

City of Imperial



Service Area Plan

May 2025

**CITY OF IMPERIAL
SERVICE AREA PLAN**

SUBMITTED TO:

IMPERIAL COUNTY
LOCAL AGENCY FORMATION COMMISSION
801 Main Street
El Centro, CA 92443

PREPARED BY:



CITY OF IMPERIAL
420 Imperial Avenue
Imperial, California 92251



HOWES, WEILER, LANDY
2888 Loker Avenue East, Suite 217
Carlsbad, CA 92010
Carlsbad, California 92010
760.929.2288

Mr. Paul Dan, MPA, MUP, Planner
pdan@hwl-pe.com

INDIVIDUALS RESPONSIBLE FOR THE PREPARATION OF THIS REPORT

CITY OF IMPERIAL
420 South Imperial Avenue
Imperial, California 92251
760.355.4371

Dennis Morita, City Manager
Othon Mora, Community Development Director
Yvonne Cordero, Planner
David Dale, Public Services Director
Chris Kemp, Public Services Chief Wastewater Operator
Chief Aaron Reel, Imperial Police Department
Captain Max Sheffield, Imperial Police Department
Chief David Lantzer, Imperial County Fire Department
Deputy Fire Marshall Andrew Loper, Imperial County Fire Department

HOWES, WEILER, LANDY - PLANNING ENGINEERING SURVEYING
2888 Loker Avenue East, Suite 217
Carlsbad, California 92010
760.929.2288

Mr. Paul Dan, MPA, MUP, Planner
pdan@hwl-pe.com

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
INTRODUCTION.....	17
I. PURPOSE	17
II. BACKGROUND	17
III. RESIDENTIAL PROJECTIONS	21
IV. PUBLIC FACILITIES AND SERVICES.....	22
PHASING PROJECTIONS	24
I. INTRODUCTION	24
II. AREAS OF ANNEXATION	24
A. Residential Projections	31
B. Nonresidential Projections.....	36
ADMINISTRATIVE FACILITIES.....	39
I. PERFORMANCE STANDARD	39
II. FACILITY PLANNING AND ADEQUACY ANALYSIS	39
A. Inventory of Existing Facilities.....	39
B. Adequacy of Existing Facilities	39
C. Future Demand for Facilities.....	40
D. Opportunities for Shared Facilities.....	40
E. Phasing	40
III. MITIGATION	41
IV. FINANCING.....	41
A. Per Capita Costs	41
B. Future Funding Sources	41
DRAINAGE FACILITIES.....	47
I. PERFORMANCE STANDARD	47
II. FACILITY PLANNING AND ADEQUACY ANALYSIS	47
A. Inventory of Existing Facilities.....	47
B. Adequacy of Existing Facilities	48
C. Future Demand for Facilities.....	49
D. Opportunities for Shared Facilities.....	49

E. Phasing	50
III. MITIGATION	50
IV. FINANCING.....	50
A. Per Capita Costs	51
B. Future Funding Sources	51
FIRE FACILITIES.....	55
I. PERFORMANCE STANDARD	55
II. FACILITY PLANNING AND ADEQUACY ANALYSIS	55
A. Inventory of Existing Facilities.....	55
B. Adequacy of Existing Facilities	56
C. Future Demand for Facilities.....	56
D. Opportunities for Shared Facilities.....	57
E. Phasing	58
III. MITIGATION	58
IV. FINANCING.....	59
A. Per Capita Costs	59
B. Future Funding Sources	59
LAW ENFORCEMENT	63
I. PERFORMANCE STANDARD	63
II. FACILITY PLANNING AND ADEQUACY ANALYSIS	63
A. Inventory of Existing Facilities.....	63
B. Adequacy of Existing Facilities	64
C. Future Demand for Facilities.....	64
D. Opportunities for Shared Facilities.....	65
E. Phasing	65
III. MITIGATION	65
IV. FINANCING.....	66
A. Per Capita Costs	66
B. Future Funding Sources	66
LIBRARY FACILITIES	70
I. PERFORMANCE STANDARD	70
II. FACILITY PLANNING AND ADEQUACY ANALYSIS	70
A. Inventory of Existing Facilities.....	70
B. Adequacy of Existing Facilities	71
C. Future Demand for Facilities.....	71

D. Opportunities for Shared Facilities.....	71
E. Phasing	71
III. MITIGATION	72
IV. FINANCING.....	72
A. Per Capita Costs	72
B. Future Funding Sources	72
PARK AND RECREATIONAL FACILITIES	76
I. PERFORMANCE STANDARD	76
II. FACILITY PLANNING AND ADEQUACY ANALYSIS	76
A. Inventory of Existing Facilities.....	76
B. Adequacy of Existing Facilities	77
C. Future Demand for Facilities.....	77
D. Opportunities for Shared Facilities.....	77
E. Phasing	78
III. MITIGATION	78
IV. FINANCING.....	78
A. Per Capita Costs	79
A. Future Funding Sources	79
CIRCULATION FACILITIES.....	83
I. PERFORMANCE STANDARD	83
II. FACILITY PLANNING AND ADEQUACY ANALYSIS	83
A. Inventory of Existing Facilities.....	83
A. Adequacy of Existing Facilities	85
B. Future Demand for Facilities.....	85
C. Opportunities for Shared Facilities.....	88
D. Phasing	88
III. MITIGATION	89
IV. FINANCING.....	89
A. Per Capita Costs	89
B. Future Funding Sources	89
WASTEWATER TREATMENT AND CONVEYANCE FACILITIES	93
I. PERFORMANCE STANDARD	93
II. FACILITY PLANNING AND ADEQUACY ANALYSIS	94
A. Inventory of Existing Facilities.....	94
B. Adequacy of Existing Facilities	95

C. Future Demand for Facilities.....	96
D. Opportunities for Shared Facilities.....	96
III. MITIGATION	97
IV. FINANCING.....	97
A. Per Capita Costs	97
B. Future Funding Sources	98
WATER FACILITIES.....	102
I. PERFORMANCE STANDARD	102
II. FACILITY PLANNING AND ADEQUACY ANALYSIS	102
A. Inventory of Existing Facilities.....	103
B. Adequacy of Existing Facilities	105
C. Future Demand for Facilities.....	105
D. Opportunities for Shared Facilities.....	105
E. Phasing	106
III. MITIGATION	107
IV. FINANCING.....	108
A. Per Capita Costs	108
B. Future Funding Sources	108
FINANCING.....	113
I. INTRODUCTION	113
II. FINANCING OPPORTUNITIES AND CONSTRAINTS.....	113
A. General Taxes	113
B. Gas Tax	114
C. Local Bond Issues.....	114
D. Development Impact Fees	114
E. Developer/Builder Contribution.....	115
F. User Fees	115
G. Special Assessment Districts	115
H. Fire Suppression Assessment Act (Government Code Section 500078 et seq.)	116
I. Community Services District.....	116
J. Community Facilities District	116
K. State and Federal Funding.....	116
L. Lease Financing	119
III. FACILITY FINANCING.....	120
A. Administrative Facilities	120
B. Drainage Facilities.....	121
C. Fire Facilities	121
D. Law Enforcement	122
E. Library Facilities.....	122
F. Park and Recreation Facilities	123

G. Circulation Facilities	124
H. Wastewater Treatment and Sewer Facilities	124
I. Water Facilities	125

LIST OF EXHIBITS

Exhibit 1 - City Limits / Sphere of Influence	19
Exhibit 2 - Annexation Areas	20
Exhibit 3 - General Plan Land Use Map.....	30
Exhibit 4 - Administrative Facilities	43
Exhibit 5 - Drainage Facilities	53
Exhibit 6 - Fire Station Facilities	60
Exhibit 7 - Law Enforcement Facilities	67
Exhibit 8 - Library Facilities	73
Exhibit 9 - Park Facilities	80
Exhibit 10 - Primary Roadways Map.....	91
Exhibit 11 - Wastewater Treatment Facilities	99
Exhibit 12 - Water Facilities	109

LIST OF TABLES

Table 1 - Population Projections	21
Table 2 - Residential Build Out Projections Within City	33
Table 3 - Residential Projections - Annexation Areas	34
Table 4 - Residential Build Out Projections - Annexations Areas	35
Table 5 - Total Residential Build Out Projections	35
Table 6 - Nonresidential Build Out Projections Within City	37
Table 7 - Nonresidential Build Out Projections - Annexation Areas	37
Table 8 - Nonresidential Build Out Projections - Summary.....	37
Table 9 - Demand for Administrative Facilities.....	45
Table 10 - Yearly Cost Estimate for Yearly Administrative Services.....	46
Table 11 - Yearly Cost Estimate for Drainage Facilities.....	54
Table 12 - Demand for Fire Protection Services.....	61
Table 13 - Yearly Cost Estimate for Fire Protection Services	62
Table 14 - Law Enforcement Demand	68
Table 15 - Yearly Cost for Law Enforcement Services	69
Table 16 - Library Facilities Demand.....	74
Table 17 - Yearly Cost for Library Services	75
Table 18 - Park Demand	81
Table 19 - Yearly Cost Estimate for Park Facilities	82
Table 20 - Future Roadway Improvements - City	86
Table 21 - Future Roadway Improvements - Annexation Areas	87
Table 22 - Yearly Cost Estimate for Street Maintenance.....	92

Table 23 – Wastewater Demand	100
Table 24 – Yearly Cost Estimate for Wastewater Operations and Debt Service	101
Table 25 – Water Demand.....	111
Table 26 – Yearly Cost Estimate for Water Operations and Debt Service	112

EXECUTIVE SUMMARY

The purpose of the Service Area Plan is to provide the Imperial County Local Agency Formation Commission (LAFCO) with enough information to demonstrate that future public facilities have been identified and will be available to serve the future development within the sphere of influence in accordance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. This document complies with the requirements of Section 56653(b) regarding the preparation of a plan for providing services (Service Area Plan) and provides the information necessary for LAFCO to conduct a municipal services review in compliance with Section 56430.

The following definitions will be helpful in understanding this executive summary:

Population Projections - The population projections below provide the anticipated population for the current year (2024) and in five year increments up to the year 2045.

Performance Standard - A performance standard is the desired level of service that a public facility must provide.

Facility Analysis - The facility analysis determines the existing and future impacts or demands on public facilities.

The Executive Summary provides a brief summary of the population projections and the analysis for each individual public facility in terms of the performance standard, existing facilities, facility demand, mitigation, annual budget, cost per capita and financing.

POPULATION PROJECTIONS

Year	Dwelling Units	Population
2024	6,684	22,141
2025	6,883	22,853
2030	7,970	26,774
2035	9,225	31,369
2040	10,672	36,753
2045	12,341	43,061

PUBLIC FACILITY ANALYSIS

ADMINISTRATIVE FACILITIES

Performance Standard - 842 sq. ft. of administrative building space/1,000 population

Existing Facilities -

City Clerk	306 sq. ft.
City Hall	2,523 sq. ft.
City Manager	866 sq. ft.
Legislative	1,000 sq. ft.
Community Center	2,088 sq. ft.
Parks & Recreation	768 sq. ft.
Senior Center	2,337 sq. ft.
TOTAL -	9,888 sq. ft.

Existing Demand - 19,242 sq. ft. (est. 2025)

Adequacy -

Building Square Footage	
Existing =	9,888 sq. ft.
Demand =	18,642 sq. ft.
Total	= - 8,754 sq. ft. - (Deficient)

Future Demand -

2025 - 19,242 sq. ft.
 2030 - 22,544 sq. ft.
 2035 - 26,413 sq. ft.
 2040 - 30,946 sq. ft.
 2045 - 36,257 sq. ft.

Mitigation -

- A. On a yearly basis, the City of Imperial shall review the facilities provided against the demand for facilities based on the performance standard.
- B. By the year 2030 (6-year time period), a minimum of 3,901 square feet of additional administrative facilities to meet future demand should be provided.

Funding Sources -	Current Sources - Property taxes, sales taxes, licenses and permits, fines and penalties, charges for services, Development Impact Fees, and other miscellaneous sources. Future Sources - Continue to use existing sources as well as explore the use of general obligation bonds, City-wide Community Facilities District, and/or other appropriate funding mechanism.
Annual Budget - (2023/2024FY)	\$4,013,200
Cost Per Capita -	\$181.25 per capita

DRAINAGE FACILITIES

Performance Standard -	Conformance with the City of Imperial design guidelines for storm water runoff and management, NPDES requirements, any requirements of the Federal Emergency Management Agency and the requirements established by the Imperial Irrigation District for storm water runoff.
Existing Facilities -	Five primary drainage zones within the City consisting of ditches, pipes, and detention basins.
Adequacy-	Some areas within the city experience short term flood which generally discharges completely within 72 hours. Current facilities adequately convey up to the 100-year storm incident.
Future Demand -	The construction of future storm water drainage facilities will be based on the rate and the type of new development within the City of Imperial and the annexation areas.
Mitigation -	A. All future development in the City of Imperial shall be required to construct future storm drain facilities in accordance with the design standards of the Engineering Department and

the Imperial Irrigation District (IID) necessary to convey storm water into existing drains managed by IID.

- B. All future development shall retain storm water on-site or within existing retention basins to restrict storm water flow into IID facilities in accordance with the IID policies.
- C. All future development shall ensure compliance with all state and federal rules and regulations related to the discharge of storm water.
- D. All development shall provide improvements constructed pursuant to best management practices referenced in the *California Storm Water Best Management Practices Handbook*.

Funding Sources -

Current Sources - Property taxes, sales taxes, licenses and permits, charges for services and other miscellaneous sources.

Future Sources - Continue to use existing sources as well as use City wide community facilities district, special assessment districts, or community services districts. Future storm water drainage facilities will be installed at the developer's expense at the time of construction.

**Annual Budget -
(2023/2024 FY)**

\$105,200

Cost Per Capita -

\$4.75 per capita

FIRE FACILITIES

Performance Standard - Five (5) Minute Response for Medical Emergencies
Seven (7) Minute Response for Structural Fires

Existing Facilities - 14,500 sq. ft. Fire Station
One (1) 500 Gallon Engine (City) – Currently out of Service/Replacement Needed
One (1) 105 Foot Ladder Truck (City) – Currently out of Service/Waiting on Repair, Replacement needed
One (1) 750 Gallon Engine (County) – Available by mutual request
One (1) 800 Gallon Engine – Currently in use to service the City, first out unit
One (1) 1,800 Gallon Water Tender (County)
One (1) 1,500 Gallon Aircraft Crash/Rescue Truck (County) – Out of Commission
One (1) Hazardous Device (Bomb) Unit (County)

Adequacy - Fire Services/Facilities meets the needs of the City.

Actual Response Times¹:

Northeast Area (Neckel Road) –	7 Minutes
Southwest Area (Aten/ Austin) –	3 Minutes
Northwest Area (14 th /D Street) –	5 Minutes
Southeast Area (Clark/ Aten) –	5 Minutes

Future Demand - Building:
15,000 sq. ft. Building Shared with Law Enforcement.

Vehicles²:

One (1) Fire Engine

¹ Exhibit A of “AGREEMENT FOR FIRE PROTECTION SERVICES BETWEEN COUNTY OF IMPERIAL AND CITY OF IMPERIAL” – April 26, 2017

² Response letter from Imperial County Fire Department – March 2024.

One (1) Water Tender
 One (1) Brush Truck
 One (1) Command Response Unit

Equipment³:

Four (4) Breathing Apparatus
 One (1) Communication Equipment
 One (1) Specialized Equipment

Mitigation -

- A. Fire protection facilities and personnel should be incrementally added as demand increases.
- B. An additional fire station should be considered.
- C. All major developments proposed within the City of Imperial shall be forwarded to the fire department for review and comments.
- D. Adequate fire flows shall be submitted for all development projects.
- E. A Master Plan for Fire Protection Facilities should be prepared prior to the need for expanded facilities and no later than 2030.

Funding Sources -

Current Sources - Property and sales tax, and Development Impact Fees.

Future Sources - Continue to use existing sources as well as explore Fire Suppression Assessment District and/or Special Tax.

**Annual Budget -
 (2023/24 FY)**

\$1,300,000 - Paid by the City of Imperial to Imperial County for contract fire protection services.

Cost Per Capita -

\$61.49 per capita

³ Ibid.

LAW ENFORCEMENT

Performance Standard - 1.6 Officers/1,000 population
0.25 Support Personnel /1,000 population
237 square feet of building/ Full-Time Personnel
1 Patrol Vehicle per 2 Officers

Existing Facilities -

According to an inventory provided by the Imperial Police Department, the department has the following existing Law Enforcement personnel and facilities⁴:

Sworn Officers:

One (1) Police Chief
One (1) Captain
Six (6) Patrol Sergeants
One (1) Patrol Corporals
Fifteen (15) Patrol Officers

Support Personnel:

One (1) Administrative Assistant to the Chief
Five (5) Police Service Officers

Facilities:

3,788 square feet of building
Nine (9) Patrol Vehicles
Seven (7) Support Vehicles

Adequacy - The Police Department is deficient for building square footage, sworn officers and support personnel.

Building Square Footage:

Existing =	3,788 sq. ft.
<u>Demand =</u>	<u>7,110 sq. ft.</u>
Total =	- 3,322 sq. ft. (Deficient)

⁴ Source – Letter prepared by Lieutenant Andrew Loper sent via email dated April 5, 2024

Sworn Officers:

Existing = 24 Officers
Demand = 37 Officers (est. 2025)
Total = -13 Officers (Deficient)

Support Personnel:

Existing = 6 Personnel
Demand = 9 Personnel (est. 2025)
Total = -3 Personnel (Deficient)

Future Demand -

2025 - 37 Officers / 9 Personnel / 10,832 sq. ft.
2030 - 43 Officers / 11 Personnel / 12,691 sq. ft.
(New police station/training facility to be shared with the Fire Department)
2035 - 50 Officers / 13 Personnel / 14,869 sq. ft.
2040 - 59 Officers / 15 Personnel / 17,421 sq. ft.
2045 - 69 police officers / 17 Personnel / 20,411 sq. ft.

Mitigation -

- A. The City of Imperial shall continue to monitor the response times for priority 1 calls to ensure adequate public safety.
- B. A financing mechanism shall be identified that will enable the City to construct a new police station with possible dispatching services.
- C. The Police Department shall continue obtaining grants and other funds to combat crime through pro-active and preventive measures.

Funding Sources -

Current Sources - Property and sales taxes from the General Fund, collection of Development Impact Fees, Narcotics Task Force, State C.O.P.S. Grant, Local Law Enforcement Block Grant (LLEBG).

Future Sources - Continue to use existing sources.

Annual Budget - \$4,174,100
(2022/2023 FY)

Cost Per Capita - \$188.52 per capita

LIBRARY FACILITIES

Performance Standard - 217 square feet of library space/1,000 population

Existing Facilities - 4,920 square feet of library space (2022)

Adequacy - Library facilities are deficient in building square footage by a very small amount. Facilities and services currently meet the needs of the City.

Building Square Footage

Existing = 4,920 sq. ft.

Demand = 4,959 sq. ft. (2025)

Total = - 39 sq. ft. (Deficient)

Future Demand -

2025 -	4,959 sq. ft.
2030 -	5,810 sq. ft.
2035 -	6,807 sq. ft.
2040 -	7,975 sq. ft.
2045 -	9,344 sq. ft.

Mitigation -

A. The City shall maintain efforts to obtain additional funding in order to continue providing adequate library services to its residents.

Funding Sources - Current Sources - Property and sales taxes from the general fund and the collection of Development Impact Fees.

Future Sources - Continue to use existing sources as well as explore the use of community facilities district,

special assessment district, California Literacy Campaign Fund, the State Public Library Fund, Community Development Block Grants, and user fees.

Annual Budget - \$1,000,318
(2023/2024)

Cost Per Capita - \$47.31 per capita

PARK AND RECREATIONAL FACILITIES

Performance Standard - 3.0 acres of parkland / 1,000 population

Existing Facilities - 58.25 acres

Adequacy - Park Facilities do not currently meet the Performance Standard.

Parkland Acreage

Existing = 58.25 Acres

Demand = 63.40 Acres

Total = - 5.14 Acres (Deficient)

Future Demand -

2025 -	68.6 acres
2030 -	80.3 acres
2035 -	94.1 acres
2040 -	110.3 acres
2045 -	129.2 acres

Mitigation -

- A. Continue to require developers of new subdivisions to dedicate parkland and/or pay the development impact fee to ensure that future residents pay their fair share for impacts on park facilities.
- B. Pursue federal and state grants and aid funds to ensure there are sufficient parks in the future.

Funding Sources - Current Sources - property and sales taxes from the general fund, collection of user fees and Development Impact Fees.

Future Sources - Continue to use existing sources, Community Facilities District, Special Benefit Assessment District Community Development Block Grants, and/or other state and federal grants.

Annual Budget - \$1,500,700
(2023/2024 FY)

Cost Per Capita - \$70.98 per capita

CIRCULATION FACILITIES

Performance Standard - Level of Service of “C” or better

Existing Facilities - Highway -
State Highway 86 (Freeway)

Major Arterial -

- Neckel Road
- Ralph Road
- Barioni Boulevard (Worthington Road)
- Aten Road
- P Street (Clark Road)
- Dogwood Road
- La Brucherie Road

Secondary Arterial -

- Imperial Avenue
- Fifteenth Street
- Cross Road
- Second Street
- Treshill Road
- P Street
- Huston Road
- Brewer Road

Industrial Collector -

- La Brucherie Road (Aten Road to Airport)
- First Street
- M Street

- N Street
- Fourth Street (N Street to P Street)

Residential Collector -

- La Brucherie (South City Limits to Aten Road)
- First Street
- Third Street
- Fourth Street (B Street to M Street)
- The remaining number and letter streets not previously mentioned.

8 Signalized Intersections

Adequacy -

Existing streets are operating at a volume to capacity ratio of .80 or better

Future Demand -

See Tables 21 and 22

Mitigation -

Recommendations:

- A. For Industrial and Residential Collectors, the developers shall be responsible for frontage street improvements including one travel lane, curb, gutter, and sidewalk constructed to City standards for all land fronting on said collectors.
- B. For Major and Secondary Arterials, the developer shall be responsible for frontage improvements including median, one travel lane, curb, gutter and sidewalk.
- C. New development resulting in increased traffic impacts that exceed 5,000 vehicles per day on local streets shall provide a traffic study to outline needed improvements to mitigate the increased traffic levels.

Funding Sources -

Current Sources - General Fund, Motor Vehicle In-Lieu Tax, State Gas Tax, LTA Measure D, Caltrans, Development Impact Fee, and developers.

Future Sources - Continue to use existing sources as well as explore the use of citywide Community Facilities District, Special Benefit Assessment District,

Certificate of Participation, Safe, Accountable, Flexible, and Efficient Transportation Equity Act (SAFETEA), Surface Transportation Program (STP), Transportation Enhancement Activities (TEA), and/or Community Development Block Grants.

Annual Budget - \$1,596,300
(2023/2024 FY)

Cost Per Capita - \$72.09 per capita

WASTEWATER TREATMENT AND SEWER FACILITY CAPACITY

Performance Standard - Sewer facilities must meet NPDES permit requirements.

Existing Facilities - Approximately 63 miles of gravity sewers ranging in size from 6 to 24 inches in diameter, 16 lift stations, and 6 miles of force mains. Treatment capacity of 2.4 MGD.

Adequacy - Current Demand – 1.4 MGD. The City will require construction of an additional wastewater treatment conveyance facilities as growth continues. Facility costs will be absorbed by developments which will inherently cause increased average daily flow.

Future Demand -

- 2025 – 1.4 MGD Average Daily Flow
- 2030 – 1.64 MGD Average Daily Flow
- 2035 – 1.92 MGD Average Daily Flow
- 2040 – 2.25 MGD Average Daily Flow
- 2045 – 2.63 MGD Average Daily Flow

Mitigation - Recommendations:

- A. Facilities identified in the Wastewater Master Plan update shall be constructed as needed as new development and annexation of land occurs.
- B. Prior to the recordation of a final map within any of the annexation areas, a development agreement must be in place to ensure that adequate wastewater facilities will be provided

during the PWWF conditions for the wastewater conveyance system being utilized by said annexation area.

- C. All system improvements shall be designed and constructed in accordance with Federal, State, and local regulations.

Funding Sources -

Current Sources - The primary sources of revenue for wastewater treatment and conveyance facilities are the Wastewater Fund and, Wastewater Capacity Fees.

Future Sources - Continue to use existing sources as well as consideration for special assessment districts, community facilities districts, local bond issuance, developer contributions, development impact fees, *USDA Water and Waste Disposal Loans and Grants for Public Works and Infrastructure Development*.

Annual Budget - (2023/2024 FY)

Wastewater Expenditures -	\$10,165,500
Wastewater Revenues -	\$6,774,200
	-\$3,391,300

Cost Per Capita -

\$153.16 per capita

WATER FACILITIES

Performance Standard -

Although there are no adopted Performance Standards for water treatment and distribution, there are design criteria that must be met to ensure that adequate potable water supply and fire flow needs are provided.

Existing Facilities -

Treatment	One at 7.0 MGD
Storage	Three 2.0 MG Water Reservoirs
Booster Stations	Three Booster Pump Stations with Eight Electric Pumps at 2,300 - 2,500 GPM
Pipelines	74 Miles of 2" - 20" Pipelines

Adequacy -	All water distributed by the City to customers is treated first at the City's water treatment plant, which has a capacity of 7.0 MGD. The water supply currently meets all applicable state and federal drinking water standards. As of 2020, the plant produced an average of 2.6 MGD for customer use.
Future Demand -	2025 - 3.428 MGD Average Daily Demand 2030 - 4.016 MGD Average Daily Demand 2035 - 4.705 MGD Average Daily Demand 2040 - 5.513 MGD Average Daily Demand 2045 - 6.459 MGD Average Daily Demand
Mitigation -	Recommendations ⁵ : A. Develop a Water Facilities Asset Management Plan within the near to mid-term time frame for budgeting purposes. B. Install flow control valves on the City Shop Tank and Aten Tank to help mitigate the low pressures caused by high flow rates when refilling the reservoirs. C. Compile a geographical referenced database to better track the condition and life expectancy of existing facilities, including pipeline age. D. Schedule proposed facilities in a timely manner to maintain adequate service with a growing population. E. Prior to the recordation of a final map within any of the annexation areas, a development agreement shall be in place to ensure that adequate water pressures will be provided during the MDPHF conditions for the water distribution system being utilized by said annexation area. F. A potable water supply shall be provided for all annexation areas.

⁵ Water Master Plan – May 2022 and prior recommendations from 2015 SAP

- G. Adequate fire flow, subject to the approval of the fire department, shall be provided for all annexation areas.
- H. All system improvements shall be designed and constructed in accordance with Federal, State, and local regulations.

Financing -

Current Sources - The primary sources of revenue for water treatment and distribution facilities are the water service charges, water capacity fees and water Water Bond 2019.

Future Sources - Continue to use existing sources as well as use special assessment districts, community facilities districts, local bond issuance, developer contributions, development impact fees, *USDA Water and Waste Disposal Loans*, and *Grants for Public Works and Infrastructure Development*.

Annual Budget - (2023/2024 FY)

Water Expenditures	\$13,162,600
Water Revenues	\$6,583,300
	- \$6,579,300

Cost Per Capita -

\$297.15 per capita

INTRODUCTION

I. PURPOSE

In accordance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, an up-to-date Service Area Plan is required for all cities. The purpose of the Service Area Plan is to address how public facilities will be extended to the areas outside the City limits and within the sphere of influence. It is intended to demonstrate the City's ability and intent to provide adequate services to the sphere of influence boundaries at the time of annexation.

This Service Area Plan (SAP) provides an analysis of existing public facilities and services of the City and indicates how the demand created by future developments within the City's service area would be met for each service and facility. The Service Area Plan contains the following:

- A projection of the geographic extent of service capabilities during the next 20 years delineated in 5-year increments.
- Projected level of service capabilities, time frames and geographical areas.
- Actual and projected costs of services to consumers.
- Sufficient information concerning current and projected capital programs, revenues, costs, rate structures and financing, and other information necessary to support the projected service capabilities and areas set forth in the Plan.

II. BACKGROUND

The City of Imperial is a predominantly agricultural City situated 13 miles north of the U.S./Mexico border and adjacent to the northern boundary of the City of El Centro all within the County of Imperial. The California Mid-Winter fairgrounds, the Imperial County Airport, and the Imperial Irrigation District (IID) headquarters are the other primary elements that are identified with the City of Imperial. Additionally, 40 acres in the southeast portion of the City is the home of the El Centro Sector Headquarters of the U.S. Border Patrol.

Exhibit 1, Sphere of Influence/City Limits, illustrates the boundaries of the City limits and the proposed sphere of influence for the City of Imperial. The entire Sphere of Influence consists of approximately 8,343 acres of land, 3,999 of which are within the City limits. Based on the anticipated development to occur during the next 20-year period, the City of Imperial is able to demonstrate the ability to provide municipal services to the area included in this Service Area Plan.

Outside of the current City limits there are a total of 15 areas assumed for annexation and development within the next twenty (20) years. For the purposes of this Service Area Plan, these areas have been labeled as provided for in Exhibit 2 which also illustrate the location of these annexation areas and the time period in which they are assumed to be annexed.

Exhibit 1 - City Limits / Sphere of Influence

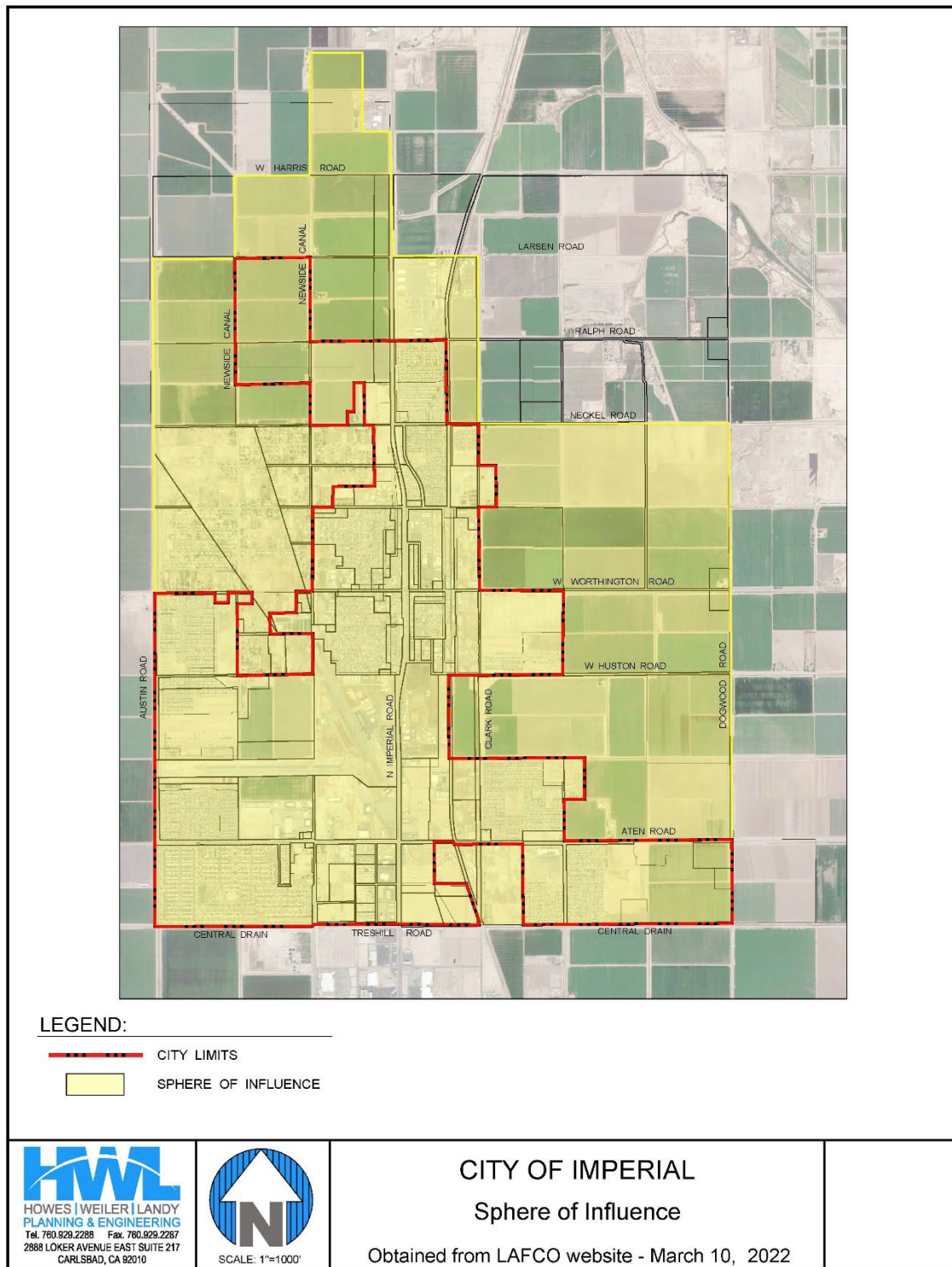
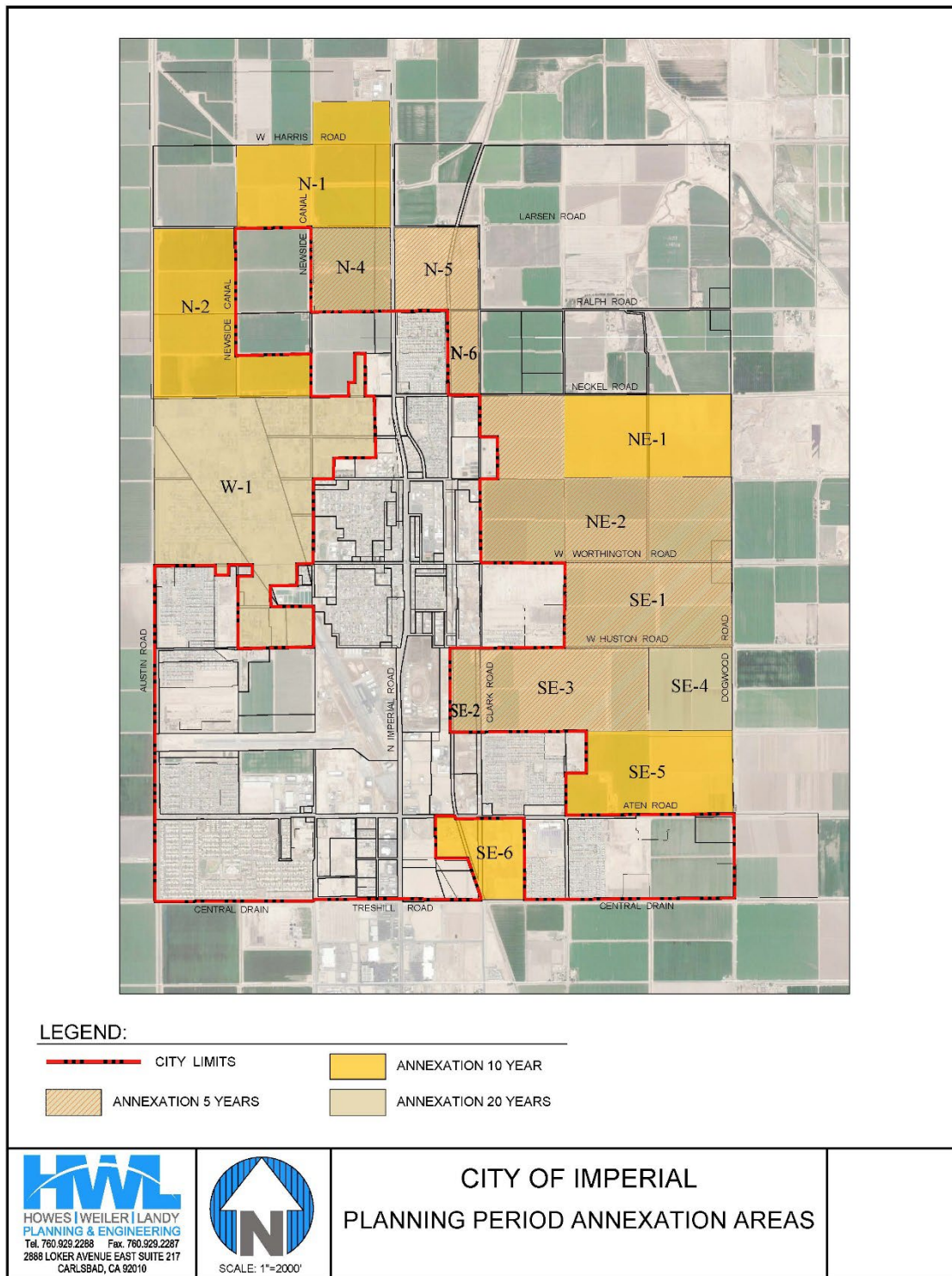


Exhibit 2 - Annexation Areas



III. RESIDENTIAL PROJECTIONS

The previous Service Area Plans (2008 and 2015) assumed population projections published by the Southern California Association of Governments (SCAG) and estimated growth within the current city boundaries and the future annexation area.

