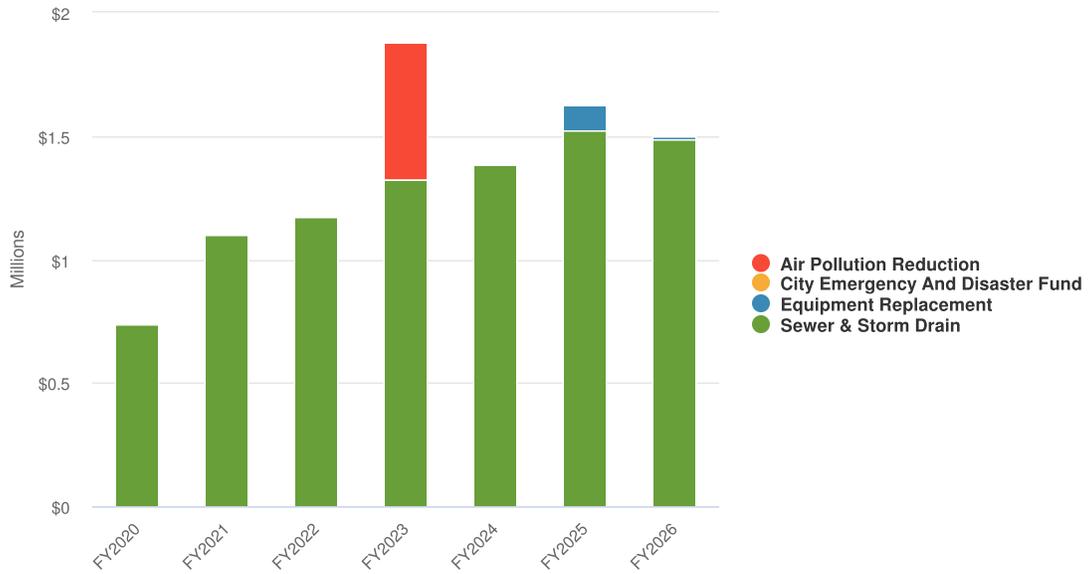


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Capital Outlay					
Total Capital Outlay:		\$0	\$0	\$0	0%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Sewer & Storm Drain					
Salaries & Fringe Benefits					
Salaries & Wages	254-4600-1100	\$474,100	\$410,581	\$474,700	0.1%
Salaries Part Time	254-4600-1200	\$12,000	\$5,941	\$0	-100%
Salaries Overtime	254-4600-1300	\$2,000	\$14,172	\$2,000	0%
Comp Time Used	254-4600-1305	\$0	\$107	\$0	0%
Other Fringe Benefits	254-4600-1400	\$18,400	\$16,648	\$17,400	-5.4%
Pers Pension	254-4600-1405	\$135,600	\$175,654	\$150,500	11%
Health Plans	254-4600-1410	\$88,000	\$78,353	\$85,600	-2.7%
Workers Comp Contribution	254-4600-1415	\$22,300	\$18,580	\$19,800	-11.2%
Special Pay	254-4600-1420	\$14,300	\$14,388	\$14,900	4.2%
Pto + Holiday	254-4600-1425	\$15,000	\$16,985	\$13,900	-7.3%
Unemployment Benefits	254-4600-1430	\$300	\$250	\$300	0%
Retiree Medical Premiums	254-4600-1450	\$71,700	\$59,750	\$60,500	-15.6%
Total Salaries & Fringe Benefits:		\$853,700	\$811,409	\$839,600	-1.7%
Operating Supplies & Services					
Telephone/Communications	254-4600-2200	\$1,100	\$459	\$1,700	54.5%
Advertising And Publications	254-4600-2220	\$300	\$0	\$300	0%
Office Supplies And Materials	254-4600-2250	\$600	\$345	\$0	-100%
Office Supplies And Materials-Ub	254-4600-2254	\$4,300	\$2,380	\$4,300	0%
Utility Billing Postage	254-4600-2255	\$22,000	\$12,719	\$22,000	0%
Software Maintenance	254-4600-2265	\$58,600	\$36,866	\$58,600	0%
COMPUTER HARDWARE PURCHASES	254-4600-2270	\$0	\$0	\$15,000	N/A
Contracts,Leases,Rents,& Taxes	254-4600-2400	\$6,200	\$979	\$5,400	-12.9%
Maint & Operations/Parts & Sup	254-4600-2450	\$23,800	\$21,879	\$45,000	89.1%
Training & Education	254-4600-2560	\$5,100	\$5,117	\$10,500	105.9%

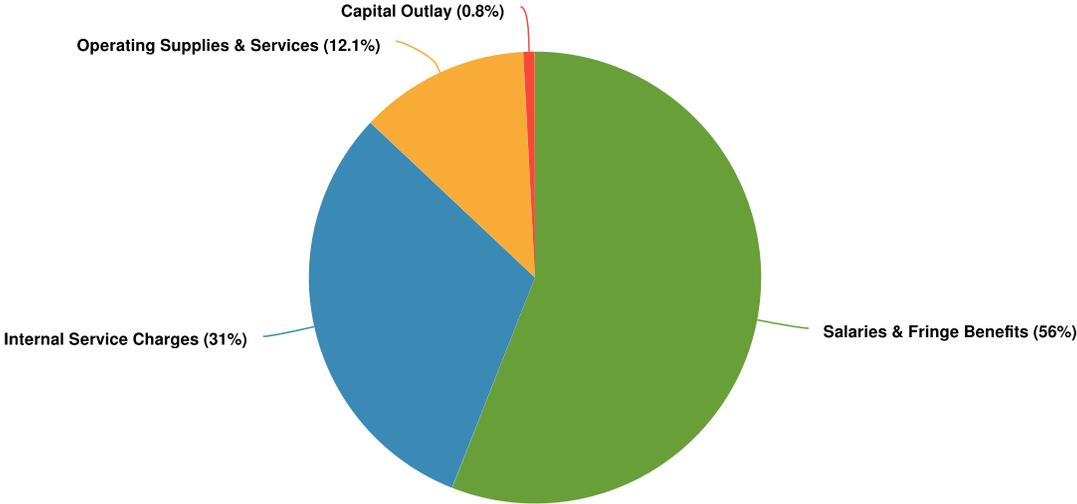


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Vehicle Fuel	254-4600-2623	\$10,400	\$5,568	\$10,400	0%
Uniforms And Safety Equipment	254-4600-2700	\$3,900	\$2,949	\$5,000	28.2%
Professional/Specialized Serv	254-4600-2710	\$25,697	\$15,248	\$2,700	-89.5%
Small Tools	254-4600-2850	\$1,000	\$0	\$1,000	0%
Total Operating Supplies & Services:		\$162,997	\$104,508	\$181,900	11.6%
Internal Service Charges					
Equipment Replacement	254-4600-3600	\$145,900	\$121,580	\$94,000	-35.6%
City Attorney	254-4600-3612	\$8,300	\$6,920	\$2,300	-72.3%
Liability Insurance	254-4600-3616	\$48,900	\$40,750	\$51,000	4.3%
Vehicle Maint & Repairs	254-4600-3622	\$65,900	\$54,920	\$79,700	20.9%
General Fund Overhead	254-4600-3640	\$79,400	\$66,170	\$80,200	1%
Utility Building Rental Fee	254-4600-3647	\$26,500	\$22,080	\$27,100	2.3%
Utility Land Rental Fee	254-4600-3648	\$2,600	\$2,170	\$2,500	-3.8%
Facility Maintenance	254-4600-3680	\$19,700	\$16,420	\$22,200	12.7%
Public Works-Overhead	254-4600-3690	\$106,500	\$88,750	\$106,500	0%
Total Internal Service Charges:		\$503,700	\$419,760	\$465,500	-7.6%
Total Sewer & Storm Drain:		\$1,520,397	\$1,335,677	\$1,487,000	-2.2%
Equipment Replacement					
Capital Outlay					
Major Machinery And Equipment	380-4600-5400	\$105,000	\$0	\$12,500	-88.1%
Total Capital Outlay:		\$105,000	\$0	\$12,500	-88.1%
Total Equipment Replacement:		\$105,000	\$0	\$12,500	-88.1%
Total:		\$1,625,397	\$1,335,677	\$1,499,500	-7.7%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Storm Drain

The Storm Drain program consists of the cleaning, maintenance, operation and regulatory compliance with the various aspects of the National Pollutant Discharge Elimination System (NPDES) as set forth in the Riverside County Municipal Separate Storm Sewer System (MS4) permit as well as other Statewide issued permits including Industrial Facilities covered under the Industrial General Permit and construction sites covered under the Statewide Construction General Permit.

PROGRAM OBJECTIVES

- Conduct required inspections of the City's 295 commercial and 23 industrial facilities on a frequency as mandated by the MS4 Permit, and Best Management Practices/Post Construction facilities installed in new developments through a Water Quality Management Plan (WQMP).
- Inspect and maintain all catch basin inlets, all open channels, all City operated basins, and ongoing construction sites as needed and in conformance with state mandates.
- Review, prepare, update and maintain all required documents such as the Local Implementation Plan, the City's Ordinances as it relates to NPDES program compliance, and prepare the annual reports as required.
- Actively engage in the development of the proposed Tri-County Regional MS4/NPDES Permit with Riverside County, San Bernardino County and Orange County, and if successfully adopted by the Santa Ana Regional Water Quality Control Board in 2022/2023, begin implementation of new program elements in cooperation with Riverside County Flood Control and Water Conservation District and other permittees.

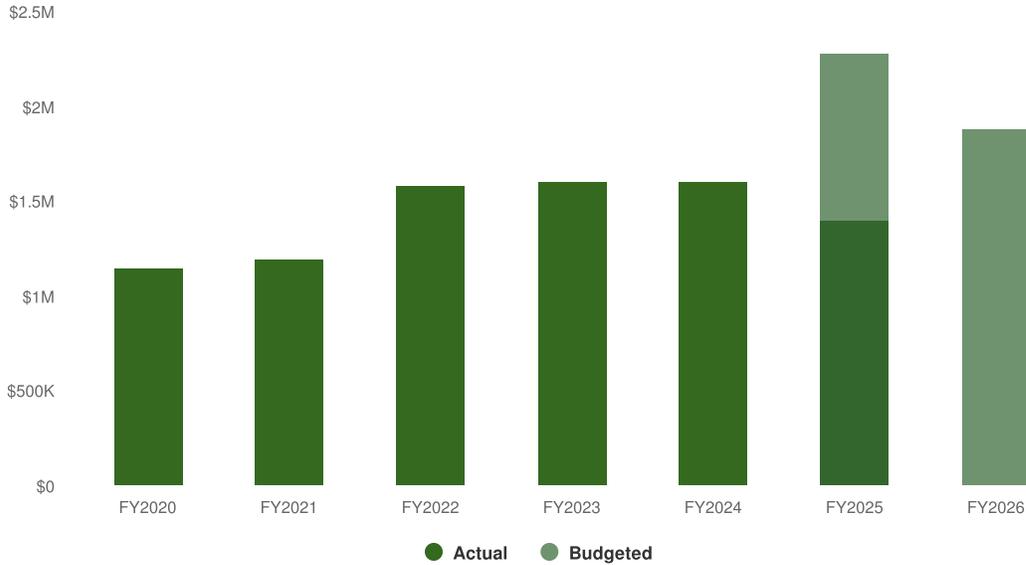


Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

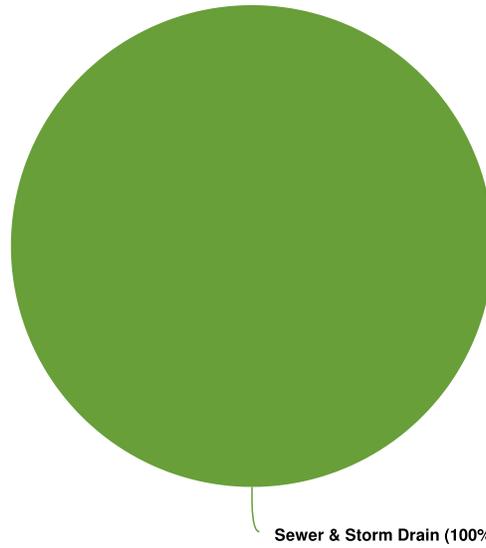
\$1,880,000 **-\$401,365**
(-17.59% vs. prior year)

Storm Drain Proposed and Historical Budget vs. Actual

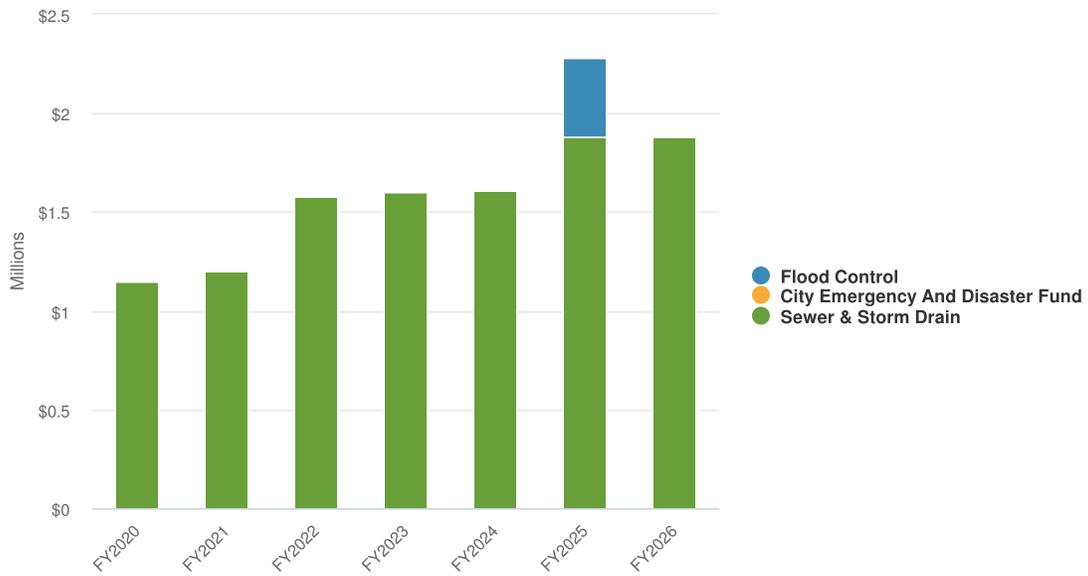


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Sewer & Storm Drain					
Salaries & Fringe Benefits					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries & Wages	254-4650-1100	\$559,400	\$414,766	\$527,100	-5.8%
Salaries Part Time	254-4650-1200	\$12,000	\$5,941	\$0	-100%
Salaries Overtime	254-4650-1300	\$10,000	\$19,749	\$10,000	0%
Other Fringe Benefits	254-4650-1400	\$20,300	\$15,551	\$19,400	-4.4%
Pers Pension	254-4650-1405	\$159,400	\$174,528	\$166,800	4.6%
Health Plans	254-4650-1410	\$117,800	\$87,169	\$105,200	-10.7%
Workers Comp Contribution	254-4650-1415	\$26,000	\$21,670	\$22,900	-11.9%
Special Pay	254-4650-1420	\$16,400	\$15,985	\$14,200	-13.4%
Pto + Holiday	254-4650-1425	\$14,800	\$226	\$14,000	-5.4%
Unemployment Benefits	254-4650-1430	\$400	\$330	\$400	0%
Retiree Medical Premiums	254-4650-1450	\$83,700	\$69,750	\$70,000	-16.4%
Total Salaries & Fringe Benefits:		\$1,020,200	\$825,665	\$950,000	-6.9%
Operating Supplies & Services					
Utilities - Electric	254-4650-2105	\$8,700	\$4,251	\$8,700	0%
Telephone/Communications	254-4650-2200	\$3,000	\$2,019	\$1,700	-43.3%
Advertising And Publications	254-4650-2220	\$1,400	\$0	\$1,400	0%
Office Supplies And Materials-Ub	254-4650-2254	\$1,700	\$1,744	\$1,700	0%
Utility Billing Postage	254-4650-2255	\$22,000	\$12,565	\$22,000	0%
Software Maintenance	254-4650-2265	\$56,600	\$36,866	\$56,600	0%
Contracts,Leases,Rents,& Taxes	254-4650-2400	\$98,886	\$26,075	\$154,000	55.7%
Maint & Operations/Parts & Sup	254-4650-2450	\$167,536	\$130,750	\$187,300	11.8%
Training & Education	254-4650-2560	\$8,800	\$292	\$13,800	56.8%
Vehicle Fuel	254-4650-2623	\$4,700	\$6,242	\$5,000	6.4%
Uniforms And Safety Equipment	254-4650-2700	\$6,900	\$6,384	\$7,700	11.6%
Professional/Specialized Serv	254-4650-2710	\$80,004	\$10,020	\$65,000	-18.8%
Small Tools	254-4650-2850	\$1,000	\$0	\$1,000	0%

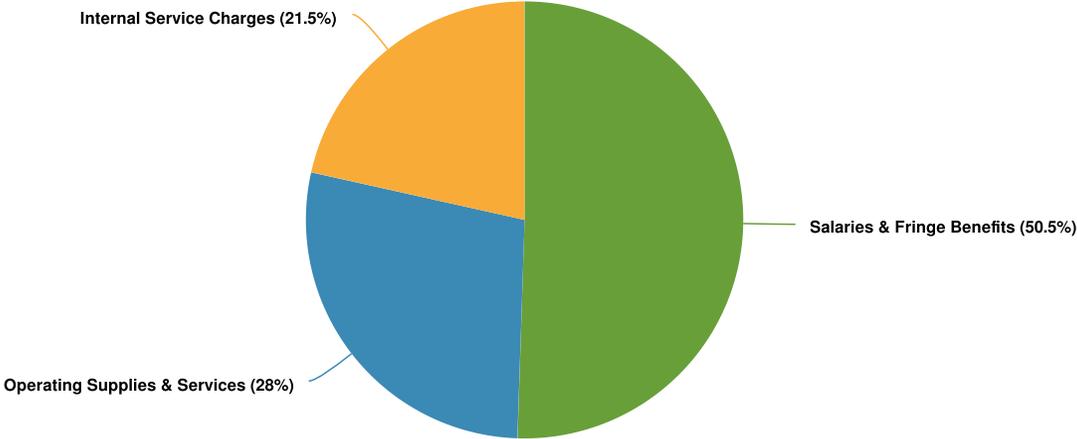


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Operating Supplies & Services:		\$461,225	\$237,208	\$525,900	14%
Internal Service Charges					
Equipment Replacement	254-4650-3600	\$2,700	\$2,250	\$3,000	11.1%
City Attorney	254-4650-3612	\$12,300	\$10,250	\$3,400	-72.4%
Liability Insurance	254-4650-3616	\$72,300	\$60,250	\$76,500	5.8%
Vehicle Maint & Repairs	254-4650-3622	\$10,100	\$8,420	\$9,800	-3%
General Fund Overhead	254-4650-3640	\$118,800	\$99,000	\$121,800	2.5%
Utility Building Rental Fee	254-4650-3647	\$26,500	\$22,080	\$27,100	2.3%
Utility Land Rental Fee	254-4650-3648	\$2,600	\$2,170	\$2,500	-3.8%
Public Works-Overhead	254-4650-3690	\$157,300	\$131,080	\$160,000	1.7%
Total Internal Service Charges:		\$402,600	\$335,500	\$404,100	0.4%
Total Sewer & Storm Drain:		\$1,884,025	\$1,398,373	\$1,880,000	-0.2%
Flood Control					
Capital Outlay					
Major Machinery And Equipment	326-4650-5400	\$107,340	\$1,140	\$0	-100%
Rights Of Way	326-4650-5500	\$290,000	\$0	\$0	-100%
Total Capital Outlay:		\$397,340	\$1,140	\$0	-100%
Total Flood Control:		\$397,340	\$1,140	\$0	-100%
Total:		\$2,281,365	\$1,399,513	\$1,880,000	-17.6%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Streets

Perform the necessary maintenance activities to ensure that all public walkways and roadways, including curb, gutter, sidewalks, pavement markings, pavement surfaces and traffic signals and streetlights are maintained in a good state of repair and safe condition.

PROGRAM OBJECTIVES

- Continue to implement through the use of the JPIA Sidewalk vendor an appropriate sidewalk repair program in which uplifted sidewalk panels are smooth cut to eliminate tripping hazards and provide additional utility as opposed to removal and replacement. Working in conjunction with the vendor, to identify and implement a remove and replacement program on remaining panels which need to be replaced.
- Using Cartegraph work order system to provide annual pavement condition assessments for the City Engineer in order to assist in the development of annual slurry and pavement rehabilitation programs.
- Conduct quarterly safety inspections of all traffic signals through vendors, and make noted repairs. Assess and replace battery back-up systems if necessary on an annual basis.
- Perform nighttime streetlight surveys once per calendar year in order to identify any LED light fixtures which may be damaged or require replacement. Develop and implement a knock-down repair program to eliminate the backlog of streetlights destroyed as a result of vehicle accidents.
- On an annual basis, repaint all crosswalks and school safety pavement markings in August of each year and repaint any white and yellow pavement striping which is determined through survey to be faded or illegible.

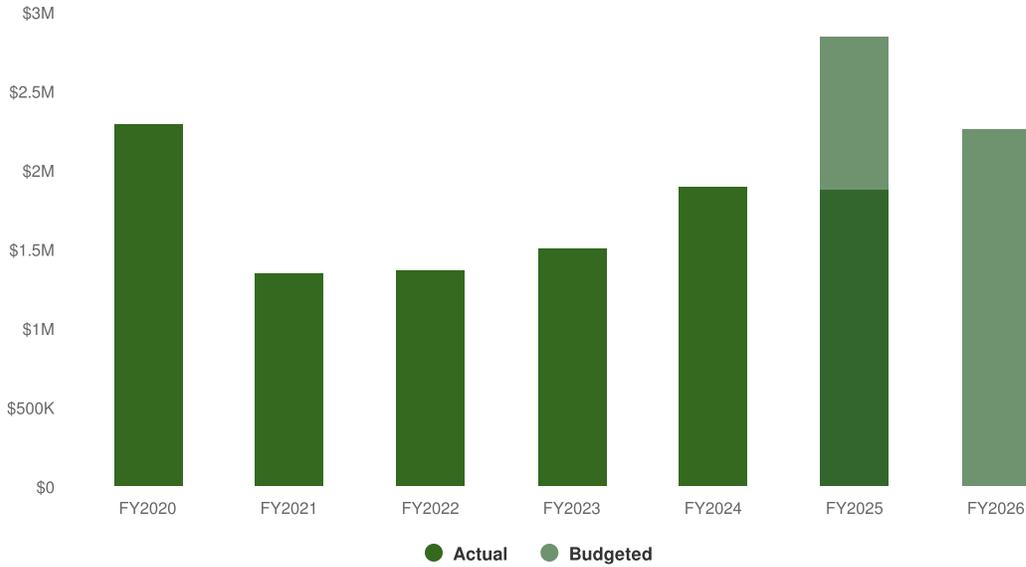


Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

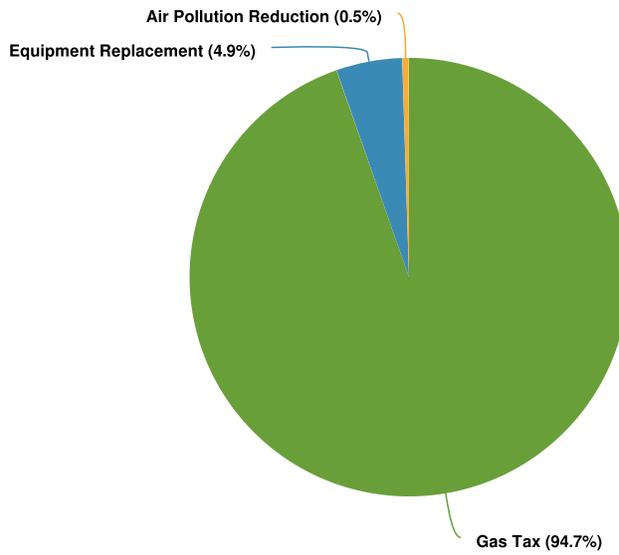
\$2,263,000 **-\$590,045**
(-20.68% vs. prior year)

Streets Proposed and Historical Budget vs. Actual

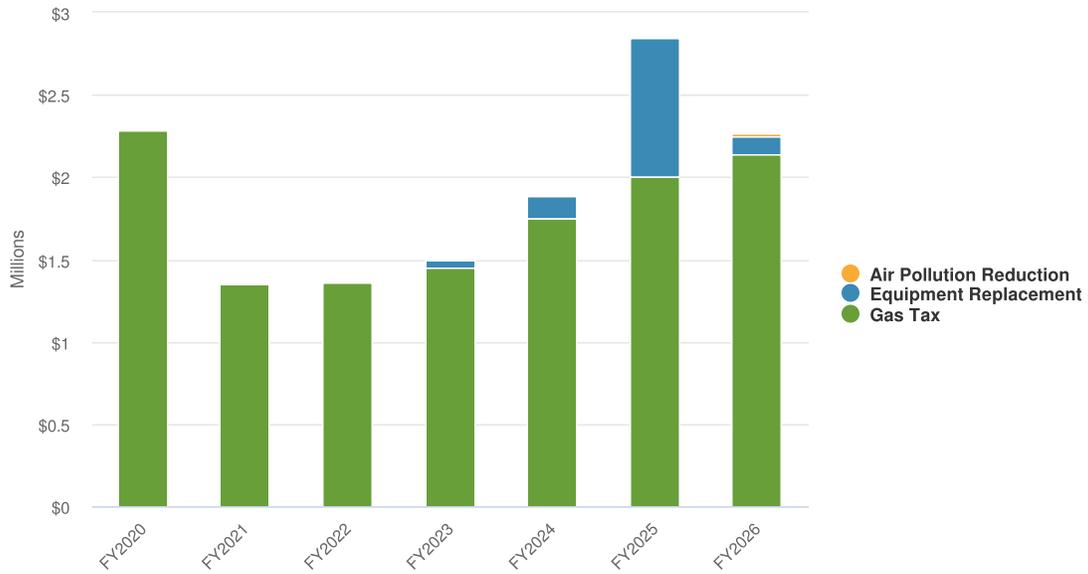


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Gas Tax					
Salaries & Fringe Benefits					
Salaries & Wages	221-4200-1100	\$485,600	\$399,370	\$513,400	5.7%



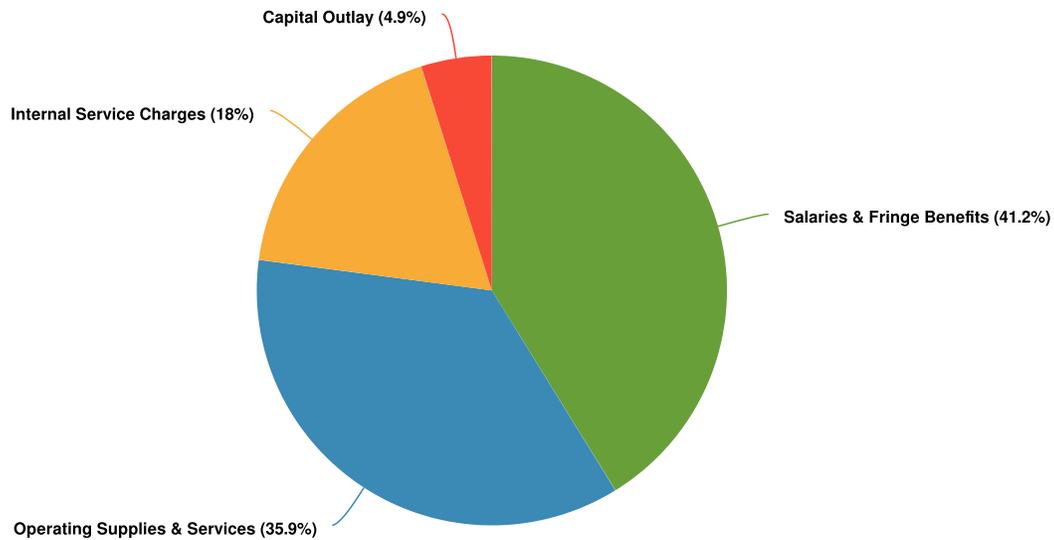
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Salaries Overtime	221-4200-1300	\$2,600	\$6,822	\$2,600	0%
Comp Time Used	221-4200-1305	\$0	\$75	\$0	0%
Comp Time Paid	221-4200-1310	\$0	\$677	\$0	0%
Other Fringe Benefits	221-4200-1400	\$17,500	\$14,799	\$19,300	10.3%
Pers Pension	221-4200-1405	\$125,800	\$171,119	\$165,700	31.7%
Health Plans	221-4200-1410	\$126,800	\$99,372	\$134,800	6.3%
Workers Comp Contribution	221-4200-1415	\$16,900	\$14,080	\$16,500	-2.4%
Special Pay	221-4200-1420	\$13,900	\$14,942	\$15,000	7.9%
Pto + Holiday	221-4200-1425	\$13,300	\$7,183	\$14,400	8.3%
Unemployment Benefits	221-4200-1430	\$300	\$250	\$300	0%
Retiree Medical Premiums	221-4200-1450	\$54,300	\$45,250	\$50,500	-7%
Total Salaries & Fringe Benefits:		\$857,000	\$773,939	\$932,500	8.8%
Operating Supplies & Services					
Utilities - Electric	221-4200-2105	\$83,000	\$62,021	\$90,000	8.4%
Telephone/Communications	221-4200-2200	\$2,300	\$2,617	\$2,800	21.7%
Software Maintenance	221-4200-2265	\$1,700	\$1,118	\$1,200	-29.4%
Contracts,Leases,Rents,& Taxes	221-4200-2400	\$448,198	\$258,432	\$447,100	-0.2%
Maint & Operations/Parts & Sup	221-4200-2450	\$140,500	\$143,630	\$180,500	28.5%
Training & Education	221-4200-2560	\$1,600	\$648	\$7,600	375%
Vehicle Fuel	221-4200-2623	\$51,200	\$21,380	\$51,200	0%
Uniforms And Safety Equipment	221-4200-2700	\$6,400	\$6,323	\$7,800	21.9%
Professional/Specialized Serv	221-4200-2710	\$10,000	\$0	\$10,000	0%
Small Tools	221-4200-2850	\$1,000	\$0	\$3,000	200%
Total Operating Supplies & Services:		\$745,898	\$496,169	\$801,200	7.4%
Internal Service Charges					
City Attorney	221-4200-3612	\$12,400	\$10,330	\$3,200	-74.2%
It/Computers-Telephones	221-4200-3613	\$12,500	\$10,420	\$6,600	-47.2%
Liability Insurance	221-4200-3616	\$68,100	\$56,750	\$71,500	5%
General Fund Overhead	221-4200-3640	\$107,400	\$89,500	\$109,200	1.7%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Facility Maintenance	221-4200-3680	\$64,300	\$53,580	\$68,700	6.8%
Public Works-Overhead	221-4200-3690	\$137,800	\$114,830	\$149,100	8.2%
Total Internal Service Charges:		\$402,500	\$335,410	\$408,300	1.4%
Total Gas Tax:		\$2,005,398	\$1,605,517	\$2,142,000	6.8%
Air Pollution Reduction					
Operating Supplies & Services					
Contracts,Leases,Rents,& Taxes	224-8240-2400	\$11,000	\$11,000	\$11,000	0%
Total Operating Supplies & Services:		\$11,000	\$11,000	\$11,000	0%
Total Air Pollution Reduction:		\$11,000	\$11,000	\$11,000	0%
Equipment Replacement					
Capital Outlay					
Major Machinery And Equipment	380-4200-5400	\$836,648	\$263,119	\$110,000	-86.9%
Total Capital Outlay:		\$836,648	\$263,119	\$110,000	-86.9%
Total Equipment Replacement:		\$836,648	\$263,119	\$110,000	-86.9%
Total:		\$2,853,045	\$1,879,637	\$2,263,000	-20.7%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Water

Operate the City wells, pumps and reservoirs in an efficient manner to maximize water production and storage while meeting all potable drinking water standards and reporting requirements.