This Service Area Plan uses population projections based on SCAG's persons per household, existing dwelling units as provided by the City of Imperial issuance of building permits through February 2024, anticipated annexations as well as the growth that has occurred over the past 10 years. This is discussed further in the Phasing Projections section of this document. The City of Imperial's population is estimated to increase to 30,163 by 2030 and is expected to grow to 45,496 by the year 2045. The following table, *City of Imperial Population Projections*, provides projections of the future population of the City of Imperial through Year 2045 in five-year increments.

Table 1 - Population Projections

YEAR	PROJECTED POPULATION
2024	22,141
2025	22,853
2030	26,774
2035	31,369
2040	36,753
2045	43,061

IV. PUBLIC FACILITIES AND SERVICES

This Service Area Plan will address how public facilities and services will be provided to the City of Imperial and the Annexation Areas over the course of the 20-year planning period. An analysis of the following facilities and services are provided in this document:

- | | |
|------------------------------------|---|
| • Administrative Facilities | City of Imperial |
| • Drainage Facilities | City of Imperial/Imperial Irrigation District |
| • Fire Facilities | County of Imperial via contract with the City |
| • Law Enforcement | City of Imperial |
| • Library Facilities | City of Imperial |
| • Park and Recreational Facilities | City of Imperial |
| • Circulation Facilities | City of Imperial |
| • Wastewater Treatment | City of Imperial |
| • Water Facilities | City of Imperial |

Each facility is analyzed in detail based on the standards developed by LAFCO for Service Area Plans. For each service, the following information is provided:

- Description of the nature of each service to be provided.
- Description of the service level capacity from the service provider's facilities.
- Presentation of maps that clearly indicate the location of existing and proposed facilities, including a plan for timing and location of facilities.
- Identification of existing land use and a five-year projection of land use and land use control.
- Identification of the anticipated service level to be provided.
- Demonstration that adequate services will be provided within the time frame provided.
- Discussion of any conditions which may be imposed or required within the affected territory.
- Description of any actions, improvements, or construction necessary to reach required service levels, including costs and financing methods.
- Provision of copies of district enabling legislation pertinent to the provision of services and annexations.

Each facility analysis is divided into four sections which discuss the above-mentioned information. These sections are:

- **Performance Standard:** A description of the desired level of service that a public facility must provide.
- **Facility Planning and Adequacy Analysis:** A description of the existing facilities, the current adequacy of the facilities, the future demand for facilities and the phasing of the demand for facilities.
- **Mitigation:** A series of recommendations to ensure that adequate facilities will be provided.
- **Financing:** An explanation and identification of how the service and facilities are currently being funded, including a per capita cost, and how future services and facilities may be funded.

PHASING PROJECTIONS

I. INTRODUCTION

The Phasing Projections section provides an estimate for where and when development within the areas of annexation will be phased into the City of Imperial. Although phasing projections are difficult to predict with precision, they are beneficial to the planning of public facilities to ensure level of service standards are continually met.

II. AREAS OF ANNEXATION

Each area of annexation is described below in terms of its approximate boundary lines, the land uses involved and the timing in which the annexation will take place.

The following segment provides a summary of each annexation area in the order of when the area is anticipated to be annexed.

Within 5 Years -

Annexation Area N-4, 186 Acres – This area is proposed for annexation into the City within five (5) years. The General Plan land use designation in this area is Residential Low-Medium Density and Commercial Neighborhood. The existing land use is single family residential and agricultural farming.

The boundaries of this annexation area consist generally of the following:

- North boundary line –Larsen Road
- South boundary line – Ralph Road
- East boundary line – Hwy-86
- West boundary line – La Brucherie Road

Annexation Area N-5, 163 Acres– This area is proposed for annexation into the City within five (5) years. The General Plan land use designations in this area are General Industrial and Agriculture. The existing land use is industrial.

The boundaries of this annexation area consist generally of the following:

- North boundary line -Larsen Road
- South boundary line - Ralph Road
- East boundary line - Clark Road
- West boundary line - State Highway 86

Annexation Area N-6, 50 Acres - This area is anticipated to be annexed into the City within five (5) years. The General Plan land use designation in this area consists of Residential Low - Medium Density. The existing land use is agricultural farming.

The boundaries for this annexation area consist of the following:

- North boundary line - Ralph Road
- South boundary line - Neckel Road
- East boundary line - City Limits/Southern Pacific Railroad tracks
- West boundary line - Clark Road

Annexation Area NE-2, 620 Acres - This area is proposed for annexation into the City within five (5) years. The General Plan land use designation in this area is Low - Medium Residential, Residential Condominium, Neighborhood Commercial and Public Use. The existing land use is agricultural farming.

The boundaries of this annexation area consist generally of the following:

- North boundary line -Neckel Road
- South boundary line - Worthington Road
- East boundary line - Dogwood Road
- West boundary line - Clark Road

Annexation Area SE-1, 320 Acres- This area is proposed for annexation into the City within five (5) years. The General Plan land use designation in this area is Low - Medium Residential, Residential Condominium, Neighborhood Commercial, General Industrial and Public Use. The existing land use is agricultural farming.

The boundaries of this annexation area consist generally of the following:

- North boundary line –Worthington
- South boundary line – Huston Road
- East boundary line – Dogwood Road
- West boundary line – “P” Street/Clark Road

Annexation Area SE-2, 51 Acres - This area is anticipated to be annexed into the City within a 5-year period. The General Plan land use designation in this area consists of Rail Served Industrial. The existing land uses consist of one single family home and agricultural.

The boundaries for this annexation area consist of the following:

- North boundary line - 1st Street
- South boundary line - Southern property line of parcel 044-200-094
- East boundary line - Clark Road
- West boundary line – Railroad tracks

Annexation Area SE-3, 310 Acres - This area is anticipated to be annexed into the City within a 5-year period. The General Plan land use designation in this area consists of Residential Low-Medium Density. The existing land uses consist of one single family home and agricultural.

The boundaries for this annexation area consist of the following:

- North boundary line – Huston Road
- South boundary line - Southern property line of parcel 044-200-095 and 019
- East boundary line – Eastern property lines of 044-200-019
- West boundary line – Clark Road

Within 10 Years -

Annexation Area N-1, 370 Acres – This area is proposed for annexation in the City within ten (10) years. This area is reserved for the Regional Park and Equestrian Center. The General Plan designations for this area are Neighborhood Commercial and Residential Low-Medium Density. The existing uses are single family homes and agriculture.

The boundaries of this annexation area consist generally of the following:

- North boundary line –Harris Road and Lydick Loop
- South boundary line – Larsen Road
- East boundary line – Hwy-86
- West boundary line – Nance Road

Annexation Area N-2, 390 Acres – This area is proposed for annexation in the City within ten (10) years. The General Plan designations for this area is Residential Low-Medium Density. The existing uses are single family homes and agriculture.

The boundaries of this annexation area consist generally of the following:

- North boundary line –Larsen Road
- South boundary line – Neckel Road
- East boundary line – Nance Road and La Brucherie Road
- West boundary line – Austin Road

Annexation Area NE-1, 320 Acres – This area is proposed for annexation into the City within ten (10) years. The General Plan land use designation in this area is Agriculture and Commercial Neighborhood. The existing land use is agricultural farming.

The boundaries of this annexation area consist generally of the following:

- North boundary line –Neckel Road
- South boundary line – Short Road
- East boundary line – Dogwood Road
- West boundary line –Annexation Area NE-2

Annexation Area SE-5, 320 Acres - This area is proposed for annexation into the City within ten (10) years. The General Plan land use designations in this area are Residential Low-Medium Density Residential and Neighborhood Commercial. The existing land uses consist of single family detached homes, mobile homes, a small industrial building, agricultural farming and vacant land.

The boundaries for this annexation area consist of the following:

- North boundary line - Northern property line of 044-200-25, 091 & 096
- South boundary line - Aten Road
- East boundary line - Dogwood Road
- West boundary line - Imperial Cross Elementary School and Cross Road

Annexation Area SE-6, 160 Acres - This area is anticipated to be annexed into the City within ten (10) years. The General Plan land use designation in this area consists of Rail Served Industrial. The existing land uses consist of a pipeline company, a border patrol facility, the Southern Pacific Railroad, and warehouse storage.

The boundaries for this annexation area consist of the following:

- North boundary line - Aten Road
- South boundary line - Central Drain
- East boundary line - Eastern property line of parcel 044-220-46
- West boundary line - Western property line of parcels 044-220-26, 46 and 48

Within 20 Years -

Annexation Area W-1, 891 Acres - This area is anticipated to be annexed into the City within twenty (20) years. The General Plan land use designation in this area consists of Residential Low Density and Residential Low-Medium Density. The existing land uses consist of single family detached and mobile homes.

The boundaries for this annexation area consist of the following:

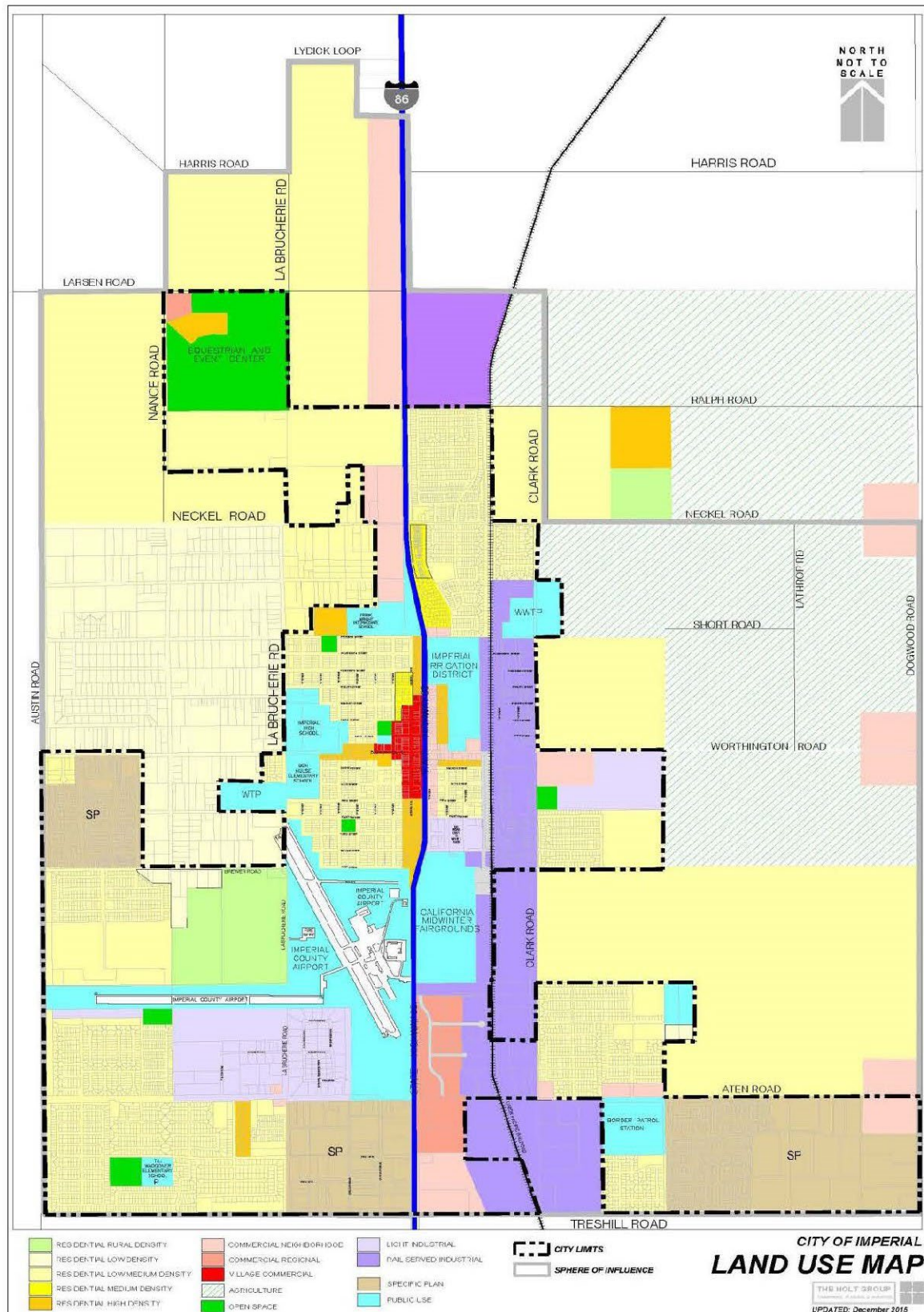
- North boundary line - Neckel Road
- South boundary line - Brewer Road between Nance Road and La Brucherie Road
- East boundary line - West Boundary of APN 063-047-017 & 063-054-011
- West boundary line - Austin Road

Annexation Area SE-4, 160 Acres - This area is anticipated to be annexed into the City within twenty (20) years. The General Plan land use designation in this area consists of Residential Low-Medium Density. The existing land use is agricultural farming and one single family home.

The boundaries for this annexation area consist of the following:

- North boundary line – Huston Road
- South boundary line – Northern property line of 044-200-025
- East boundary line – Dogwood Road
- West boundary line – Western property line of 044-200-020

Exhibit 3 - General Plan Land Use Map



A. Residential Projections

The residential development projections provide the anticipated future residential development based on the most current land use designations. The land use designations for the sphere of influence are based on the current City of Imperial General Plan, as shown Exhibit 3 by as well as the development proposed for the annexation areas.

The following information was obtained from assessor parcel maps, the City of Imperial General Plan, an on-site land use survey and building permit information through February 14, 2024.

Existing Dwelling Units -

All the existing dwelling units within the sphere of influence were determined during the on-site Land Use Survey conducted 2009, updated existing units counts in the 2015 Service Area Plan and building permits issued through February 24, 2024. The existing dwelling units included single family detached dwellings, mobile homes, manufactured homes, and multi-family residential units. Mobile Homes and Manufactured homes are represented as Single Family Residential unless within a Mobile Home Park zone.

It was determined that there are 6,684 existing dwelling units within the City limits and 427 existing dwelling units in the annexation areas for a total of 7,111 existing dwelling units within the entire sphere of influence area.

Future Dwelling Units -

Future dwelling units were calculated by adding the number of vacant and underutilized acres for sites both within the incorporated City Limits and in Annexation Areas, grouped into land use, and multiplying that summation by the allowed density per acre (Vacant Build Out Density) and applying the 80% realistic maximum build-out as a conservative ratio. The formula used to obtain this figure is as follows:

$$(\text{Vacant Acres} + \text{Underutilized Acres}) \times \text{Vacant Build Out Density} \times 80\% = \text{Realistic Future Dwelling Units}$$

Based on the density allowances and the annexation assumptions in this report, and as depicted in Table 2, the current incorporated areas could accommodate approximately 1,718 additional residential units. Table 4 shows that the annexation areas could accommodate approximately 10,803

future units within unincorporated area. The total additional future dwelling unit count for all areas within the City limits and the annexation areas is estimated to be 12,521 additional units as noted in the Table 5 with an estimated build out population of 70,224.

The following table identifies the densities per acre which are allowed for each land use designation:

Land Use Designation Build Out Density

LAND USE DESIGNATION	GENERAL PLAN DWELLING UNITS PER ACRE RANGE	VACANT BUILD OUT DENSITY PER ACRE
Rural Residential	.5 - 1	1
Low Density Residential	1 - 2	2
Low Medium Density Residential	2 - 5	5
Residential Condominium	5 - 20	20
Multiple Family Residential	20 - 30	20
Mobile Home Park	5 - 8	8
Agriculture	.4	.4

Build Out Dwelling Units -

Combining the existing dwelling units and projected future dwelling units results in a total build out dwelling unit projection of 19,632 dwelling units for the entire sphere of influence.

The build out population for the City of Imperial once all areas within the sphere of influence have been annexed and developed is estimated to total 70,224 persons. The build out population was determined by multiplying the build out dwelling units by the person per household rate of 3.577⁶ persons per dwelling unit.

Table 2 through Table 5 on pages 33 through 35 provide the results of the land use survey and the residential build out projections.

Table 2 – Residential Build Out Projections Within City

Residential Build Out Projections Area Within City Limits				
Land Use Designation	Existing DUs (1)	Future DUs (2)	Build Out DUs	Build Out Population
Single Family Residential	5,361	1,196	6,557	23,454
Multiple Family Residential	1,253	522	1,775	6,349
Mobile Home Park	70	0	70	250
TOTALS:	6,684	1,718	8,402	30,054

(1) - Existing Units Source - SCAG - Local Housing Data - April 2021 PLUS 125 SFD permits pulled from April 1, 2021 - March 30, 2022, PLUS 48 MF permits pulled from April 1, 2021 - March 30, 2022

(2) - Future Units - Vacant Land Survey provided by the City of Imperial - April 2021 MINUS SFD and MF units between April 1, 2021 - March 30, 2022.

⁶ Source: SCAG - April 2021

Table 3 – Residential Projections – Annexation Areas

Area	General Land Use	Acres	Phasing	Realistic Units (1)
N-4	Residential & Commercial	186	1 year	701
N-6	Residential	50	20 years	240
N-5	Agriculture & Industrial	163	5 years	16
NE-2	Agriculture, Residential & Commercial	620	5 years	867
SE-1	Agriculture & Commercial	320	1 year	99
SE-2	Industrial	84	5 years	0
SE-3	Residential	310	5 years	1,488
Subtotal		1,733	5 Years	3,411
N-1	Residential & Commercial	370	10 years	1,488
N-2	Residential	390	10 years	1,872
NE-1	Agriculture & Commercial	320	10 years	99
SE-5	Residential & Commercial	320	10 years	1,488
SE-6	Industrial	160	10 years	0
Subtotal		1,560	10 Years	4,947
W-1	Residential	891	20 years	1,681
SE-4	Residential	160	20 years	768
Subtotal		1,051	20 Years	2,449
GRAND TOTAL		4,344		10,807

(1) Methodology: The acreage in each development was multiplied by the maximum density allowed for the corresponding land use and by 80% to discount roadways, parks and retention basins and to obtain a realistic unit count.

Table 4 – Residential Build Out Projections – Annexations Areas

Residential Build Out Projections Annexation Area Summary				
Land Use Designation	Existing DUs	Future DUs	Build Out DUs	Build Out Population
Single Family Residential	423	10,807	11,230	40,170
Multiple Family Residential	0	0	0	0
Nonresidential Areas	4	(4)	0	0
TOTALS:	427	10,803	11,230	40,170

Table 5 – Total Residential Build Out Projections

Total Residential Build Out Projections City Limits and Annexation Areas				
Study Areas	Existing DUs	Future DUs	Build Out DUs	Build Out Population
City Limits	6,684	1,718	8,402	30,054
Annexation Areas	427	10,803	11,230	40,170
TOTALS:	7,111	12,521	19,632	70,224

B. Nonresidential Projections

Nonresidential build out projections predict future growth of those areas containing industrial and commercial land use designations. The nonresidential development projections provide a listing of the existing, future and build out square footage within the City limits and the sphere of influence area. The methodology for obtaining existing and future nonresidential square footage is similar to that of the residential projections.

Existing Nonresidential Square Footage

Existing nonresidential square footage was calculated by applying a coverage factor of 40% on all developed land designated for commercial and industrial uses. The square footage was determined by multiplying the site acreage by the 40% coverage factor for all developed nonresidential designated areas. The existing nonresidential square footage within the City limits is estimated to be 4,311,995 square feet. The existing nonresidential square footage within the annexation areas is estimated to be 447,876 square feet.

Future Nonresidential Square Footage

Similar to the process of determining the existing nonresidential square footage, a coverage factor was used to determine future nonresidential square footage on vacant and underutilized property. The vacant coverage factor for commercial and industrial uses for future development is 30%. The reason for the reduction from 40% for existing development to 30% for future development is that a coverage factor of 30% accounts for reductions of buildable land area for street and utility land dedications as well as parking and landscaping requirements that essentially decrease the amount of square footage that can be developed. The future nonresidential square footage within the City limits is estimated to be 10,003,829 square feet. The future nonresidential square footage within the annexation areas is estimated to be 13,319,021 square feet.

Nonresidential Build Out Square Footage

Combining the existing nonresidential inventory with the future nonresidential projections, the total nonresidential build out projections were determined. The total builds out nonresidential square footage within the sphere of influence including all existing square footage is estimated to be 23,322,850 square feet.

Table 6 through Table 8 on pages 37 through 37 provide the results of the land use survey and the nonresidential build out projections.

Table 6 – Nonresidential Build Out Projections Within City

Nonresidential Build Out Projections Area Within City Limits			
Land Use Designation	Existing Development (sq. ft.)	Future Development (sq. ft.)	Build Out Development (sq. ft.)
Village Commercial	173,725	38,566	212,291
Neighborhood Commercial	491,193	877,546	1,368,739
Auto Mall	328,329	525,623	853,952
Commercial Regional	1,112,967	1,526,765	2,639,732
General Industrial	675,149	5,480,439	6,155,588
Rail-served Industrial	1,167,578	1,917,944	3,085,522
Additional Nonresidential Development	363,054	(363,054)	0
TOTALS:	4,311,995	10,003,829	14,315,824

(1) Based on 2015 Data from SAP including Building Permits issued through April 11, 2022.

Table 7 – Nonresidential Build Out Projections – Annexation Areas

Nonresidential Build Out Projections Annexation Area Summary			
Land Use Designation	Existing Development (sq. ft.)	Future Development (sq. ft.)	Build Out Development (sq. ft.)
Neighborhood Commercial	11,260	1,881,900	1,893,160
Commercial Regional	33,242	2,885,676	2,918,918
General Industrial	0	0	0
Rail-Served Industrial	403,374	6,441,881	6,845,255
TOTALS:	447,876	11,209,457	11,657,333

Source - June 2017 City of Imperial General Plan

Table 8 – Nonresidential Build Out Projections - Summary

Total Nonresidential Build Out Projections City Limits and Annexation Areas			
Study Areas	Existing Development (sq. ft.)	Future Development (sq. ft.)	Build Out Development (sq. ft.)
City Limits	4,311,995	10,003,829	14,315,824
Annexation Areas	447,876	11,209,457	11,657,333
TOTALS:	4,759,871	21,213,286	25,973,157

ADMINISTRATIVE FACILITIES

I. PERFORMANCE STANDARD

The performance standard for administrative services was determined during the preparation of the Service Area Plan approved by LAFCO on January 25, 2001, and reaffirmed in the Service Area Plan adopted in September 2015. It was based on the existing administrative facilities square footage and the existing population at the time of the preparation of the original Service Area Plan. It was determined at that time that the building area available was efficient and appropriate. Therefore, the performance standard was set at 842 square feet per 1,000 population.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

This analysis provides an inventory of the existing City Administrative Facilities owned by the City of Imperial, the existing and future demand for facilities as well as a projected phasing schedule. The purpose of this analysis is to determine if the existing facilities are adequate and to identify approximately when additional facilities will be needed in order to meet future demand.

A. Inventory of Existing Facilities

The City of Imperial City Hall is located at 400 - 420 South Imperial Avenue. The existing administrative facilities consist of a total of 9,888 square feet. This square footage is broken down into the following categories:

City Clerk	306 sq. ft.
City Hall	2,523 sq. ft.
City Manager	866 sq. ft.
Legislative	1,000 sq. ft.
Community Center	2,088 sq. ft.
Parks & Recreation	768 sq. ft.
<u>Senior Center</u>	<u>2,337 sq. ft.</u>
TOTAL	9,888 sq. ft.

B. Adequacy of Existing Facilities

Using the performance formula, the existing demand for administrative facilities is 18,642 square feet.

Existing Population	x	Performance Standard	=	Current Demand
22,141 persons	x	842 sq.ft. /1,000 population	=	18,642 sq.ft.

Existing Facilities	-	Current Demand	=	Adequacy
9,888 sq.ft.	-	18,642 sq.ft.	=	-8,754 sq.ft.

Based on the performance standard formula, there is a deficiency of -8,754 square feet of administrative building square footage. As the population increases, there will be an immediate need for additional City administrative facilities.

C. Future Demand for Facilities

Using the existing performance standard formula, the City of Imperial will need 22,544 square feet of administrative space by the year 2030.

$$26,774 \text{ Future 2030 population} \times 842 \text{ sq. ft. per 1,000 population} = \mathbf{22,544 \text{ square feet}}$$

D. Opportunities for Shared Facilities

The City of Imperial provides for all of its City administrative needs using full-time, part-time and contract workers. Assistance from other jurisdictions for administrative services is not provided nor will be provided.

There are many staff members who provide their expertise in public facilities and services that are outside of the administrative services arena such as in circulation, water, and wastewater. For example, the City Manager, Community Development Director, and several other employees of the City will complete tasks that are not a part of the administrative services but are directly related to the specific needs of various public services that the City provides. These tasks are funded through the individual budgets of the various departments for which the tasks are being completed. This method of cross-utilization is an efficient use of existing resources especially for small jurisdictions such as the City of Imperial.

E. Phasing

The following represents the demand for administrative facilities square footage for next 20 years in five-year increments. Table 9 on page 45 provides a yearly demand for administrative facilities.

- 2025 – 19,242 sq. ft.
- 2030 – 22,544 sq. ft.
- 2035 – 26,413 sq. ft.

- 2040 – 30,946 sq. ft.
- 2045 – 36,257 sq. ft.

III. MITIGATION

On a yearly basis, the City of Imperial should review the facilities provided against the demand for facilities based on the performance standard. Additional facilities should be provided on an as needed basis.

Recommendations:

- A. On a yearly basis, the City of Imperial shall review the facilities provided against the demand for facilities based on the performance standard.
- B. By the year 2030 (6-year time period), a minimum of 15,510 square feet of additional administrative facilities to meet future demand shall be provided.

IV. FINANCING

The current revenue sources for administrative facilities includes property tax and sales taxes, licenses and permits, fine and penalties, charges for services, Development Impact Fees and other miscellaneous sources.

A. Per Capita Costs

The 2023-2024 City of Imperial Budget identifies approximately \$4,013,200 for the continued operation of administrative facilities. There are approximately \$1,050,166 in general fund revenues (charges for services, licenses) used to help pay for the administrative services. These functional revenues must be subtracted from the expenditures in order to determine the true costs to the general public. Therefore, the cost to the general public through taxation for administrative services is \$2,963,034. Using the City's current population, the per capita cost is \$133.82.

A cost estimate for future continued maintenance and operation of administrative facilities is illustrated in Table 10 on page 46. These estimations assume a constant cost per capita in the year 2021 dollars and the provided population projections.

B. Future Funding Sources

The City of Imperial will continue to use the existing funding sources for the maintenance and operation of City administrative facilities. However, due to the future growth anticipated, other funding sources for capital improvements will be needed.

Other funding sources available include general obligation bonds or a City-wide community facilities district. Further descriptions of the financing mechanisms are provided in the Financing section.

Exhibit 4 – Administrative Facilities

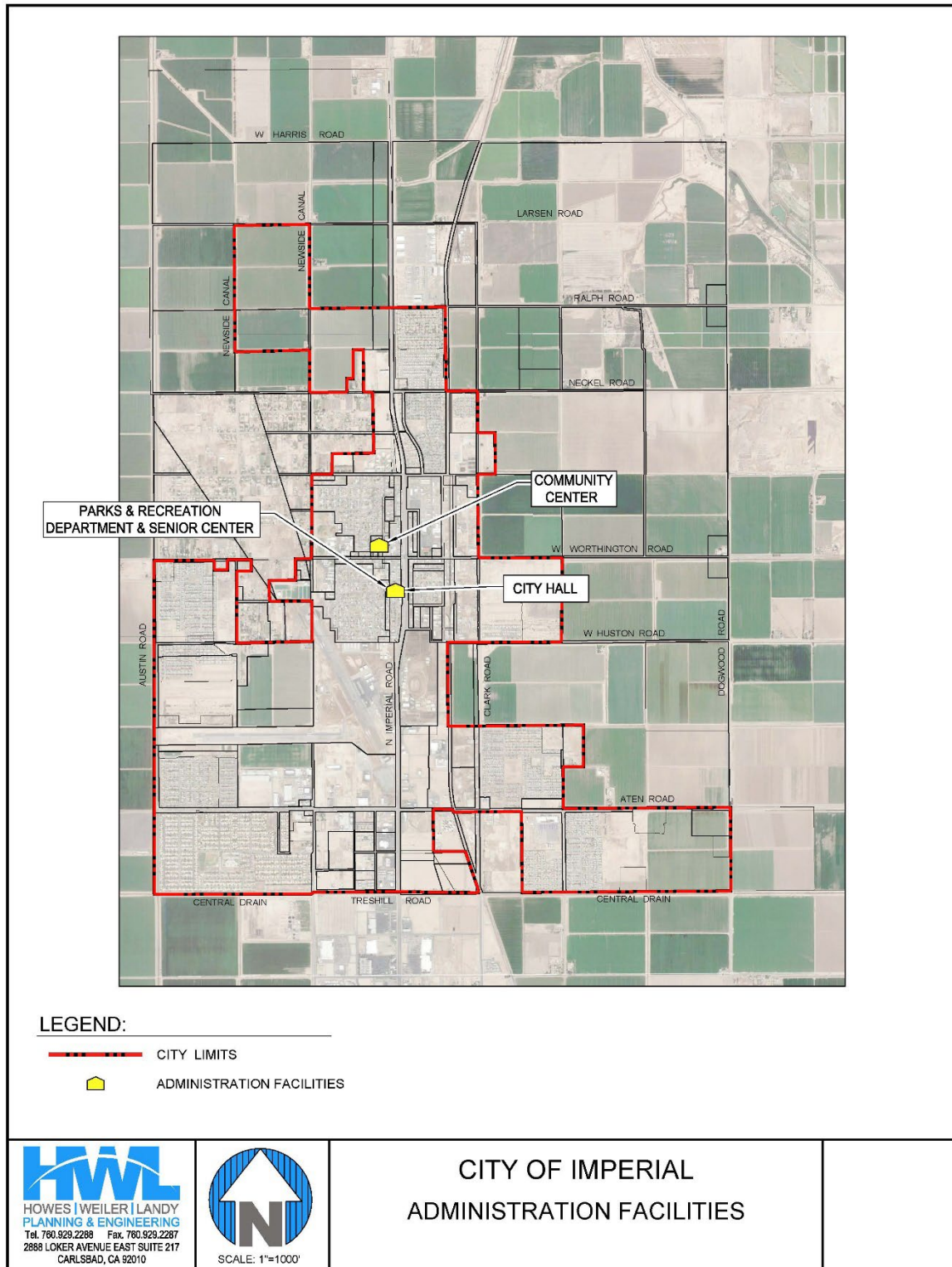


Table 9 – Demand for Administrative Facilities

Demand for Administrative Facilities		
YEAR	PROJECTED POPULATION	BUILDING SQUARE FOOTAGE DEMAND
2024	21,141	18,642
2025	22,853	19,242
2030	26,774	22,544
2035	31,369	26,413
2040	36,753	30,946
2045	43,061	36,257

Table 10 – Yearly Cost Estimate for Yearly Administrative Services

Yearly Cost Estimate for Administrative Services		
YEAR	PROJECTED POPULATION	COST (1)
2024	22,141	\$4,013,200
2025	22,853	\$4,153,662
2026	23,588	\$4,299,040
2027	24,347	\$4,449,506
2028	25,130	\$4,605,239
2029	25,939	\$4,766,422
2030	26,774	\$4,933,247
2031	27,636	\$5,105,911
2032	28,525	\$5,284,618
2033	29,443	\$5,469,579
2034	30,391	\$5,661,014
2035	31,369	\$5,859,150
2036	32,379	\$6,064,220
2037	33,421	\$6,276,468
2038	34,497	\$6,496,144
2039	35,607	\$6,723,509
2040	36,753	\$6,958,832
2041	37,936	\$7,202,391
2042	39,157	\$7,454,475
2043	40,417	\$7,715,382
2044	41,718	\$7,985,420
2045	43,061	\$8,264,910

(1) Estimates are based on current cost per capita in the FY 2023-2024 Budget.