PROGRAM OBJECTIVES

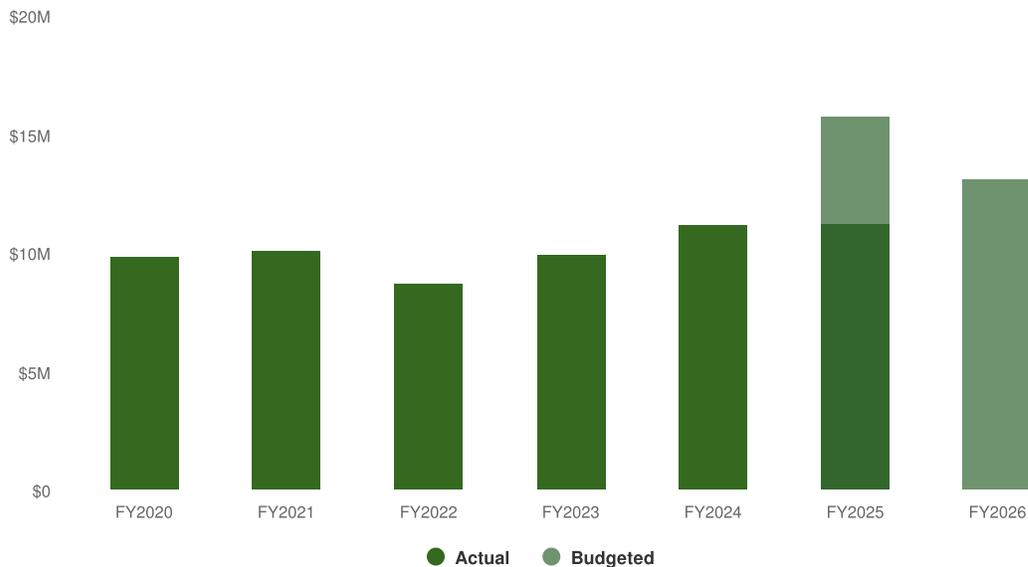
- Perform daily inspections of pumps and reservoirs to assure production of potable drinking water to meet daily demands.
- Perform routine maintenance on all pumping equipment and apparatus to adequately produce potable drinking water.
- Ensure the City's Supervisory Control and Data Acquisition (SCADA) is functioning properly and has the latest software and licensing.
- Monitor and report all groundwater levels on a monthly basis.
- Record and report all daily, monthly and yearly water production.
- Maintain and report all required documentation to be in compliance with Riverside County hazardous materials.

Expenditures Summary

The City started program-based budgeting beginning in FY2022. Department budgets were allocated to programs, which is reflected in the budgeted data for FY2022 to FY2026. Historical data for FY2020 to FY2021 is reflected at the Department level.

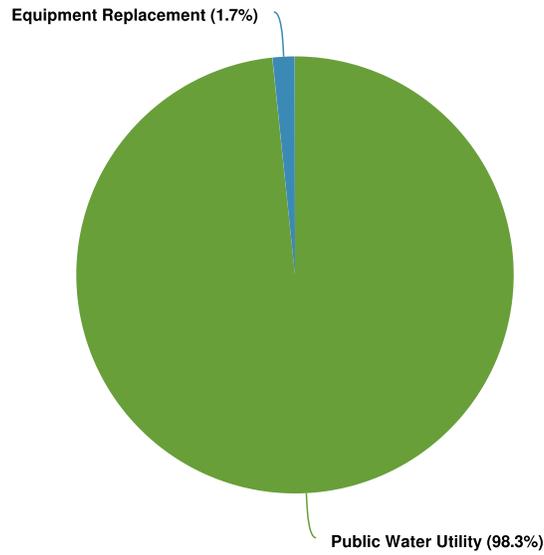
\$13,173,500 **-\$2,632,454**
(-16.65% vs. prior year)

Water Proposed and Historical Budget vs. Actual

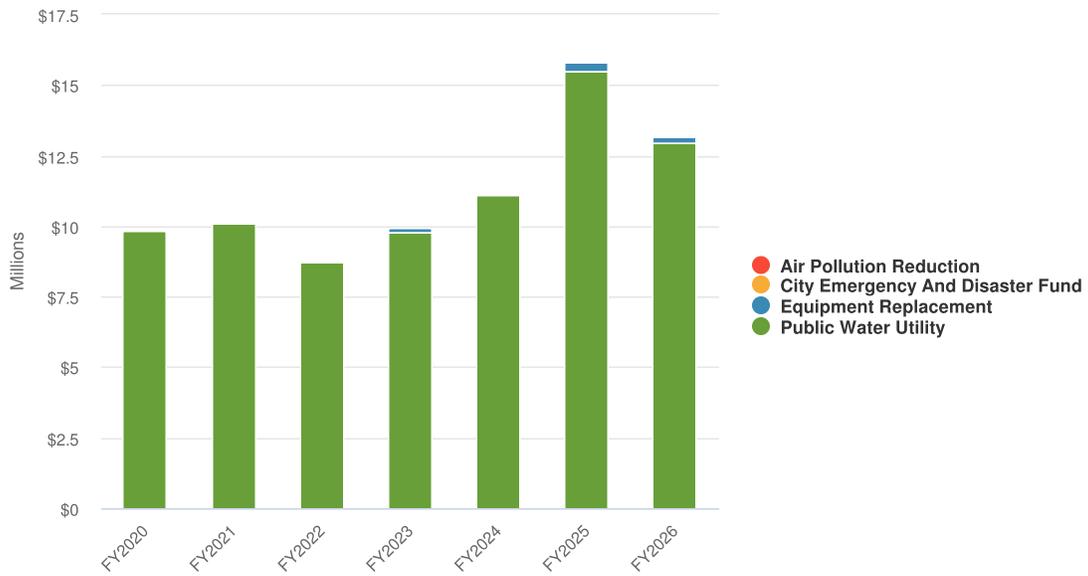


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Capital Outlay					
Total Capital Outlay:		\$0	\$0	\$0	0%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Public Water Utility					
Salaries & Fringe Benefits					
Salaries & Wages	571-9000-1100	\$1,813,000	\$1,552,813	\$1,940,500	7%
Salaries Part Time	571-9000-1200	\$56,000	\$27,725	\$0	-100%
Salaries Overtime	571-9000-1300	\$100,000	\$97,710	\$100,000	0%
Comp Time Used	571-9000-1305	\$0	\$4,476	\$0	0%
Comp Time Paid	571-9000-1310	\$0	\$265	\$0	0%
Other Fringe Benefits	571-9000-1400	\$67,300	\$62,405	\$71,200	5.8%
Pers Pension	571-9000-1405	\$515,000	\$661,206	\$610,000	18.4%
Health Plans	571-9000-1410	\$406,400	\$310,408	\$363,000	-10.7%
Workers Comp Contribution	571-9000-1415	\$89,600	\$74,670	\$80,000	-10.7%
Special Pay	571-9000-1420	\$39,600	\$42,192	\$48,400	22.2%
Pto + Holiday	571-9000-1425	\$52,000	\$18,038	\$54,200	4.2%
Unemployment Benefits	571-9000-1430	\$1,500	\$1,250	\$1,500	0%
Retiree Medical Premiums	571-9000-1450	\$288,600	\$240,500	\$244,500	-15.3%
Total Salaries & Fringe Benefits:		\$3,429,000	\$3,093,658	\$3,513,300	2.5%
Operating Supplies & Services					
Utilities - Electric	571-9000-2105	\$598,400	\$458,410	\$658,400	10%
Domestic Water	571-9000-2160	\$632,500	\$428,982	\$671,500	6.2%
Telephone/Communication	571-9000-2200	\$14,100	\$11,025	\$14,100	0%
Advertising And Publications	571-9000-2220	\$300	\$0	\$300	0%
Office Supplies And Materials	571-9000-2250	\$6,000	\$4,141	\$0	-100%
Office Supplies And Materials-Ub	571-9000-2254	\$10,000	\$4,101	\$10,000	0%
Utility Billing Postage	571-9000-2255	\$56,000	\$37,338	\$56,000	0%
Software Maintenance	571-9000-2265	\$116,100	\$67,100	\$116,200	0.1%
Computer Hardware Purchases	571-9000-2270	\$47,404	\$36,902	\$20,000	-57.8%
Contracts,Leases,Rents,& Taxes	571-9000-2400	\$3,200	\$1,334	\$0	-100%



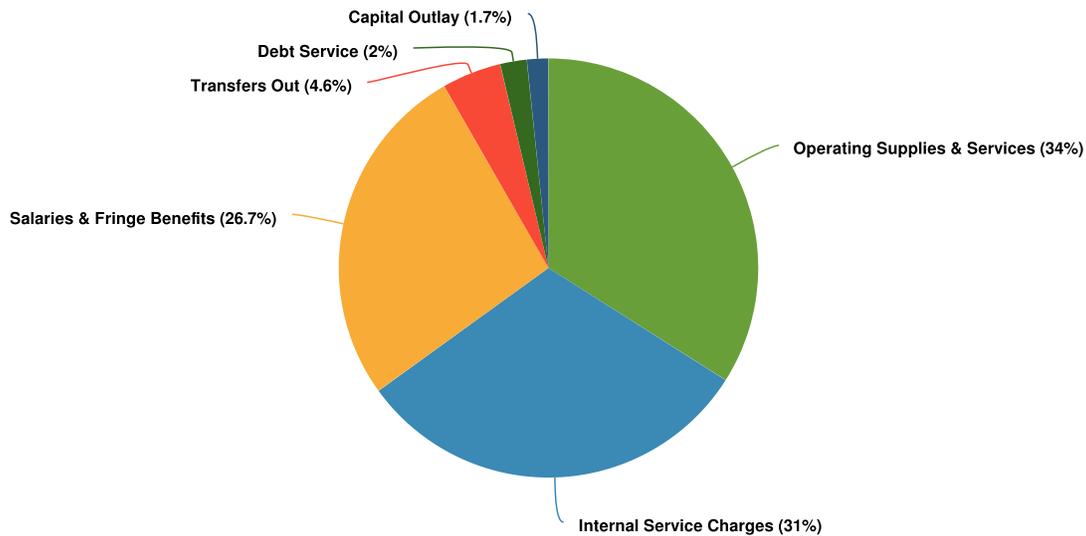
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Ground Water Management	571-9000-2410	\$4,503,495	\$2,687,062	\$1,811,000	-59.8%
Maint & Operations/Parts & Sup	571-9000-2450	\$716,200	\$394,585	\$741,200	3.5%
Training & Education	571-9000-2560	\$17,000	\$13,121	\$26,700	57.1%
Vehicle Fuel	571-9000-2623	\$46,700	\$21,279	\$47,000	0.6%
Uniforms And Safety Equipment	571-9000-2700	\$15,800	\$16,603	\$19,800	25.3%
Professional/Specialized Serv	571-9000-2710	\$147,100	\$26,063	\$71,800	-51.2%
Printing Services	571-9000-2714	\$7,700	\$300	\$8,200	6.5%
Water Testing/Sampling	571-9000-2720	\$50,400	\$46,079	\$50,600	0.4%
Conservation	571-9000-2810	\$50,000	\$13,035	\$150,000	200%
Small Tools	571-9000-2850	\$6,000	\$3,366	\$6,000	0%
Total Operating Supplies & Services:		\$7,044,399	\$4,270,827	\$4,478,800	-36.4%
Internal Service Charges					
Equipment Replacement	571-9000-3600	\$102,100	\$85,080	\$39,000	-61.8%
City Attorney	571-9000-3612	\$65,600	\$54,670	\$29,200	-55.5%
It/Computers-Telephones	571-9000-3613	\$93,600	\$78,000	\$79,400	-15.2%
Liability Insurance	571-9000-3616	\$381,800	\$318,170	\$398,600	4.4%
Vehicle Maint & Repairs	571-9000-3622	\$124,900	\$104,080	\$133,400	6.8%
General Fund Overhead	571-9000-3640	\$632,300	\$526,920	\$639,000	1.1%
Utility Building Rental Fee	571-9000-3647	\$666,300	\$555,250	\$682,800	2.5%
Utility Land Rental Fee	571-9000-3648	\$1,056,200	\$880,170	\$1,078,000	2.1%
Facility Maintenance	571-9000-3680	\$167,700	\$139,750	\$177,800	6%
Public Works-Overhead	571-9000-3690	\$831,100	\$692,580	\$832,700	0.2%
Total Internal Service Charges:		\$4,121,600	\$3,434,670	\$4,089,900	-0.8%
Debt Service					
DEBT SERVICE PRINCIPAL PAYMENT	571-9000-4100	\$268,600	\$134,300	\$269,000	0.1%
Total Debt Service:		\$268,600	\$134,300	\$269,000	0.1%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Transfers Out					
Depreciation Expense	571-9000-9990	\$605,000	\$0	\$605,000	0%
Total Transfers Out:		\$605,000	\$0	\$605,000	0%
Total Public Water Utility:		\$15,468,599	\$10,933,455	\$12,956,000	-16.2%
Equipment Replacement					
Capital Outlay					
Major Machinery And Equipment	380-9000-5400	\$337,355	\$324,887	\$217,500	-35.5%
Total Capital Outlay:		\$337,355	\$324,887	\$217,500	-35.5%
Total Equipment Replacement:		\$337,355	\$324,887	\$217,500	-35.5%
Total:		\$15,805,954	\$11,258,342	\$13,173,500	-16.7%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Non-Departmental

The Non-departmental budget accounts for costs that are not specific to a department.