DRAINAGE FACILITIES

I. PERFORMANCE STANDARD

Adequacy of drainage facilities is based on conformance with the City of Imperial design guidelines for storm water runoff and management, NPDES requirements, the requirements of the Federal Emergency Management Agency and the requirements established by the Imperial Irrigation District for storm water runoff.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

The City of Imperial's storm water drainage facilities include many ditches, pipes and detention basins which function to divert storm runoff and standing water away from residences and business within the City. These facilities convey storm water runoff into the main water drainage system managed by the Imperial Irrigation District (IID). However, the IID has communicated interest in abandoning all facilities within the City limits for the City to take over the system. Additionally, as future development occurs and drainage facilities are no longer used for agricultural drainage, the IID will abandon those facilities to the City, so that the IID only manages drains used for agricultural.

A. Inventory of Existing Facilities

The primary drainage facilities receiving the City of Imperial's storm water which are managed by the Imperial Irrigation District include the North Central Drain, North Central Drain No. 2, Newside Drain No. 1PL, Dahlia Drain No. 8, Dolson Drain and the McCall Drain No. 5A and 5B.

A majority of the storm water collected within the City of Imperial uses surface drainage ditches to convey storm water to the IID drains. There are five primary drainage zones within the City.

Southwest Drainage Zone - The southwestern portion of the City near the Sandalwood and Wildflower subdivisions and the industrial area at Aten and La Brucherie use a series of retention basins to restrict the flow of storm water before entering the underground storm water conveyance pipes. There is a small lift station adjacent to Aten Road, which assists with the conveyance of storm water for the Sandalwood and Wildflower subdivisions into the storm water conveyance system. The system then transports the storm water to the North Central Drain No. 2 which flows to the main North Central Drain.

Central West Drainage Zone - The central portion of the City north of the airport and west of Highway 86 conveys storm water through surface drainage ditches to a primary surface drainage ditch located adjacent to Highway 86. This drainage ditch flows north adjacent to Highway 86 to the IID Dahlia No. 8 drain.

Central East Drainage Zone - The central area east of Highway 86 and west of the railroad tracks also uses surface drainage ditches to convey storm water to a primary drainage ditch adjacent to M Street. The M Street drainage ditch flows north to Fifteenth Street. At Fifteenth Street the M Street ditch storm water enters the IID Dolson No. 2 Drain.

East Drainage Zone - From First Street to Barioni Boulevard east of the railroad tracks, surface drainage ditches convey storm water to an IID drainage pipe at the southeast corner of the intersection of Barioni and P Street. North of Barioni Boulevard, surface drainage ditches convey storm water west to the primary drainage ditch at Barioni Boulevard and N Street. The N Street drainage ditch flows north to Fifteenth Street. At this point the surface water flows into an 18" pipe which conveys the storm water west under the railroad tracks and into the IID Dolson No. 2 Drain.

Northeast Drainage Zone - There are two subdivisions in the northern portion of the City east of Highway 86. Each subdivision contains their respective retention basins and underground storm water conveyance systems. Water flows out of the retention basins and into the IID Dolson No. 8 and No. 2 Drains.

Through a series of IID drains, the storm water is ultimately conveyed to the New River and the Alamo River.

B. Adequacy of Existing Facilities

The existing primary drainage system managed by IID is not designed to convey all storm water runoff from urbanization. Therefore, recent development must provide for on-site retention of storm water to mitigate against storm water impacts. These retention facilities are designed to restrict storm water flows into the IID drains. Conveyance out of the retention basins is restricted by the use of 12" pipes.

The City of Imperial Public Services Department provides the maintenance of the City storm water drainage system. The Public Services crews monitor the flow within the drainage ditches, make minor repairs and clean the ditches on an as needed basis. Additionally, street sweeping occurs

throughout the City, which is a preventative method that assists in keeping the drainage ways clean of some debris and sediment. According to the City of Imperial Public Services Department, the current system provides adequate conveyance of storm water for events up to the 100-year storm. There were only two instances in the mid - 1970's when the drainage system did not adequately convey storm water in localized low-lying areas.

C. Future Demand for Facilities

As future development occurs, storm water drainage systems must be installed to ensure adequate removal of runoff. The design of the future systems will be dependent upon the type and the extent of the development proposed. An increase in the amount of impervious surfaces will result in a greater amount of surface runoff. The exact size and location of future facilities will be determined at the time development is proposed and processed through the City of Imperial. Any future development must continue to comply with IID policies regarding retention of storm water to reduce the impacts to the IID drains.

Storm water runoff as well as other contributing factors has degraded both the New and Alamo rivers. The Water Quality Control Plan for the Colorado River Basin Region prepared by the California Regional Water Quality Control Board contains strict requirements for the water quality conveyed into these rivers. Future facilities must be designed to adhere to the latest pollution control devices and NPDES requirements.

D. Opportunities for Shared Facilities

The City of Imperial maintains all storm drain facilities using full-time and part-time staff. Assistance from other jurisdictions for drainage services is not provided or necessary beyond the maintenance provided by IID for IID Drains.

The primary drainage system is managed by IID and is not intended to convey storm water generated by urban runoff. However, some storm water does flow into the IID drainage system.

The City of Imperial and IID maintain various aspects of the total drainage system. At this time, the management of these facilities is effective and is not expected to change in the near future.

E. Phasing

The construction of future storm water drainage facilities is based on the rate of new development within the City of Imperial. Additional storm water drainage facilities will be needed in the proposed annexation areas in order to convey storm water into the IID drainage system. The future storm water management systems for the annexation areas will be designed during the Tentative Map and Final Map stage of development.

III. MITIGATION

The City of Imperial should continually monitor the existing storm drain facilities to ensure the facilities are operating at an adequate level.

Recommendations:

- A. All future development in the City of Imperial shall be required to construct future storm drain facilities in accordance with the design standards of the Engineering Department and the IID necessary to convey storm water into existing drains managed by IID.
- B. All future development shall retain storm water on-site or within existing retention basins to restrict storm water flow into IID facilities in accordance with the IID policies.
- C. All future development shall ensure compliance with all state and federal rules and regulations related to the discharge of storm water.
- D. All development shall provide improvements constructed pursuant to best management practices as referenced in the *California Storm Water Best Management Practices Handbook*.

IV. FINANCING

Future storm water drainage facilities will be installed at the developer's expense at the time of construction. The City of Imperial General Fund will finance maintenance of existing and future public drainage facilities.

The current revenue sources for storm water drainage facilities include property and sales taxes, licenses and permits, charges for services and other miscellaneous sources.

A. Per Capita Costs

Since the City of Imperial's yearly budget does not segregate out the maintenance and operation cost for storm drain facilities, an average per capita cost for the continued maintenance and operation of the stormwater drainage system could not be accurately determined. However, based on the 2023-2024 FY City of Imperial Budget, \$105,200 per year was projected in the budget, however actual costs is \$31,632 spent on maintenance and operation, utilizing only 30.1% of the allocated budget for storm drains. The amount fluctuates depending on the yearly assessments of needs. The Public Services crews monitor the flow within the drainage ditches, make minor repairs, and clean the ditches on an as needed basis. Additionally, street sweeping occurs throughout the City which is a preventative method that assists in keeping the drainage ways clean of some debris and sediment.

Using the City's current population and actual cost \$31,632 per the fiscal year amount for maintenance and operation, the per capita cost for drainage facilities is assumed to be \$1.42.

$$\$31,632 / 22,141 \text{ population} = \textbf{\$1.42 per capita}$$

A cost estimate for future continued maintenance and operation of the storm water drainage facilities is provided in Table 11 on page 54. These estimations assume a constant cost per capita in the year 2023 - 2024 dollars and the provided population projections.

B. Future Funding Sources

The City of Imperial will continue to use the existing funding sources for the maintenance and operation of City storm water drainage facilities. However, due to the future growth anticipated, other funding sources for capital improvements will be needed.

The City collects development impact fees; however, there is no impact fee for drainage facilities.

Other funding sources available are a City-wide community facilities district, special assessment districts or a Community Services District. Further descriptions of these and other financing mechanisms are provided in the Financing section.

Exhibit 5 - Drainage Facilities

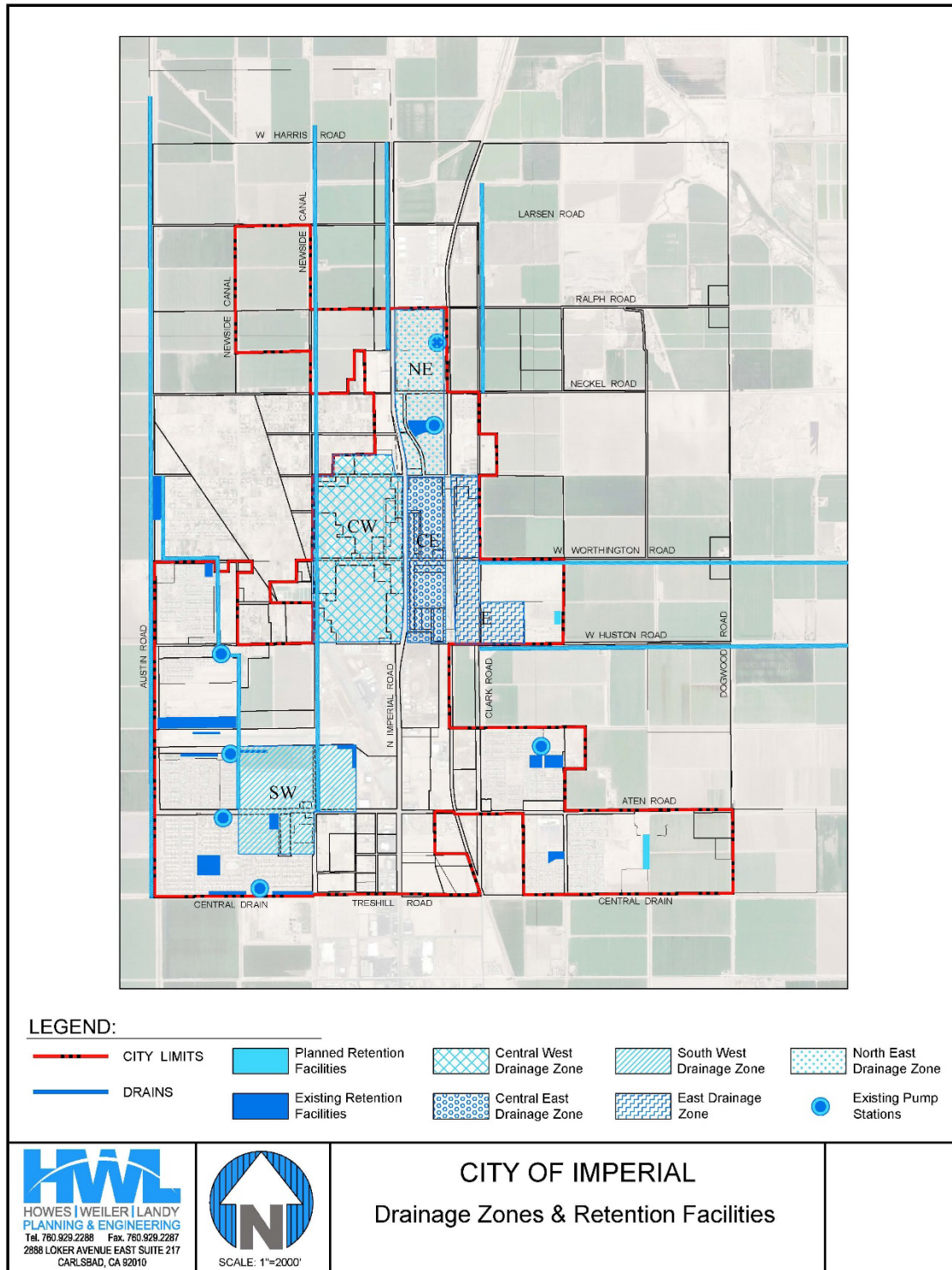


Table 11 – Yearly Cost Estimate for Drainage Facilities

Yearly Cost Estimate for Drainage Services/Facilities		
YEAR	PROJECTED POPULATION	COST (1)
2024	22,141	\$31,632
2025	22,853	\$32,739
2026	23,588	\$33,884
2027	24,347	\$35,070
2028	25,130	\$36,298
2029	25,939	\$37,568
2030	26,774	\$38,883
2031	27,636	\$40,244
2032	28,525	\$41,653
2033	29,443	\$43,111
2034	30,391	\$44,620
2035	31,369	\$46,181
2036	32,379	\$47,798
2037	33,421	\$49,471
2038	34,497	\$51,202
2039	35,607	\$52,994
2040	36,753	\$54,849
2041	37,936	\$56,769
2042	39,157	\$58,756
2043	40,417	\$60,812
2044	41,718	\$62,941
2045	43,061	\$65,143

(1) Estimates are based on current cost per capita in the FY 2023-2024 Budget.

FIRE FACILITIES

I. PERFORMANCE STANDARD

The Imperial County Fire Department (ICFD) monitors the demand on fire protection facilities and services. Currently the fire department provides response times of 3 to 5 minutes for medical emergencies and 4 to 7 minutes for structural fires. Therefore, the performance standard necessary to maintain the current level of service shall not exceed a response time of 5 minutes for medical emergencies and 7 minutes for structural fires. Additionally, the current (June 2022) *Agreement for Fire Protection Services* states that fire protection service will be provided to the City of Imperial on a twenty-four (24) hour, seven (7) day a-week basis.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

The City of Imperial contracts with the County of Imperial for fire protection and emergency services in accordance with the *Agreement for Fire Protection Services Between County of Imperial and City of Imperial*, April 26, 2017 (Appendix A). The current agreement was effective until June 30, 2022. The areas currently served by the County fire department include both the areas within the City limits and the annexation areas. The County of Imperial Fire Department has acknowledged and agreed to continue providing fire protection and emergency services under the terms of the June 30, 2022 agreement, with commitment that said services will continue until an agreed upon updated contract is completed.

A. Inventory of Existing Facilities

The City of Imperial is served by one fire station located at 2514 La Brucherie Road. The fire station has 14,500 square feet of building area. In accordance with the *Agreement for Fire Protection Services*, three (3) full-time Captains, three (3) full-time Fire Fighter II, and three (3) Extra Help Firefighters are assigned to the City per 24-hour shift.

According to the latest agreement, the following fire protection facilities are currently available for Imperial⁷:

- One (1) 500 Gallon Engine (City) – Currently out of Service/Replacement Needed
- One (1) 105 Foot Ladder Truck (City) – Currently out of Service/Waiting on Repair, Replacement needed

⁷ Source – *Agreement for Fire Protection Services*, Exhibit A, April 26, 2017

- One (1) 750 Gallon Engine (County) – Available by mutual request
- One (1) 800 Gallon Engine – Currently in use to service the City, first out unit
- One (1) 1,800 Gallon Water Tender (County)
- One (1) 1,500 Gallon Aircraft Crash/Rescue Truck (County) – Out of Commission
- One (1) Hazardous Device (Bomb) Unit (County)

The City of Imperial owns some of the equipment at the fire station. Minor preventative maintenance of the equipment and management of the personnel are performed by the County. Major repairs to equipment are the responsibility of the City of Imperial.

B. Adequacy of Existing Facilities

The fire department currently provides average response times of 7 minutes for the Northeast area (Neckel Road), 3 minutes for the Southwest area (Aten/Austin), 5 minutes for the Northwest area (14th/D Street), and 5 minutes for the Southeast area (Clark/Aten). However, as development continues to occur, there may be occasional delays due to traffic. A shared facility for law enforcement and fire protection may be located at the northeast corner of Clark Road and Worthington Road to further minimize response times east of the railroad tracks.

C. Future Demand for Facilities

The City is estimated to reach a population of 26,774 by the year 2030. Based on the demand projections provided in this service area plan, it is apparent that another fire station is needed. A final master plan for fire protection facilities has not been prepared by the Fire Department. However, there are preliminary indications that a shared fire/police substation is desired. This public safety facility is anticipated to be approximately 15,000 square feet and to include training facilities to be shared by the fire and police departments. It is assumed that the fire department will utilize approximately 10,000 square feet of the facility. Based on the current development trend toward the east, the new public safety facility may be located at the northeast corner of Clark Road and Worthington Road.

Based on a letter from the Imperial County Fire Department dated December 2, 2020, the following vehicles and equipment should be provided in the future.

Vehicles⁸:

- One (1) Fire Engine
- One (1) Water Tender
- One (1) Brush Truck
- One (1) Command Response Unit

Equipment⁹:

- Four (4) Breathing Apparatus
- One (1) Communication Equipment
- One (1) Specialized Equipment

D. Opportunities for Shared Facilities

The County of Imperial, through the office of the County Fire Chief, provides to the City of Imperial fire protection and emergency medical services. The fire station located in the City of Imperial is owned by the County as well as most of the firefighting equipment. However, the City owns a one 500 Gallon Engine, one 105 Foot Ladder Truck and various firefighting equipment. All facilities are used jointly in order to provide an adequate level of service for both the County and City area.

There is also the *Imperial Valley Fire Service and Rescue Mutual Aid Plan* in place to ensure that emergency needs will be met. The intent of the mutual aid plan is to meet the anticipated needs of local agencies within their zones, to access resources of adjacent agencies within the area of the County, and to access the resources of other jurisdictions within Region VI, or beyond, if necessary, to meet the needs of emergency incidents.

⁸ Response letter from Imperial County Fire Department – December 2, 2020 and affirmed in May 2022.

⁹ Ibid.

E. Phasing

As the City's population increases, additional fire department staff can be hired, when necessary, in order to meet the demand created by future development. The following represents the demand for fire protection services for the next 20 years in 5-year increments.

- 2025 - 14,500 sq.ft.
- 2030 - 19,500 sq.ft.
- 2035 - 19,500 sq.ft.
- 2040 - 19,500 sq.ft.
- 2045 - 19,500 sq.ft.

The Demand for Fire Protection Services table on page 61 shows the demand for fire protection facilities over a twenty-year planning period with each five-year increment in bold.

III. MITIGATION

The City of Imperial and the County fire department should continually monitor the existing fire department facilities and response times to ensure that adequate fire protection is provided. In accordance with the agreement for fire protection services, the County provides the City with monthly reports concerning all incidents occurring during the month and the maintenance/condition of all City owned equipment. Additionally, the County Fire Chief and the Imperial City Manager are required to meet on a quarterly basis to discuss fire related issues.

Recommendations:

- A. Fire protection facilities and personnel should be incrementally added as demand increases.
- B. An additional fire station should be considered.
- C. All major developments proposed within the City of Imperial shall be forwarded to the fire department for review and comments.
- D. Adequate fire flows shall be provided for all development projects.
- E. A Master Plan for Fire Protection Facilities should be prepared prior to the need for expanded facilities and no later than 2030.

IV. FINANCING

The current revenue sources for fire protection services include property and sales taxes from the City's general fund. The City of Imperial contracts with Imperial County for fire protection and emergency medical services. A yearly fee amount is paid to the County for these services. According to the *Agreement for Fire Protection Services Between County of Imperial and City of Imperial*, and the fiscal year 2023-2024 Budget the current cost per year is \$1,300,000. The City of Imperial currently has no plans to change the fire protection services as provided by the Imperial County Fire Department. The City of Imperial anticipates a new agreement in place by June 30, 2025.

A. Per Capita Costs

For the fiscal year 2023-2024, the City of Imperial is required to pay the County \$1,300,000 for fire protection services. Using the City's estimated 2024 population of 22,141, fire protection service cost for the 2023-2024 fiscal year is \$61.49 per capita. This data was calculated by dividing the annual budget of the fire department by the existing population.

$$\text{\$1,300,000 cost} / \text{21,141 persons} = \text{\$61.49 per capita}$$

A cost estimate for future fire protection services is provided in the Yearly Cost Estimate for Fire Protection Services table on page 62.

B. Future Funding Sources

The City of Imperial will continue to use the existing funding sources, including development impact fees, and continue the contracting of fire protection services through the Imperial County Fire Department.

Other funding sources available include a Fire Suppression Assessment, formation of a Citywide Community Facilities District, or grant funding. Further descriptions of these and other financing mechanisms are provided in the Financing section.

Exhibit 6 – Fire Station Facilities

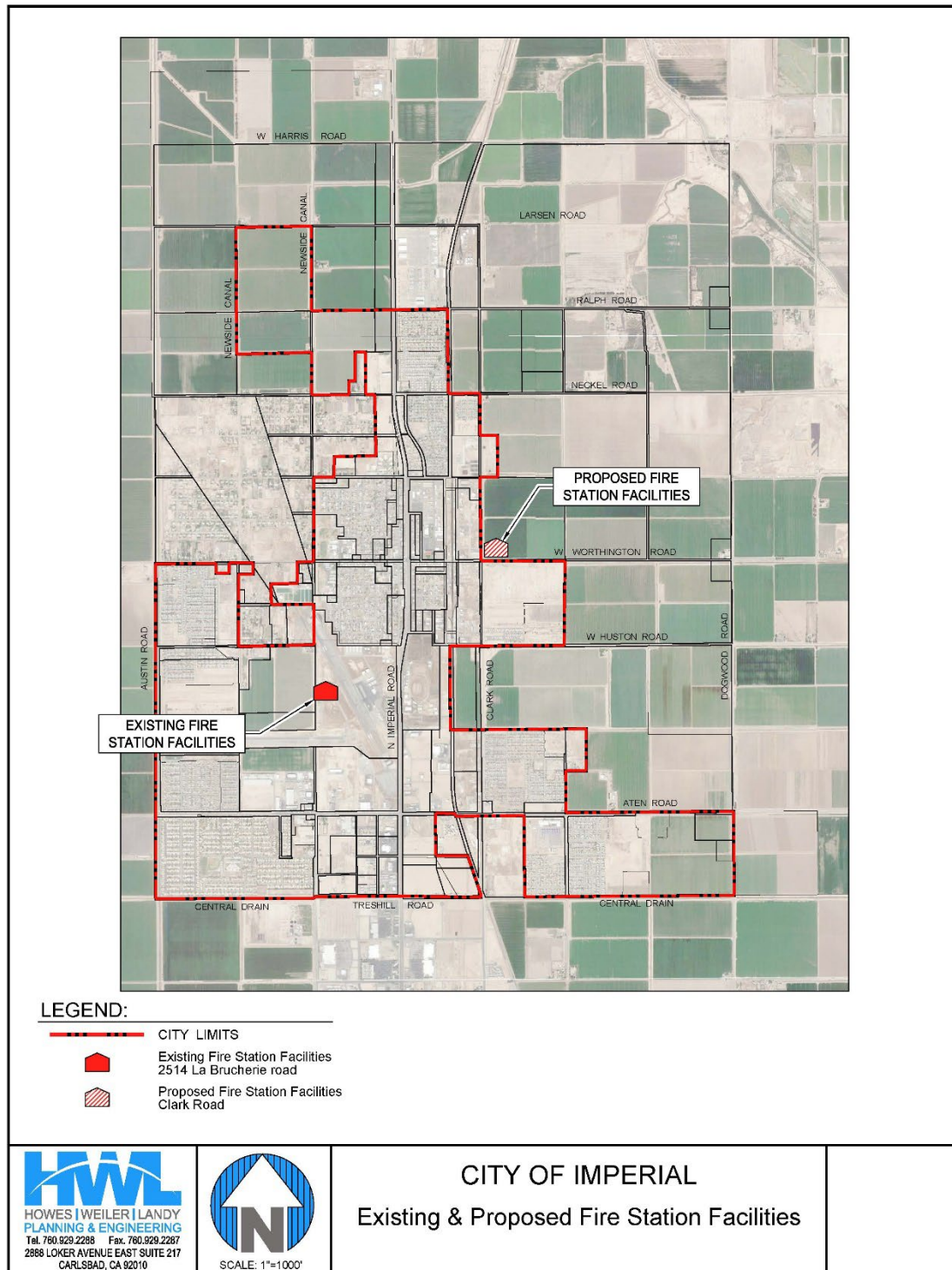


Table 12 – Demand for Fire Protection Services

Demand for Fire Protection Services		
YEAR	PROJECTED POPULATION	SQUARE FOOTAGE DEMAND (1)
2024	21,141	14,500
2025	22,853	14,500
2026	23,588	14,500
2027	24,347	14,500
2028	25,130	14,500
2029	25,939	14,500
2030	26,774	19,500
2031	27,636	19,500
2032	28,525	19,500
2033	29,443	19,500
2034	30,391	19,500
2035	31,369	19,500
2036	32,379	19,500
2037	33,421	19,500
2038	34,497	19,500
2039	35,607	19,500
2040	36,753	19,500
2041	37,936	19,500
2042	39,157	19,500
2043	40,417	19,500
2044	41,718	19,500
2045	43,061	19,500

(1) Square footage projections are based on the need to meet the required response times.

Table 13 – Yearly Cost Estimate for Fire Protection Services

Yearly Cost Estimate for Administrative Services		
YEAR	PROJECTED POPULATION	COST (1)
2024	21,141	\$1,300,000
2025	22,853	\$1,345,500
2026	23,588	\$1,392,592
2027	24,347	\$1,441,333
2028	25,130	\$1,491,779
2029	25,939	\$1,543,992
2030	26,774	\$1,598,031
2031	27,636	\$1,653,963
2032	28,525	\$1,711,851
2033	29,443	\$1,771,766
2034	30,391	\$1,833,778
2035	31,369	\$1,897,960
2036	32,379	\$1,964,389
2037	33,421	\$2,033,142
2038	34,497	\$2,104,302
2039	35,607	\$2,177,953
2040	36,753	\$2,254,181
2041	37,936	\$2,333,078
2042	39,157	\$2,414,735
2043	40,417	\$2,499,251
2044	41,718	\$2,586,725
2045	43,061	\$2,677,260

(1) Estimates are based on current cost per capita in the year 2022 dollars. Yearly Cost is based on agreement between the City of Imperial and the County of Imperial for Fire Protection Services - Agenda Item F-5, April 26, 2017, and the FY 2023- 2024 Approved City of Imperial Budget.

LAW ENFORCEMENT

I. PERFORMANCE STANDARD

The performance standard for law enforcement facilities was determined upon approval of the service area plan on January 25, 2001 and reaffirmed in the Updated Service Area Plan - 2015. The performance standard is 1.6 officers per 1,000 population, 1 patrol vehicle per 2 officers, 0.25 support personnel per 1,000 population and 237 square feet of building area per full-time personnel.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

The City of Imperial has its own Police Department located at 424 South Imperial Avenue and has a minimum of two police officers on duty per shift. Each shift is 12 hours in length. Dispatching services are contracted through the Imperial County Sheriff's Office¹⁰. The City of Imperial Police Department also assists the County Sheriff's Office if the County does not have an officer in the vicinity.

A. Inventory of Existing Facilities

According to an inventory provided by the Imperial Police Department, the department has the following existing Law Enforcement personnel and facilities¹¹:

Sworn Officers:

- One (1) Police Chief
- One (1) Captain
- Six (6) Patrol Sergeants
- One (1) Patrol Corporals
- Fifteen (15) Patrol Officers

Support Personnel:

- One (1) Administrative Assistant to the Chief
- Five (5) Police Service Officers

Facilities:

- 3,788 square feet of building
- Nine (9) Patrol Vehicles
- Seven (7) Support Vehicles

¹⁰ Source – City Council Agenda Item E-12, June 17, 2019

B. Adequacy of Existing Facilities

Based on the performance standards, the existing demand for law enforcement facilities is as follows:

Performance Standard	x	existing population	=	Current Demand
1.6 officers / 1,000 population	x	21,141 population	=	34 Sworn Officers

Performance Standard	x	full-time personnel	=	Current Demand
237 sq.ft. of Building Area	x	30 full-time personnel	=	7,110 sq.ft.

The Police Department currently has a deficiency of -4 police officers. Based on the current demand for 7,110 square feet of building space, there is a current deficiency of -3,322 square feet.

C. Future Demand for Facilities

The City is estimated to have a population of 26,774 people by the year 2030. Using the performance standard, the City will need 43 sworn officers and 21 patrol vehicles to meet future demand by the year 2030. Therefore, the City will need to employ 13 more sworn officers and obtain 5 more patrol vehicles by the year 2030. The future demand for law enforcement facilities is provided on the Demand for Law Enforcement Services table on page 68.

In order for the Police Department to meet the performance standard in the future, there will also be a need for a total of 9 support personnel and 12,691 square feet of building space by the year 2030.

The City has set aside a 10-acre property on the northeast corner of Worthington Road and P Street for Public Facility usage¹². This public safety facility is anticipated to be approximately 15,000 square feet and to include training facilities to be shared by the fire and police departments. It is assumed that the fire department will utilize approximately 10,000 square feet of the facility which leaves 5,000 square feet for the Police Department. The facility is currently in a conceptual phase, so the size, number of people needed to adequately serve the station, and the exact cost is unknown at the time of preparation of this Service Area Plan update. Based on the analysis conducted by this Service Area Plan, it does not appear that a joint use public safety facility at 15,000 will be adequate to meet the 2030 facilities demand.

¹² Source – Service Area Plan Update – Adopted September 2015.

D. Opportunities for Shared Facilities

The City of Imperial maintains its own Police Department. Dispatching services are currently provided through the Imperial County Sheriff's Office. Additionally, the City Police Department and the County Sheriff provide emergency law enforcement back-up for each other on an as needed basis.

As discussed above, it is anticipated that the Police Department will share a new facility with the Imperial County Fire Department on a 10-acre property at the northeast corner of Worthington Road and P Street.

E. Phasing

As the City's population increases, additional Police Department staff and patrol vehicles can be added as necessary in order to meet the current level of service standards. The following represents the demand for Law Enforcement staff, vehicles and square footage for the next 20 years in 5-year increments.

Table 14 on page 68 shows the demand for law enforcement services phased over a 20-year planning period with each five-year increment in bold.

Additional police facilities will be needed within the next several years. As stated previously, the City is in the process of locating a shared public safety facility at the northeast corner of Worthington Road and P Street.

III. MITIGATION

Temporary buildings, vehicles and personnel can be added incrementally as demand for police protection services increases with growth.

Recommendations:

- A. The City of Imperial shall continue to monitor the response times for priority 1 calls to ensure adequate public safety.
- B. The Police Department shall continue obtaining grants and other funds to combat crime through proactive preventative measures.
- C. The City of Imperial and the Imperial Police Department should consider the preparation of a Law Enforcement Facilities Master Plan that conducts an in-depth analysis of the facility needs to meet the goals and objectives

of the Police Department through build out of the City of Imperial. This should be completed by 2030.

IV. FINANCING

The current revenue sources for police protection services include property and sales taxes from the City's general fund. The 2023-2024 budget allocated approximately \$4,174,100 for police protection services. Other revenue is derived from special revenue sources including the State C.O.P.S. Grant (1584 COPS Grant), asset forfeitures, and Development Impact Fees.

A. Per Capita Costs

The 2023-2024 City of Imperial budget provided approximately \$4,174,100 for police protection services. Using the City's current population of 21,141 police protection service costs \$197.44 per resident. This cost was determined by dividing the funds appropriated from the general fund for police protection services by the existing population.

$$\$4,174,100 / 21,141 \text{ population} = \$197.44 \text{ per capita}$$

B. Future Funding Sources

The City of Imperial will continue to use the existing funding sources and continue to contract with the Imperial County Sheriff's Office for dispatching services. However, due to the future growth anticipated, other funding sources for an additional police facilities, additional vehicles and equipment will be needed. Further descriptions of these and other financing mechanisms are provided in the Financing section.

Exhibit 7 - Law Enforcement Facilities

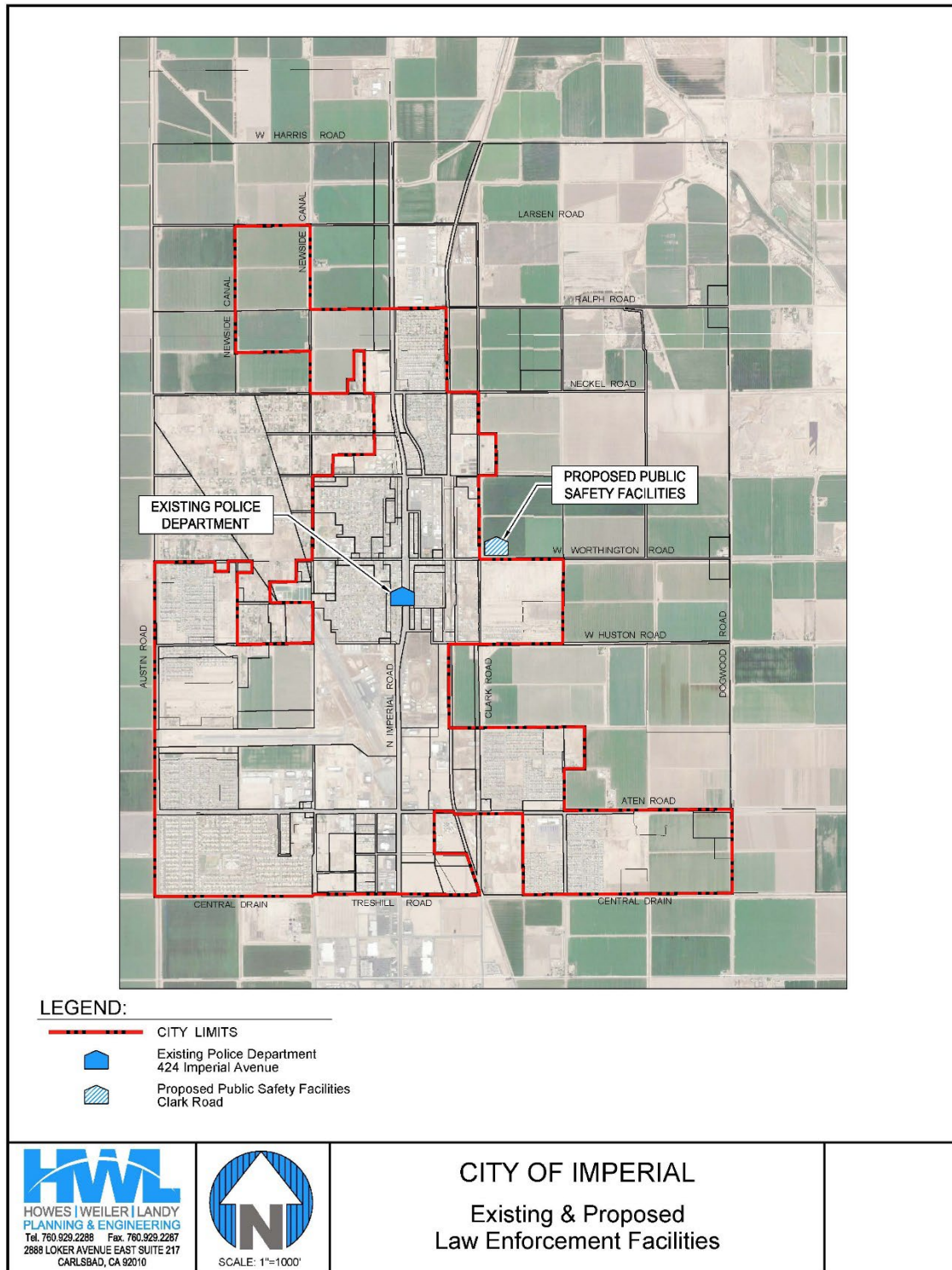


Table 14 - Law Enforcement Demand

Demand for Law Enforcement Services					
YEAR	PROJECTED POPULATION	SWORN OFFICERS	SUPPORT PERSONNEL	NUMBER OF VEHICLES	BUILDING SQUARE FOOTAGE
2024	21,141	34	8	17	10,021
2025	22,853	37	9	18	10,832
2026	23,588	38	9	19	11,181
2027	24,347	39	10	19	11,540
2028	25,130	40	10	20	11,912
2029	25,939	42	10	21	12,295
2030	26,774	43	11	21	12,691
2031	27,636	44	11	22	13,099
2032	28,525	46	11	23	13,521
2033	29,443	47	12	24	13,956
2034	30,391	49	12	24	14,405
2035	31,369	50	13	25	14,869
2036	32,379	52	13	26	15,348
2037	33,421	53	13	27	15,842
2038	34,497	55	14	28	16,352
2039	35,607	57	14	28	16,878
2040	36,753	59	15	29	17,421
2041	37,936	61	15	30	17,982
2042	39,157	63	16	31	18,560
2043	40,417	65	16	32	19,158
2044	41,718	67	17	33	19,774
2045	43,061	69	17	34	20,411

(1) Building square footage projections are based on the performance standard of 237 square feet of building space per full time personnel.