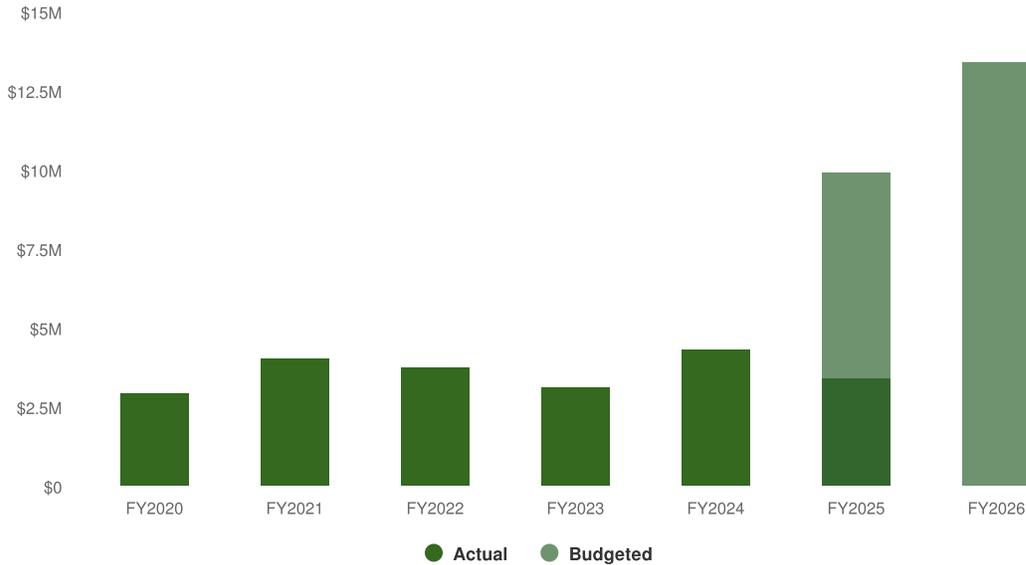
PROGRAMS:

- 1. Animal Regulation
- 2. Heartland 2006 Refunding Bond
- 3. Hemet Project Are 2014 Refunding Bond
- 4. RDA Retirement Obligation
- 5. Other Non-Departmental
- 6. Public-Educational-Governmental (PEG) Fee Projects

Expenditures Summary

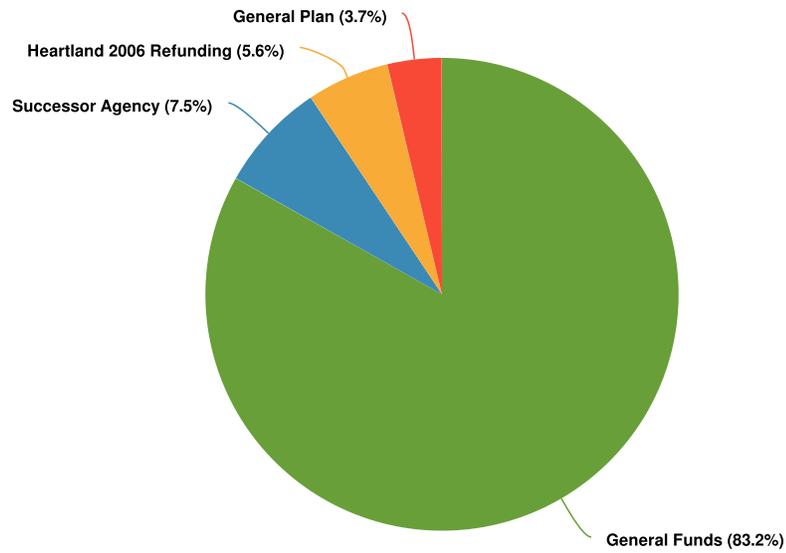
\$13,458,200 **\$3,506,989**
(35.24% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual

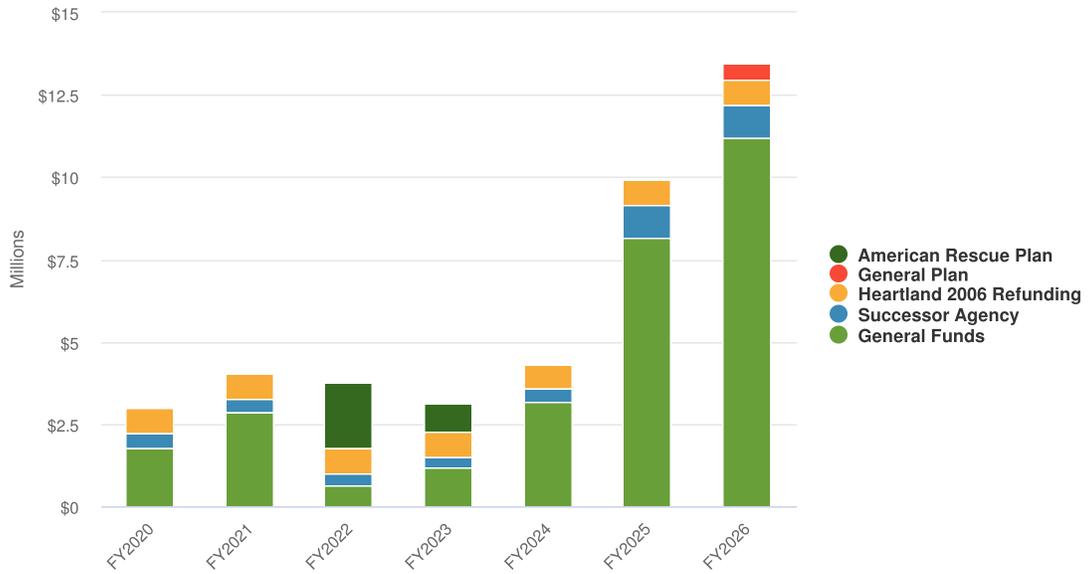


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Funds					
General Administration Fund					
Salaries & Fringe Benefits					
Total Salaries & Fringe Benefits:		\$0	\$0	\$0	0%
Operating Supplies & Services					
Professional/Specialized Serv	100-1150-2710	\$25,233	\$0	\$0	-100%
Contracts,Leases,Rents,& Taxes	100-2500-2400	\$0	\$1,047	\$0	0%
Professional/Specialized Serv	100-2500-2710	\$428,800	\$129,193	\$172,000	-59.9%
Total Operating Supplies & Services:		\$454,033	\$130,240	\$172,000	-62.1%
Capital Outlay					
Other Improvements	100-1150-5300	\$520,674	\$0	\$0	-100%
MAJOR MACHINERY AND EQUIPMENT	100-1150-5400	\$20,000	\$0	\$0	-100%
LAND ACQUISITION	100-2500-5100	\$446,440	\$355,349	\$0	-100%
Total Capital Outlay:		\$987,114	\$355,349	\$0	-100%
Total General Administration Fund:		\$1,441,147	\$485,589	\$172,000	-88.1%
General Fund					
Salaries & Fringe Benefits					
SALARIES & WAGES	110-2500-1100	\$7,500	\$0	\$0	-100%
SPECIAL EVENT OVERTIME	110-2500-1385	\$30,000	\$32,942	\$45,000	50%
Total Salaries & Fringe Benefits:		\$37,500	\$32,942	\$45,000	20%
Operating Supplies & Services					
UTILITIES-WATER	110-2500-2110	\$0	\$761	\$0	0%
SOFTWARE PURCHASES	110-2500-2260	\$40,000	\$0	\$0	-100%
Contracts,Leases,Rents,& Taxes	110-2500-2400	\$1,091,355	\$323,757	\$2,067,000	89.4%
BUILDING MAINTENANCE/REPAIRS	110-2500-2460	\$65,930	\$1,076	\$25,000	-62.1%
PROFESSIONAL/SPECIALIZED SERV	110-2500-2710	\$387,564	\$72,379	\$45,000	-88.4%
Contracts,Leases,Rents,& Taxes	110-3400-2400	\$1,508,171	\$925,485	\$1,812,000	20.1%
Total Operating Supplies & Services:		\$3,093,020	\$1,323,458	\$3,949,000	27.7%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Internal Service Charges					
LIABILITY INSURANCE	110-2500-3616	\$0	\$0	\$6,828,300	N/A
Total Internal Service Charges:		\$0	\$0	\$6,828,300	N/A
Capital Outlay					
RIGHTS OF WAY	110-2500-5500	\$2,400,000	\$0	\$0	-100%
Total Capital Outlay:		\$2,400,000	\$0	\$0	-100%
Transfers Out					
Operating Transfers Out	110-9900-9950	\$1,145,000	\$0	\$180,000	-84.3%
Total Transfers Out:		\$1,145,000	\$0	\$180,000	-84.3%
Total General Fund:		\$6,675,520	\$1,356,400	\$11,002,300	64.8%
Community Development					
Transfers Out					
Operating Transfers Out	120-9900-9950	\$20,000	\$16,670	\$20,000	0%
Total Transfers Out:		\$20,000	\$16,670	\$20,000	0%
Total Community Development:		\$20,000	\$16,670	\$20,000	0%
Total General Funds:		\$8,136,668	\$1,858,659	\$11,194,300	37.6%
General Plan					
Operating Supplies & Services					
Professional/Specialized Serv	241-1750-2710	\$47,043	\$0	\$500,000	962.9%
Total Operating Supplies & Services:		\$47,043	\$0	\$500,000	962.9%
Total General Plan:		\$47,043	\$0	\$500,000	962.9%
Salaries & Fringe Benefits					
Total Salaries & Fringe Benefits:		\$0	\$0	\$0	0%
Heartland 2006 Refunding					
Operating Supplies & Services					
Professional/Specialized Serv	788-8860-2710	\$20,000	\$10,172	\$20,000	0%
Total Operating Supplies & Services:		\$20,000	\$10,172	\$20,000	0%
Debt Service					
Debt Service Principal Payment	788-8860-4100	\$515,000	\$515,000	\$540,000	4.9%
Debt Service Interest Payment	788-8860-4200	\$217,400	\$114,754	\$193,000	-11.2%
Fiscal Agent Administration	788-8860-4300	\$5,000	\$1,082	\$5,000	0%

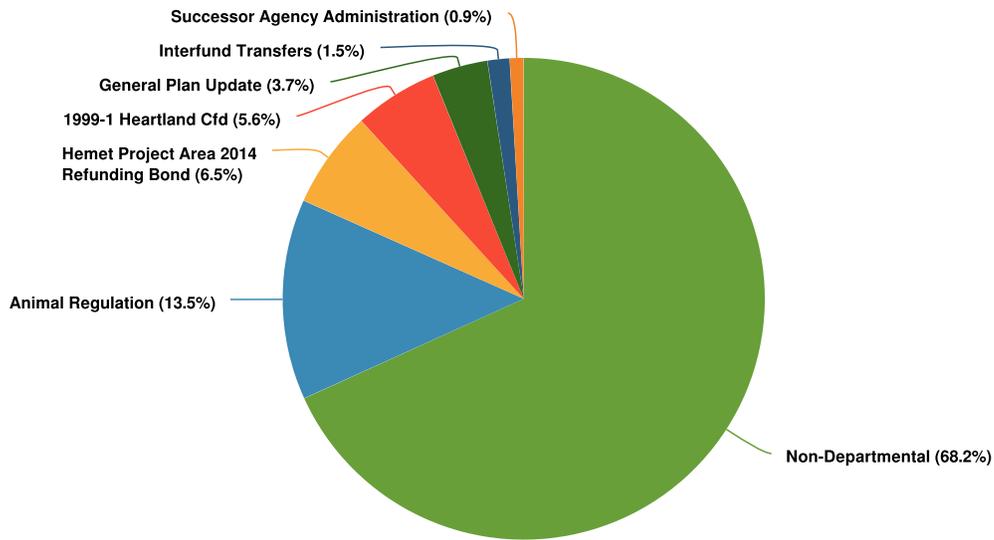


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Total Debt Service:		\$737,400	\$630,836	\$738,000	0.1%
Total Heartland 2006 Refunding:		\$757,400	\$641,008	\$758,000	0.1%
Successor Agency					
RDA Retirement Obligation Fund-Capital P					
Operating Supplies & Services					
Professional/Specialized Serv	396-8100-2710	\$125,000	\$11,106	\$125,000	0%
Total Operating Supplies & Services:		\$125,000	\$11,106	\$125,000	0%
Total RDA Retirement Obligation Fund-Capital P:		\$125,000	\$11,106	\$125,000	0%
Redevelopment Obligation Retirement Fund					
Operating Supplies & Services					
Professional/Specialized Serv	496-8000-2710	\$0	\$28,599	\$0	0%
Professional/Specialized Serv	496-8005-2710	\$3,000	\$3,185	\$3,200	6.7%
Total Operating Supplies & Services:		\$3,000	\$31,784	\$3,200	6.7%
Debt Service					
Debt Service Principal Payment	496-8005-4100	\$670,000	\$670,000	\$700,000	4.5%
Debt Service Interest Payment	496-8005-4200	\$208,500	\$208,344	\$174,100	-16.5%
Fiscal Agent Administration	496-8005-4300	\$3,600	\$6,165	\$3,600	0%
Total Debt Service:		\$882,100	\$884,509	\$877,700	-0.5%
Total Redevelopment Obligation Retirement Fund:		\$885,100	\$916,293	\$880,900	-0.5%
Total Successor Agency:		\$1,010,100	\$927,399	\$1,005,900	-0.4%
Total:		\$9,951,211	\$3,427,066	\$13,458,200	35.2%



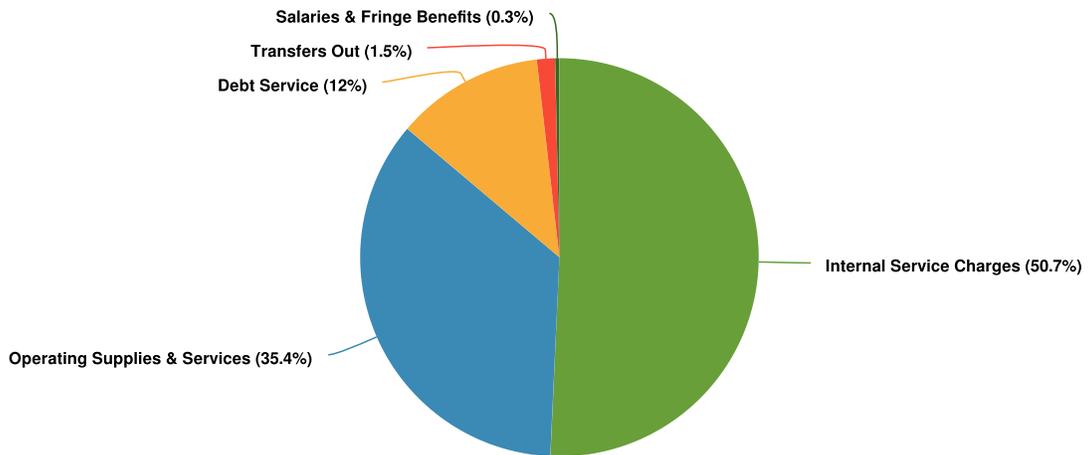
Expenditures by Program

2026 Budgeted Expenditures by Program

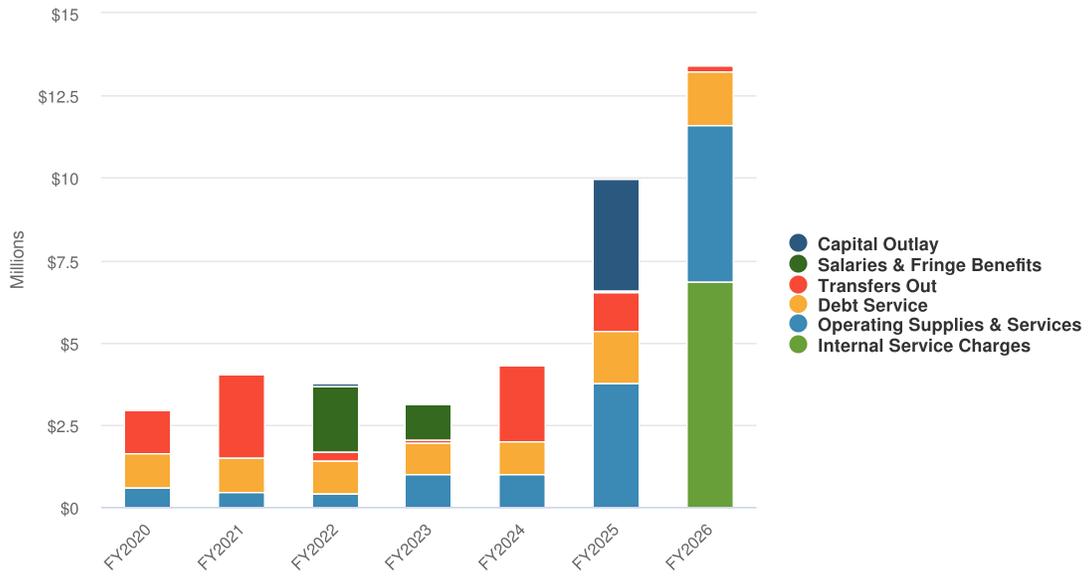


Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



In FY2022, ARPA (American Rescue Plan Act) funds were used for Essential Worker Premium Pay.