Table 15 – Yearly Cost for Law Enforcement Services

Yearly Cost Estimate for Law Enforcement Services		
YEAR	PROJECTED POPULATION	COST (1)
2024	21,141	\$4,174,100
2025	22,853	\$4,320,193
2026	23,588	\$4,471,400
2027	24,347	\$4,627,899
2028	25,130	\$4,789,875
2029	25,939	\$4,957,521
2030	26,774	\$5,131,034
2031	27,636	\$5,310,620
2032	28,525	\$5,496,492
2033	29,443	\$5,688,869
2034	30,391	\$5,887,980
2035	31,369	\$6,094,059
2036	32,379	\$6,307,351
2037	33,421	\$6,528,108
2038	34,497	\$6,756,592
2039	35,607	\$6,993,073
2040	36,753	\$7,237,831
2041	37,936	\$7,491,155
2042	39,157	\$7,753,345
2043	40,417	\$8,024,712
2044	41,718	\$8,305,577
2045	43,061	\$8,596,272

(1) Future cost estimates are based on current cost per capita multiplied by projected future population.

LIBRARY FACILITIES

I. PERFORMANCE STANDARD

The performance standard for library facilities was determined during the preparation of the Service Area Plan approved by LAFCO on January 25, 2001 and reaffirmed by the Service Area Plan Update - 2015. It was based on the existing library facilities square footage and the existing population at the time of the preparation of the Service Area Plan. Therefore, the performance standard for library facilities for the City of Imperial is 217 square feet of library facilities per 1,000 residents.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

This analysis provides an inventory of the existing library facility owned by the City of Imperial, the existing and future demand for facilities, as well as a projected phasing schedule. The purpose of this analysis is to determine if the existing facilities are adequate and to identify approximately when additional facilities will be needed in order to meet future demand.

A. Inventory of Existing Facilities

The City of Imperial operates and maintains its own public library. The Imperial Public Library is located at 200 West Ninth Street and currently has 4,920 square feet of library space. It houses the following:

Collection

- 39,214 books
- 500 serial volumes
- 776 audio materials
- 1,013 video items
- Libraries on the Spectrum Resource Collection
- 2 current serial subscriptions
- Eresource: Overdrive Ebooks and Audiobooks
- Eresource: Flipster Digital Magazines

Computers and Equipment

- 8 Public Computers
- 1 Library Catalog Computer
- 1 HP Laser Jet 600 for Public Copies
- 1 Brother IntelliFAX 2120 for Public Faxes

- Video Surveillance Equipment (8 cameras, monitor and digital storage)
- Miscellaneous (Shelving, Paperback Spinners, Tables and Chairs)
- 6 iPad Air Wi-Fi 64GB funded for Family Literacy Program Use

B. Adequacy of Existing Facilities

Using the performance formula provided above, the existing demand for library facilities is 4,587 square feet.

$$21,141 \text{ Existing Population} \times 217 \text{ sq.ft. / 1,000 Population} = \mathbf{4,587 \text{ square feet}}$$

Based on the performance standard formula, there is a slight adequacy of +333 square feet of library building square footage. As the population increases, there will be a need for additional library facilities. (See the Demand for Library Services table on page 74).

C. Future Demand for Facilities

As the City of Imperial continues to grow, so does the need for library facilities. With a population expected to reach 26,774 by the year 2030, additional library facilities will be needed to serve the future residents. In order to meet this future demand, an additional 1,223 square feet of library facilities will be needed.

D. Opportunities for Shared Facilities

If needed, the library could be used for public meetings when other City administrative facilities are occupied.

E. Phasing

The yearly demand for library facilities is shown on Demand for Library Services table on page 74. The yearly demand table provides the square footage needs for the library over a twenty-year period with each five-year increment in bold.

- 2025 – 4,959 sq. ft.
- 2030 – 5,810 sq. ft.
- 2035 – 6,807 sq. ft.
- 2040 – 7,975 sq. ft.
- 2045 – 9,344 sq. ft.

III. MITIGATION

The City shall support the continuation of library services as a necessary and desirable community service facility.

Recommendations:

- A. The City of Imperial shall continue efforts to obtain additional funding in order to continue providing adequate library services to the residents.

IV. FINANCING

The current revenue sources for library facilities and services include property and sales taxes from the City's general fund and impact fees.

A. Per Capita Costs

The 2023-2024 City of Imperial budget identifies approximately \$1,000,318 for continued operation of library services. Using the City's current population of 21,141, library services cost \$47.31 per resident. This cost was determined by dividing the funds appropriated from the general fund for library services by the existing population.

- $\$1,000,318 / 21,141 \text{ population} = \47.31 per capita

The Yearly Cost Estimate for Library Services table on page 75 provides a yearly cost for library services based on the year 2024 dollars.

B. Future Funding Sources

The City of Imperial will continue to use the existing funding sources for the continued maintenance and operation of the Imperial Public Library. Due to future growth anticipated, other funding sources should be considered to maintain an adequate level of library service for the existing and future residents. There are several funding sources for library facilities such as community facilities district, special assessment district, the California Literacy Campaign Fund, the State Public Library Fund, as well as Community Development Block Grants and user fees. Further descriptions of these and other financing mechanisms are provided in the Financing section.

Exhibit 8 - Library Facilities

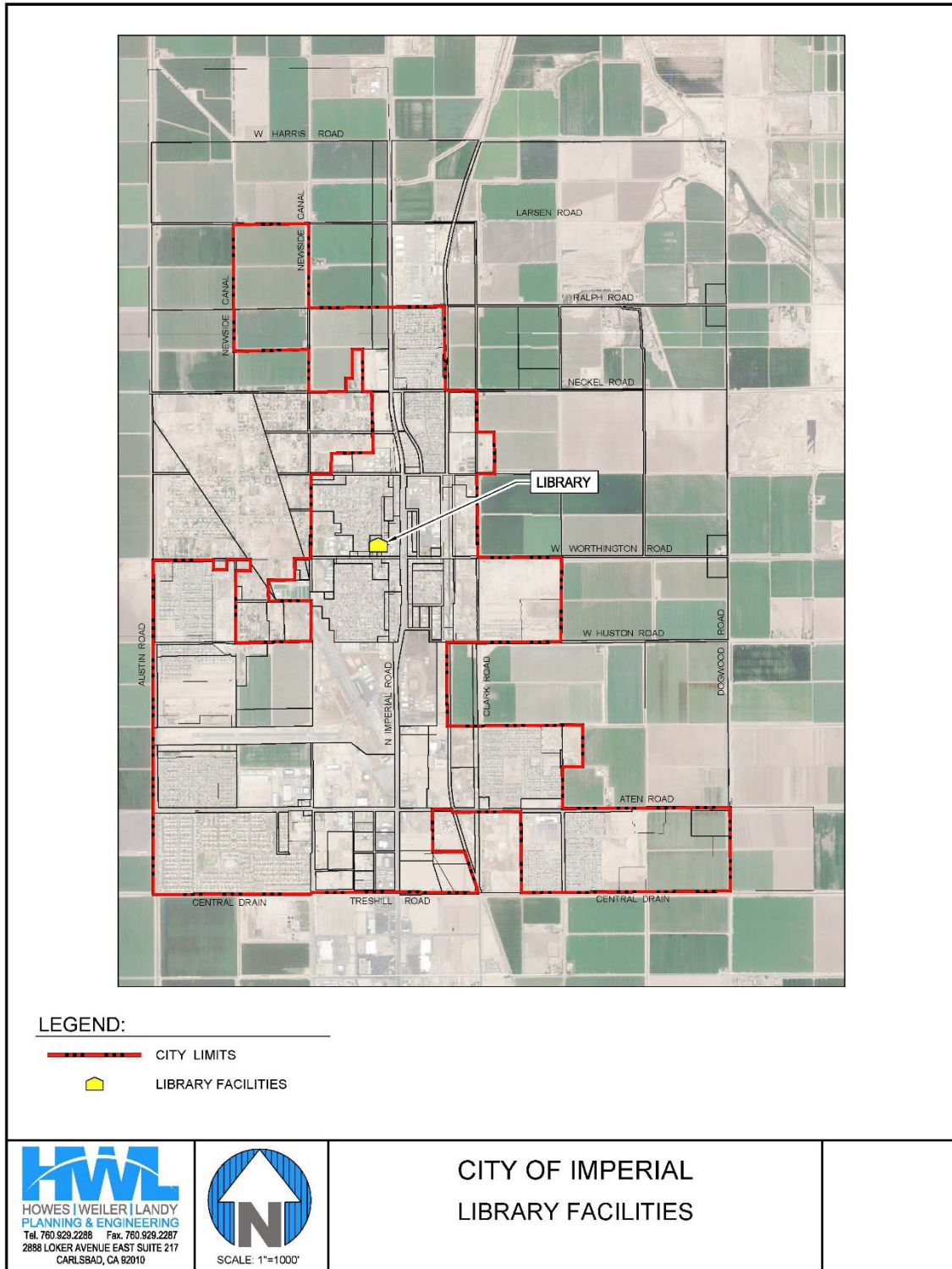


Table 16 – Library Facilities Demand

Demand for Library Services		
YEAR	PROJECTED POPULATION	BUILDING SQUARE FOOTAGE DEMAND (1)
2024	21,141	4,587
2025	22,853	4,959
2026	23,588	5,119
2027	24,347	5,283
2028	25,130	5,453
2029	25,939	5,629
2030	26,774	5,810
2031	27,636	5,997
2032	28,525	6,190
2033	29,443	6,389
2034	30,391	6,595
2035	31,369	6,807
2036	32,379	7,026
2037	33,421	7,252
2038	34,497	7,486
2039	35,607	7,727
2040	36,753	7,975
2041	37,936	8,232
2042	39,157	8,497
2043	40,417	8,770
2044	41,718	9,053
2045	43,061	9,344

(1) Demand for building square footage is based on the existing level of service of 217 square feet of building space per 1,000 residents.

Table 17 – Yearly Cost for Library Services

Yearly Cost Estimate for Library Services		
YEAR	PROJECTED POPULATION	COST (1)
2024	21,141	\$1,000,318
2025	22,853	\$1,035,329
2026	23,588	\$1,071,565
2027	24,347	\$1,109,070
2028	25,130	\$1,147,887
2029	25,939	\$1,188,063
2030	26,774	\$1,229,646
2031	27,636	\$1,272,683
2032	28,525	\$1,317,227
2033	29,443	\$1,363,330
2034	30,391	\$1,411,047
2035	31,369	\$1,460,433
2036	32,379	\$1,511,549
2037	33,421	\$1,564,453
2038	34,497	\$1,619,209
2039	35,607	\$1,675,881
2040	36,753	\$1,734,537
2041	37,936	\$1,795,246
2042	39,157	\$1,858,079
2043	40,417	\$1,923,112
2044	41,718	\$1,990,421
2045	43,061	\$2,060,086

(1) Future cost estimates are based on current cost per capita and as well as the FY 2023/2024 City Budget.

PARK AND RECREATIONAL FACILITIES

I. PERFORMANCE STANDARD

The City of Imperial has adopted the Performance Standard of 3.0 acres parkland/1,000 population. This standard is applied to developer impacts and further stipulated as a Goal in the Open Space and Recreation Element of the General Plan.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

The existing public parks within the City of Imperial are owned and operated by the City of Imperial Parks Department.

A. Inventory of Existing Facilities

Park Name	Acreage
Aviation Park	0.89
CA Irving Sports Complex	2.07
Cambria Park	0.5
Eager Park	2.07
Evans Park	1.35
Freddie White Park	2.07
Horizon Park	0.62
City Hall/Chamber/Imagination Garden	0.09
Joshua Tree Park	11.50
Paseo Del Sol Park	7.73
Savanah Ranch Green Belt	3.94
Savana Park	2.94
Sky Ranch Green Belt	4.59
Sky Ranch Park	2.19
Springfield Pocket Parks	1.68
Sunset Park	5.25
Victoria Park	0.68
Woof Town Dog Park	4.75
Transit Park	1.33
Russell Park	2.41
Monterrey Park - Pocket Park	0.5
TOTAL EXISTING:	58.26

B. Adequacy of Existing Facilities

Using the goal of 3.0 acres per 1,000 population, there should be a minimum of 63.4 acres of parkland. Based on the existing park acreage of 58.26 acres, there is an existing deficiency of 5.14 acres. The deficiency is calculated as follows:

$$21,141 \text{ Existing Population} \times 3.0 \text{ Acres} / 1,000 \text{ Population} = 63.4 \text{ Acres Park Demand}$$

$$58.26 \text{ acres of existing parkland} - 63.4 \text{ acres of demand} = \text{-5.14 Acres Deficiency}$$

The city currently has a deficiency of park acreage. It is important that adequate park facilities be provided to serve the residents of Imperial. In addition to requiring the development community to provide for parkland either through the payment of the development impact fee or through parkland donations/improvements as a part of the development approval process, the City can seek cooperation with the Imperial Unified School District in developing a joint use recreational plan.

C. Future Demand for Facilities

Based on a 2030 population projection of 26,774, the City of Imperial will need 80.3 acres of recreational open space in order to be consistent with the performance standard objective of the General Plan. This indicates that the City will need to obtain 16.92 acres of recreational open space by the year 2030. This figure was determined as follows:

$$3.0 \text{ Acres} / 1,000 \text{ Population} \times 21,141 \text{ population} = 63.4 \text{ Acres of Future Demand}$$

$$80.3 \text{ Acres of 2030 Future Demand} - 63.4 \text{ Acres Existing Parkland} = 16.92 \text{ Acres Needed}$$

It should be noted that it is anticipated that over 100 acres of additional park/recreational facilities may be provided in as a part of the Equestrian Center to be located in the northwestern part of the city.

D. Opportunities for Shared Facilities

The City currently contracts with the Imperial High School during the summer for use of the pool located at the high school for public swimming. The City has Joint Use Agreements with the Imperial Unified School District for use of other recreational facilities outside of school hours. There are three schools within Imperial Unified School District that could provide

for recreational opportunities during the after-school hours and on weekends. A Joint Use Agreement with the Imperial Unified School District for the new Frank Wright Middle School at the corner of Fifteenth Street and Imperial Avenue was adopted by the City and the School District. The Ben Hulse gym is also used for dance and drama. Additional discussions may occur between the School District and the City regarding additional joint use agreements for the use of school facilities for recreation purposes.

E. Phasing

Based on the 3.0 acres per 1,000 population performance standard for parkland, the following represents the demand for parkland acreage for the next 20 years in five-year increments. The Demand for Future Park Facilities table on page 81 provides the demand for future park facilities over a twenty-year period.

- 2025 – 68.6 acres
- 2030 – 80.3 acres
- 2035 – 94.1 acres
- 2040 – 110.3 acres
- 2045 – 129.2 acres

III. MITIGATION

The City of Imperial should continue to pursue various means by which to obtain and provide adequate park facilities for the existing and future residents of the City of Imperial. The following are recommendations to achieve adequacy for park facilities.

Recommendations:

- a. Continue to require developers of new subdivisions to dedicate parkland and/or pay the development impact fee to ensure that future residents pay their fair share for impacts on park facilities.
- b. Pursue federal and state grants and aid funds to ensure there are sufficient parks in the future.

IV. FINANCING

The current revenue sources used to pay for park facilities include property and sales taxes from the general fund, user fees for recreational activities and pool use, and park impact fees collected from new residential developments. The City of Imperial will continue to use these funding sources for the continued maintenance and operation of parks and recreational facilities.

A. Per Capita Costs

The 2023-2024 City of Imperial budget provided approximately \$1,500,700 for parks and recreation. Using the City's current population of 21,141, parks and recreation facilities cost \$70.98 per resident. This cost was determined by dividing the funds appropriated for parks and recreation facilities by the existing population.

- $\$1,500,700 / 21,141 \text{ population} = \70.98 per capita

The *Yearly Cost Estimate for Park Facilities* table on page 82, provides a yearly cost for park operation and maintenance based on the year 2024 dollars.

A. Future Funding Sources

The City of Imperial will continue to use the existing funding sources for the continued maintenance and operation of the park and recreation facilities. However, due to the existing deficiency and anticipated future growth, other funding sources will be needed in order to provide an adequate level of service for the existing and future residents. There are several other funding sources available for park facilities such as community facilities districts, special assessment districts, as well as Community Development Block Grants, and other state and federal grants. Further descriptions of these and other financing mechanisms are provided in the *Financing* section.

Exhibit 9 – Park Facilities

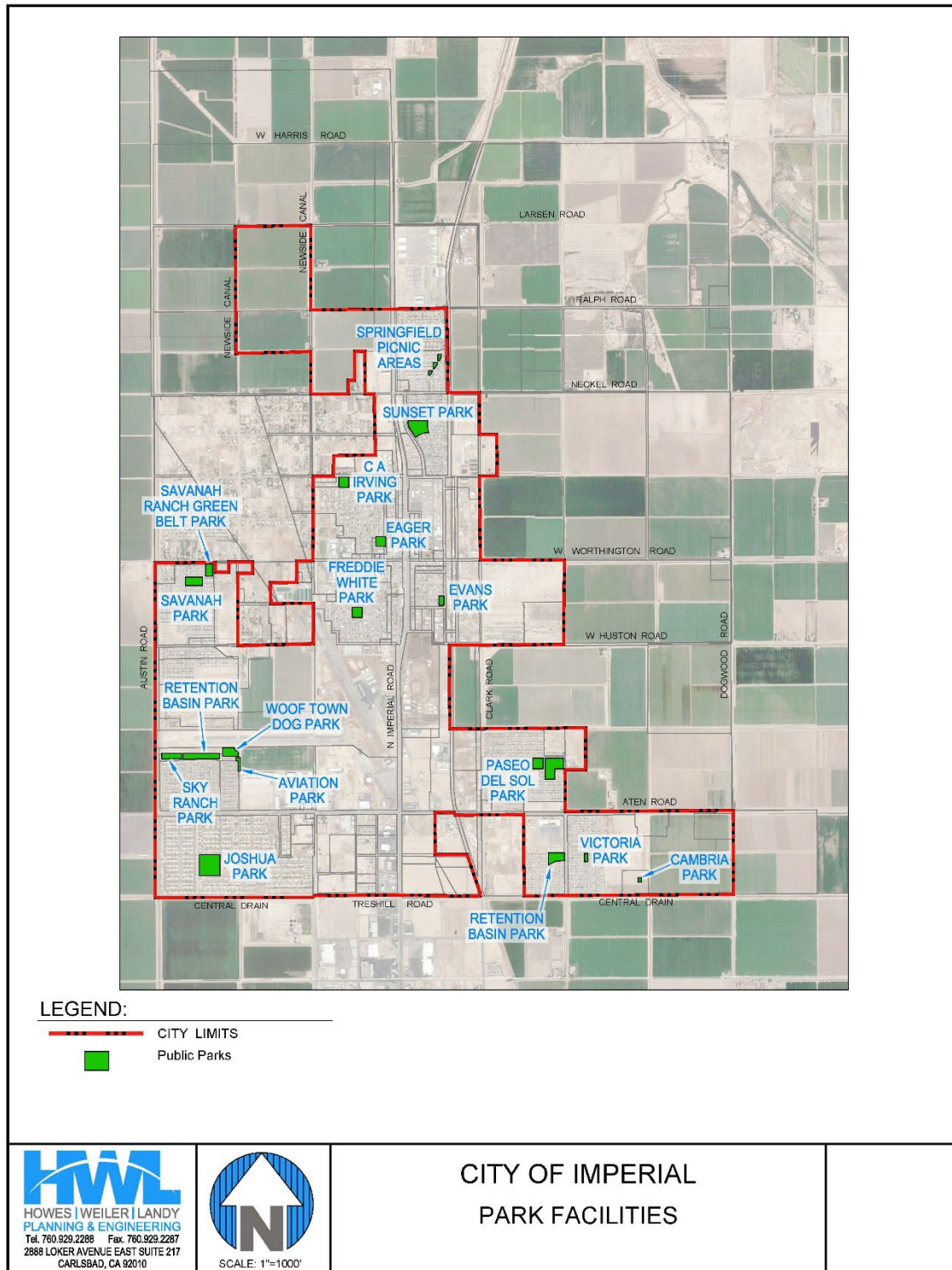


Table 18 – Park Demand

Demand for Future Park Facilities		
YEAR	PROJECTED POPULATION	DEMAND FOR FUTURE PARKS (1)
2024	21,141	63.4
2025	22,853	68.6
2026	23,588	70.8
2027	24,347	73.0
2028	25,130	75.4
2029	25,939	77.8
2030	26,774	80.3
2031	27,636	82.9
2032	28,525	85.6
2033	29,443	88.3
2034	30,391	91.2
2035	31,369	94.1
2036	32,379	97.1
2037	33,421	100.3
2038	34,497	103.5
2039	35,607	106.8
2040	36,753	110.3
2041	37,936	113.8
2042	39,157	117.5
2043	40,417	121.3
2044	41,718	125.2
2045	43,061	129.2

(1) Demand for parkland is based on 3.0 acres per 1,000 population

Table 19 – Yearly Cost Estimate for Park Facilities

Yearly Cost Estimate for Park Facilities Maintenance and Operation		
YEAR	PROJECTED POPULATION	COST (1)
2024	21,141	\$1,500,700
2025	22,853	\$1,553,224
2026	23,588	\$1,607,587
2027	24,347	\$1,663,852
2028	25,130	\$1,722,087
2029	25,939	\$1,782,360
2030	26,774	\$1,844,743
2031	27,636	\$1,909,309
2032	28,525	\$1,976,135
2033	29,443	\$2,045,300
2034	30,391	\$2,116,885
2035	31,369	\$2,190,976
2036	32,379	\$2,267,660
2037	33,421	\$2,347,028
2038	34,497	\$2,429,174
2039	35,607	\$2,514,195
2040	36,753	\$2,602,192
2041	37,936	\$2,693,269
2042	39,157	\$2,787,534
2043	40,417	\$2,885,097
2044	41,718	\$2,986,076
2045	43,061	\$3,090,588

(1) Future cost estimates are based on current 2024 cost per capita multiplied by the projected population.

CIRCULATION FACILITIES

I. PERFORMANCE STANDARD

The Circulation Element of the Imperial General Plan was created to sustain safe and efficient vehicular travel throughout the City. The Circulation Element is consistent with the Land Use Element which dictates that no land use will be approved that will increase the traffic on planned or existing City streets above the street's existing design capacity at a level of service of "C" or above. This criterion is used to determine the current and future needs for adequate circulation facilities.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

The City of Imperial contains a circulation system which is predominantly oriented in a north/south and east/west grid system. The major north/south arterial system consists of Austin Road, Imperial Avenue, State Highway 86, P Street (Clark Road), and Dogwood Road. The major east/west arterial system consists of Ralph Road, Neckel Road, Fifteenth Street, Barioni Boulevard (Worthington Road) and Aten Road.

According to the General Plan, the major street classifications are as follows:

MAJOR STREET CLASSIFICATIONS		
CLASSIFICATION	ROW/PAVED WIDTH	NO. OF LANES
Highway	300/226 Feet	4
Major Arterial	102/80 Feet	4
Secondary Arterial	84/50 Feet	2
Industrial Collector	70/44 Feet	2
Residential Collector	60/40 Feet	2

A. Inventory of Existing Facilities

Highway 86 - Highway 86 (SR 86), a major four lane State Highway, is located within the City of Imperial. Up until 2015, SR-86 was managed by the State Department of Transportation. The control of SR-86 has been relinquished to Imperial.

Major Arterial - Major arterials move traffic through a City from one point to another. Speed limits on major arterials are typically 45 mph and are designed with four lanes. On-street parking should be limited, and residential lots should not have direct access onto major arterials.

- Neckel Road
- Ralph Road
- Barioni Boulevard (Worthington Road)
- Aten Road
- P Street (Clark Road)
- Dogwood Road
- La Brucherie Road (Between Barioni Boulevard and Larsen Road)

Secondary Arterial - Secondary arterials move traffic in a similar manner as major arterials, except they are designed with two lanes instead of four lanes. These arterials carry a lower volume of traffic and typically have a 35-mph speed limit. On street parking should be limited and residential lots should not have direct access onto secondary arterials.

- Cross Road
- Imperial Avenue
- Second Street
- Fifteenth Street
- Treshill Road
- P Street
- Huston Road
- Brewer Road

Industrial Collector - Industrial collectors have a wider curb-to-curb width in order to facilitate oversized truck movements. These collectors are designed for low volumes with speed limits 30 to 35 miles per hour.

- La Brucherie Road (Aten Road to Airport)
- First Street
- M Street
- N Street
- Fourth Street (N Street to P Street)

Residential Collector - Local collectors collect a smaller volume of traffic from a smaller area. Streets are usually two lanes wide with a speed limit of 25 to 30 miles per hour. Access is not restricted and on street parking is available.

- **La Brucherie (South City Limits to Aten Road)**
- **First Street**
- **Third Street**
- **Fourth Street (B Street to M Street)**
- **The remaining number and letter streets not previously mentioned.**

Signalized Intersections - The City of Imperial contains eight signalized intersections which include the intersections of Aten Road/Highway 86, Barioni Boulevard/Highway 86, Fifteenth Street/Highway 86, Neckel Road/Highway 86, La Brucherie/Aten Road, Clark Road/Aten Road, Cross Road/Aten Road, and Dogwood Road/Aten Road.

A. Adequacy of Existing Facilities

Although all the existing streets are not constructed to full build out conditions, they are operating at adequate volume to capacity ratios of 0.80 or better¹³.

B. Future Demand for Facilities

As the City of Imperial continues to grow, future improvements will be required to build streets to full improvements in accordance with the design standards set forth by the City of Imperial Engineering Department. Future roadway improvements should be designed to provide a circulation network that prioritizes and provides safe and convenient, and attractive facilities for all users of the system. Roadway segments in incorporated areas that are planned for major improvements within the Service Area planning period are noted in Table 20 for connectivity. Roadway improvements within the Annexation Areas are provided on Table 21.

¹³ Source – SAP 2015

Table 20 – Future Roadway Improvements - City

Future Roadway Improvements - City				
Street Name	Street	Street Segment	Improvement	Length
Aten Road	Major Arterial	Cross Road to Dogwood Road	Full Street	5,250 LF
La Brucherie Road	Major Arterial	Barioni Blvd to Larsen Road	Half Street	9,900 LF
Worthington Road	Major Arterial	P Street to 4,500 LF East	Half Street	4,500 LF
Dogwood Road	Major Arterial	Aten Road to Treshill Road	Half Street	2,690 LF
Ralph Road	Major Arterial	Highway 86 to West City Limits	Full Street	4,930 LF
Clark Street	Major Arterial	Aten Road to Treshill	Half Street	2,690 LF
P Street	Secondary Arterial	1 st Street to 12th Street	Half Street	4,200 LF
Neckel Road	Secondary Arterial	Highway 86 to Rodeo Drive	Full Street	300 LF
Neckel Road	Secondary Arterial	Rodeo Drive to 1,400 LF East	Half Street	1,400 LF
15th Street	Residential Collector	La Brucherie to E Street	Half Street	1,220 LF
Brewer Road	Residential Collector	Nance Road to La Brucherie	Half Street	2,460 LF
Nance Road	Residential Collector	Ralph Road to Larsen Road	Half Street	2,490 LF
Larsen Road	Residential Collector	La Brucherie to West City Limits	Half Street	2,560 LF
La Brucherie	Residential Collector	Joshua Tree to Treshill	Full Street	2,820 LF

Source: SAP - 2015 and Updated 2022 Information

Table 21 – Future Roadway Improvements – Annexation Areas

Future Roadway Improvements - Annexation Areas				
Annexation Area	Street	Street Type	Width	Length
N-1	Larsen Road	Residential Collector	Half Street	4,930 LF
	Nance Road	Residential Collector	Full Street	2,570 LF
N-2	Larsen Road	Residential Collector	Full Street	2,590 LF
	La Brucherie	Major Arterial	Half Street	1,350 LF
	Neckel Road	Secondary Arterial	Half Street	5,110 LF
	Nance Road	Residential Collector	Half Street	2,740 LF
	Austin Road	Major Arterial	Half Street	5,260 LF
N-4	Larsen Road	Residential Collector	Half Street	2,370 LF
	Ralph Road	Major Arterial	Full Street	2,370 LF
	La Brucherie	Major Arterial	Half Street	2,680 LF
N-5	Larsen Road	Industrial Collector	Half Street	2,640 LF
	Clark Road	Major Arterial	Half Street	2,640 LF
	Ralph Road	Major Arterial	Half Street	2,640 LF
NE-1	Neckel Road	Secondary Arterial	Full Street	5,320 LF
	Dogwood Road	Major Arterial	Full Street	2,640 LF
NE-2	Neckel Road	Secondary Arterial	Full Street	2,610 LF
	Dogwood Road	Major Arterial	Full Street	2,640 LF
	Worthington Road	Major Arterial	Half Street	7,930 LF
	Clark Road	Major Arterial	Half Street	1,260 LF
	Clark Road	Secondary Arterial	Half Street	2,600 LF
W-1	La Brucherie	Major Arterial	Half Street	5,780 LF
	Neckel Road	Secondary Arterial	Half Street	6,900 LF
	15th Street	Residential Collector	Half Street	790 LF
SE-1	Worthington	Major Arterial	Half Street	7,640 LF
	Dogwood	Major Arterial	Full Street	2,500 LF
	Cross Road	Residential Collector	Half Street	2,500 LF
	Huston	Secondary Arterial	Half Street	5,230 LF
SE-2	P Street	Major Arterial	Half Street	2,600 LF
	P Street	Major Arterial	Full Street	1,600 LF
	1st Street	Industrial Collector	Half Street	900 LF
SE-3	P Street	Major Arterial	Half Street	2,600 LF
	1st Street	Industrial Collector	Full Street	2,640 LF
	Huston	Secondary Arterial	Half Street	2,510 LF
	Cross	Secondary Arterial	Full Street	2,600 LF

SE-5	Aten Road	Major Arterial	Half Street	5,280 LF
	Dogwood Road	Major Arterial	Full Street	2,640 LF
	Future Road (E/W)	Residential Collector	Half Street	5,280 LF
	Future Road (N/S)	Residential Collector	Full Street	2,640 LF
	Cross Road	Secondary Arterial	Half Street	2,640 LF
SE-6	Clark Road	Major Arterial	Full Street	2,600 LF
	Treshill Road	Secondary Arterial	Full Street	1,383 LF
	Aten Road	Major Arterial	Half Street	2,900 LF

Source: SAP - 2015 and Updated 2022 Information

Developers will construct required internal street improvements associated with each project. Additionally, developers will be required to construct frontage improvements along all Circulation Element roadways adjacent to each proposed annexation and future project. Bikeways may be necessary along Major Arterials such as Aten Road. Another City focus is to provide for separated multi-use paths for bikeways, pedestrian walkways, or equestrian facilities along major collector roadways which prioritize vehicular use. Some key locations considered for separated facilities include:

- 1) Along Austin Road (to include equestrian pathway/connection)
- 2) Along Highway 86 (for pedestrian safety to serve higher density areas)
- 3) Along Aten Road (to connect bicyclists with Imperial Valley College)

C. Opportunities for Shared Facilities

While there are no real opportunities for shared roadway facilities with an adjacent jurisdiction, the City's system links with City of El Centro roadways, to the State and with the County and State Highway system. The City continues to work with local and State government agencies to monitor the operation of the regional system for implementation of necessary improvements.

D. Phasing

Improvements to circulation facilities will be provided concurrently with new development. Developers will construct the required internal street improvements associated with each project. Additionally, the developers will be required to construct frontage improvements along all Circulation Element roadways adjacent to each proposed future project. Timing for these improvements will be based on the timing for future development.

III. MITIGATION

Most of the circulation improvements identified will be constructed by the future developers as development occurs.

Recommendations:

- A. For Industrial and Residential Collectors, the developer shall be responsible for two street improvements including one travel lane, curb gutter and sidewalk constructed to City standards for all land fronting on said collectors.
- B. For Major and Secondary Arterials, the developer shall be responsible for frontage improvements including 1/2 median, one travel lane, curb, gutter and sidewalk.
- C. New development that results in increased traffic impacts that exceed 5,000 vehicles per day on local streets shall provide for a traffic study to outline needed improvements to mitigate the increased traffic levels.

IV. FINANCING

The existing funding sources for circulation improvements, maintenance and operation come from the City's general fund, Motor Vehicle In-Lieu Tax, State Gas Tax, Caltrans, and LTA Measure D as well as developers. The City of Imperial will continue to utilize these funding sources.