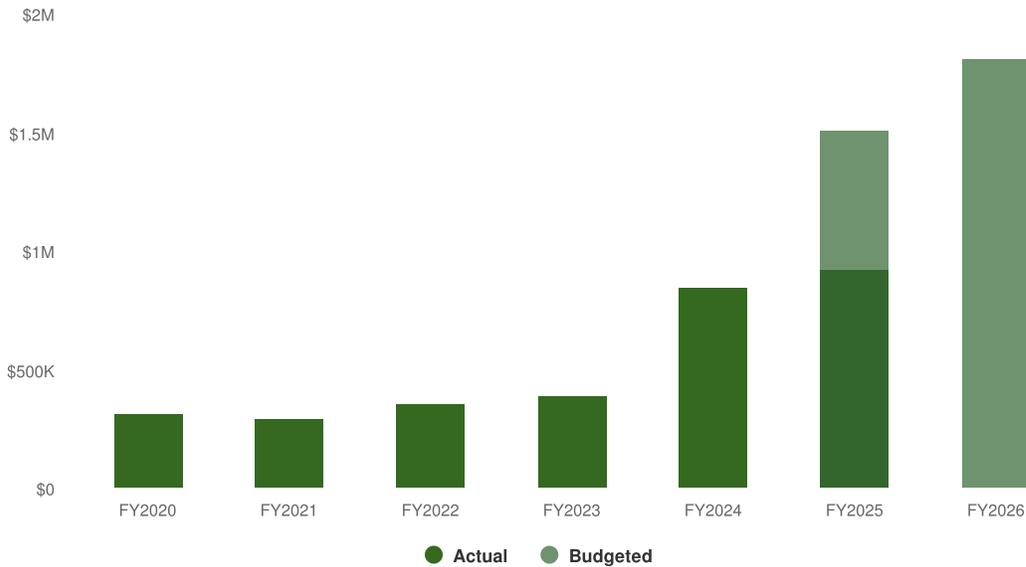
Animal Regulation

The City contracts Animal Regulation services with the Riverside County Department of Animal Services. There are no personnel or personnel-related costs for this program because the program is completely administered by the County. The costs allocated in the budget give the Hemet community access to animal rescue, removal of deceased animals from public areas, investigation of animal cruelty, impounding of vicious dogs, and more.

Expenditures Summary

\$1,812,000 **\$303,829**
(20.15% vs. prior year)

Animal Regulation Proposed and Historical Budget vs. Actual

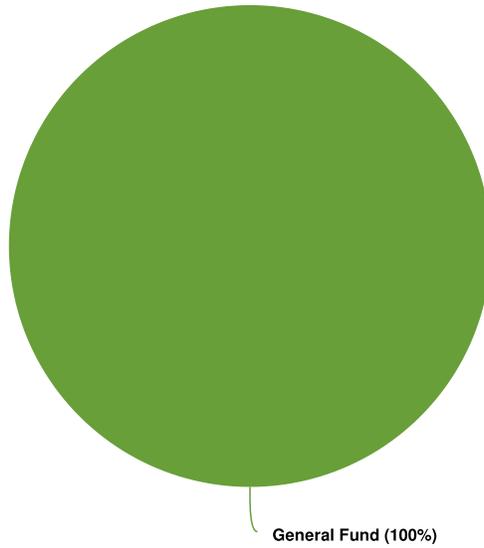


Prior to FY2024, Ramona Humane Society provided control and regulation services.

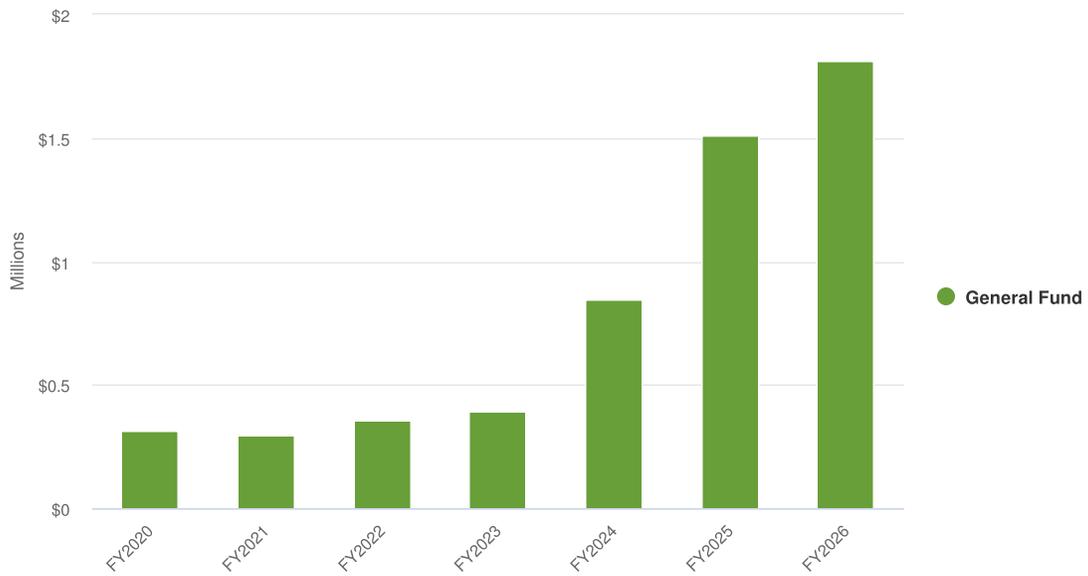


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

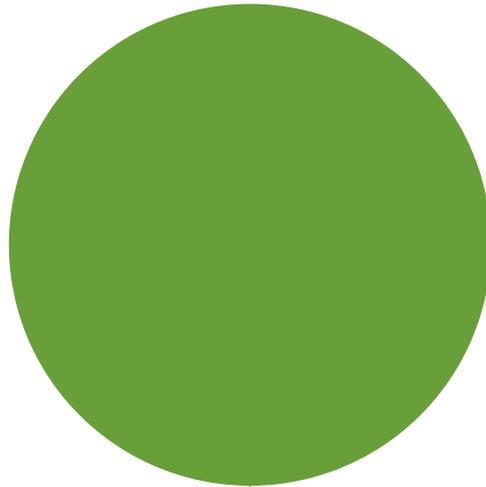
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Fund					
Operating Supplies & Services					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Contracts,Leases,Rents,& Taxes	110-3400-2400	\$1,508,171	\$925,485	\$1,812,000	20.1%
Total Operating Supplies & Services:		\$1,508,171	\$925,485	\$1,812,000	20.1%
Total General Fund:		\$1,508,171	\$925,485	\$1,812,000	20.1%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Operating Supplies & Services (100%)

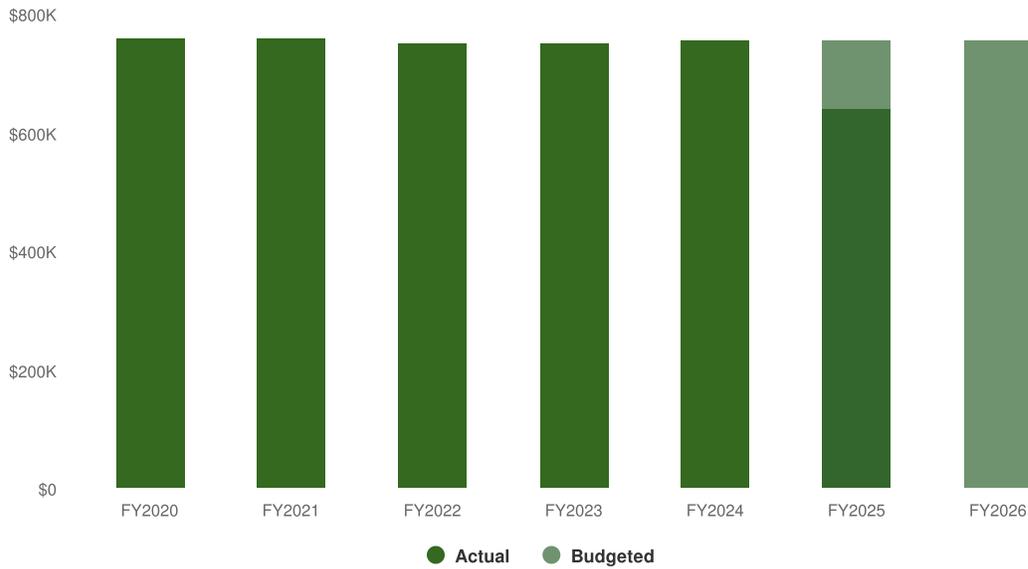
Heartland 2006 Refunding Bond

The Heartland Bond is used to pay the principal and interest on the Community Facilities District No. 1999-1, which is the Heartland Project.

Expenditures Summary

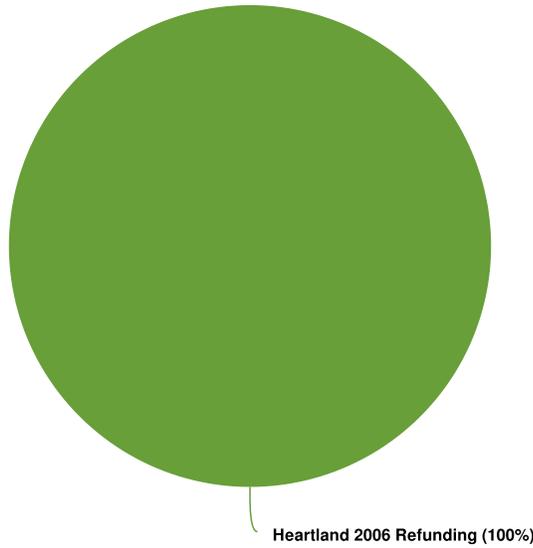
\$758,000 **\$600**
(0.08% vs. prior year)

Heartland 2006 Refunding Bond Proposed and Historical Budget vs. Actual

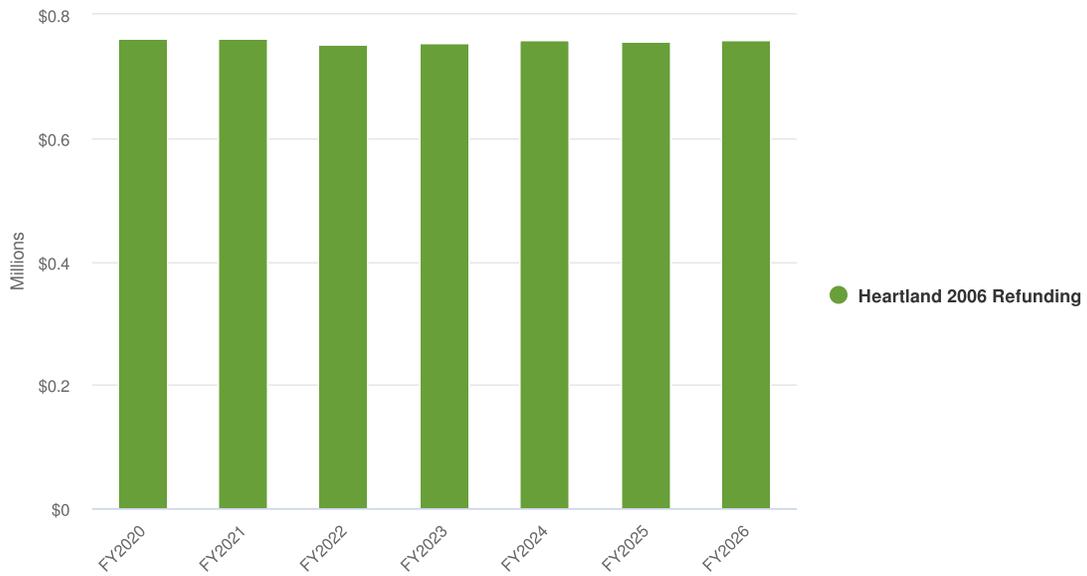


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

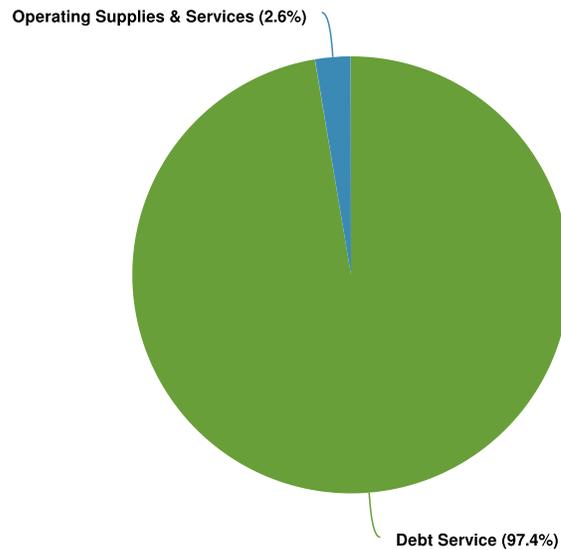
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Heartland 2006 Refunding					
Operating Supplies & Services					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Professional/Specialized Serv	788-8860-2710	\$20,000	\$10,172	\$20,000	0%
Total Operating Supplies & Services:		\$20,000	\$10,172	\$20,000	0%
Debt Service					
Debt Service Principal Payment	788-8860-4100	\$515,000	\$515,000	\$540,000	4.9%
Debt Service Interest Payment	788-8860-4200	\$217,400	\$114,754	\$193,000	-11.2%
Fiscal Agent Administration	788-8860-4300	\$5,000	\$1,082	\$5,000	0%
Total Debt Service:		\$737,400	\$630,836	\$738,000	0.1%
Total Heartland 2006 Refunding:		\$757,400	\$641,008	\$758,000	0.1%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