A. Per Capita Costs

The current cost for the continued maintenance and operation of the circulation system in the City of Imperial is approximately \$75.50 per capita. The 2023 - 2024 City of Imperial budget allocated \$1,596,300 for Streets & Sidewalk maintenance. Using the City's current population of 21,141 residents, maintenance and operation of the circulation maintenance costs approximately \$75.50 per capita.

$$\$1,596,300 / 21,141 \text{ population} = \$75.50 \text{ per capita}$$

B. Future Funding Sources

Objective 8 of the General Plan Circulation Element states "the financing of improvements to the City circulation system made necessary by new development projects shall be borne by the developer, while the maintenance and improvements of the existing street system shall be borne by the City and its residents.

The City of Imperial collects development impact fees as a means to assist in the funding of future capital improvements to circulation facilities. Both future residential and nonresidential developments will be required to pay development impact fees.

Policy 8 of the Circulation Element suggests that the City utilize assessment district financing, grants and other sources of revenue as well as a five-year capital improvement plan to help finance City circulation improvements. There are several funding sources for circulation facilities such as community facilities district, special assessment district, Certificate of Participation, Safe, Accountable, Flexible, and Efficient Transportation Equity Act (SAFETEA), Surface Transportation Program (STP), Transportation Enhancement Activities (TEA) as well as Community Development Block Grants and other state and federal grants. Further descriptions of these and other financing mechanisms are provided in the *Financing* section.

Exhibit 10 - Primary Roadways Map

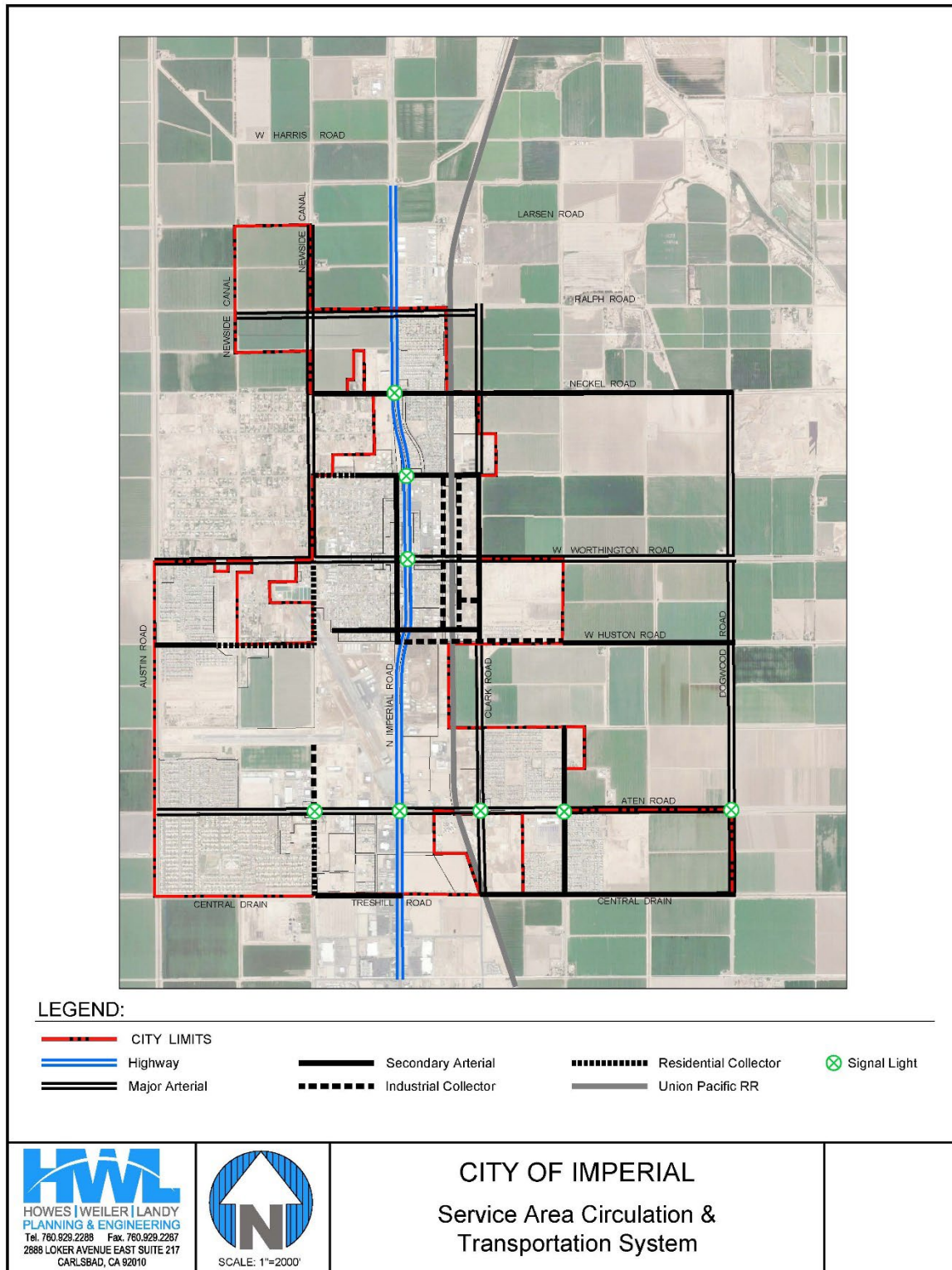


Table 22 – Yearly Cost Estimate for Street Maintenance

Yearly Cost Estimate for Street Maintenance		
YEAR	PROJECTED POPULATION	COST (1)
2024	21,141	\$1,596,300
2025	22,853	\$1,652,170
2026	23,588	\$1,709,996
2027	24,347	\$1,769,846
2028	25,130	\$1,831,790
2029	25,939	\$1,895,903
2030	26,774	\$1,962,260
2031	27,636	\$2,030,939
2032	28,525	\$2,102,022
2033	29,443	\$2,175,593
2034	30,391	\$2,251,738
2035	31,369	\$2,330,549
2036	32,379	\$2,412,118
2037	33,421	\$2,496,543
2038	34,497	\$2,583,922
2039	35,607	\$2,674,359
2040	36,753	\$2,767,961
2041	37,936	\$2,864,840
2042	39,157	\$2,965,110
2043	40,417	\$3,068,888
2044	41,718	\$3,176,299
2045	43,061	\$3,287,470

(1) Future cost estimates are based on the current total cost per year for circulation facilities.

WASTEWATER TREATMENT AND CONVEYANCE FACILITIES

The City of Imperial owns, operates, and maintains a wastewater collection and treatment system that services to the City of Imperial, and some isolated areas immediately outside of the City boundary, but within the Sphere of Influence. The Imperial Water Pollution Control Plant (IWPCP) is located at 701 East 14th Street, located just east of the railroad tracks. The existing wastewater treatment plant is currently located on a 4.68-acre site (net acreage) and services the entire City limits. The IWPCP was constructed in the 1940's and underwent numerous additions and alterations for decades. In 2021, the IWPCP was completely rebuilt.

Much of the information for this section was acquired from the Master Plan for the Sanitary Sewer Collection System for the City of Imperial prepared by BJ Engineering and Surveying, Inc., and dated June 2008. Some of the information provided in this section is paraphrased while other parts are used word-for-word from the Master Plan. Additional information was provided by the City of Imperial Public Services Department. For additional details relating to wastewater treatment and conveyance, the Master Plan should be consulted.

I. PERFORMANCE STANDARD

Although there are no adopted Performance Standards for wastewater treatment and conveyance, there are design criteria and regulations that must be met to ensure that adequate wastewater treatment and conveyance is provided. The Performance standards and requirements for the Imperial Wastewater Treatment Plant are further governed by the National Pollution Discharge Elimination System (NPDES) discharge permit number CA0104400 adopted by the California Regional Water Quality Control Board, Colorado River Basin Region on April 13, 2021, by Board Order Number R7-2021-0002. The NPDES permit establishes the Waste Discharge Requirements for the wastewater treatment plant. The NPDES permit establishes the rated capacity of the wastewater plant, discharge prohibitions, effluent limitations and discharge specifications, receiving water limitations, standard provisions for the operation of the wastewater treatment plant, monitoring and reporting program requirements, compliance requirements, and special provisions. The NPDES discharge permit also establishes minimum standards and criteria by which the IWPCP operates.

At a local level, the City further has established design criteria for the collection and conveyance system. Design capacity of a pipeline is the general calculated capacity of the pipeline using the Manning formula. For system analysis, peak dry weather flow (PDWF) does not exceed 75 percent of the design capacity of the pipeline. Accordingly, 25 percent of the pipeline capacity is reserved to accommodate peak wet weather flow

The following are the design criteria for determining pipeline capacity:

<u>Pipe Diameter</u>	<u>Design Criteria</u>
8" to 10"	1/2 Full @ Peak Flow
12" to 18"	2/3 Full @ Peak Flow
21" and greater	3/4 Full @ Peak flow

Gravity pipelines should also have a general peak flow velocity of 2.0 fps (feet per second) at PWWF to ensure adequate flow. Pipelines that cannot reach this minimum flow velocity should be assisted with pump stations. Pump station adequacy is based on two criteria: 1) the ability of the pump station to pump the PWWF and 2) wet well adequacy for pump cycling.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

The existing wastewater treatment facilities for the City of Imperial are located on two parcels of land located in the northwest portion of the City. The major treatment units are located north of Fourteenth Street and east of the Southern Pacific Railroad Right-of-Way on a site which is approximately 4.68 acres.

A. Inventory of Existing Facilities

WASTEWATER TREATMENT PLANT

The existing wastewater treatment plant uses an activated sludge process, paired with a membrane bio-reactor (MBR). The process flow scheme consists of a headworks structure, an influent pumping station, fine screening, a grit chamber, an anoxic zone, an aeration zone, 4 MBR trains, an ultra-violet light disinfection chamber, an 18-inch diameter outfall line, and 2 screw presses for sludge dewatering. The current capacity is 2.4 MGD.

WASTEWATER CONVEYANCE SYSTEM

The topography of the City is fairly flat, sloping gently to the northeast thus gravity flow is optimized. The existing wastewater collection system consists of vitrified clay pipe (VCP) and polyvinyl chloride (PVC) pipelines and includes approximately 63 miles of gravity sewers ranging in size from 6 to 24 inches in diameter, 16 lift stations, and 6 miles of force mains. Trunk sewers in the major roads transport wastewater to the treatment plant.

WASTEWATER PUMPING SYSTEM

As previously noted, the topography of the City is fairly flat, thus pumping stations are necessary in order to receive flows and pump them through force-mains located throughout the incorporated City limits. There are 16 pump stations located throughout the city.

B. Adequacy of Existing Facilities

WASTEWATER TREATMENT PLANT

The wastewater treatment facility has performed adequately because of its inherently conservative design. According to the Public Service Department of the City of Imperial, the current demand on the Wastewater Treatment facility is 1.3 MGD¹⁴. Therefore, there is a current surplus in capacity of 1.1 MGD.

WASTEWATER CONVEYANCE SYSTEM

BJ Engineering and Surveying Inc. developed a computer model of the City wastewater system using data which was available for existing facilities and established flow estimates. Using this model, the hydraulic capacity of the existing system was evaluated under peak wet weather flow (PWWF) conditions. The results of the modeling indicated that the existing system provides adequate capacity at average daily flow (ADF) conditions, but during PWWF conditions, two pipelines did not have adequate capacity. These pipelines are Pipes #14 and #17 and are located along N Street between Barioni Boulevard and 12th Street. The flow into these lines is currently being rerouted and capacity will be satisfactory upon project completion.

¹⁴ Source: Letter dated May 24, 2022.

The model also confirmed that the capacity remaining in the Barioni Boulevard trunk sewer is required to serve future development in its dedicated service area. The existing trunk sewer system is therefore not available to serve future development areas outside of the present service area. The capacity of the trunk line from B Street to N Street and from Barioni Boulevard to 14th Street needs to be evaluated. It is estimated that 85% of this pipe section is clay and has deteriorated over time which has resulted in reduced capacity. A similar situation is occurring with the sewer trunk line in 13th Street from C Street to N Street.

WASTEWATER PUMPING SYSTEM

Pump stations are constructed as development occurs, thus many of the existing pump stations are aging. Pump Station #16 is the newest, serving the Morning Star Subdivision, and has been in operation since 2022. There are at least three older pump stations that need improvements. Improvement priority is needed for pump stations #1, #4, and #6 as they do not adequately meet the current demand. To remedy the inadequacy of the three older pump stations, a sewer line installation on Aten Road is nearing completion and improvements to pump station #1 are scheduled to commence in late 2025.

C. Future Demand for Facilities

Based on the current demand of 1.4 MGD on the wastewater treatment facilities, the City's projected Average Daily Flow wastewater flow demand is as follows:

<u>Projected Population</u>		<u>Average Daily Flow</u>
Year 2025	26,126	1.4 MGD
Year 2030	29,910	1.64 MGD
Year 2035	34,271	1.92 MGD
Year 2040	39,302	2.25 MGD
Year 2045	45,106	2.63 MGD

D. Opportunities for Shared Facilities

Currently, there are no plans for any shared facilities.

III. MITIGATION

The City of Imperial should continue to pursue various means by which to obtain funding and provide for adequate wastewater conveyance facilities for the existing and future residents of the City of Imperial. The following are recommendations to maintain adequacy for wastewater treatment and conveyance facilities.

Recommendations:

- A. Facilities identified in the Wastewater Master Plan update shall be constructed as needed as new development and annexation of land occurs.
- B. Prior to the recordation of a final map within any of the annexation areas, a development agreement must be in place to ensure that adequate wastewater facilities will be provided during the PWWF conditions for the wastewater conveyance system being utilized by said annexation area.
- C. All system improvements shall be designed and constructed in accordance with Federal, State and local regulations.

IV. FINANCING

The primary sources of revenue for wastewater treatment and conveyance facilities are the Wastewater Fund, Wastewater Capacity Fees, and Wastewater Bond revenues. The sewer service charges function to subsidize off-site facilities such as sewer interceptors and sewer treatment plants. The sewer capacity fee is based on the equivalent dwelling unit (EDU) impact created and funds the future expansion of the City of Imperial Wastewater Treatment Plant. The City will continue to utilize these funding sources in addition to searching for other sources to improve the existing system in order to meet future demand.

A. Per Capita Costs

The current annual cost for the continued maintenance and operation of the sewer system in the City of Imperial is budgeted at \$10,165,500 for wastewater operations and debt service after considering revenues. Using the City's current population of 21,141 residents, maintenance and operation of the wastewater facilities cost approximately \$480.84 per resident per year.

- $\$10,165,500 / 21,141 \text{ population} = \$480.84 \text{ per capita}$

B. Future Funding Sources

The city will continue to utilize the existing funding sources for wastewater facilities. The current fees will need to be reviewed annually and during proposed annexations to ensure that there is sufficient funding to provide wastewater service to new development.

There are a number of financing mechanisms available to assist in the funding for capital facilities related to the treatment and conveyance of wastewater. Special assessment districts, community facility districts, local bond issuance, developer contributions and development impact fees can be used to fund wastewater treatment and conveyance facilities. Also, there are a number of State and Federal grant and loan programs available such as *USDA Water and Waste Disposal Loans and Grants for Public Works and Infrastructure Development*. Further descriptions of these and other financing mechanisms are provided in the *Financing* section.

Exhibit 11 – Wastewater Treatment Facilities

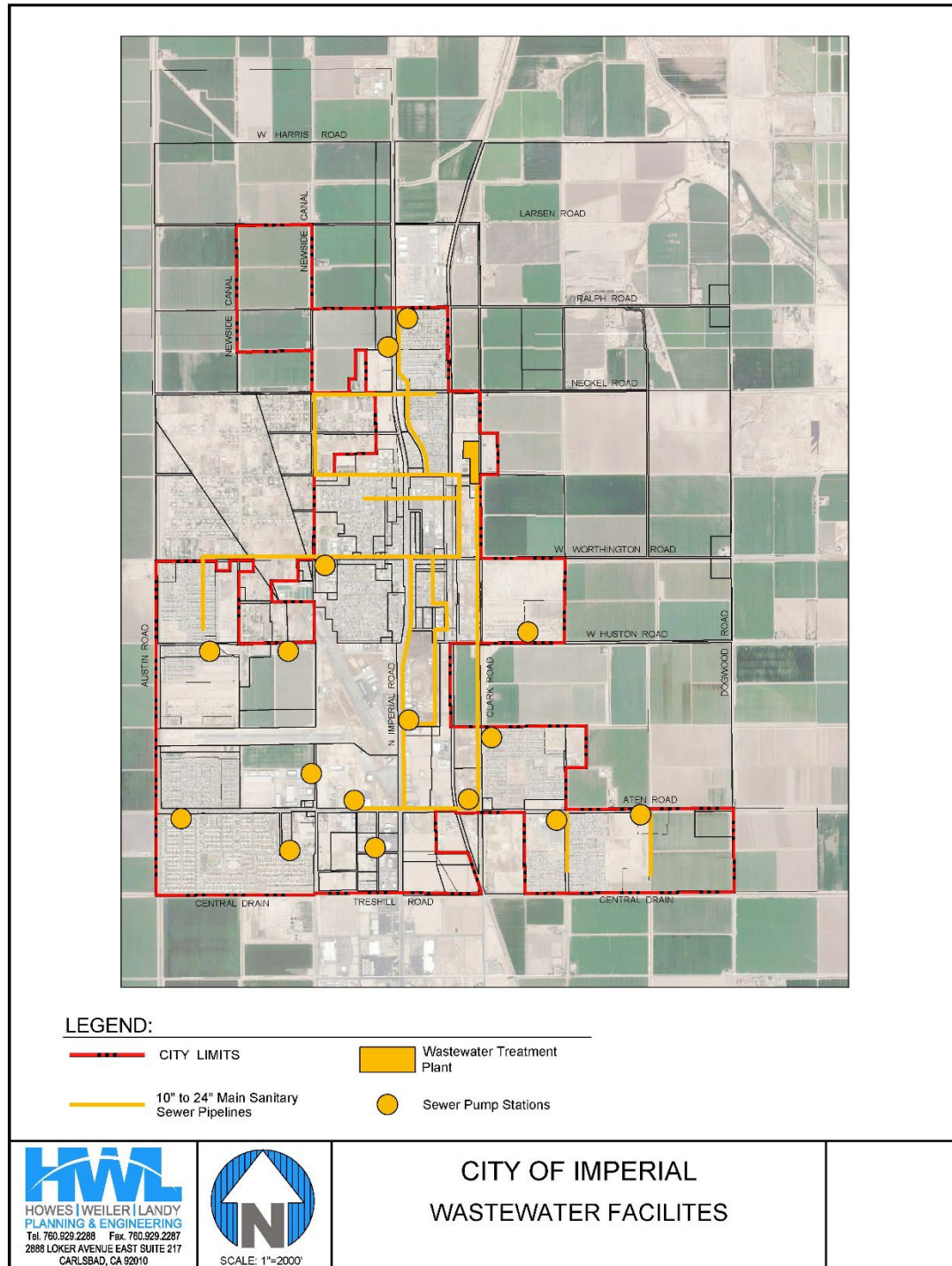


Table 23 – Wastewater Demand

Yearly Estimate for Wastewater Treatment Demand		
YEAR	PROJECTED POPULATION	DEMAND (MGD)
2024	21,141	1.294
2025	26,129	1.399
2026	26,843	1.444
2027	27,577	1.490
2028	28,332	1.538
2029	29,110	1.587
2030	29,910	1.639
2031	30,733	1.691
2032	31,580	1.746
2033	32,451	1.802
2034	33,348	1.860
2035	34,271	1.920
2036	35,220	1.982
2037	36,197	2.045
2038	37,203	2.111
2039	38,238	2.179
2040	39,302	2.249
2041	40,398	2.322
2042	41,525	2.396
2043	42,685	2.474
2044	43,878	2.553
2045	45,106	2.635

Table 24 – Yearly Cost Estimate for Wastewater Operations and Debt Service

Yearly Cost Estimate for Wastewater Operations and Debt Service		
YEAR	PROJECTED POPULATION	COST (1)
2024	21,141	\$10,165,500
2025	22,853	\$10,521,292
2026	23,588	\$10,889,537
2027	24,347	\$11,270,671
2028	25,130	\$11,665,145
2029	25,939	\$12,073,425
2030	26,774	\$12,495,995
2031	27,636	\$12,933,354
2032	28,525	\$13,386,022
2033	29,443	\$13,854,533
2034	30,391	\$14,339,441
2035	31,369	\$14,841,322
2036	32,379	\$15,360,768
2037	33,421	\$15,898,395
2038	34,497	\$16,454,839
2039	35,607	\$17,030,758
2040	36,753	\$17,626,835
2041	37,936	\$18,243,774
2042	39,157	\$18,882,306
2043	40,417	\$19,543,187
2044	41,718	\$20,227,198
2045	43,061	\$20,935,150

(1) Future cost estimates are based on current cost per capita for wastewater operations and debt service.

WATER FACILITIES

All information for this section was acquired from the Water Master Plan for the City of Imperial, prepared by Albert A. Webb Associates, dated May 2022.

As of July 2020, the City owns and operates a potable water distribution system that serves 6,065 accounts, 6% of which are located outside of the City limits. The City's Public Water System (PWS) number is CA1310006. The system has a single source of supply in the form of raw water deliveries from the Imperial Irrigation District ([IID] PWS No. CA1310014). The City's existing water distribution system presently consists of approximately 74 miles of distribution and transmission waterlines ranging in diameter from 2- to 20- inches. The City's water treatment plant (WTP) is located near the middle of the service area with a treatment capacity of 7 MGD. Treated water is stored in three reservoirs: WTP Finished Water Reservoir (WTP FW Res.), City Shop, and Aten Road. Each reservoir has a nominal capacity of 2.0 MG. The system has three booster pump stations associated with each reservoir; High Service Booster Station (HSBS) has four pumps, City Shop Booster Station has two pumps and Aten Booster Station has three pumps. The entire system has one pressure zone and no interties. WTP FW Res. and HSBS are located at the WTP. The WTP can operate at half capacity during emergencies using a standby generator.

I. PERFORMANCE STANDARD

Although there are no adopted Performance Standards for water treatment and distribution, there are design criteria that must be met to ensure that adequate potable water supply and fire flow needs are provided.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

The City of Imperial has supplied potable drinking water to its customers since the early 1900's when water from the Colorado River became available to IID. Raw water from the Colorado River is delivered to IID via the IID All- American Canal and the Central Main Canal. The raw water is stored in reservoirs until undergoing treatment.

Under the Law of the River, IID retains a legal right to an annual net consumptive use of 3,100,000 AF from the Colorado River. Under the terms of various agreements and laws, the annual Colorado River flows would have to be reduced to less than 5,000,000 AF (one-third of historic average) before the water supply to IID would be impacted. Nevertheless, in the face of a large-scale water supply disruption in the western states, IID is potentially subject to some water supply reduction. IID has significant historical legal protections in place to maintain its

3,100,000 acre-feet Priority 3a water right to consumptive use of Colorado River water even during lower Colorado River flow periods.

A. Inventory of Existing Facilities

The City's water system currently has a single source of supply in the form of raw water deliveries from the IID. The City treats the raw water to meet state and federal drinking water standards before distribution. Water is supplied to the City from the All-American Canal through the Central Main Canal. The supply point for the WTP is the South Date Canal and the Dahlia Lateral Number 1. Both of these canals flow north from the Central Main Canal. The South Date Canal runs immediately east of the WTP and has capacity to deliver 22.6 MGD of untreated water to the WTP. The Dahlia Lateral Number 1, located west of the plant, is capable of supplying the plant with an additional 9.0 MGD. The total amount of raw water that can currently be supplied to the City is 31.6 MGD (35,755 acre-feet per year).

Other water sources including groundwater, stormwater, or recycled water are not a part of the City's current water supply portfolio. The City does not participate in water transfers or exchanges and does not have an emergency intertie with another water system.

The City of Imperial Water Treatment Plant currently has a capacity of approximately 7.0 million gallons a day (MGD), which according to the City's 2023 Consumer Confidence Report "the City meets all applicable State Water Resources Control Board, Division of Drinking Water, and U.S. Environmental Protection Agency domestic water quality standards."

According to the May 2022 - Water Master Plan, the following is a summary of the present capacity of the individual plant components:

- | | |
|--|------------|
| • Water Treatment Plant | 7.0 MGD |
| • Water Reservoirs (3 at 2.0 MG each) | 6.0 MG |
| • Booster Stations (3 booster stations with 8 electric pumps at 2,300 – 2,500 GPM) | 18,800 GPM |
| • Transmission and Distribution Lines (2" to 20") | 74 Miles |

City of Imperial – Water System Schematic

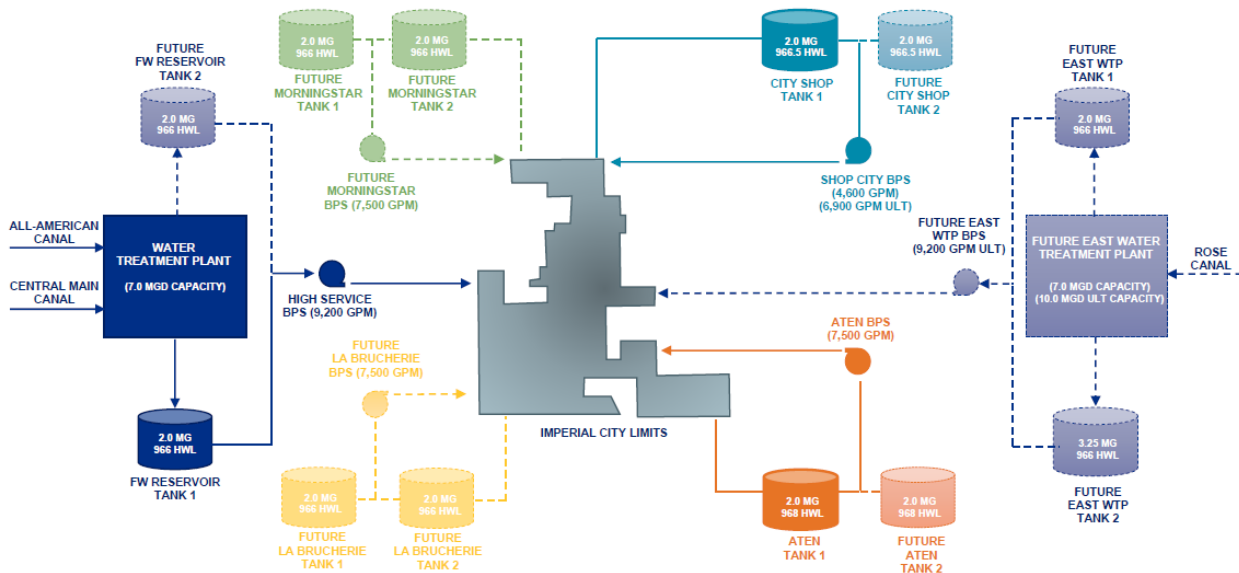


Figure 4-2 Imperial System Schematic (2022)

ALBERT A.
WEBB
ASSOCIATES

LEGEND



B. Adequacy of Existing Facilities

Water demand data available for estimating flow rates in the water distribution system consist of total flow from the treatment plant. Based on the Master Plan dated May 2022, the following conclusions were found.

All water distributed by the City to customers is treated first at the City's water treatment plant, which has a capacity of 7.0 MGD. The water supply currently meets all applicable state and federal drinking water standards. As of 2020, the plant produced an average of 2.6 MGD for customer use.

The existing system was analyzed for storage capacity and a deficit of 0.90 MG was observed. Proposed reservoir scheduling is planned so the City never incurs a storage deficit up to ultimate buildout.

Several areas with potential fire flow deficiencies have been identified; many of which are connected to undersized pipes (2-inch to 6-inch diameters).

The highest fire flow demand analyzed in the master plan was 3,000 gpm for 4 hours @ 20 psi for heavy commercial/industrial land use types. It should be noted that if future large warehouse type developments are proposed, then they may have fire flows as high as 4,000 gpm and offsite waterlines should be reanalyzed for upsizing opportunities. Fire flow criteria for these projects should be confirmed with the City's fire marshal on a project-to-project basis.

C. Future Demand for Facilities

Table 25 on page 111 provides the estimated Future Demand for water based on the information contained in the May 2022 Water Master Plan through the year 2045.

D. Opportunities for Shared Facilities

The City does not share water treatment, storage, or distribution facilities with other jurisdictions. There may be an opportunity for an emergency interconnection facility to be planned with the City of El Centro and the Heber Public Utility District¹⁵.

¹⁵ Source: 2015 SAP.

E. Phasing

In order to maintain an adequate water supply for the existing population as well as provide for future development, the following improvements and future facilities are recommended:

RECOMMENDED IMPROVEMENTS – NEAR TERM

- Install additional third pump on-site 2,300 gpm 150 HP.
- Proposed additional 2.0 MG tank.
- Install 3,600 LF of 30" waterline and 2,585 LF of 24" waterline.
- Install 1,000 LF of 24" waterline south of the WTP to connect near Banta Road.
- Upsize 3,100 LF of existing 6" waterline in Banta Road to 12".
- Install 3,000 LF of 8" waterline from La Brucherie Road to transmission line east of Hwy 86
- Install 1,100 LF of 12" waterline in between N Street. and P Street.
- Install two flow control valves to the existing Aten and Shop tanks to prevent high tank refill flow rates and surrounding low pressures.

RECOMMENDED IMPROVEMENTS – LONG TERM

- La Brucherie Pump Station - 7,500 gpm capacity, 2 operating pumps 1 on stand-by, 150 HP each.
- Morningstar Pump Station - 7,500 gpm capacity, 2 operating pumps 1 on stand-by, 150 HP each.
- High Service WTP Upgrade - Increase water treatment plant capacity from 7.0 MGD to 10.0 MGD.
- East Water Treatment Plan - Proposed water treatment plant with 10.0 MGD ultimate capacity.
- Seven 2.0 MG Reservoirs.

- One 3.25 MG Reservoir.
- Upsize 8,510 LF of the existing 6" waterline to 12" to help increase flow during fire emergencies.
- Install 2,750 LF of 24" waterline and 7,950 LF of 12" to connect future WTP to system.

III. MITIGATION

The City of Imperial should continue to pursue various means by which to obtain funding for and to provide for adequate water distribution facilities for the existing and future residents of the City of Imperial. The following are recommendations to maintain adequacy for water treatment and distribution facilities.

Recommendations¹⁶:

- A. Develop a Water Facilities Asset Management Plan within the near to mid-term time frame for budgeting purposes.
- B. Install flow control valves on the City Shop Tank and Aten Tank to help mitigate the low pressures caused by high flow rates when refilling the reservoirs.
- C. Compile a geographical referenced database to better track the condition and life expectancy of existing facilities, including pipeline age.
- D. Schedule proposed facilities in a timely manner to maintain adequate service with a growing population
- E. Prior to the recordation of a final map within any of the annexation areas, a development agreement shall be in place to ensure that adequate water pressures will be provided during the MDPHF conditions for the water distribution system being utilized by said annexation area.
- F. A potable water supply shall be provided for all annexation areas.
- G. Adequate fire flow, subject to the approval of the fire department, shall be provided for all annexation areas.
- H. All system improvements shall be designed and constructed in accordance with Federal, State and local regulations.

¹⁶ Water Master Plan – May 2022 and prior recommendations from 2015 SAP

IV. FINANCING

The primary sources of revenue for water treatment and distribution facilities are the water service charges, water capacity fees and water turn on fees. The City will continue to utilize these funding sources in addition to searching for other sources to improve the existing system in order to meet future demand.

A. Per Capita Costs

The current annual cost for the continued maintenance and operation of the water system in the City of Imperial is approximately \$13,162,600 for water services after including revenues. Using the city's current population of 21,141 residents, operation and debt service of the water facilities cost approximately \$622.61 per resident per year.

- $$\$13,162,600 / 21,141 \text{ population} = \$622.61 \text{ per capita}$$

B. Future Funding Sources

The City will continue to utilize the existing funding sources for water facilities. The city's water operations are accounted for in the Water Enterprise funds as identified in the 2023 – 2024 Budget. The Water Enterprise Funds will strive to maintain a minimum reserve level of between 25% and 50% in order to provide for rate stabilization. The City of Imperial completed a rate study in 2017 and implemented a mechanism in which rates were increased over a five-year period.

The water service charge collected by the City is the primary funding source. These are charges based on the actual water usage. The current fees will need to be reviewed annually and during proposed annexations to ensure that there is sufficient funding to supply water service to new development.

There are a number of financing mechanisms available to assist in the funding for capital facilities related to the delivery of potable water. Special assessment districts, community facilities districts, local bond issuance, developer contributions and development impact fees can be used to fund water treatment and distribution facilities. Also, there are a number of State and Federal grant and loan programs available such as USDA Water and Waste Disposal Loans and Grants for Public Works and Infrastructure Development. Further descriptions of these and other financing mechanisms are provided in Chapter 6 – Financing.

Exhibit 12 – Water Facilities

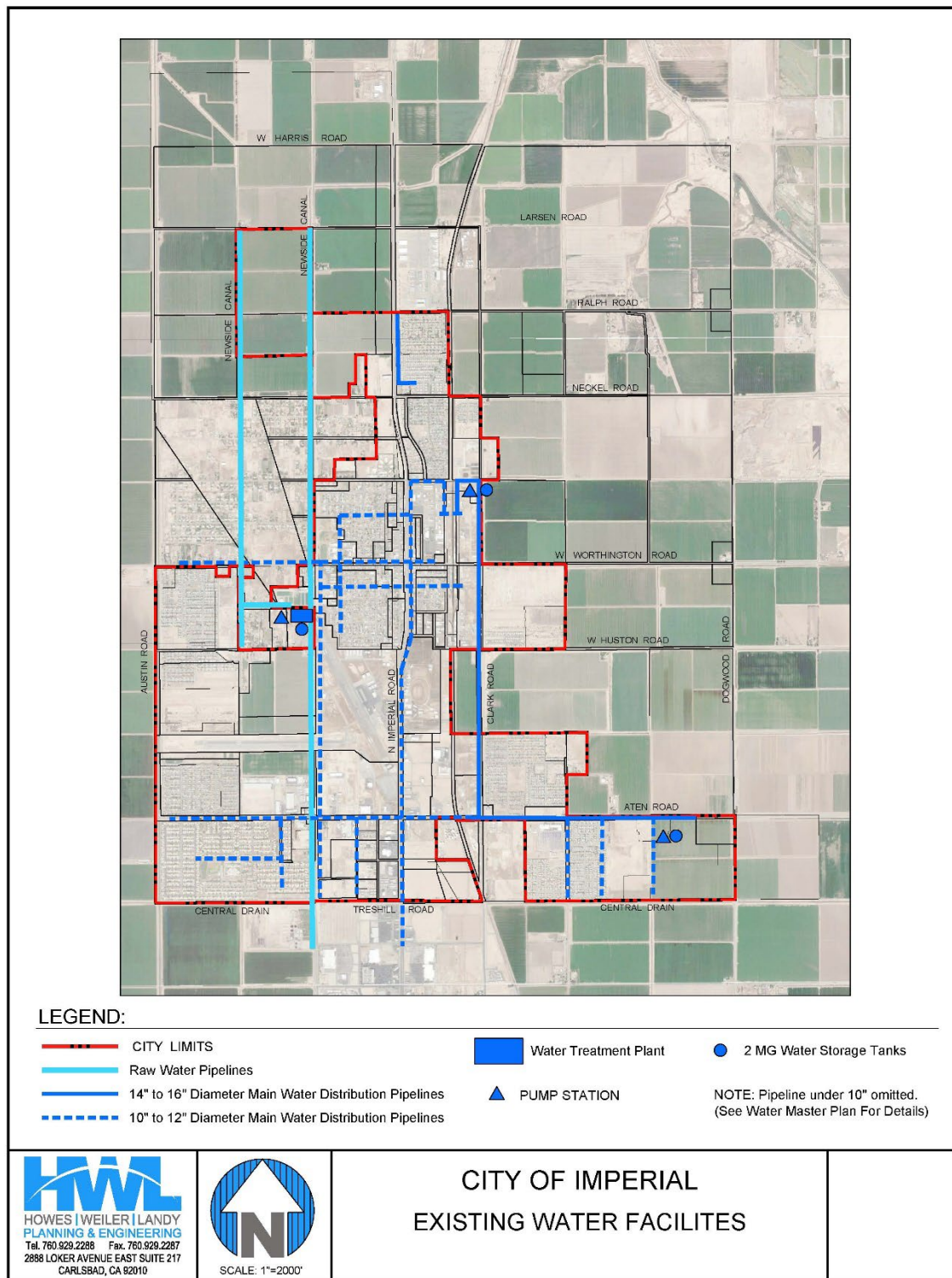


Table 25 – Water Demand

Estimate for Potable Water Demand				
YEAR	PROJECTED POPULATION	AVERAGE DAY DEMAND (MGD)	MAXIMUM DAY DEMAND (MGD)	PEAK HOUR DEMAND (MGD)
2024	21,141	3.171	5.23	9.17
2025	22,853	3.428	5.39	9.43
2026	23,588	3.538	5.87	10.29
2027	24,347	3.652	6.03	10.57
2028	25,130	3.770	6.20	10.86
2029	25,939	3.891	6.37	11.16
2030	26,774	4.016	6.55	11.46
2031	27,636	4.145	6.73	11.78
2032	28,525	4.279	6.91	12.10
2033	29,443	4.416	7.10	12.44
2034	30,391	4.559	7.30	12.78
2035	31,369	4.705	7.50	13.13
2036	32,379	4.857	7.71	13.50
2037	33,421	5.013	7.92	13.87
2038	34,497	5.175	8.14	14.26
2039	35,607	5.341	8.37	14.65
2040	36,753	5.513	8.60	15.06
2041	37,936	5.690	8.84	15.48
2042	39,157	5.874	9.09	15.92
2043	40,417	6.063	9.34	16.36
2044	41,718	6.258	9.60	16.82
2045	43,061	6.459	9.87	17.29

(1) Derived from May 2022 Water Master Plan.

Table 26 – Yearly Cost Estimate for Water Operations and Debt Service

Yearly Cost Estimate for Water Operations and Debt Service		
YEAR	PROJECTED POPULATION	COST (1)
2024	21,141	\$13,162,600
2025	22,853	\$13,623,291
2026	23,588	\$14,100,106
2027	24,347	\$14,593,609
2028	25,130	\$15,104,386
2029	25,939	\$15,633,039
2030	26,774	\$16,180,196
2031	27,636	\$16,746,503
2032	28,525	\$17,332,630
2033	29,443	\$17,939,272
2034	30,391	\$18,567,147
2035	31,369	\$19,216,997
2036	32,379	\$19,889,592
2037	33,421	\$20,585,728
2038	34,497	\$21,306,228
2039	35,607	\$22,051,946
2040	36,753	\$22,823,764
2041	37,936	\$23,622,596
2042	39,157	\$24,449,387
2043	40,417	\$25,305,115
2044	41,718	\$26,190,794
2045	43,061	\$27,107,472

(1) Future cost estimates are based on current cost per capita for water operations and debt service based on 2021 dollars.

FINANCING

I. INTRODUCTION

This section of the Service Area Plan discusses various financing mechanisms available to the City of Imperial. It also describes how each existing facility is currently financed and how future financial demands for these facilities can be ensured. Recommended finance plans and available financing options are also discussed.

In 1996, Proposition 218, a Constitutional amendment was enacted. Prop 218 clearly defined general taxes and special taxes and set guidelines on the issuance, use, and implementation of taxes. General taxes must be approved by a majority of voters before they can be imposed, extended or increased. Special taxes require approval by a 2/3 vote. Most financing options discussed in this section are subject to the guidelines of Prop 218.

II. FINANCING OPPORTUNITIES AND CONSTRAINTS

There are many opportunities available to the City of Imperial to finance its present and future facility needs. The following section briefly describes some of the most widely used financing mechanisms.

A. General Taxes

General taxes generate revenue that is deposited in a City's General Fund and can be used to support various improvements and services including general government operations, development services, public safety and community services. These revenues can also be used to construct public facilities. The City of Imperial can levy various types of general taxes, which include property tax, franchise tax, sales tax and business license tax. Property taxes generally comprise the largest revenue source for a City, but sales tax revenue can be significant as well depending on the amount and types of businesses within a City. However, the budget shows almost all general revenue the City generates is utilized for the day-to-day operations of City government, making it necessary to find other ways to finance facilities.

B. Gas Tax

A portion of the revenue derived from the State taxes on gasoline is allocated to cities to be used specifically for the construction, improvement and maintenance of streets and roads.

C. Local Bond Issues

Local governments can issue general obligation (GO) bonds to finance the acquisition and construction of public capital facilities and real property. These bonds cannot be used for operations and maintenance or to purchase equipment. GO bond measures must be approved by 2/3 of the jurisdiction's voters. In order to pay back GO bonds, Cities are authorized to impose a property tax levy at the rate needed for repayment of the principal and interest of the bonds.

D. Development Impact Fees

Development Impact Fees can be a significant funding source to finance large scale public facilities. These fees are intended to ensure that new development pays its proportional share of public facilities based on the impacts created by this new development. In concept, the City charges the development community a series of fees which provide the source of income to pay for capital projects. When enough cash has been assembled, the City constructs capital facility projects in order of priority. Development Impact Fees can be used for the following public facilities:

- Administrative Facilities
- Storm Drainage
- Law Enforcement
- Fire Protection
- Circulation Facilities
- Park Land & Facilities
- Public Library
- Water Treatment and Distribution
- Wastewater Treatment and Conveyance

E. Developer/Builder Contribution

Many of the drainage, sewer, water and circulation improvements required as a result of new development can be directly funded and constructed by the developer and/or builder(s) through private funding sources. Facilities earmarked for developer/builder funding are typically those which normally would have been imposed as a condition of approval of a tentative map under the City's existing development review process.

Additionally, donations are sometimes available for a specific cause or facility. The City of Imperial has a donation fund exclusively for the purchase of books.

F. User Fees

User fees are usually authorized by statute for specific uses and are typically required for monthly service. The fees are used as a revenue source to maintain the systems in proper operating condition and for the construction of facilities needed to meet demand.

G. Special Assessment Districts

Special districts can be formed for the purpose of financing specific improvements for the benefit of a specific area. People within a special district must pay an additional property tax levy or user fees to help repay the bonds issued by the district and finance the district's ongoing operations. A detailed report prepared by a qualified engineer is required, which must demonstrate that the assessment amount is of special benefit to the parcel upon which the assessment is levied. There are many assessment acts that govern the formation of assessment districts such as the Improvement Act of 1911, Municipal Improvement Act of 1913, Improvement Bond Act of 1915, Benefit Assessment Act of 1982, Integrated Financing District Act as well as other specific facility improvement acts. The provisions of Proposition 218 have altered the procedures and facilities that can be financed through some of these acts. Any assessment district formed must follow all applicable state laws including the provisions set forth in Proposition 218.

H. Fire Suppression Assessment Act (Government Code Section 500078 et seq.)

Under this act, a City is allowed to levy assessments on specific parcels or zones for the provision of fire suppression services. A fire suppression assessment does not require the formation of an assessment district but requires the adoption of an ordinance or resolution in which the parcels or zones subject to the assessment must be identified. In addition, all requirements of Proposition 218 must be met when imposing a fire suppression assessment.

I. Community Services District

A Community Services District (CSD) can serve as a source of funding for a wide variety of facilities in both unincorporated and incorporated areas. CSDs can levy a range of taxes including ad valorem property tax, general taxes and special taxes, in addition to creating rates and other charges for services. Any fee assessed within a CSD must directly relate to the benefit being received. As a result, a CSD may be broken into zones which only pay for those facilities and services that provide a benefit to that zone.

J. Community Facilities District

A Community Facilities District (CFD), not to be confused with a Community Services District, falls under the 1982 Mello-Roos Community Facilities Act. This Act allows a CFD to be established by cities, counties, special districts and school districts to fund a variety of facilities and services. Note that the boundaries of a CFD are not required to be contiguous as they are for a CSD. In order for a CFD to be formed, a public hearing must occur, and an election held to authorize the specified tax levy. The special tax levy (Mello-Roos tax) is used to either provide direct funding or pay off bonds. The facilities being funded are not required to be physically located within the boundaries of the CFD.

K. State and Federal Funding

Various government programs are available at the State and Federal levels to assist local jurisdictions in financing public facilities and services. Most funding sources at the State level require an application requesting assistance and specify the projects or purposes for which the funds can be used. Financial assistance from the state can include grants, low interest

loans and matching funds. At the Federal level financial assistance includes grants and federal matching funds for state run assistance programs. State and Federal funding sources include the following:

Local Law Enforcement Block Grant Program-

Grant funds through the State of California (in partnership with Imperial County) for participation in the joint Local Law Enforcement Block Grant Act of 1995, to provide COP's (Citizens Option for Public Safety) Program to supplement local law enforcement with additional equipment.

State Water Resources Control Board State Revolving Fund Programs-

The Division of Financial Assistance (DFA) administers the implementation of the State Water Resources Control Board's (State Water Board) financial assistance programs that include loan and grant funding for construction of municipal sewage and water recycling facilities, remediation for underground storage tank releases, watershed protection projects, nonpoint source pollution control projects, and other similar projects under the Clean Water State Revolving Fund (CWSRF) for potable water treatment facilities and distribution systems. Severely disadvantaged communities can obtain up to 100% grant funding.

California Department of Housing and Community Development-

The State Community Development Block Grant (CDBG) program was established by the Federal Housing and Community Development Act of 1974, as amended (42 USC 5301, et seq.). The State CDBG program is implemented by California Health and Safety Code section 50825, et seq, and the California Code of Regulations (Title 25, Section 7050, et seq). The primary federal objective of the CDBG program is the development of viable urban communities by providing decent housing and a suitable living environment and by expanding economic opportunities, principally for persons of low and moderate income. Each year the program makes funds available to eligible jurisdictions through several allocations. Under the General Allocation, jurisdictions may apply for funding to subsidize public facilities or special assessment districts.

California Department of Transportation –

The State administers several grant programs including the State Transportation Improvement Program, which are roadway funds allocated for specific and joint decisions of Caltrans and the Imperial County Transportation Commission. The Transportation Development Act (Article 3) funds are other funds granted by the State Transportation Commission for specific projects related to pedestrian, bicycle, and wheelchair mobility.

Community Development Block Grants (CDBG)

CDBG funds must be used within a broad functional area, such as community development. These federal funds are distributed to local governments through a local clearinghouse. The allocation amount is based on a formula.

Congestion Mitigation and Air Quality Improvement Program (CMAQ)

CMAQ is another federal program that provides funding to cities. CMAQ funds are available for the specific purpose of developing and implementing transportation programs that reduce traffic congestion and air pollution.

Safe, Accountable, Flexible, and Efficient Transportation Equity Act

Under this act, federal funding is available for highway, safety, and public transportation programs.

Transportation Efficiency Act (TEA funds)

Under this act, federal funding is available for street and road improvements and repairs.

USDA Water and Waste Disposal Loans

Rural municipalities with a population of 10,000 or less are eligible for Water and Waste Disposal Loans from the Rural Utilities Service (RUS) of the USDA. These loans are for the purpose of developing water and waste disposal systems in rural areas. Funds from these loans can pay for improvements to existing systems, the acquisition costs for land, water sources and water rights, and legal and engineering fees necessary for the development of facilities. A 40-year maximum repayment period has been set for these loans.

Economic Development - Grants for Public Works and Infrastructure Development

The objective of this grant is to promote economic development and assist in the construction of facilities needed to encourage the creation and retention of permanent jobs in areas experiencing severe economic distress. The facilities can include water and sewer systems, industrial access roads to industrial parks, railroad siding and spurs, tourism facilities, vocational schools, business incubator facilities and infrastructure improvements for industrial parks. The basic grant may fund up to 50% of the cost of the facilities. For communities that are severely depressed, the grant may fund up to 80% of the cost of the facilities.

Environmental Protection Agency

The Environmental Protection Agency makes low interest loans to communities to assist in the construction of new or upgraded sewage treatment facilities.

L. Lease Financing

Instead of purchasing or issuing bonds, agencies can enter into a lease agreement to acquire and dispose of property. Generally, one of two types of lease agreements is entered. The first type is a lease-purchase agreement, where an agency leases a facility while purchasing it. The second type is a sale-leaseback agreement, where a facility is sold to a lessor by an agency, which immediately leases the facility back to the agency. Leases are designed to be tax-exempt investments and a properly constructed lease is not considered a public debt. Lease financing requires finding an investor or group of investors to invest in the return from the agency's lease payments.

Certificates of Participation

Certificates of participation refer to the undivided shares of the lease obligation, which are purchased by a group of investors. COPs attract investors because they are designed to be a source of tax-free interest income.

If projects are too small to attract investors or to be feasible for lease financing, local agencies can pool COPs. Pooling COPs allows agencies to

minimize the costs of initiating and issuing a COP and may reduce the interest required to be paid on the lease. Entities involved with a pooled COP must form a Joint Powers Authority (JPA) to oversee the pooled COP.

III. FACILITY FINANCING

A. Administrative Facilities

1. Current Funding

Funding for administrative facilities is currently provided by the General Fund. Specific revenue sources include property and sales taxes, licenses and permits, fines and penalties, charges for services and other miscellaneous sources. Additionally, there are Special Revenue Transfers to the General Fund that directly or indirectly fund administrative services.

2. Cost Avoidance Opportunities

In order to reduce administrative services costs, the City of Imperial outsources some of the administrative services such as the City Attorney, special project management and other personnel on an as needed basis.

3. Recommended Funding

In addition to the continued use of existing funding sources, development impact fees have been established to help fund future administrative facilities demand created by future development. If additional funding is needed, then General Obligation Bonds can be issued, or a citywide community facilities district can be formed.

B. Drainage Facilities**1. Current Funding**

Maintenance of storm water drainage facilities is currently funded by the General Fund, including property and sales taxes, licenses and permits, charges for services and other miscellaneous sources. Future storm water drainage facilities will be installed at the developer/builder's expense at the time of construction and will be maintained using funds from the General Fund.

2. Cost Avoidance Opportunities

In order to reduce drainage facilities maintenance and capital improvements costs, the City of Imperial maintains only those storm water conveyance facilities installed by newer development to control storm water runoff.

3. Recommended Funding

Funding for drainage facilities should continue as described above. Additional funding sources, if needed, should include the creation of a citywide community facilities district, special assessment district or a community services district.

C. Fire Facilities**1. Current Funding**

Costs for the Imperial County Fire Department to provide fire protection services to the City of Imperial are currently financed by property and sales taxes from the General Fund. The County of Imperial Fire Department has acknowledged and agreed to the continued providing of fire protection and emergency services under the terms of the Service Contract that ended June 30, 2022, with the commitment that said services will continue until completion of an agreed upon updated contract. Capital facilities can be funded via Development Impact Fees.

2. Cost Avoidance Opportunities

In order to reduce fire protection services costs, the City of Imperial and the Imperial County Fire Department maintain an agreement for fire protection services. The County manages all personnel and provides for minor maintenance on all equipment. The City owns various hoses, nozzles, adapters, breathing apparatus, as well as other vehicles and equipment to help augment the County equipment. The City provides insurance and major maintenance on the city owned vehicles.

3. Recommended Funding

Current funding sources for fire facilities should continue to be used. In addition, development impact fees have been implemented to ensure costs of future demand created by future development can be funded. A special fire suppression assessment district or a special tax can also be implemented to assist in the financing of fire facilities costs.

D. Law Enforcement

1. Current Funding

A portion of financing for law enforcement is currently financed by property and sales taxes from the General Fund. Other funding sources include the Narcotics Task Force, State C.O.P.S. Grant and the Local Law Enforcement Block Grant (LLEBG), and development impact fees.

2. Cost Avoidance Opportunities

In order to reduce law enforcement cost, the City of Imperial receives dispatching services from the Imperial County Sheriff's Office as a part of the 911 request for emergency response.

3. Recommended Funding

Current funding sources for law enforcement should continue to be used. In addition, development impact fees have been established to ensure future development contributes its proportional share to the future demand created.

E. Library Facilities

1. Current Funding

Library facilities are currently financed by property and sales taxes from the General Fund and development impact fees.

2. Cost Avoidance Opportunities

Although the amounts received are small, the library charges fees for miscellaneous services such as copies of documents or publications. Donations also help augment costs.

3. Recommended Funding

The City should continue using the current funding source for library facilities. Additional funding sources such as community facilities district, special assessment district, Community Block Development Grants, the California Literacy Campaign Fund and the State Public Library Fund should be pursued.

F. Park and Recreation Facilities

1. Current Funding

Park and recreational facilities are currently financed by property and sales taxes from the General Fund, development impact fees, and by user fees for recreational activities and pool use.

2. Cost Avoidance Opportunities

Preparation of a parks master plan could provide implementing measures to upgrade and improve the park system. Discussions with the school district for joint utilization of the school grounds for recreational opportunities could also provide for additional opportunities.

3. Recommended Funding

Current funding sources should continue to be used as a source for financing park and recreational facilities. The City can also pursue funding through the State Department of Parks and Recreation and other grant funding opportunities.

G. Circulation Facilities

1. Current Funding

Funding for circulation facilities is provided by the General Fund, Motor Vehicle-In-Lieu Tax, State Gas Tax and the Local Transportation Authority (LTA) Measure D Sales Tax Fund, as well as development impact fees and developer funding. Developer funding is used to construct required street improvements associated with a specific project. FHWA/Caltrans Grant Programs are also used by the City including Congestion Management Air Quality Grant Fund (CMAQ), State Transportation Improvement Program (STIP), Regional Surface Transportation Program (RSTP), and Transportation Development Account-Article 3 funds.

2. Cost Avoidance Opportunities

Although there are no real opportunities to share roadway facilities with any adjacent jurisdiction, the City's system does not exist independently and circulation within and through the City is mutually affected by the operation of the circulation system along the north end of El Centro, the County roadway system and the State circulation system. The City will continue to cooperate with the City of El Centro, County of Imperial and the State in monitoring the operation of the regional system and the implementation of necessary improvements.

3. Recommended Funding

Current funding sources for circulation facilities should continue to be used. Additionally, there are several funding mechanisms for circulation facilities such as community facilities district, special assessment district, and Certificate of Participation. There are also a number of additional grant funding programs including the Safe, Accountable, Flexible, and Efficient Transportation Equity Act (SAFETEA), Active Transportation Program (ATP), as well as Community Development Block Grants and other state and federal grants which should be pursued, as suggested by the Circulation Element of the City's General Plan.

H. Wastewater Treatment and Sewer Facilities

1. Current Funding

The primary sources of revenue for wastewater treatment and conveyance facilities are the sewer service charges and sewer connection fees. The sewer service charges function to subsidize off-site facilities such as interceptors and sewer treatment plants. The sewer connection fee is dependent upon the size of the sewer line needed to serve the area and whether the street or alley is paved. The City will continue to utilize these funding sources in addition to search for other sources to improve the existing system.

2. Cost Avoidance Opportunities

In order to reduce wastewater treatment facilities maintenance and capital improvement costs, the City of Imperial outsources services requires a special projects manager for some of the City's wastewater treatment and conveyance system capital improvement projects.

3. Recommended Funding

The current fee structure will need to be reviewed annually and during proposed annexations to ensure that there is sufficient funding to provide wastewater service to new development. Special assessment districts, community facilities districts, local bond issuance and development impact fees should be considered as alternative funding sources for wastewater treatment and conveyance facilities. Also, State and Federal grant and loan programs are available such as *USDA Water and Waste disposal Loans* and *Grants for Public Works and Infrastructure Development*.

I. Water Facilities

1. Current Funding

The primary sources of revenue for water treatment and distribution facilities are the water service charges, water connection fees and water turn on fees. Developer funding is used for individual internal project water improvements. The City will continue to utilize these funding sources in addition to searching for other sources to improve the existing system in order to meet future demand.

2. Cost Avoidance Opportunities

In order to reduce water facilities maintenance and capital improvement costs, the City of Imperial outsources services requiring a special projects manager for some of the City's water treatment and water conveyance system capital improvement projects.

3. Recommended Funding

The current fee structure will need to be reviewed annually and during proposed annexations to ensure that there is sufficient funding to supply water service to new development. Special assessment districts, community facilities districts, local bond issuance and development impact fees should be considered as alternative funding sources for water treatment and distribution facilities.

APPENDICES

- A. Agreement for Fire Protection Services
- B. City of Imperial - Budget - Fiscal Year 2023 - 2024
- C. Public Safety Dispatch Contract – Effective July 1, 2019

APPENDIX A

**AGREEMENT FOR FIRE PROTECTION SERVICES
BETWEEN COUNTY OF IMPERIAL AND CITY OF IMPERIAL**

THIS AGREEMENT ("Agreement") is made and entered into this 18 day of June 2014 by and between the COUNTY OF IMPERIAL, a political subdivision of the State of California ("COUNTY"), and **CITY OF IMPERIAL**, a municipal corporation organized and existing under the laws of the State of California ("CITY"), (individually, "Party;" collectively, "Parties").

RECITALS

A. COUNTY intends to provide fire protection and emergency medical services, through the office of COUNTY's Fire Chief, to CITY; and

B. Such services shall be rendered by COUNTY to CITY on the terms and conditions set forth herein and as described in the "Services Summary" attached and made a part of the terms of this agreement as **Exhibit A**.

NOW THEREFORE, for and in consideration of the mutual promises and covenants herein contained, the parties hereto agree as follows:

1. FIRE PROTECTION/EMERGENCY MEDICAL SERVICES.

1.1. COUNTY shall operate CITY's fire-fighting equipment provided under this Agreement in response to fire calls within the corporate boundaries of CITY.

1.2. The services shall encompass duties and functions of the type coming within the jurisdiction of and customarily rendered by said Fire Chief under the statutes of the State.

1.3. Such services shall include the enforcement of State statutes and such fire department ordinances of CITY as are of the same type or nature as ordinances of COUNTY which are enforced by the Fire Chief. Services shall also include, for example, Uniform Fire Codes enforcement, fire prevention, plan checking, fire investigation, training, hydrant testing, hazardous material spills, firefighter housing and maintenance and consulting on fire protection/emergency medical services matters.

1.4. COUNTY shall provide first responder service to all requests for emergency medical service originating within CITY ("the 911 system"). Requests for emergency medical service that originate outside of the 911 system shall be relayed to the appropriate Public Safety Answering Point for

1 the dispatch of a transporting ambulance. First responder services shall be provided by a non-
2 transporting unit. First responder services shall be provided at a minimum staffing level of Emergency
3 Medical Technician ("EMT")-I as defined by COUNTY's Emergency Medical Services ("EMS")
4 agency, and as outlined in the California Code of Regulations, Title 22, Division 9. COUNTY intends
5 to provide first responder services at an Advanced Life Support ("ALS") staffing level during the three-
6 (3) year term of this Agreement. Staffing on the ALS unit shall be in accordance with COUNTY's
7 EMS Agency policies and the California Code of Regulations, Title 22, Division 9. In the event that the
8 ALS unit is committed to an emergency response, and an additional request for first responder services
9 is received, COUNTY will provide first responder service at the EMT-I level.

10 2. LEVEL OF SERVICES.

11 2.1. The basic fire protection service provided by COUNTY pursuant to this Agreement shall
12 include general fire protection and fire prevention services and shall be provided on a twenty-four (24)
13 hour day, seven (7)-day-a-week basis. The level of fire protection service provided shall be that level of
14 the foregoing services which can be provided by the assignment to CITY of three (3) full-time Captains,
15 three (3) full-time Fire Fighter II, and three (3) Reserve Fire Fighters. CITY and COUNTY
16 acknowledge that, in order to provide said level of service on a twenty-four (24) hours, seven (7)-day-a-
17 week basis, COUNTY may require a staffing level in excess of the above due to scheduled and
18 unscheduled time off, as well as unforeseen emergencies.

19 2.2. Dispatching of fire equipment will be performed by El Centro communications or another
20 dispatch center that is mutually agreed to by the City and County.

21 2.3. CITY will provide equipment and/or manpower as required to clear or remove debris
22 during or after a fire; provide police protection of equipment and/or property at a fire scene as may be
23 required.

24 3. INCREASE TO LEVEL OF SERVICES. CITY may from time to time, upon giving of
25 not less than thirty (30) days written notice to COUNTY's Fire Chief and complying with the applicable
26 provisions of this Agreement, vary the level of services provided herein. Any increase in COUNTY's
27 cost due to a change in the level of services as provided for herein shall be borne entirely by CITY, as
28 determined pursuant to the provisions of Paragraph 10 of this Agreement.

1 4. PERSONNEL.

2 4.1. For the purpose of performing said services, COUNTY shall furnish and supply all
3 necessary labor, supervision, communication facilities, and supplies necessary to maintain the level of
4 services to be rendered hereunder.

5 4.2. CITY shall not be called upon to assume any liability for the direct payment of any
6 salaries, wages, or other compensation to any COUNTY employee performing services hereunder for
7 CITY, or any liability other than that provided for in this Agreement.

8 4.3. Except as herein otherwise specified, CITY shall not be liable for compensation or
9 indemnity to any COUNTY employee for injury or sickness arising out of his or her employment.

10 5. CONTROL OF PERSONNEL. The rendition of said services, the standards of
11 performance, the discipline of fire fighters, and other matters incident to the performance of said
12 services and the control of personnel so employed, shall remain in COUNTY. In the event of a dispute
13 between the parties as to the extent of the duties and functions to be rendered hereunder, or the
14 minimum level or manner or performance of such services, the determination thereof made by
15 COUNTY's Fire Chief shall be final and conclusive as between the parties hereto.

16 6. EQUIPMENT. CITY owns and shall retain legal title to all the property as specifically
17 described in **Exhibit B** attached hereto and incorporated herein by reference.

18 7. MAINTENANCE OF EQUIPMENT. COUNTY will perform minor preventative
19 maintenance on CITY's fire engine(s) as further described in **Exhibit C** attached hereto and
20 incorporated herein by reference. Major repairs such as engine, pump and transmission overhaul or
21 replacement or other major repairs to drive line will be borne by CITY.

22 8. INSURANCE. Vehicle and liability insurance on said fire engines will be the
23 responsibility of CITY. A copy of certificate of insurance is to be furnished to COUNTY within thirty
24 (30) days of the execution of this agreement. CITY agrees to maintain a minimum of ten million dollars
25 (\$10,000,000) general liability insurance on said fire engines.

26 9. TERM. This agreement shall be effective on the date first written above and shall
27 continue in effect until June 30, 2017.

28 ////////

1 10. COMPENSATION.

2 10.1. COUNTY shall bill CITY for, and CITY shall pay to COUNTY the actual costs incurred
3 by COUNTY to provide the services and equipment provided for by this Agreement, currently estimated
4 to be as follows:

5 Year 1 FY 2014 – 2015 \$896,699

6 Thereafter, the aforementioned estimated amount shall be reviewed and/or modified by the
7 Parties on a yearly basis before the budget for COUNTY is finalized. Where there is no consensus
8 amongst the Parties, COUNTY shall have the right to terminate this Agreement upon written notice as
9 stipulated herein.

10 10.2. CITY and COUNTY understand and agree that the figures set forth in paragraph 10.1 are
11 estimated guidelines and that CITY shall be obligated to pay the actual costs incurred by COUNTY to
12 COUNTY.

13 10.3. All payments due to COUNTY from CITY pursuant to this Agreement shall be billed by
14 COUNTY to CITY on a monthly basis, and shall be paid by CITY within twenty (20) days from the date
15 the monthly statement is received by CITY.

16 10.4. Both COUNTY and CITY may request further negotiations relating to compensation
17 each July during the term of this Agreement.

18 11. HOLD HARMLESS. Neither party to this Agreement, nor its officers, agents or
19 employees, shall have any liability for intentional or negligent acts or omissions of the other party, or of
20 any fire fighter, agent or employee thereof.

21 12. TERMINATION. Should either party fail or refuse to comply with any term or condition
22 of this Agreement, the other party may, upon serving one hundred eighty (180) days notice specifying
23 the nature of the noncompliance, terminate this Agreement if corrective action is not taken within said
24 period. In the event of any termination pursuant to the terms of this Agreement, the obligations for
25 payment shall be prorated and paid or refunded accordingly, and COUNTY will return to CITY all
26 CITY property in a serviceable condition, less reasonable wear and tear.

27 ////////

28 ////////

1 **IN WITNESS WHEREOF**, the City of Imperial, by resolution duly adopted by its City
2 Council, has caused this agreement to be signed by the Mayor and attested and sealed by its Clerk, and
3 the County of Imperial, by order of its Board of Supervisors, has caused this agreement to be subscribed
4 by
5 the Chairman of said Board and sealed and attested by the Clerk of the said Board, all on the day and
6 year first above written.

7
8 **COUNTY OF IMPERIAL**

9 By: John R. Renison
10 John R. Renison, Chairman
 Board of Supervisors, County of Imperial

11 **ATTEST:** Blanca Acosta

12 By: _____
13 Blanca Acosta, Clerk of the
14 Board of Supervisors of the
 County of Imperial

15
16 **CITY OF IMPERIAL**

17 By: Geoff Dale
18 Geoff Dale, Mayor

19 By: Marlene D. Best
20 Marlene Best, City Manager

21 **ATTEST:**

22 By: Deborah Jackson
23 Deborah Jackson, City Clerk
24 City of Imperial

25 **APPROVED AS TO FORM:**

26 Michael L. Rood
27 County Counsel

28 By: Katherine Turner
 Katherine Turner
 Assistant County Counsel

CITY OF IMPERIAL

 By: Dennis H. Morita
 Dennis H. Morita
 City Attorney

1 **EXHIBIT A**

2 **Summary of Services**
3 **City of Imperial**

4 **SERVICES:**

- 5
- 6 • Fire Suppression
 - 7 • Fire Prevention
 - 8 • Fire Investigation
 - 9 • Training (Fire and Hazardous Materials)
 - 10 • Hazardous Materials Spills
 - 11 • Equipment Maintenance
 - 12 • Consultation
 - 13 • Firefighter Housing
 - 14 • Fire Engine Maintenance
 - 15 • Advanced Life Support
 - 16 • Bomb Disposal

17 **SERVICES PROVIDED BY SEPARATE FEE:** Fees to be charged in accordance with COUNTY's
18 Fire Department fee schedule to party receiving the service.

19

20 **COSTS:** All costs are not to exceed total agreement amount except the cost of major repairs to the
21 CITY-owned fire engine.

22

23 **PERSONNEL AVAILABLE:**

24 Three (3) Full-time Captains, one (1) per 24 hour shift
25 Three (3) Full-time Firefighter II, one (1) per 24 hour shift
26 Three (3) Reserve Firefighter, one (1) per 24 hour shift
27
28

One of the personnel on duty per shift shall be a Paramedic, or if not available then Limited and/or ALS, to provide the Advanced Life Support service to CITY. CITY fire response personnel will be on call back status and will be available for special events.

EQUIPMENT AVAILABLE:

1	500 Gallon Engine (City)
1	105 Foot Ladder Truck (City)
2	1,000 Gallon Engine (County)
1	2,500 Gallon Water Tender (County)
1	1,800 Gallon Water Tender (County)
1	1,500 Gallon Aircraft Crash/Rescue Truck (County)
1	Medium Rescue Squad (County)
1	Hazardous Device (Bomb) Unit (County)

ACTUAL AVERAGE RESPONSE TIME:

Northeast area (Neckel Road)	7 minutes
Southwest area (Aten/Austin)	3 minutes
Northwest area (14 th /D St)	5 minutes
Southeast area (Clark/Aten)	5 minutes

ACTIVITY AND MANAGEMENT REPORTING:

COUNTY's Fire Department will provide CITY with a monthly report concerning all incidents that have occurred during the month. The report shall include the kind of incidents, response time, number investigations, fire prevention activities, and fire training. The report shall also include maintenance performed on any CITY-owned equipment, and status report on condition of all CITY equipment.

COUNTY's Fire Chief and CITY's City Manager shall meet quarterly to review the contract and discuss any issue related to COUNTY's Fire Department under the terms and conditions of the contract. COUNTY's Fire Chief shall appear before CITY's City Council when requested.

COUNTY ADMINISTRATION:

This Agreement will be administered by the COUNTY's County Executive Officer under the direction of COUNTY's Board of Supervisors. All concerns with COUNTY's administration of this Agreement shall be directed to COUNTY's County Executive Officer.