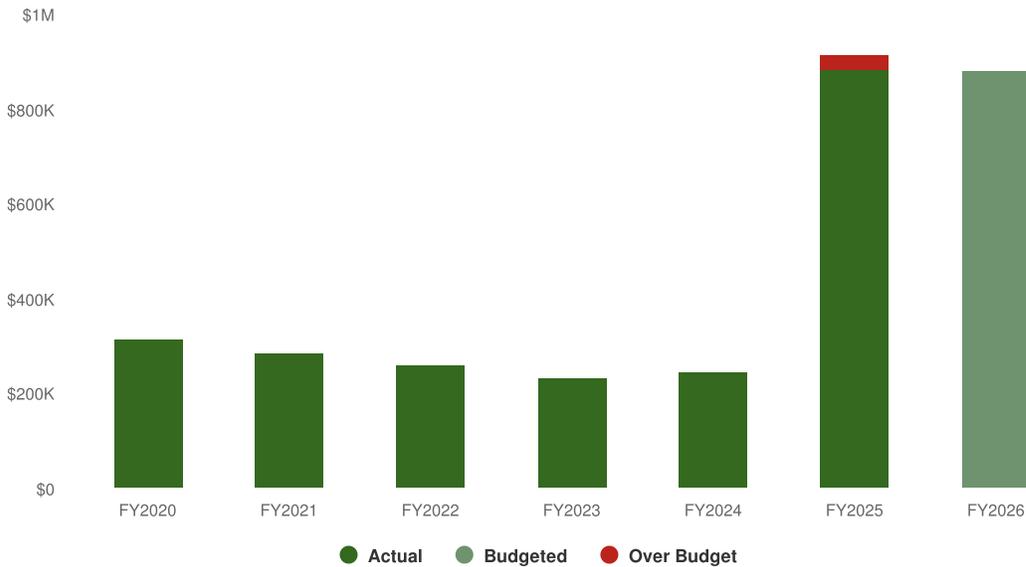
Hemet Project Area 2014 Refunding Bond

The Hemet Project Area Bond is issued to provide funds to purchase the bonds of the Successor Agency to the Hemet Redevelopment Agency. The Agency Bonds are issued to refinance certain outstanding bonds of the now dissolved Hemet Redevelopment Agency in order to satisfy the reserve requirement for the reserve account, and to pay costs of bond issuance.

Expenditures Summary

\$880,900 **-\$4,200**
(-0.47% vs. prior year)

Hemet Project Area 2014 Refunding Bond Proposed and Historical Budget vs. Actual

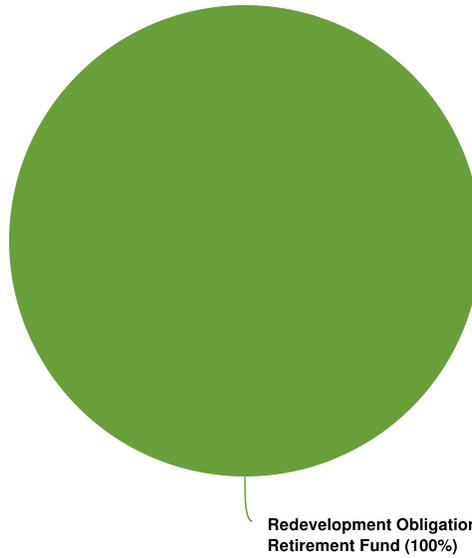


Actual costs are always lower than budgeted due to the principal payment being posted as a reduction in debt rather than an expense.

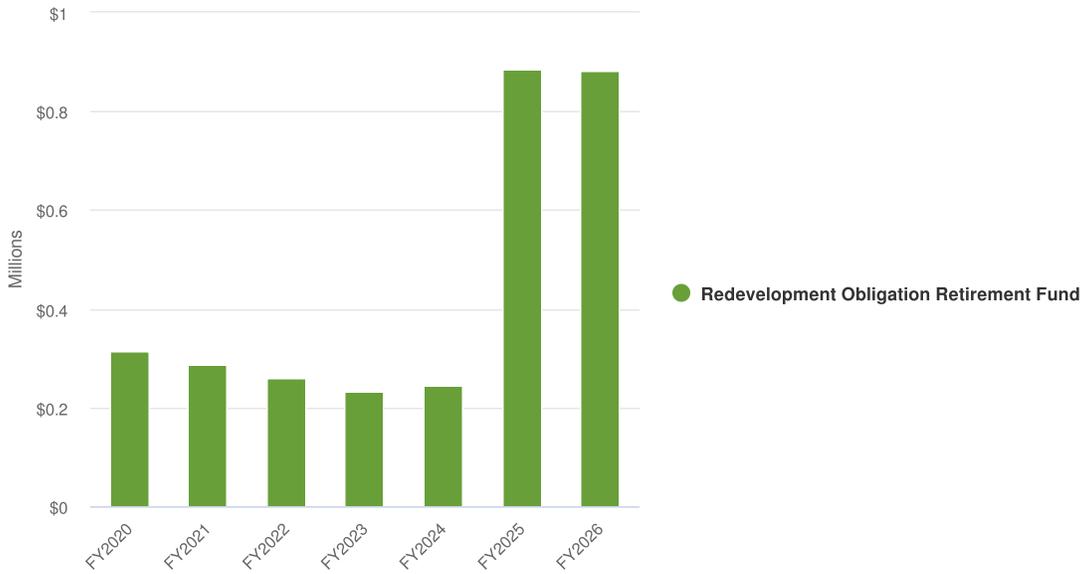


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

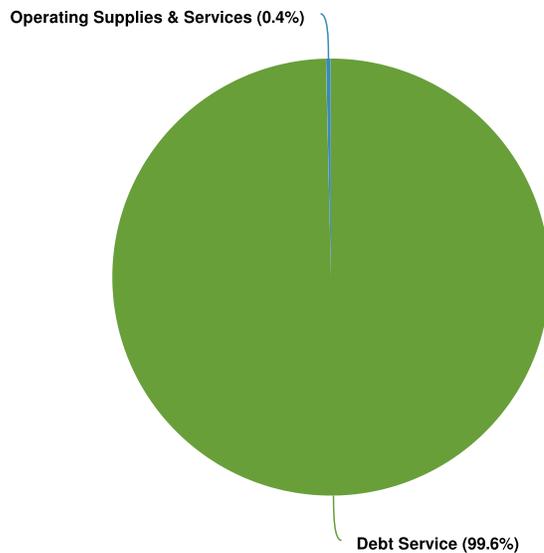
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Redevelopment Obligation Retirement Fund					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Operating Supplies & Services					
Professional/Specialized Serv	496-8000-2710	\$0	\$28,599	\$0	0%
Professional/Specialized Serv	496-8005-2710	\$3,000	\$3,185	\$3,200	6.7%
Total Operating Supplies & Services:		\$3,000	\$31,784	\$3,200	6.7%
Debt Service					
Debt Service Principal Payment	496-8005-4100	\$670,000	\$670,000	\$700,000	4.5%
Debt Service Interest Payment	496-8005-4200	\$208,500	\$208,344	\$174,100	-16.5%
Fiscal Agent Administration	496-8005-4300	\$3,600	\$6,165	\$3,600	0%
Total Debt Service:		\$882,100	\$884,509	\$877,700	-0.5%
Total Redevelopment Obligation Retirement Fund:		\$885,100	\$916,293	\$880,900	-0.5%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



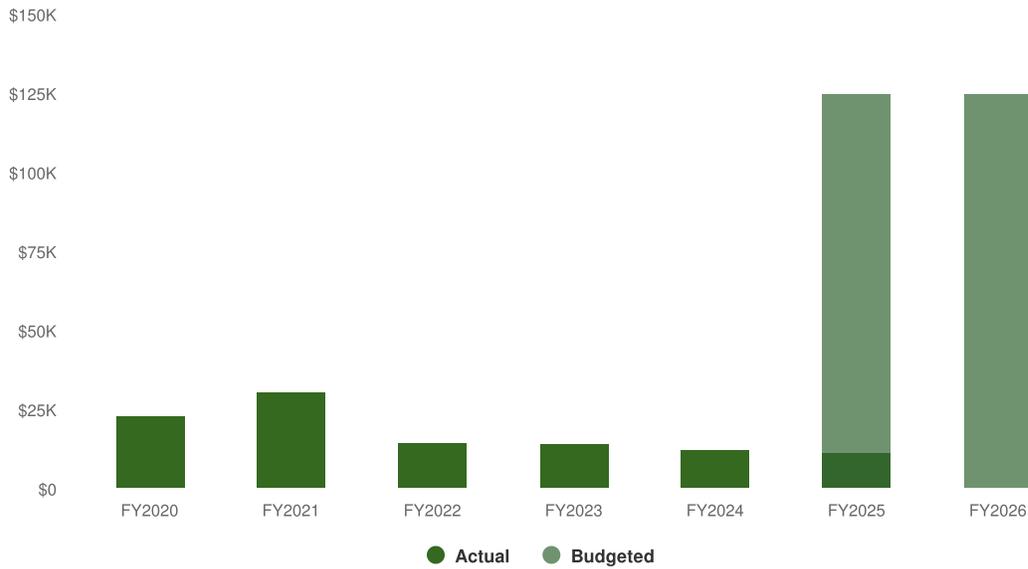
RDA Retirement Obligation

The RDA Retirement Obligation is a fund used to account for the balances and transactions of the Successor Agency to the former Hemet Redevelopment Agency.

Expenditures Summary

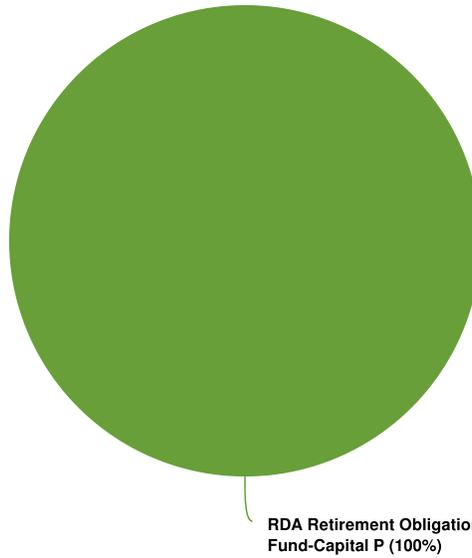
\$125,000 **\$0**
(0.00% vs. prior year)

RDA Retirement Obligation Proposed and Historical Budget vs. Actual

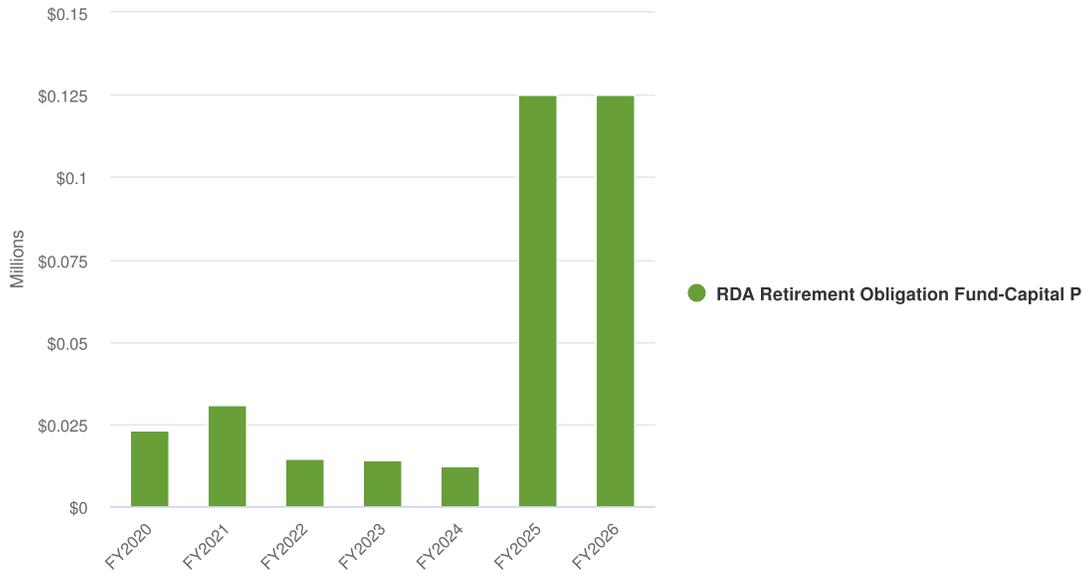


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.

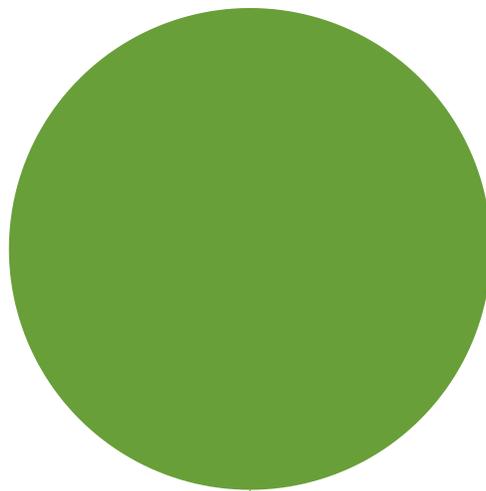
Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
RDA Retirement Obligation Fund-Capital P					



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Operating Supplies & Services					
Professional/Specialized Serv	396-8100-2710	\$125,000	\$11,106	\$125,000	0%
Total Operating Supplies & Services:		\$125,000	\$11,106	\$125,000	0%
Total RDA Retirement Obligation Fund-Capital P:		\$125,000	\$11,106	\$125,000	0%

Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Operating Supplies & Services (100%)

Other Non-Departmental

Costs for one-time projects not associated with a specific department and funded from the General Fund unassigned fund balance:

1. \$1,496,000 Pension 115 Trust Contribution per City Council Resolution 2022-034 passed on February 22, 2022
2. \$200,000 Kitchen Grants for Downtown Restaurants
3. \$200,000 Facade Improvement Program
4. \$100,000 Community Enrichment Grants
5. \$50,000 Store Front Vandalism Project
6. \$45,000 Full Comprehensive Fee Study
7. \$25,000 City Hall Facility Improvements
8. \$10,000 Hemet Beautiful
9. \$10,000 Beautification Program

Costs for ongoing projects/services not associated with a specific department and funded from General Fund revenues:

1. \$5,300,000 Liability Premium - Moved from department operational budgets to non-departmental
2. \$1,528,300 Liability Premium - Additional service for lower SIR
3. \$188,000 Contracts and Professional Services - Lobbying Consultant, Membership Dues (WRCOG, Sister City International, SCAG, LAFCO, Chamber of Commerce, and League of California Cities), and other miscellaneous
4. \$165,000 Operating Transfer from General Fund to Lighting and Landscape Maintenance District (LLMD)
5. \$45,000 Overtime - Citywide overtime for special events such as Hemet Beautiful, Christmas parade, movie in the park, cleanup events, and Veterans Day
6. \$20,000 Operating Transfer - Community Development Fund to Gas Tax Fund for Maintenance of Effort

Costs for one-time projects not associated with a specific department and funded from Development Impact Fees fund balance:

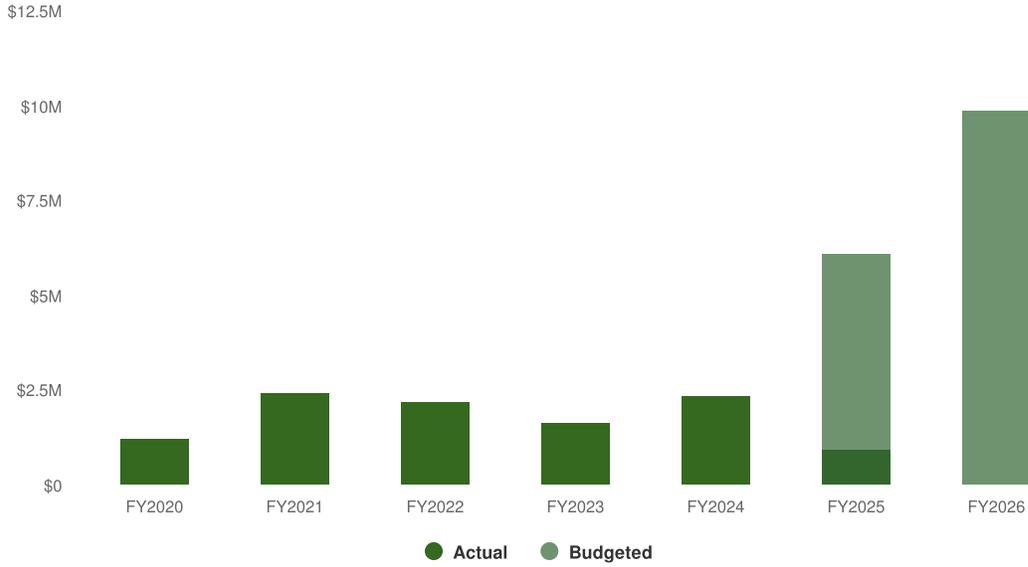
1. \$500,000 General Plan Update (This line item was included in the total on the Non-Departmental page, but the details on this page were accidentally left out in the City Manager's Recommended Budget presented to Council on June 10, 2025.)