Imperial County Fire Department
City of Imperial Fire Agreement
Estimated Costs

FY 2013-14

Permanent Salaries	\$ 575,417
Emergency Clothing	7,000
Uniform Allowance	6,000
Insurance Liability	2,245
Travel Expense	5,000
Maintenance-Equipment	12,000
Fuel Expense	12,000
Fire Training	6,000
Equipment	12,000
Prevention	3,000
Medical Supplies	7,000
Self-Contained Breathing Apparatus	2,000
Office Expense	2,000
Miscellaneous Expense	3,000
Overhead Reimbursement (Dept)	13,305
Overhead Reimbursement (County)	<u>228,732</u>

1	Total Estimated Contract Costs	\$896,699
---	--------------------------------	-----------

2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		

EXHIBIT B

**City of Imperial
Equipment Inventory**

ENGINE

1 2011 Pierce 105 Foot Ladder Truck

HOSE

35 Sections (50 ft.) of 1 ½" hose (Total: 1500 ft.)

35 Sections (50 ft.) of 2 ½" hose (Total: 1750 ft.)

06 Sections (100 ft.) of 4" hose (Total: 600 ft.)

NOZZLES

1" nozzles

1 ½" nozzles

2 ½" nozzles

MASTERSTREAM

With tips and stands

BREATHING APPARATUS¹

4 Brackets – extra (replace with 4.5)

ADAPTOR & REDUCERS

1 ½" Double male adapters

1 ½" Double female adapters

2 ½" Double male adapters

2 ½" Double female adapters

1 ½" to 2 ½" reducer

2 1" to 1 ½" reducer

1 5" to 4" reducer

1 5" to 2 ½" reducer

2 ½" Siamese

LADDERS

24 ft. extension

14 ft. roof ladder

MISCELLANEOUS EQUIPMENT

4 Hose straps

2 Exhaust fans

2 Roll drop cords

10 Spanners

5 Hydrant wrench

2 Rubber mallets

1 Extinguisher

4 Gated Wye (2 in service)

1 Pike pole

1 Pry bar

1 K12 saw

2 Axes

1 Positive pressure O₂

¹ Obsolete breathing apparatus transferred to ROP for training purposes only.

- 1 4 Rope packs
- 1 Hose clamp
- 2 1 Portable lights
- 1 150 ft. red line
- 3 2 ½" quick seat 4"
- 3 Medical O2 tanks
- 4 1 Halligan tool
- 1 Kelley tool
- 5 1 Clemens hook
- 2 5" hard suction
- 6 1 5" to 4" 20ft. Soft Suction
- 1 5" strainer
- 7 1 Box with 3 emergency triangular reflectors
- 1 Large bolt cutter
- 8 1 Gas can
- 1 Stihl chain saw
- 9 1 5" x 5" Keystone valve
- 1 500-watt Telescoping light
- 10 Hose
- 11 15 Sections of 1 ½" hose damaged
- 14 Sections of 2 ½" hose damaged
- 12 Nozzles
- 13 1-2 ½" nozzle not repairable
- 2-2 ½" nozzle taken out of inventory
- 14 2-1" nozzle in storage (out of service)
- 15 Miscellaneous Equipment
- 16 1- Hurst Air Bag Kit 2- Bags, Regulator and Hoses
- 1- Ames Gas Detector
- 17 1- Zoll Defibrillator Model P-14
- 1- Honda Generator / Light Model E-U 1000
- 18 3-2 ½" gated wyes not repairable
- 1 axe damaged (out of service)
- 19 Large bolt cutter not repairable
- 20 Radios
- 1- Motorola Astro 800 mgz Radio
- 21 1- Motorola Radius 460 mgz Radio
- 4- Motorota XTS 5000R 800 mgz hand Held Radios
- 22 //
- 23 //
- 24 //
- 25 //
- 26 //
- 27 //
- 28 //

**ENGINE 3412
INVENTORY**

- 1
- 2
- 3 IN CAB / GLOVE BOX
- 4 ERG BOOK
- 5 EXTENTION FOR HEAD SET
- 6 WATER PLANT REMOTE
- 7 KEY FOR 3411 STALL DOOR
- 8 2 SCREW DRIVER/SOCKET, ALLEN WRENCH
- 9 FUEL CARD AND LOG BOOK
- 10
- 11 IN CAB
- 12 CAPTAIN SCBA PACK
- 13 MSA THERMAL IMAGER W/ CHARGER
- 14 LOCK OUT KIT
- 15 (4) SAFETY VEST
- 16 FIREFIGHTER SCBA PACK
- 17 SAGER SPLINT
- 18 (2) BOX OF GLOVES
- 19 CELL PHONE W/ CHARGER
- 20 MAP BOOK
- 21 AIRPORT RADIO W/ CHARGER
- 22 COMPUTER W/ SCREEN
- 23 (2) REMOTES FOR AIRPORT
- 24 (4) HEAD SETS
- 25 ALS BAG - MED BAG
- 26 AIRWAY BAG
- 27 ZOLL EKG
- 28 K.E.D.
- 29 PORTABLE SUCTION
- 30 C-COLLAR BAG
- 31 OXYGEN BOTTLE
- 32
- 33 FIRST COMPARTMENT UNDER PASSENGER DOOR
- 34
- 35 RESCUE TOOL / AIR HAMMER
- 36 4 ROAD FLARES
- 37 CAUTION TRIANGLES
- 38
- 39 1# RIGHT SIDE COMPARTMENT- BEHIND CAB
- 40
- 41 SCBA PACK
- 42 WILDLAND WEB GEAR WITH FIRE SHELTER
- 43
- 44
- 45 #2 RIGHT SIDE COMPARTMENT- MIDDLE
- 46
- 47 COOL CAN
- 48 CUP HOLDER
- 49 STORTZ WRENCH

1 AIMS 3 GAS DETECTOR
 HYDRANT SET - WRENCH AND (2) SPANNERS
 2 6"- 4" FEMALE TO MALE REDUCER
 2 ½" ADAPTER TREE
 3 (4) HOSE STRAPS
 (2) 1 ½ " HOSE CLAMPS
 4 PORTABLE FLOOD LIGHT/ GENERATER
 ROPE BAG
 5
 6 #3 RIGHT SIDE COMPARTMENT- REAR
 7 K-12 SAW
 CHAIN SAW
 8 (3) AIR BAGS
 (2) AIR HOSES
 9 AIR CONTROLLER WITH BAG
 FIRE EXTINGUISHER
 10
 11 RIGHT SIDE OF 3412
 12 (1) 6" HARD SUCTION 10'
 10' ATTIC LADDER
 13 24' EXTENTION LADDER
 14 14' ROOF LADDER
 8' PIKE POLE
 SKULL SAVER
 15
 16 OVER RIGHT REAR TIRE
 17 (2) SCBA BOTTLES
 18 REAR COMPARTMENT
 19 AMKUS RESCUE TOOL W/ SREADER / CUTTER
 RESCUE TOOL HOSE
 20
 21 HOSE BED
 22 CARLIN VALVE
 HYDRANT BAG W/ WRENCH
 23 (2) BACK BOARDS
 1000' OF 4" HOSE
 24 800' OF 2 ½ " HOSE
 150' 2 ½ " ATTACK LINE W/ 2 ½ " NOZZLE
 25
 26 BEHIND HOSE BED IN THE WELL- (TOP OF ENGINE)
 27 300' OF 1 INCH HOSE IN PACKS
 PLASKY
 28 FLAT NOSE SHOVEL

- 1 ROUND NOSE SHOVEL
- 2 PRY BAR
- 3 MC CLOUD
- 4 (2) 5 GAL. BUCKETS OF FOAM
- 5 2 ½ " FOG MONITOR NOZZLE
- 6 MONITOR BASE
- 7 2 ½ " STRAIGHT BORE TIP
- 8 MONITOR
- 9 PRE-CONNECTS
- 10 (2) 150' OF 1 ½" HOSE W/ 1 ½" NOZZLES
- 11 (2) 2 ½" TO 1 ½" GATED WYE
- 12 200' OF 1 ½" HOSE APARTMENT PACK W/ 1 ½" NOZZLE
- 13 #4 DRIVERS SIDE LEFT COMPARTMENT - REAR
- 14 VENTILATION FAN
- 15 (2) 1 GAL. GAS CANS
- 16 VENTILATION ROOF KIT
- 17 #3 DRIVER SIDE LEFT COMPARTMENT - MIDDLE
- 18 HALOGAN TOOL
- 19 24" BOLT CUTTERS
- 20 PICK HEAD AXE
- 21 FLAT HEAD AXE
- 22 4' PIKE POLE
- 23 SLEDGE HAMMER
- 24 K-TOOL
- 25 PRY AXE
- 26 #2 DRIVER SIDE LEFT COMPARTMENT - FRONT
- 27 2 ½" SIAMESE
- 28 WIRE CUTTERS
- DEWALT SAW-ALL W/ BOX AND BLADES
- 2 ½" FILLER HOSE
- 4" FILLER HOSE
- ROPE BAG
- (2) BEE HOODS
- (2) FLASH LIGHTS W/ CHARGERS
- 4" TO 2 ½" GATED WYE
- (3) 2 ½" TO 1 ½" GATED WYES
- #1 DRIVERS SIDE COMPARTMENT - ENGINEERS COMPARTMENT
- (2) 1" NOZZLES
- (1) 1 ½" NOZZLE
- 4" TO 2 ½" STORZ COUPLING
- (2) 2 ½" COUPLING TREES
- (2) 2 ½" TO 1 ½" REDUCERS

- 1 (1) 2 ½" NOZZLE
STRAINER
- 2 4" DOUBLE MALE
4" DOUBLE FEMALE
- 3 4" FEMALE TO 4" STORZ
HYDRANT SET W/ WRENCH AND (2) SPANNERS
- 4 RUBBER MALLET
- 5 DRIVER SIDE LEFT OF 3412
- 6 10' SECTION OF 6" HARD SUCTION
- 7 OVER DRIVER SIDE LEFT TIRE
- 8 (2) SCBA BOTTLES
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28

EXHIBIT C

**Imperial County Fire Department
Preventative Maintenance Service Procedures**

Unit #: _____ Mileage: _____ Date: _____

Engine:

- _____ 1. Change engine oil
- _____ 2. Change oil filter
- _____ 3. Change air filter
- _____ 4. Change fuel filter
- _____ 5. Change water filter if applicable
- _____ 6. Check fan, alternator belts and tighten to proper tension
- _____ 7. Check motor mounts for signs of slack or wear
- _____ 8. Check all mounting bolts on intake and exhaust manifolds
- _____ 9. Check for bolt tightness and leaks on valve covers, oil pan
- _____ 10. Check carburetor operation and lube linkage
- _____ 11. Check engine performance, spark plugs, points, rotor, distributor cap, spark plug wires, if applicable
- _____ 12. Check front and rear oil seals
- _____ 13. Check water pump, bearing and seals
- _____ 14. Check overall engine cleanliness
- _____ 15. Check exhaust system for condition and leakage

Electrical system:

- _____ 1. Check alternator bearing, tightening belts to proper tension
- _____ 2. Check alternator and regulator for proper operation
- _____ 3. Check condition of battery cables
- _____ 4. Check batteries, condition and cleanliness; clean terminals and apply corrosion protection

- 1 5. Check battery compartment; cleanliness and condition
- 2 6. Check all lights and emergency lighting equipment and sirens
- 3 7. Check starter for proper operation
- 4 8. Check operation of all dash instruments

5

6 **Cooling System:**

- 7 1. Check radiator for leaks and fluid condition
- 8 2. Check radiator core, clear of obstructions
- 9 3. Check heater core for leaks and proper operation
- 10 4. Check all engine, heater hoses and hose clamps for leakage and deterioration
- 11 5. Check thermostat for proper operation (engine temperature)
- 12 6. Check fan and fan clutch; insure all bolts are secured

13

14 **Air Conditioning Unit (if applicable):**

- 15 1. Check air conditioning units for proper operation
- 16 2. Check all hoses for leakage and deterioration
- 17 3. Check condenser core for cleanliness
- 18 4. Check compressor, bearings

19

20 **Transmission and Differentials:**

- 21 1. Check oil transmission (filter if applicable)
- 22 2. Change oil in transfer case
- 23 3. Check/change oil in differential
- 24 4. Check drive train U-joints for condition; check transmission, transfer case, and
- 25 differential seals for leakage
- 26 5. Check clutch, pressure plate and throw-out bearing for proper operation
- 27 6. Check clutch fluids (if applicable)
- 28 7. Check all mounting bolts on bell housing transmission, differential and rear

2. Check all air lines for leaks and deterioration

3. Check condenser core for cleanliness

Pump and Valves:

1. Check proper pump operation

2. Check for proper pump packing adjustment

3. Check primer oil level

4. Check proper primer operation

5. Check for proper relief valve operation

6. Check pump panel gauges, valves, controls, and all pump controls elsewhere for operation and leakage

7. Lube all valve controls

8. Lube chick sans and reel chains

Body:

1. Check all body doors and panels for loose or missing bolts

2. Lube all hinges

3. Check condition of all compartments, interior and exterior rust or damage; clean and repair as necessary

4. Check general operation of unit; road test and pump test

Sign and date when Preventive Maintenance is complete:

Signature

Date

APPENDIX B

RESOLUTION NO. 2023-23

**RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF
IMPERIAL, CALIFORNIA ADOPTING THE MUNICIPAL
BUDGET FOR THE FISCAL YEAR THAT BEGINS JULY 1,
2023 AND ENDS JUNE 30, 2024**

WHEREAS, a proposed budget having been presented to and considered by the City Council during its Budget Work Session agenda on June 21, 2023; and

WHEREAS, a proposed budget work session was continued and presented to the City Council during a Budget Work Session on July 5, 2023.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF IMPERIAL DOES
RESOLVE, DETERMINE, AND ORDERS AS FOLLOWS:**

1. The Municipal Budget for Fiscal Year 2023-2024 as presented on July 5, 2023 is hereby approved and adopted, for all funds and departments as shown in attached **Exhibit A**.
2. The Position Allocation List and Job Descriptions as presented on July 5, 2023 is hereby approved and adopted as shown in the attached **Exhibit B**.
3. The City Manager may approve line item budget transfers/amendments not to exceed \$25,000.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Imperial on the 5th day of July, 2023.



KATHERINE BURNWORTH,
Mayor

ATTEST:



KRISTINA M. SHIELDS,
City Clerk

CERTIFICATION

I, Kristina M. Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing resolution was duly adopted at a meeting of the City Council of said City at its meeting held on the 5th of July, 2023, by the following vote, to wit:

AYES: Mendoza, Obeso-Martinez, Tucker, Amparano & Mayor Burnworth

NOES: None

ABSENT: None

ABSTAIN: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, this 5th day of July, 2023.



KRISTINA M. SHIELDS,
City Clerk

EXHIBIT A

BUDGET WORKSHEET

Page: 1
6/30/2023
6:02 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 100 CITY COUNCIL								
5101 SALARIES - FULL TIME	0	864	864	0	0			
5102 SALARIES - PART TIME	21,600	21,600	21,600	21,600	0	21,600		
5112 FICA	1,652	1,719	1,719	1,652	0	1,700		
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	572	1,123	1,123	497	0	1,300		
5115 HEALTH INSURANCE	0	0	0	0	0	5,000		
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5250 PUBLICATION/DUES	0	200	200	0	0	600		
5260 TELEPHONE	2,247	3,000	3,000	3,060	0	3,000		
5265 TRAINING/EDUCATION	1,750	5,045	5,045	3,675	0	4,500		
5270 TRAVEL & MEETINGS	14,846	17,730	17,730	21,413	0	20,000		
5301 OFFICE SUPPLIES	135	1,250	1,250	575	0	500		
5310 SAFETY/EQUIPMENT/CLOTHING	0	250	250	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	337	200	200	14,618	0	1,000		
5442 EQUIPMENT - OTHER	0	0	0	161	0			
CITY COUNCIL	43,139	52,981	52,981	67,251	0	59,200	0	0
Total Expenditures	43,139	52,981	52,981	67,251	0	59,200	0	0
Grand Total:	-43,139	-52,981	-52,981	-67,251	0	-59,200	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:03 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 110 CITY CLERK								
5101 SALARIES - FULL TIME	127,815	85,844	85,844	4,680	0			
5102 SALARIES - PART TIME	4,855	7,500	7,500	2,400	0	4,800		
5111 RETIREMENT	3,154	0	0	352	0			
5112 FICA	10,038	7,361	7,361	542	0	400		
5114 UNEMPLOYMENT INS.	372	630	630	53	0	700		
5115 HEALTH INSURANCE	4,154	8,400	8,400	368	0			
5120 VEHICLE ALLOWANCE	260	2,400	2,400	0	0			
5123 WELLNESS PROGRAM	0	480	480	0	0			
5124 EDUCATION INCENTIVE	0	0	0	0	0			
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0	10,000		
5210 CONTRACT SERVICE	0	8,000	8,000	0	0	8,500		
5250 PUBLICATION/DUES	200	305	305	875	0	300		
5260 TELEPHONE	842	1,000	1,000	942	0	1,100		
5265 TRAINING/EDUCATION	2,377	1,775	1,775	518	0	5,000		
5270 TRAVEL & MEETINGS	1,801	3,200	3,200	960	0	5,000		
5301 OFFICE SUPPLIES	4,573	1,000	1,000	299	0	1,200		
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	68	30,000	30,000	7,399	0	7,500		
CITY CLERK	160,509	157,895	157,895	19,388	0	44,500	0	0
Total Expenditures	160,509	157,895	157,895	19,388	0	44,500	0	0
Grand Total:	-160,509	-157,895	-157,895	-19,388	0	-44,500	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:03 pm

City of Imperial

Month: 6/30/2023	Prior Year Actual	Current Year				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru June	Estimated Total	FY24 REQ	FY24 REC	FY24 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 120 CITY ATTORNEY								
5210 CONTRACT SERVICE	92,663	115,000	115,000	64,000	0	150,000		
5265 TRAINING/EDUCATION	0	400	400	0	0	400		
5270 TRAVEL & MEETINGS	0	1,200	1,200	348	0	1,300		
5301 OFFICE SUPPLIES	0	50	50	24	0	100		
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
CITY ATTORNEY	92,663	116,650	116,650	64,372	0	151,800	0	0
Total Expenditures	92,663	116,650	116,650	64,372	0	151,800	0	0
Grand Total:	-92,663	-116,650	-116,650	-64,372	0	-151,800	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:03 pm

City of Imperial

Month: 6/30/2023	Prior Year Actual	Current Year			Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
		Original Budget	Amended Budget	Actual Thru June				
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 130 CITY MANAGER								
5101 SALARIES - FULL TIME	396,797	378,635	378,635	310,403	0	496,600		
5102 SALARIES - PART TIME	0	15,432	15,432	10,110	0	20,600		
5103 OVERTIME	379	500	500	48	0	600		
5104 COURT/TRAVEL/STANDBY	0	0	0	79	0			
5105 CERTIFICATE PAY	0	1,430	1,430	0	0	1,600		
5106 EDUCATIONAL INCENTIVE	0	4,400	4,400	0	0	4,800		
5108 SPECIALTY PAY	1,103	520	520	0	0	600		
5111 RETIREMENT	28,349	24,485	24,485	22,043	0	32,200		
5112 FICA	27,550	29,416	29,416	22,934	0	34,700		
5114 UNEMPLOYMENT INS.	736	1,540	1,540	669	0	1,700		
5115 HEALTH INSURANCE	22,948	17,043	17,043	14,576	0	21,600		
5120 VEHICLE ALLOWANCE	6,040	6,000	6,000	6,000	0	6,000		
5123 WELLNESS PROGRAM	500	1,344	1,344	284	0	300		
5124 EDUCATION INCENTIVE	1,580	2,000	2,000	1,640	0	2,000		
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0	15,000		
5210 CONTRACT SERVICE	2,292	10,000	10,000	14,904	0	135,000		
5250 PUBLICATION/DUES	1,650	3,220	3,220	2,131	0	3,400		
5260 TELEPHONE	1,720	3,180	3,180	1,167	0	3,400		
5265 TRAINING/EDUCATION	3,239	5,790	5,790	2,656	0	5,000		
5270 TRAVEL & MEETINGS	16,496	21,000	21,000	15,812	0	15,500		
5301 OFFICE SUPPLIES	480	1,100	1,100	468	0	1,000		
5310 SAFETY/EQUIPMENT/CLOTHING	87	200	200	208	0	200		
5330 SPECIAL DEPARTMENTAL SUPPLIES	6,731	500	500	1,913	0	11,300		
CITY MANAGER	518,677	527,735	527,735	428,045	0	813,100	0	0
Total Expenditures	518,677	527,735	527,735	428,045	0	813,100	0	0
Grand Total:	-518,677	-527,735	-527,735	-428,045	0	-813,100	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:03 pm

City of Imperial

Month: 6/30/2023	Prior	Current Year		Estimated	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget		FY24 REQ	FY24 REC	FY24 ADOPT
Fund: 01 - GENERAL FUND							
Expenditures							
Dept: 140 ADMIN/FINANCIAL SERVICES							
5101 SALARIES - FULL TIME	311,364	179,969	179,969	198,052	0	488,700	
5102 SALARIES - PART TIME	8,614	7,500	7,500	3,126	0	7,500	
5103 OVERTIME	34	5,000	5,000	144	0	5,000	
5104 COURT/TRAVEL/STANDBY	0	0	0	262	0		
5105 CERTIFICATE PAY	0	683	683	0	0	700	
5106 EDUCATIONAL INCENTIVE	0	2,322	2,322	0	0		
5108 SPECIALTY PAY	2,000	1,704	1,704	2,499	0	2,600	
5111 RETIREMENT	24,943	14,733	14,733	15,070	0	29,900	
5112 FICA	24,114	14,553	14,553	13,081	0	28,500	
5114 UNEMPLOYMENT INS.	945	1,293	1,293	532	0	1,400	
5115 HEALTH INSURANCE	26,623	22,553	22,553	19,560	0	38,400	
5123 WELLNESS PROGRAM	0	845	845	180	0	400	
5124 EDUCATION INCENTIVE	0	4,000	4,000	0	0	4,000	
5222 LITERACY SERVICES	0	0	0	0	0		
5250 PUBLICATION/DUES	730	1,240	1,240	0	0	600	
5260 TELEPHONE	490	540	540	822	0	1,300	
5265 TRAINING/EDUCATION	1,705	3,450	3,450	-10	0	2,500	
5270 TRAVEL & MEETINGS	1,009	8,090	8,090	1,411	0	3,100	
5280 UTILITIES - ELECTRIC	0	0	0	0	0		
5301 OFFICE SUPPLIES	2,483	1,850	1,850	1,751	0	2,300	
5310 SAFETY/EQUIPMENT/CLOTHING	0	450	450	542	0	200	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	250	250	0	0	300	
5444 LIBRARY BOOKS	0	0	0	0	0		
ADMIN/FINANCIAL SERVICES	405,054	271,025	271,025	257,022	0	617,400	0
Total Expenditures	405,054	271,025	271,025	257,022	0	617,400	0
Grand Total:	-405,054	-271,025	-271,025	-257,022	0	-617,400	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:03 pm

City of Imperial

Month: 6/30/2023	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	FY24 REQ	FY24 REC	FY24 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 141 ACCOUNTING AND REPORTING								
5210 CONTRACT SERVICE	34,283	73,200	73,200	100,432	0	80,000		
5213 STATE MANDATED FEE	412	450	450	367	0	500		
ACCOUNTING AND REPORTING	34,695	73,650	73,650	100,799	0	80,500	0	0
Total Expenditures	34,695	73,650	73,650	100,799	0	80,500	0	0
Grand Total:	-34,695	-73,650	-73,650	-100,799	0	-80,500	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:03 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 143 INFORMATION TECHNOLOGY SERVI								
5101 SALARIES - FULL TIME	226,089	149,428	149,428	173,039	0	408,800		
5102 SALARIES - PART TIME	984	0	0	22,233	2	24,800		
5103 OVERTIME	2,731	7,000	7,000	7,992	0	7,000		
5104 COURT/TRAVEL/STANDBY	0	0	0	391	0			
5105 CERTIFICATE PAY	0	1,170	1,170	0	0			
5106 EDUCATIONAL INCENTIVE	0	2,800	2,800	0	0	1,000		
5108 SPECIALTY PAY	50	260	260	0	0			
5111 RETIREMENT	15,879	11,450	11,450	11,853	0	24,100		
5112 FICA	15,633	11,523	11,523	14,653	0	26,300		
5113 WORKER'S COMP	0	0	0	0	0	6,100		
5114 UNEMPLOYMENT INS.	961	700	700	677	0	1,400		
5115 HEALTH INSURANCE	24,453	16,537	16,537	18,596	0	33,600		
5123 WELLNESS PROGRAM	0	672	672	320	0	400		
5124 EDUCATION INCENTIVE	822	6,000	6,000	0	0	6,600		
5210 CONTRACT SERVICE	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	1,044	1,500	1,500	580	0	4,500		
5242 VEHICLE FUEL	1,289	3,360	3,360	1,939	0	2,000		
5250 PUBLICATION/DUES	2,822	4,960	4,960	1,537	0	5,000		
5260 TELEPHONE	1,935	2,640	2,640	2,570	0	2,700		
5265 TRAINING/EDUCATION	2,652	6,700	6,700	4,631	0	5,200		
5270 TRAVEL & MEETINGS	0	0	0	168	0	900		
5282 FIBER OPTIC	0	0	0	0	0			
5301 OFFICE SUPPLIES	1,415	1,500	1,500	2,860	0	2,000		
5310 SAFETY/EQUIPMENT/CLOTHING	1,180	1,000	1,000	964	0	1,300		
5320 SMALL TOOLS	2,662	3,000	3,000	3,629	0	3,000		
5330 SPECIAL DEPARTMENTAL SUPPLIES	4,666	500	500	5,553	0	5,000		
5440 EQUIPMENT - AUTOMOTIVE	40,294	40,000	40,000	0	0	40,000		
5442 EQUIPMENT - OTHER	0	0	0	0	0			
INFORMATION TECHNOLOGY SERVICE	347,561	272,700	272,700	274,185	2	611,700	0	0
Total Expenditures	347,561	272,700	272,700	274,185	2	611,700	0	0
Grand Total:	-347,561	-272,700	-272,700	-274,185	-2	-611,700	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:03 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 144 INFORMATION TECHNOLOGY SUPP								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5210 CONTRACT SERVICE	13,149	17,280	17,280	15,522	0	38,500		
5250 PUBLICATION/DUES	214,268	247,399	247,399	194,564	0	275,300		
5265 TRAINING/EDUCATION	0	0	0	0	0			
5282 FIBER OPTIC	15,750	23,100	23,100	0	0	33,700		
5330 SPECIAL DEPARTMENTAL SUPPLIES	19,434	20,000	20,000	16,568	0	25,000		
5442 EQUIPMENT - OTHER	41,089	38,174	38,174	10,926	0	56,100		
INFORMATION TECHNOLOGY SUPPORT	303,690	345,953	345,953	237,580	0	428,600	0	0
Total Expenditures	303,690	345,953	345,953	237,580	0	428,600	0	0
Grand Total:	-303,690	-345,953	-345,953	-237,580	0	-428,600	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:03 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 150 HUMAN RESOURCES MANAGEMENT								
5101 SALARIES - FULL TIME	0	0	0	61,990	0	297,900		
5105 CERTIFICATE PAY	0	0	0	0	0			
5108 SPECIALTY PAY	0	0	0	1,872	0			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	0	0	0	5,305	0	19,800		
5112 FICA	0	0	0	4,827	0	15,300		
5113 WORKER'S COMP	0	0	0	227,833	0	3,800		
5114 UNEMPLOYMENT INS.	0	0	0	324	0	1,000		
5115 HEALTH INSURANCE	0	0	0	2,769	0	9,600		
5123 WELLNESS PROGRAM	0	0	0	0	0	1,200		
5124 EDUCATION INCENTIVE	0	0	0	0	0	4,000		
5210 CONTRACT SERVICE	8,843	8,885	8,885	14,192	0	275,300		
5230 GENERAL LIABILITY INSURANCE	0	0	0	287,287	0	639,900		
5250 PUBLICATION/DUES	635	3,000	3,000	909	0	3,200		
5260 TELEPHONE	245	0	0	856	0	1,100		
5262 TESTING SERVICES	9,089	10,200	10,200	21,223	0	15,000		
5265 TRAINING/EDUCATION	2,299	35,000	35,000	13,201	0	10,000		
5270 TRAVEL & MEETINGS	853	2,500	2,500	15,325	0	15,000		
5301 OFFICE SUPPLIES	791	250	250	2,340	0	2,500		
5310 SAFETY/EQUIPMENT/CLOTHING	87	500	500	74	0	200		
5330 SPECIAL DEPARTMENTAL SUPPLIES	7,553	10,500	10,500	38,429	0	10,000		
HUMAN RESOURCES MANAGEMENT	30,395	70,835	70,835	698,756	0	1,324,800	0	0
Total Expenditures	30,395	70,835	70,835	698,756	0	1,324,800	0	0
Grand Total:	-30,395	-70,835	-70,835	-698,756	0	-1,324,800	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:03 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 190 GENERAL SERVICES								
5112 FICA	0	0	0	8,088	0			
5114 UNEMPLOYMENT INS.	0	0	0	504	0			
5115 HEALTH INSURANCE	0	0	0	11,502	0			
5201 ADVERTISING (INCL LEGAL)	6,274	0	0	2,085	0			
5210 CONTRACT SERVICE	66,110	82,500	82,500	47,005	0	65,000		
5241 MAINTENANCE OF EQUIPMENT	-7,996	500	500	14	0			
5242 VEHICLE FUEL	268	500	500	204	0	300		
5250 PUBLICATION/DUES	12,303	13,560	13,560	26,005	0	15,000		
5260 TELEPHONE	18,569	20,000	20,000	17,331	0	20,000		
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5280 UTILITIES - ELECTRIC	37,494	40,000	40,000	36,459	0	35,000		
5281 UTILITIES - GAS	368	450	450	279	0	500		
5301 OFFICE SUPPLIES	3,504	8,500	8,500	4,775	0	7,500		
5303 BANK CHARGES	42,989	45,000	45,000	369,318	0	45,000		
5305 POSTAGE/FREIGHT	11,360	15,000	15,000	11,250	0	15,000		
5330 SPECIAL DEPARTMENTAL SUPPLIES	2,540	3,500	3,500	2,521	0	2,500		
5332 Cannabis CUP Funing	28,982	22,000	22,000	0	0			
5442 EQUIPMENT - OTHER	7,107	9,500	9,500	8,526	0	8,000		
5522 COMMITMENT FEES	34,698	80,000	80,000	44,266	0	50,000		
5540 PROPERTY TAXES	1,733	2,500	2,500	1,745	0	3,000		
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
GENERAL SERVICES	266,303	343,510	343,510	591,877	0	266,800	0	0
Total Expenditures	266,303	343,510	343,510	591,877	0	266,800	0	0
Grand Total:	-266,303	-343,510	-343,510	-591,877	0	-266,800	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:04 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5101 SALARIES - FULL TIME	618,276	626,409	626,409	717,704	0	787,200		
5102 SALARIES - PART TIME	0	0	0	35,280	0			
5103 OVERTIME	33,180	10,000	10,000	46,435	0	40,000		
5104 COURT/TRAVEL/STANDBY	13,095	20,225	20,225	21,409	0	20,000		
5105 CERTIFICATE PAY	30,040	47,579	47,579	34,678	0	52,500		
5107 SHIFT DIFFERENTIAL	6,800	7,800	7,800	5,600	0	4,500		
5108 SPECIALTY PAY	12,583	24,763	24,763	13,769	0	14,000		
5111 RETIREMENT	105,610	123,531	123,531	107,939	0	126,200		
5112 FICA	52,814	56,418	56,418	60,437	0	66,300		
5114 UNEMPLOYMENT INS.	1,096	2,100	2,100	1,208	0	2,300		
5115 HEALTH INSURANCE	37,088	50,553	50,553	37,661	0	44,400		
5123 WELLNESS PROGRAM	280	960	960	760	0	600		
5124 EDUCATION INCENTIVE	550	10,000	10,000	1,020	0	2,000		
5210 CONTRACT SERVICE	0	0	0	1,300	0	1,500		
5250 PUBLICATION/DUES	821	473	473	925	0	1,200		
5265 TRAINING/EDUCATION	3,253	5,776	5,776	2,906	0	5,000		
5270 TRAVEL & MEETINGS	15,894	11,912	11,912	5,801	0	17,600		
5310 SAFETY/EQUIPMENT/CLOTHING	6,646	8,400	8,400	7,823	0	8,000		
POLICE MANAGEMENT SERVICES	938,026	1,006,899	1,006,899	1,102,655	0	1,193,300	0	0
Total Expenditures	938,026	1,006,899	1,006,899	1,102,655	0	1,193,300	0	0
Grand Total:	-938,026	-1,006,899	-1,006,899	-1,102,655	0	-1,193,300	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:04 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 211 POLICE FIELD SERVICES								
5101 SALARIES - FULL TIME	894,905	1,018,099	1,018,099	812,607	0	1,238,800		
5102 SALARIES - PART TIME	0	0	0	2,520	0			
5103 OVERTIME	163,616	80,000	80,000	139,449	0	140,000		
5104 COURT/TRAVEL/STANDBY	23,894	31,555	31,555	25,608	0	25,000		
5105 CERTIFICATE PAY	53,387	77,880	77,880	55,784	0	55,000		
5107 SHIFT DIFFERENTIAL	14,547	27,300	27,300	17,113	0	18,000		
5108 SPECIALTY PAY	26,312	29,591	29,591	22,554	0	25,000		
5111 RETIREMENT	154,426	181,122	181,122	135,308	0	167,100		
5112 FICA	96,800	94,578	94,578	79,021	0	84,500		
5114 UNEMPLOYMENT INS.	2,940	4,900	4,900	2,364	0	5,400		
5115 HEALTH INSURANCE	96,687	120,658	120,658	83,630	0	102,000		
5123 WELLNESS PROGRAM	913	4,320	4,320	840	0	1,100		
5124 EDUCATION INCENTIVE	9,039	10,000	10,000	7,688	0	10,000		
5221 FEE REFUNDS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	37,125	40,000	40,000	23,214	0	35,000		
5242 VEHICLE FUEL	47,457	65,000	65,000	44,361	0	65,000		
5250 PUBLICATION/DUES	1,260	0	0	1,905	0	2,000		
5262 TESTING SERVICES	370	2,000	2,000	1,037	0	3,000		
5265 TRAINING/EDUCATION	3,162	6,150	6,150	17,241	0	20,000		
5270 TRAVEL & MEETINGS	6,576	10,646	10,646	3,314	0	10,700		
5301 OFFICE SUPPLIES	2,317	3,000	3,000	1,509	0	3,000		
5310 SAFETY/EQUIPMENT/CLOTHING	16,548	15,600	15,600	12,034	0	15,600		
5321 ARMORY/SUPPLIES	6,738	5,000	5,000	1,765	0	10,000		
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	2,864	0	500		
5440 EQUIPMENT - AUTOMOTIVE	41,561	0	0	0	0			
5442 EQUIPMENT - OTHER	17,257	3,600	3,600	4,745	0	5,500		
POLICE FIELD SERVICES	1,717,837	1,830,999	1,830,999	1,498,475	0	2,042,200	0	0
Total Expenditures	1,717,837	1,830,999	1,830,999	1,498,475	0	2,042,200	0	0
Grand Total:	-1,717,837	-1,830,999	-1,830,999	-1,498,475	0	-2,042,200	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:04 pm