Expenditures Summary

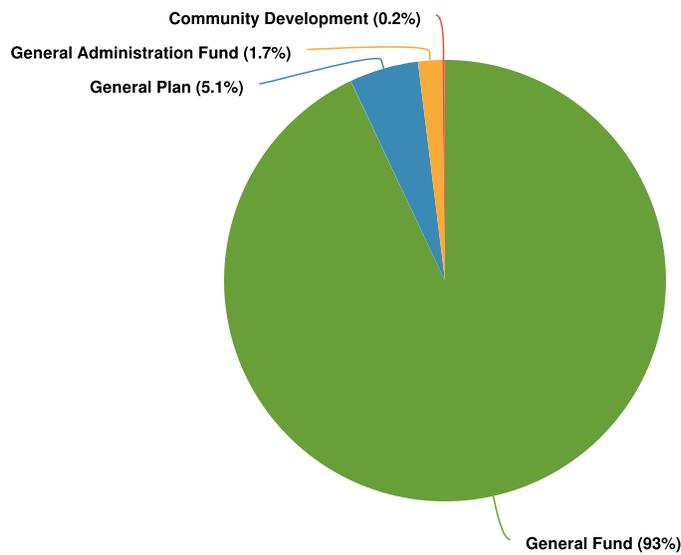
\$9,882,300 **\$3,772,667**
(61.75% vs. prior year)

Other Non-Departmental Proposed and Historical Budget vs. Actual

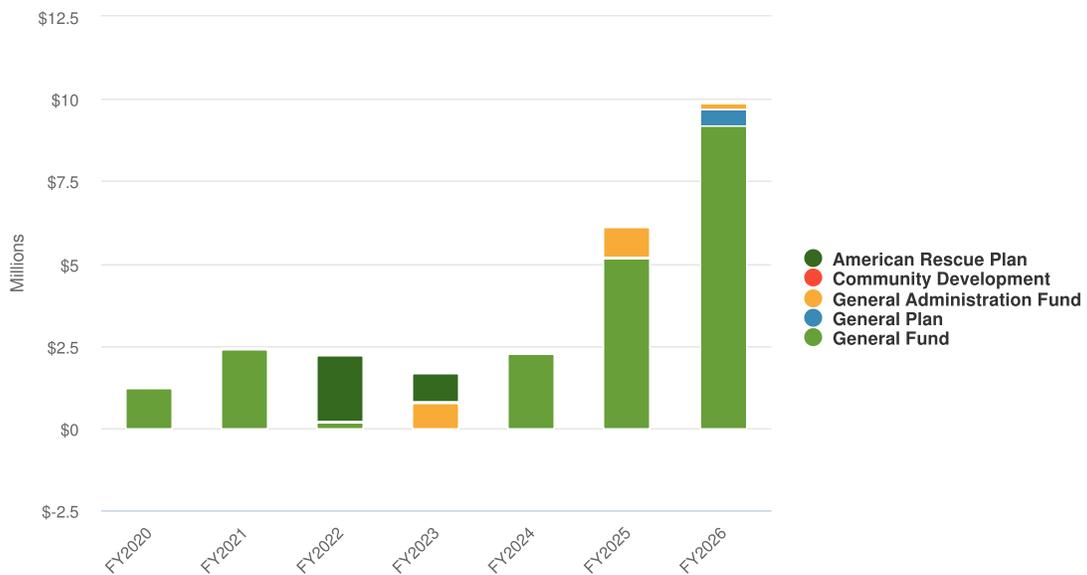


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



In FY2022, American Rescue Plan Act (ARPA) funds were used for Essential Worker Premium Pay.

NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
General Administration Fund					
Salaries & Fringe Benefits					
Total Salaries & Fringe Benefits:		\$0	\$0	\$0	0%
Operating Supplies & Services					
Contracts,Leases,Rents,& Taxes	100-2500-2400	\$0	\$1,047	\$0	0%
Professional/Specialized Serv	100-2500-2710	\$428,800	\$129,193	\$172,000	-59.9%
Total Operating Supplies & Services:		\$428,800	\$130,240	\$172,000	-59.9%
Capital Outlay					
LAND ACQUISITION	100-2500-5100	\$446,440	\$355,349	\$0	-100%
Total Capital Outlay:		\$446,440	\$355,349	\$0	-100%
Total General Administration Fund:		\$875,240	\$485,589	\$172,000	-80.3%
General Fund					
Salaries & Fringe Benefits					
SALARIES & WAGES	110-2500-1100	\$7,500	\$0	\$0	-100%
SPECIAL EVENT OVERTIME	110-2500-1385	\$30,000	\$32,942	\$45,000	50%
Total Salaries & Fringe Benefits:		\$37,500	\$32,942	\$45,000	20%
Operating Supplies & Services					
UTILITIES-WATER	110-2500-2110	\$0	\$761	\$0	0%
SOFTWARE PURCHASES	110-2500-2260	\$40,000	\$0	\$0	-100%
Contracts,Leases,Rents,& Taxes	110-2500-2400	\$1,091,355	\$323,757	\$2,067,000	89.4%
BUILDING MAINTENANCE/REPAIRS	110-2500-2460	\$65,930	\$1,076	\$25,000	-62.1%
PROFESSIONAL/SPECIALIZED SERV	110-2500-2710	\$387,564	\$72,379	\$45,000	-88.4%
Total Operating Supplies & Services:		\$1,584,849	\$397,973	\$2,137,000	34.8%
Internal Service Charges					
LIABILITY INSURANCE	110-2500-3616	\$0	\$0	\$6,828,300	N/A
Total Internal Service Charges:		\$0	\$0	\$6,828,300	N/A
Capital Outlay					
RIGHTS OF WAY	110-2500-5500	\$2,400,000	\$0	\$0	-100%
Total Capital Outlay:		\$2,400,000	\$0	\$0	-100%

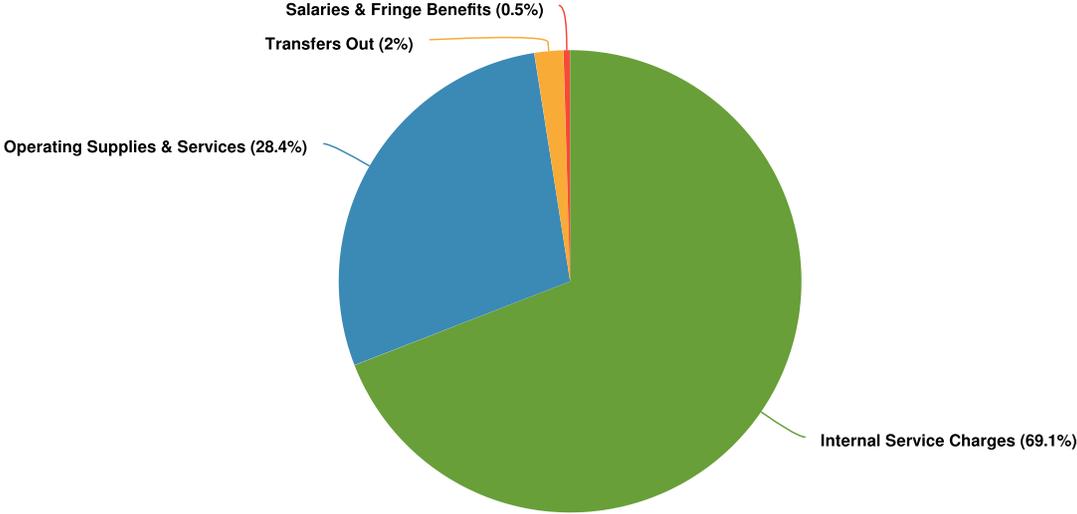


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Transfers Out					
Operating Transfers Out	110-9900-9950	\$1,145,000	\$0	\$180,000	-84.3%
Total Transfers Out:		\$1,145,000	\$0	\$180,000	-84.3%
Total General Fund:		\$5,167,349	\$430,915	\$9,190,300	77.9%
Community Development					
Transfers Out					
Operating Transfers Out	120-9900-9950	\$20,000	\$16,670	\$20,000	0%
Total Transfers Out:		\$20,000	\$16,670	\$20,000	0%
Total Community Development:		\$20,000	\$16,670	\$20,000	0%
General Plan					
Operating Supplies & Services					
Professional/Specialized Serv	241-1750-2710	\$47,043	\$0	\$500,000	962.9%
Total Operating Supplies & Services:		\$47,043	\$0	\$500,000	962.9%
Total General Plan:		\$47,043	\$0	\$500,000	962.9%
Salaries & Fringe Benefits					
Total Salaries & Fringe Benefits:		\$0	\$0	\$0	0%
Total:		\$6,109,633	\$933,174	\$9,882,300	61.7%



Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



ISF Through Departmental Operating Costs

Internal Service Funds provide benefits to other funds or departments on a cost-reimbursement basis. Costs for these programs are reflected in department operating budgets.

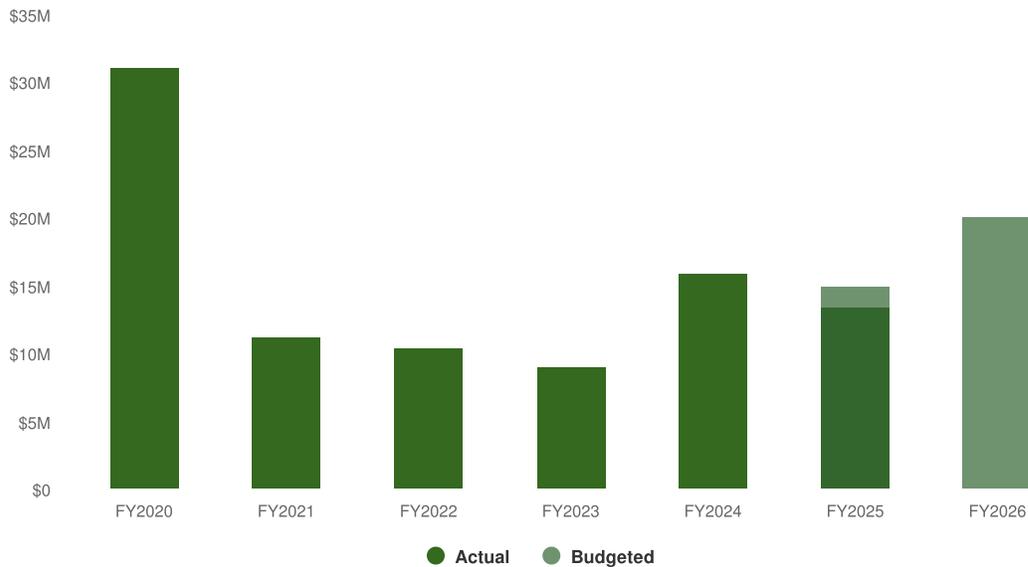
PROGRAMS:

1. Dental & Vision
2. Legal Services
3. Liability Insurance
4. Other Post-employment Benefits (OPEB)
5. Unemployment
6. Workers' Compensation

Expenditures Summary

\$20,196,300 **\$5,243,329**
 (35.07% vs. prior year)

Proposed and Historical Budget vs. Actual

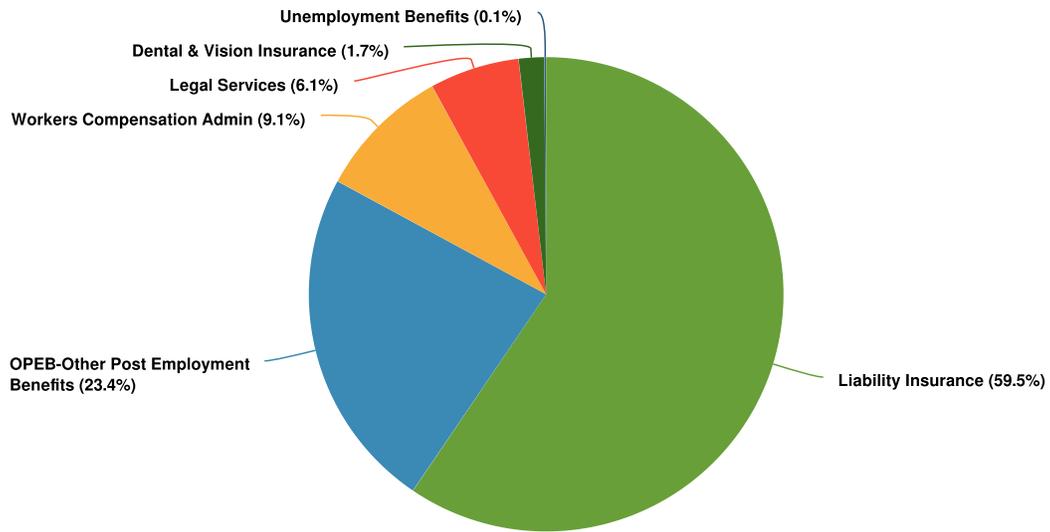


During FY2020, there was a large legal settlement that was paid out through the City's Liability Insurance Fund.

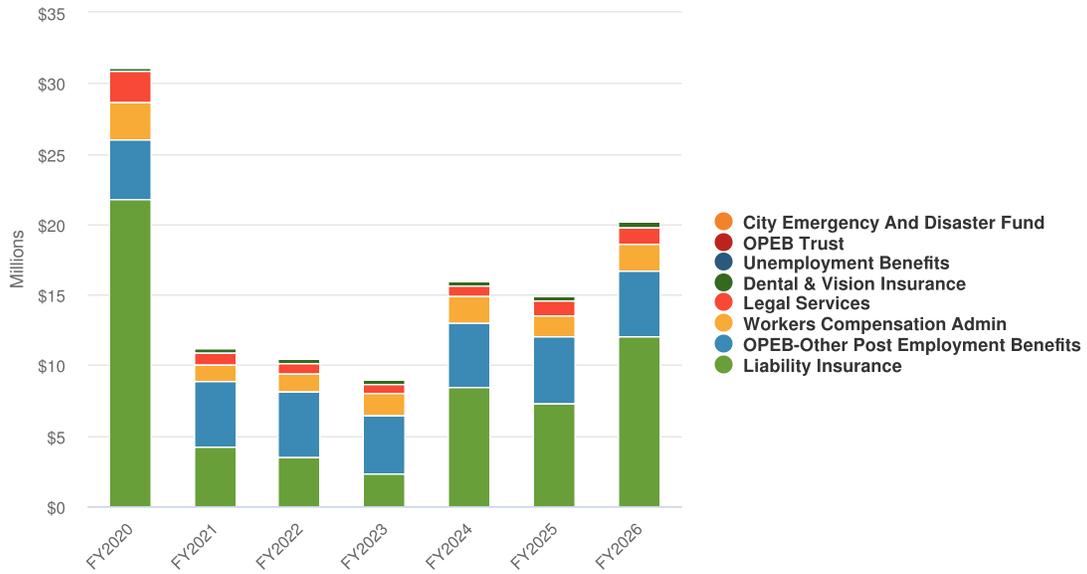


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



During FY2020, there was a large legal settlement that was paid out through the City's Liability Insurance Fund.

NOTE: The FY2025 Amended Budget and FY2025 Actuals are as of April 30, 2025.



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Workers Compensation Admin					
Salaries & Fringe Benefits					
Salaries & Wages	681-2350-1100	\$0	\$30,338	\$0	0%
Salaries Overtime	681-2350-1300	\$0	\$176	\$0	0%
Other Fringe Benefits	681-2350-1400	\$0	\$2,407	\$0	0%
Pers Pension	681-2350-1405	\$0	\$12,869	\$0	0%
Health Plans	681-2350-1410	\$0	\$4,406	\$0	0%
Special Pay	681-2350-1420	\$0	\$946	\$0	0%
Total Salaries & Fringe Benefits:		\$0	\$51,141	\$0	0%
Operating Supplies & Services					
CONTRACTS & LEASES	681-2350-2400	\$35,956	\$34,963	\$62,000	72.4%
Insurance, Bonds	681-2350-2500	\$1,401,000	\$1,411,043	\$1,695,000	21%
CONFERENCES	681-2350-2550	\$0	\$0	\$7,000	N/A
Training & Education	681-2350-2560	\$2,000	\$0	\$0	-100%
Professional/Specialized Serv	681-2350-2710	\$61,000	\$33,998	\$77,000	26.2%
Total Operating Supplies & Services:		\$1,499,956	\$1,480,003	\$1,841,000	22.7%
Total Workers Compensation Admin:		\$1,499,956	\$1,531,145	\$1,841,000	22.7%
Dental & Vision Insurance					
Operating Supplies & Services					
Insurance, Bonds	682-2150-2500	\$335,000	\$312,596	\$335,000	0%
Professional/Specialized Serv	682-2150-2710	\$15,000	\$12,468	\$15,000	0%
Total Operating Supplies & Services:		\$350,000	\$325,064	\$350,000	0%
Total Dental & Vision Insurance:		\$350,000	\$325,064	\$350,000	0%
Liability Insurance					
Salaries & Fringe Benefits					
Salaries & Wages	683-2200-1100	\$31,100	\$25,485	\$0	-100%
OTHER FRINGE BENEFITS	683-2200-1400	\$2,300	\$1,908	\$0	-100%
Pers Pension	683-2200-1405	\$9,300	\$10,585	\$0	-100%



Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Health Plans	683-2200-1410	\$6,500	\$4,093	\$0	-100%
Workers Comp Contribution	683-2200-1415	\$2,900	\$2,420	\$0	-100%
Special Pay	683-2200-1420	\$0	-\$323	\$0	0%
Pto + Holiday	683-2200-1425	\$1,200	\$5,358	\$0	-100%
Unemployment Benefits	683-2200-1430	\$100	\$80	\$0	-100%
Retiree Medical Premiums	683-2200-1450	\$9,200	\$7,670	\$0	-100%
Total Salaries & Fringe Benefits:		\$62,600	\$57,276	\$0	-100%
Operating Supplies & Services					
Contracts & Leases	683-2200-2400	\$132,816	\$76,710	\$100,000	-24.7%
Insurance, Bonds	683-2200-2500	\$6,593,100	\$7,229,240	\$11,335,300	71.9%
TRAINING & EDUCATION	683-2200-2560	\$0	\$300	\$11,000	N/A
Professional/Specialized Serv	683-2200-2710	\$0	\$0	\$5,000	N/A
Liability Claims Costs	683-2200-2722	\$400,000	\$35,611	\$369,000	-7.7%
Total Operating Supplies & Services:		\$7,125,916	\$7,341,861	\$11,820,300	65.9%
Internal Service Charges					
City Attorney	683-2200-3612	\$124,500	\$103,750	\$195,000	56.6%
Total Internal Service Charges:		\$124,500	\$103,750	\$195,000	56.6%
Total Liability Insurance:		\$7,313,016	\$7,502,887	\$12,015,300	64.3%
OPEB-Other Post Employment Benefits					
Salaries & Fringe Benefits					
Salaries & Wages	689-2150-1100	\$0	\$6,783	\$0	0%
Other Fringe Benefits	689-2150-1400	\$0	\$493	\$0	0%
Pers Pension	689-2150-1405	\$0	\$2,838	\$0	0%
Health Plans	689-2150-1410	\$0	\$394	\$0	0%
Total Salaries & Fringe Benefits:		\$0	\$10,508	\$0	0%
Operating Supplies & Services					
Contracts & Leases	689-2150-2400	\$4,465,000	\$3,419,510	\$4,465,000	0%

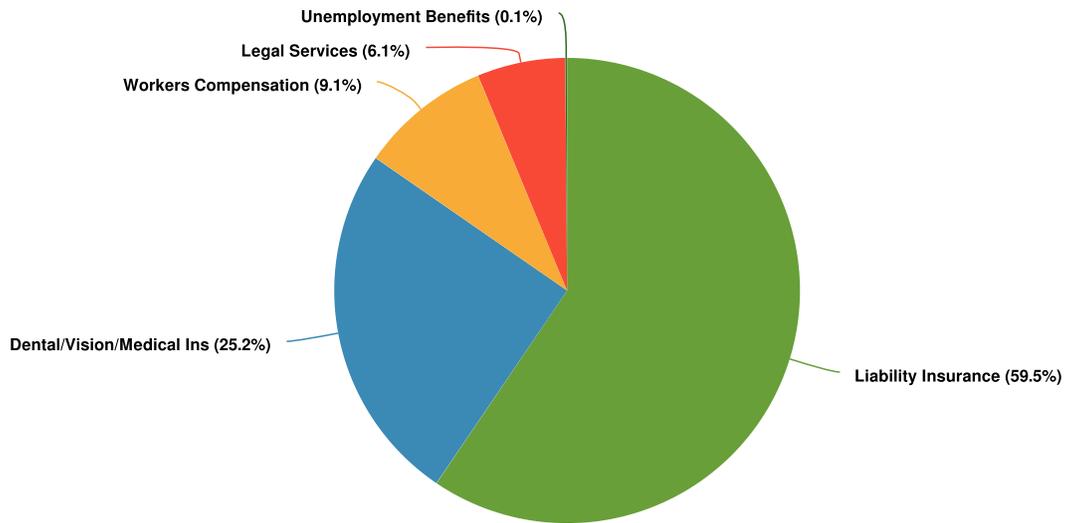


Name	Account ID	FY2025 Amended	FY2025 Actuals	FY2026 Council Approved	FY2025 Amended vs. FY2026 Council Approved (% Change)
Dental/Vision Insurance Claims	689-2150-2500	\$183,500	\$146,657	\$185,000	0.8%
Retiree Medical Gap Plan	689-2150-2501	\$35,300	\$20,367	\$35,000	-0.8%
Professional/Specialized Serv	689-2150-2710	\$46,200	\$13,732	\$45,000	-2.6%
Total Operating Supplies & Services:		\$4,730,000	\$3,600,266	\$4,730,000	0%
Total OPEB-Other Post Employment Benefits:		\$4,730,000	\$3,610,774	\$4,730,000	0%
Unemployment Benefits					
Operating Supplies & Services					
Unemployment Claims	690-2375-2600	\$25,000	\$45,295	\$25,000	0%
Total Operating Supplies & Services:		\$25,000	\$45,295	\$25,000	0%
Total Unemployment Benefits:		\$25,000	\$45,295	\$25,000	0%
Legal Services					
Operating Supplies & Services					
Professional/Specialized Serv	691-1600-2710	\$650,000	\$349,480	\$685,000	5.4%
Special Counsel	691-1600-2740	\$200,000	\$2,928	\$0	-100%
Litigation/Special Projects	691-1600-2755	\$185,000	\$42,078	\$550,000	197.3%
Total Operating Supplies & Services:		\$1,035,000	\$394,486	\$1,235,000	19.3%
Total Legal Services:		\$1,035,000	\$394,486	\$1,235,000	19.3%
OPEB Trust					
Debt Service					
Fiscal Agent Administration	789-2150-4300	\$0	\$12,609	\$0	0%
Total Debt Service:		\$0	\$12,609	\$0	0%
Total OPEB Trust:		\$0	\$12,609	\$0	0%
Total:		\$14,952,972	\$13,422,259	\$20,196,300	35.1%



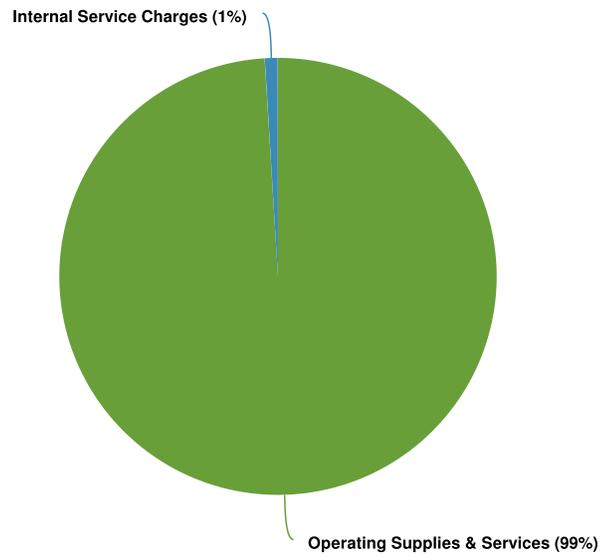
Expenditures by Program

2026 Budgeted Expenditures by Program

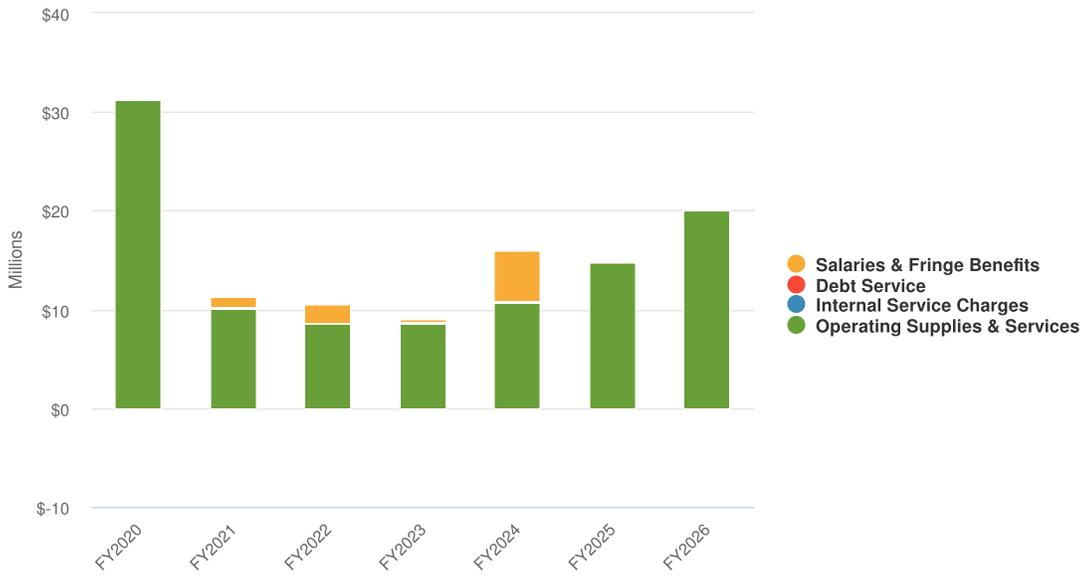


Expenditures by Expense Type

2026 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



CAPITAL IMPROVEMENTS



The Capital Improvement Program (CIP) of any City is a policy document that sets forth the City's program for identifying and completing large capital improvement projects, which is updated annually to ensure compliance with the City Council, constituents' needs, and Strategic Plan. On August 13, 2024, the City Council adopted the Fiscal Year 2024-2025 through Fiscal Year 2028-2029 CIP document, with the promise by staff that a multi-year CIP was in the works. This five-year CIP document fulfills that promise.

The proposed Fiscal Year 2024-2025 through Fiscal Year 2028-2029 CIP was presented on July 16, 2022, to the Infrastructure Commission.

The proposed Fiscal Year 2024-2025 through Fiscal Year 2028-2029 CIP was determined to be in conformance with the City's General Plan, as required by Government Code Section 65401 at the Planning Commission Meeting of July 16, 2024.

Over the past several years, Engineering and Public Works have collaborated to review the existing CIP, close out lingering projects, and develop a solid list of projects that will carry the City forward, while maintaining fiscal responsibility with available funding sources.

The proposed CIP includes over 98 projects, with an estimated budget of \$94 Million for Fiscal Year 2024/2025 alone, across various departments, and an additional \$45 Million through Fiscal Year 2028/2029. The revenue sources for these projects include the following:

- Measure "A" Local Streets and Roads (County 1/2 cent sales tax for transportation)
- Road Maintenance and Rehabilitation Account (RMRA)
- Motor Vehicle Fuel Tax (Gas Tax)
- Developer Impact Fees (DIF)
- Developer Deposits/Bond Proceeds
- Transportation Uniform Mitigation Fee (TUMF)
- Community Development Block Grant (CDBG)
- Active Transportation Projects (ATP)
- Highway Safety Improvement Program (HSIP)
- Measure "U" (City of Hemet Public Safety)
- Riverside County Flood Control & Water Conservation District City Sanitary Sewer
- City Water
- American Rescue Plan Act (ARPA)
- National Fitness Campaign Grant
- Lighting and Landscape Maintenance Districts
- SB 821



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.



Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.



Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.



Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