City of Imperial

	Prior Year Actual	Current Year				(6)	(7)	(8)
Month: 6/30/2023	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	FY24 REQ	FY24 REC	FY24 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 213 COMMUNICATIONS								
5210 CONTRACT SERVICE	351,928	341,341	341,341	312,487	0	385,000		
5260 TELEPHONE	32,724	51,060	51,060	35,504	0	54,300		
5280 UTILITIES - ELECTRIC	0	300	300	567	0	800		
COMMUNICATIONS	384,652	392,701	392,701	348,558	0	440,100	0	0
Total Expenditures	384,652	392,701	392,701	348,558	0	440,100	0	0
Grand Total:	-384,652	-392,701	-392,701	-348,558	0	-440,100	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:04 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 214 POLICE SPECIAL PROGRAM SERVIC								
5265 TRAINING/EDUCATION	50	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	76,953	60,011	60,011	95,964	0	91,400		
POLICE SPECIAL PROGRAM SERVICE	77,003	60,011	60,011	95,964	0	91,400	0	0
Total Expenditures	77,003	60,011	60,011	95,964	0	91,400	0	0
Grand Total:	-77,003	-60,011	-60,011	-95,964	0	-91,400	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:04 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 215 POLICE RECORDS								
5101 SALARIES - FULL TIME	108,083	171,482	171,482	165,328	0	267,400		
5103 OVERTIME	209	1,000	1,000	2,117	0	3,000		
5104 COURT/TRAVEL/STANDBY	128	0	0	639	0	1,500		
5108 SPECIALTY PAY	1,300	2,600	2,600	1,900	0	2,000		
5111 RETIREMENT	8,942	14,435	14,435	9,719	0	19,000		
5112 FICA	8,257	13,507	13,507	12,544	0	15,900		
5114 UNEMPLOYMENT INS.	484	1,050	1,050	511	0	1,200		
5115 HEALTH INSURANCE	12,972	21,886	21,886	20,884	0	21,600		
5123 WELLNESS PROGRAM	0	480	480	0	0	600		
5124 EDUCATION INCENTIVE	0	2,000	2,000	0	0	2,500		
5250 PUBLICATION/DUES	65	115	115	115	0	200		
5265 TRAINING/EDUCATION	395	395	395	0	0	1,000		
5270 TRAVEL & MEETINGS	497	545	545	263	0	3,000		
5301 OFFICE SUPPLIES	933	1,511	1,511	1,610	0	1,200		
5310 SAFETY/EQUIPMENT/CLOTHING	999	1,000	1,000	556	0	1,500		
POLICE RECORDS	143,264	232,006	232,006	216,186	0	341,600	0	0
Total Expenditures	143,264	232,006	232,006	216,186	0	341,600	0	0
Grand Total:	-143,264	-232,006	-232,006	-216,186	0	-341,600	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:04 pm

City of Imperial

Month: 6/30/2023	Prior Year Actual	Current Year				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru June	Estimated Total	FY24 REQ	FY24 REC	FY24 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept- 216 K-9 SERVICES								
5210 CONTRACT SERVICE	5,029	450	450	958	0	3,000		
5265 TRAINING/EDUCATION	5,020	3,000	3,000	400	0	5,000		
5270 TRAVEL & MEETINGS	570	618	618	371	0	2,500		
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,636	1,000	1,000	906	0	1,500		
K-9 SERVICES	12,255	5,068	5,068	2,635	0	12,000	0	0
Total Expenditures	12,255	5,068	5,068	2,635	0	12,000	0	0
Grand Total:	-12,255	-5,068	-5,068	-2,635	0	-12,000	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:04 pm

City of Imperial

Month: 6/30/2023	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	FY24 REQ	FY24 REC	FY24 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 220 FIRE								
5210 CONTRACT SERVICE	883,261	1,112,185	1,112,185	1,110,476	0	1,300,000		
FIRE	883,261	1,112,185	1,112,185	1,110,476	0	1,300,000	0	0
Total Expenditures	883,261	1,112,185	1,112,185	1,110,476	0	1,300,000	0	0
Grand Total:	-883,261	-1,112,185	-1,112,185	-1,110,476	0	-1,300,000	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:04 pm

City of Imperial

Month: 6/30/2023	Prior Year Actual	Current Year			Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
	Original Budget	Amended Budget	Actual Thru June					
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 230 ANIMAL CONTROL								
5101 SALARIES - FULL TIME	48,584	53,152	53,152	51,984	0	66,500		
5103 OVERTIME	2,041	1,500	1,500	1,772	0	2,500		
5104 COURT/TRAVEL/STANDBY	0	8,395	8,395	3,528	0	3,000		
5111 RETIREMENT	4,219	4,598	4,598	4,487	0	6,800		
5112 FICA	3,823	4,066	4,066	4,305	0	5,200		
5114 UNEMPLOYMENT INS.	183	350	350	168	0	400		
5115 HEALTH INSURANCE	8,745	9,019	9,019	8,415	0	8,400		
5123 WELLNESS PROGRAM	0	0	0	0	0			
5124 EDUCATION INCENTIVE	0	0	0	0	0			
5210 CONTRACT SERVICE	6,633	7,668	7,668	4,910	0	20,000		
5241 MAINTENANCE OF EQUIPMENT	3,807	3,000	3,000	122	0	4,000		
5242 VEHICLE FUEL	5,789	4,600	4,600	4,886	0	5,000		
5250 PUBLICATION/DUES	196	148	148	0	0	200		
5301 OFFICE SUPPLIES	153	210	210	155	0	300		
5310 SAFETY/EQUIPMENT/CLOTHING	500	500	500	492	0	800		
5330 SPECIAL DEPARTMENTAL SUPPLIES	555	917	917	369	0	500		
ANIMAL CONTROL	85,228	98,123	98,123	85,593	0	123,600	0	0
Total Expenditures	85,228	98,123	98,123	85,593	0	123,600	0	0
Grand Total:	-85,228	-98,123	-98,123	-85,593	0	-123,600	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:04 pm

City of Imperial

Month: 6/30/2023	Prior Year Actual	Current Year		Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
		Original Budget	Amended Budget					
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 300 PUBLIC SERVICES MANAGEMENT								
5101 SALARIES - FULL TIME	396,912	154,715	154,715	216,579	0	495,400		
5105 CERTIFICATE PAY	0	650	650	0	0	2,000		
5108 SPECIALTY PAY	0	390	390	0	0	400		
5111 RETIREMENT	31,804	13,307	13,307	15,226	0	48,900		
5112 FICA	28,051	11,994	11,994	15,551	0	38,800		
5114 UNEMPLOYMENT INS.	720	513	513	234	0	600		
5115 HEALTH INSURANCE	22,977	10,833	10,833	10,152	0	22,800		
5123 WELLNESS PROGRAM	0	544	544	0	0	400		
5124 EDUCATION INCENTIVE	0	4,000	4,000	0	0	4,400		
PUBLIC SERVICES MANAGEMENT	480,464	196,946	196,946	257,742	0	613,700	0	0
Total Expenditures	480,464	196,946	196,946	257,742	0	613,700	0	0
Grand Total:	-480,464	-196,946	-196,946	-257,742	0	-613,700	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:05 pm

City of Imperial

Month: 6/30/2023	Prior Year Actual	Current Year			Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
		Original Budget	Amended Budget	Actual Thru June				
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 305 CODE ENFORCEMENT-NUSIANCE AB								
5101 SALARIES - FULL TIME	0	0	0	0	0	59,200		
5103 OVERTIME	0	0	0	0	0	600		
5108 SPECIALTY PAY	0	0	0	0	0	1,200		
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0	4,900		
5112 FICA	0	0	0	0	0	4,900		
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0	400		
5115 HEALTH INSURANCE	0	0	0	0	0	6,000		
5123 WELLNESS PROGRAM	0	0	0	0	0	600		
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0	4,000		
5242 VEHICLE FUEL	0	0	0	0	0	1,500		
5250 PUBLICATION/DUES	0	0	0	0	0	400		
5260 TELEPHONE	0	0	0	0	0	1,100		
5265 TRAINING/EDUCATION	0	0	0	0	0	1,500		
5270 TRAVEL & MEETINGS	0	0	0	0	0	1,200		
5301 OFFICE SUPPLIES	0	0	0	0	0	1,300		
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0	600		
CODE ENFORCEMENT-NUSIANCE ABAT	0	0	0	0	0	89,400	0	0
Total Expenditures	0	0	0	0	0	89,400	0	0
Grand Total:	0	0	0	0	0	-89,400	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:05 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 310 ENGINEERING								
5101 SALARIES - FULL TIME	188,490	170,438	170,438	183,648	0	240,300		
5102 SALARIES - PART TIME	1,050	17,497	17,497	0	0	17,500		
5104 COURT/TRAVEL/STANDBY	0	0	0	75	0			
5106 EDUCATIONAL INCENTIVE	0	5,400	5,400	0	0	5,900		
5108 SPECIALTY PAY	0	2,340	2,340	1,825	0	1,300		
5111 RETIREMENT	15,445	14,049	14,049	15,036	0	21,800		
5112 FICA	14,534	13,774	13,774	14,260	0	18,900		
5114 UNEMPLOYMENT INS.	721	945	945	421	0	1,000		
5115 HEALTH INSURANCE	18,876	14,340	14,340	16,112	0	18,000		
5123 WELLNESS PROGRAM	440	1,296	1,296	852	0	300		
5124 EDUCATION INCENTIVE	1,375	4,000	4,000	0	0	4,000		
5210 CONTRACT SERVICE	2,200	3,500	3,500	0	0	19,000		
5241 MAINTENANCE OF EQUIPMENT	483	1,600	1,600	261	0	1,600		
5242 VEHICLE FUEL	0	1,700	1,700	0	0	2,400		
5250 PUBLICATION/DUES	315	315	315	454	0	700		
5260 TELEPHONE	942	1,080	1,080	1,237	0	2,200		
5265 TRAINING/EDUCATION	0	2,290	2,290	149	0	7,200		
5270 TRAVEL & MEETINGS	110	2,550	2,550	0	0	2,000		
5301 OFFICE SUPPLIES	454	500	500	169	0	1,200		
5310 SAFETY/EQUIPMENT/CLOTHING	790	10,300	10,300	9,371	0	3,900		
5910 OPERATING TRANSFERS OUT	0	4,397	4,397	0	0	4,400		
ENGINEERING	246,225	272,311	272,311	243,870	0	373,600	0	0
Total Expenditures	246,225	272,311	272,311	243,870	0	373,600	0	0
Grand Total:	-246,225	-272,311	-272,311	-243,870	0	-373,600	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:05 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept 320 STREET MAINTENANCE								
5101 SALARIES - FULL TIME	147,700	129,273	129,273	141,095	0	257,500		
5103 OVERTIME	1,691	10,000	10,000	12,104	0	12,000		
5104 COURT/TRAVEL/STANDBY	11,679	2,780	2,780	18,620	0	9,100		
5106 EDUCATIONAL INCENTIVE	0	4,600	4,600	0	0	4,600		
5110 UNIFORM ALLOWANCE	11,492	2,500	2,500	13,207	0	12,000		
5111 RETIREMENT	11,197	9,871	9,871	9,986	0	17,800		
5112 FICA	12,193	10,560	10,560	13,125	0	18,100		
5114 UNEMPLOYMENT INS.	709	1,050	1,050	716	0	1,200		
5115 HEALTH INSURANCE	30,518	19,476	19,476	24,115	0	38,400		
5123 WELLNESS PROGRAM	566	1,392	1,392	1,537	0	400		
5124 EDUCATION INCENTIVE	0	2,000	2,000	0	0	2,000		
5210 CONTRACT SERVICE	0	63,250	63,250	523	0	69,600		
5241 MAINTENANCE OF EQUIPMENT	41,851	150,000	150,000	69,195	0	565,000		
5242 VEHICLE FUEL	21,259	35,000	35,000	23,545	0	45,500		
5250 PUBLICATION/DUES	1,049	8,000	8,000	1,007	0	8,800		
5252 RENT OF EQUIPMENT / PROPERTY	335	1,500	1,500	0	0	1,700		
5260 TELEPHONE	2,247	2,160	2,160	2,162	0	2,800		
5265 TRAINING/EDUCATION	0	3,000	3,000	650	0	4,000		
5270 TRAVEL & MEETINGS	539	1,800	1,800	43	0	2,000		
5280 UTILITIES - ELECTRIC	162,551	250,000	250,000	153,892	0	250,000		
5301 OFFICE SUPPLIES	0	0	0	90	0	500		
5310 SAFETY/EQUIPMENT/CLOTHING	3,273	5,000	5,000	2,795	0	5,500		
5320 SMALL TOOLS	8,360	16,000	16,000	8,323	0	16,600		
5330 SPECIAL DEPARTMENTAL SUPPLIES	60,272	65,000	65,000	82,861	0	65,700		
5442 EQUIPMENT - OTHER	122,542	327,000	327,000	99,182	0	181,000		
STREET MAINTENANCE	652,023	1,121,212	1,121,212	678,773	0	1,591,800	0	0
Total Expenditures	652,023	1,121,212	1,121,212	678,773	0	1,591,800	0	0
Grand Total:	-652,023	-1,121,212	-1,121,212	-678,773	0	-1,591,800	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:05 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 325 STORM DRAINS								
5103 OVERTIME	237	0	0	526	0			
5111 RETIREMENT	4	0	0	0	0			
5112 FICA	17	0	0	39	0			
5114 UNEMPLOYMENT INS.	1	0	0	2	0			
5115 HEALTH INSURANCE	77	0	0	25	0			
5221 FEE REFUNDS	-1,000	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	10,349	15,000	15,000	92,986	0	80,000		
5242 VEHICLE FUEL	0	500	500	0	0	600		
5250 PUBLICATION/DUES	247	9,500	9,500	10,644	0	18,400		
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	0	0			
5280 UTILITIES - ELECTRIC	1,165	2,500	2,500	1,112	0	2,800		
5310 SAFETY/EQUIPMENT/CLOTHING	0	300	300	0	0	400		
5330 SPECIAL DEPARTMENTAL SUPPLIES	27	0	0	1,681	0	3,000		
STORM DRAINS	11,124	27,800	27,800	107,015	0	105,200	0	0
Total Expenditures	11,124	27,800	27,800	107,015	0	105,200	0	0
Grand Total:	-11,124	-27,800	-27,800	-107,015	0	-105,200	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:05 pm

City of Imperial

Month: 6/30/2023	Prior Year Actual	Current Year				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru June	Estimated Total	FY24 REQ	FY24 REC	FY24 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 330 SANITATION								
5210 CONTRACT SERVICE	1,406,513	1,594,200	1,594,200	1,637,081	0	1,900,000		
5216 RECYCLING/LITTER REDUCTION	0	500	500	0	0	300		
5217 RECYCLING TASK FORCE	39,450	40,000	40,000	46,791	0	70,000		
5250 PUBLICATION/DUES	0	0	0	0	0			
5301 OFFICE SUPPLIES	169	800	800	942	0	900		
SANITATION	1,446,132	1,635,500	1,635,500	1,684,814	0	1,971,200	0	0
Total Expenditures	1,446,132	1,635,500	1,635,500	1,684,814	0	1,971,200	0	0
Grand Total:	-1,446,132	-1,635,500	-1,635,500	-1,684,814	0	-1,971,200	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:05 pm

City of Imperial

	Prior Year Actual	Current Year				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru June	Estimated Total	FY24 REQ	FY24 REC	FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 340 SHOP								
5101 SALARIES - FULL TIME	84,009	67,021	67,021	72,084	0	114,000		
5104 COURT/TRAVEL/STANDBY	0	1,433	1,433	0	0			
5106 EDUCATIONAL INCENTIVE	0	1,400	1,400	0	0	1,500		
5111 RETIREMENT	6,917	5,502	5,502	5,651	0	10,400		
5112 FICA	6,359	5,370	5,370	5,449	0	8,900		
5114 UNEMPLOYMENT INS.	297	490	490	218	0	500		
5115 HEALTH INSURANCE	14,491	11,673	11,673	11,095	0	16,800		
5123 WELLNESS PROGRAM	0	336	336	0	0	200		
5124 EDUCATION INCENTIVE	0	0	0	0	0			
5210 CONTRACT SERVICE	0	10,000	10,000	0	0	10,100		
5240 M & O IMPROVEMENTS	0	1,350	1,350	0	0	1,500		
5241 MAINTENANCE OF EQUIPMENT	23,743	35,000	35,000	29,604	0	38,500		
5242 VEHICLE FUEL	2,044	3,000	3,000	3,545	0	3,300		
5250 PUBLICATION/DUES	1,130	0	0	565	0	700		
5252 RENT OF EQUIPMENT / PROPERTY	0	800	800	0	0	900		
5260 TELEPHONE	748	1,000	1,000	605	0	1,100		
5302 CUSTODIAL SUPPLIES	0	1,500	1,500	0	0	1,700		
5310 SAFETY/EQUIPMENT/CLOTHING	1,216	4,000	4,000	2,152	0	4,500		
5320 SMALL TOOLS	8,614	18,373	18,373	3,477	0	13,200		
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,130	5,000	5,000	1,132	0	5,500		
SHOP	150,698	173,248	173,248	135,577	0	233,300	0	0
Total Expenditures	150,698	173,248	173,248	135,577	0	233,300	0	0
Grand Total:	-150,698	-173,248	-173,248	-135,577	0	-233,300	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:05 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 345 BUILDINGS & GROUNDS								
5101 SALARIES - FULL TIME	147,007	158,318	158,318	87,279	0	227,100		
5103 OVERTIME	1,340	0	0	9,569	0	10,000		
5104 COURT/TRAVEL/STANDBY	0	1,264	1,264	0	0			
5111 RETIREMENT	11,084	12,016	12,016	6,486	0	17,500		
5112 FICA	11,129	12,628	12,628	7,191	0	17,700		
5114 UNEMPLOYMENT INS.	835	1,120	1,120	289	0	1,200		
5115 HEALTH INSURANCE	25,818	25,262	25,262	15,559	0	33,600		
5123 WELLNESS PROGRAM	0	960	960	208	0	400		
5124 EDUCATION INCENTIVE	0	4,000	4,000	0	0	4,000		
5210 CONTRACT SERVICE	0	2,500	2,500	2,624	0	2,800		
5240 M & O IMPROVEMENTS	4,187	32,500	32,500	3,744	0	122,500		
5241 MAINTENANCE OF EQUIPMENT	44,829	17,500	17,500	65,315	0	175,800		
5242 VEHICLE FUEL	4,360	2,880	2,880	6,665	0	8,800		
5250 PUBLICATION/DUES	208	300	300	220	0	500		
5252 RENT OF EQUIPMENT / PROPERTY	225	1,000	1,000	0	0	1,100		
5260 TELEPHONE	1,093	1,000	1,000	1,031	0	1,100		
5262 TESTING SERVICES	0	1,500	1,500	0	0	1,700		
5302 CUSTODIAL SUPPLIES	5,541	10,000	10,000	1,754	0	11,000		
5310 SAFETY/EQUIPMENT/CLOTHING	2,500	3,500	3,500	2,418	0	3,900		
5320 SMALL TOOLS	5,744	6,500	6,500	3,400	0	7,200		
5330 SPECIAL DEPARTMENTAL SUPPLIES	3,345	6,000	6,000	6,356	0	6,600		
5442 EQUIPMENT - OTHER	2,100	85,000	85,000	759	0	27,500		
BUILDINGS & GROUNDS	271,345	385,748	385,748	220,867	0	682,000	0	0
Total Expenditures	271,345	385,748	385,748	220,867	0	682,000	0	0
Grand Total:	-271,345	-385,748	-385,748	-220,867	0	-682,000	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:05 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 350 COMMUNITY DEVELOPMENT								
5101 SALARIES - FULL TIME	174,191	150,270	150,270	151,344	0	214,500		
5102 SALARIES - PART TIME	1,800	3,600	3,600	2,000	0	5,600		
5103 OVERTIME	0	1,500	1,500	0	0	1,700		
5105 CERTIFICATE PAY	650	618	618	650	0	700		
5106 EDUCATIONAL INCENTIVE	0	3,700	3,700	0	0	4,100		
5108 SPECIALTY PAY	0	1,170	1,170	797	0	700		
5111 RETIREMENT	13,497	13,140	13,140	12,298	0	17,600		
5112 FICA	13,479	12,259	12,259	11,811	0	14,900		
5114 UNEMPLOYMENT INS.	445	835	835	458	0	900		
5115 HEALTH INSURANCE	13,629	12,402	12,402	15,390	0	16,800		
5123 WELLNESS PROGRAM	0	888	888	440	0	600		
5124 EDUCATION INCENTIVE	0	6,000	6,000	0	0	6,000		
5210 CONTRACT SERVICE	83,019	45,000	45,000	9,928	0	90,000		
5221 FEE REFUNDS	16,443	0	0	14,113	0			
5241 MAINTENANCE OF EQUIPMENT	0	400	400	713	0	500		
5242 VEHICLE FUEL	0	250	250	0	0	300		
5250 PUBLICATION/DUES	887	950	950	1,959	0	1,000		
5260 TELEPHONE	2,586	2,300	2,300	2,015	0	1,100		
5265 TRAINING/EDUCATION	638	2,865	2,865	913	0	3,200		
5270 TRAVEL & MEETINGS	815	2,700	2,700	1,523	0	3,700		
5301 OFFICE SUPPLIES	1,302	1,500	1,500	618	0	1,500		
5310 SAFETY/EQUIPMENT/CLOTHING	438	1,000	1,000	400	0	3,800		
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	1,610	0			
5442 EQUIPMENT - OTHER	2,998	6,000	6,000	20,895	0	1,800		
COMMUNITY DEVELOPMENT	326,817	269,347	269,347	249,875	0	391,000	0	0
Total Expenditures	326,817	269,347	269,347	249,875	0	391,000	0	0
Grand Total:	-326,817	-269,347	-269,347	-249,875	0	-391,000	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:05 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 360 BUILDING & SAFETY								
5101 SALARIES - FULL TIME	127,076	162,272	162,272	133,595	0	130,400		
5103 OVERTIME	95	0	0	1,340	0	1,400		
5104 COURT/TRAVEL/STANDBY	0	0	0	302	0			
5105 CERTIFICATE PAY	0	1,300	1,300	0	0	1,300		
5106 EDUCATIONAL INCENTIVE	0	5,800	5,800	0	0			
5108 SPECIALTY PAY	1,550	2,470	2,470	1,750	0	600		
5111 RETIREMENT	9,207	12,504	12,504	10,088	0	9,800		
5112 FICA	9,847	13,153	13,153	10,338	0	10,000		
5114 UNEMPLOYMENT INS.	576	1,015	1,015	460	0	700		
5115 HEALTH INSURANCE	14,744	21,860	21,860	18,898	0	12,000		
5123 WELLNESS PROGRAM	238	1,392	1,392	246	0	600		
5124 EDUCATION INCENTIVE	0	4,000	4,000	0	0	4,000		
5210 CONTRACT SERVICE	0	0	0	0	0	4,000		
5213 STATE MANDATED FEE	2,863	5,400	5,400	0	0	5,400		
5241 MAINTENANCE OF EQUIPMENT	3,433	2,400	2,400	1,569	0	1,200		
5242 VEHICLE FUEL	3,161	1,500	1,500	3,155	0	1,500		
5250 PUBLICATION/DUES	861	2,250	2,250	681	0	2,700		
5260 TELEPHONE	1,183	1,080	1,080	1,757	0	1,100		
5265 TRAINING/EDUCATION	1,089	2,800	2,800	1,833	0	6,900		
5270 TRAVEL & MEETINGS	0	3,000	3,000	1,184	0	4,000		
5301 OFFICE SUPPLIES	494	1,900	1,900	104	0	600		
5310 SAFETY/EQUIPMENT/CLOTHING	428	3,480	3,480	950	0	1,000		
BUILDING & SAFETY	176,845	249,576	249,576	188,250	0	199,200	0	0
Total Expenditures	176,845	249,576	249,576	188,250	0	199,200	0	0
Grand Total:	-176,845	-249,576	-249,576	-188,250	0	-199,200	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:06 pm

City of Imperial

	Prior Year Actual	Original Budget	Current Year Amended Budget	Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 410 LIBRARY SERVICES								
5101 SALARIES - FULL TIME	40,019	149,769	149,769	95,965	0	584,200		
5102 SALARIES - PART TIME	83,464	125,930	125,930	108,898	0	73,900		
5103 OVERTIME	230	0	0	510	0	2,000		
5104 COURT/TRAVEL/STANDBY	0	0	0	541	0			
5108 SPECIALTY PAY	100	3,171	3,171	2,687	0	3,500		
5111 RETIREMENT	6,195	14,763	14,763	10,587	0	39,200		
5112 FICA	9,401	21,934	21,934	15,892	0	43,000		
5114 UNEMPLOYMENT INS.	1,483	3,850	3,850	1,599	0	4,600		
5115 HEALTH INSURANCE	1,400	23,315	23,315	9,551	0	51,600		
5123 WELLNESS PROGRAM	268	960	960	46	0	600		
5124 EDUCATION INCENTIVE	0	2,000	2,000	442	0	4,200		
5210 CONTRACT SERVICE	1,703	15,044	15,044	2,435	0	5,000		
5222 LITERACY SERVICES	2,589	18,000	18,000	25	0	34,000		
5250 PUBLICATION/DUES	1,009	2,697	2,697	569	0	10,000		
5265 TRAINING/EDUCATION	308	950	950	558	0	4,000		
5270 TRAVEL & MEETINGS	416	1,460	1,460	0	0	1,500		
5280 UTILITIES - ELECTRIC	18,495	12,000	12,000	14,643	0	20,000		
5301 OFFICE SUPPLIES	1,227	2,000	2,000	1,413	0	2,000		
5310 SAFETY/EQUIPMENT/CLOTHING	197	210	210	0	0	500		
5330 SPECIAL DEPARTMENTAL SUPPLIES	17,781	7,500	7,500	6,481	0	20,000		
5442 EQUIPMENT - OTHER	2,714	2,600	2,600	4,709	0	5,000		
5444 LIBRARY BOOKS	2,915	8,900	8,900	12,553	0	55,000		
LIBRARY SERVICES	191,914	417,053	417,053	290,104	0	963,800	0	0
Total Expenditures	191,914	417,053	417,053	290,104	0	963,800	0	0
Grand Total:	-191,914	-417,053	-417,053	-290,104	0	-963,800	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:06 pm

City of Imperial

	Prior Year Actual	Current Year				(6)	(7)	(8)
Month: 6/30/2023		Original Budget	Amended Budget	Actual Thru June	Estimated Total	FY24 REQ	FY24 REC	FY24 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 420 PARKS & RECREATION								
5101 SALARIES - FULL TIME	346,362	480,418	480,418	503,742	0	916,700		
5102 SALARIES - PART TIME	73,680	16,250	16,250	13,355	0	19,300		
5103 OVERTIME	12,974	15,000	15,000	9,073	0	16,500		
5104 COURT/TRAVEL/STANDBY	11,876	18,646	18,646	9,580	0	18,700		
5106 EDUCATIONAL INCENTIVE	0	18,667	18,667	0	0	20,500		
5108 SPECIALTY PAY	50	433	433	231	0	500		
5110 UNIFORM ALLOWANCE	2,272	4,375	4,375	3,372	0	4,800		
5111 RETIREMENT	27,264	38,107	38,107	38,710	0	59,800		
5112 FICA	33,381	41,262	41,262	40,850	0	57,600		
5114 UNEMPLOYMENT INS.	3,412	3,967	3,967	2,639	0	4,400		
5115 HEALTH INSURANCE	53,749	108,573	108,573	70,243	0	106,800		
5123 WELLNESS PROGRAM	0	4,960	4,960	545	0	1,200		
5124 EDUCATION INCENTIVE	0	14,000	14,000	420	0	14,000		
5210 CONTRACT SERVICE	141	28,000	28,000	0	0	8,400		
5221 FEE REFUNDS	320	0	0	80	0			
5240 M & O IMPROVEMENTS	5,400	5,400	5,400	4,950	0			
5241 MAINTENANCE OF EQUIPMENT	56,738	75,000	75,000	48,641	0	75,000		
5242 VEHICLE FUEL	11,790	14,000	14,000	10,862	0	14,000		
5250 PUBLICATION/DUES	1,037	1,160	1,160	1,372	0	4,600		
5252 RENT OF EQUIPMENT / PROPERTY	1,509	1,500	1,500	1,026	0	2,000		
5260 TELEPHONE	4,012	5,400	5,400	5,106	0	7,200		
5263 CHEMICALS	459	500	500	0	0	1,000		
5265 TRAINING/EDUCATION	2,761	800	800	615	0	3,600		
5270 TRAVEL & MEETINGS	2,143	1,200	1,200	3,063	0	6,100		
5280 UTILITIES - ELECTRIC	34,521	35,000	35,000	32,690	0	35,000		
5301 OFFICE SUPPLIES	272	650	650	457	0	2,000		
5302 CUSTODIAL SUPPLIES	4,504	7,000	7,000	2,370	0	7,000		
5310 SAFETY/EQUIPMENT/CLOTHING	5,566	13,800	13,800	7,515	0	13,800		
5320 SMALL TOOLS	6,580	9,200	9,200	3,033	0	9,200		
5330 SPECIAL DEPARTMENTAL SUPPLIES	25,161	24,600	24,600	15,121	0	30,600		
5350 WATER PURCHASES	724	1,500	1,500	732	0	1,500		
5442 EQUIPMENT - OTHER	199,298	85,400	85,400	28,262	0	25,000		
5910 OPERATING TRANSFERS OUT	0	3,650	3,650	0	0	3,700		
PARKS & RECREATION	927,956	1,078,418	1,078,418	858,655	0	1,490,500	0	0
Total Expenditures	927,956	1,078,418	1,078,418	858,655	0	1,490,500	0	0

BUDGET WORKSHEET

Page: 2
6/30/2023
6:06 pm

City of Imperial

	Prior Year Actual	Current Year				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru June	Estimated Total	FY24 REQ	FY24 REC	FY24 ADOPT
Month: 6/30/2023								
Grand Total:	-927,956	-1,078,418	-1,078,418	-858,655	0	-1,490,500	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:06 pm

City of Imperial

Month: 6/30/2023	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 421 RECREATION & AQUATICS PROGRA								
5101 SALARIES - FULL TIME	55,980	97,897	97,897	15,690	0			
5102 SALARIES - PART TIME	15,559	20,000	20,000	25,552	0	22,900		
5103 OVERTIME	1,320	0	0	454	0			
5105 CERTIFICATE PAY	0	650	650	0	0			
5106 EDUCATIONAL INCENTIVE	0	2,000	2,000	0	0			
5108 SPECIALTY PAY	0	650	650	0	0			
5111 RETIREMENT	3,975	7,958	7,958	969	0			
5112 FICA	5,303	7,815	7,815	3,129	0	3,600		
5114 UNEMPLOYMENT INS.	718	700	700	604	0	3,000		
5115 HEALTH INSURANCE	8,699	20,745	20,745	2,270	0			
5123 WELLNESS PROGRAM	0	960	960	0	0			
5124 EDUCATION INCENTIVE	0	0	0	0	0			
5210 CONTRACT SERVICE	600	3,000	3,000	2,600	0	7,000		
5221 FEE REFUNDS	580	0	0	844	0			
5241 MAINTENANCE OF EQUIPMENT	193	500	500	356	0	1,500		
5242 VEHICLE FUEL	187	500	500	0	0	1,500		
5250 PUBLICATION/DUES	764	1,020	1,020	1,003	0	4,000		
5252 RENT OF EQUIPMENT / PROPERTY	289	6,500	6,500	0	0	5,000		
5260 TELEPHONE	521	540	540	451	0			
5265 TRAINING/EDUCATION	382	870	870	733	0	3,000		
5270 TRAVEL & MEETINGS	43	1,100	1,100	1,148	0	1,100		
5280 UTILITIES - ELECTRIC	0	0	0	0	0			
5301 OFFICE SUPPLIES	3,050	400	400	331	0	500		
5310 SAFETY/EQUIPMENT/CLOTHING	0	400	400	393	0	4,000		
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,581	4,300	4,300	20,875	0	10,000		
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
RECREATION & AQUATICS PROGRAM	99,744	178,505	178,505	77,402	0	67,100	0	0
Total Expenditures	99,744	178,505	178,505	77,402	0	67,100	0	0
Grand Total:	-99,744	-178,505	-178,505	-77,402	0	-67,100	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:06 pm

City of Imperial

Month: 6/30/2023	Prior Year Actual	Current Year		Actual Thru June	Estimated Total	(6)	(7)	(8)
		Original Budget	Amended Budget			FY24 REQ	FY24 REC	FY24 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 450 SPECIAL EVENTS								
5101 SALARIES - FULL TIME	4,148	0	0	11,332	0	10,000		
5102 SALARIES - PART TIME	4,242	5,000	5,000	2,033	0	5,000		
5103 OVERTIME	47,165	25,000	25,000	50,511	0	50,000		
5111 RETIREMENT	158	0	0	187	0	500		
5112 FICA	4,158	2,295	2,295	4,805	0	5,000		
5114 UNEMPLOYMENT INS.	277	900	900	92	0	1,000		
5115 HEALTH INSURANCE	4,714	0	0	6,497	0	7,000		
5201 ADVERTISING (INCL LEGAL)	6,096	1,250	1,250	796	0	3,500		
5210 CONTRACT SERVICE	79,433	105,725	105,725	96,670	0	150,000		
5211 PROGRAMS (BF, RDA, ETC)	0	0	0	0	0			
5212 MARKET SUPPLIES	65,580	51,440	51,440	72,565	0	65,000		
5221 FEE REFUNDS	10	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	5,052	1,500	1,500	1,503	0	2,500		
5242 VEHICLE FUEL	40	400	400	0	0	1,500		
5250 PUBLICATION/DUES	4,848	5,910	5,910	3,566	0	10,000		
5252 RENT OF EQUIPMENT / PROPERTY	13,912	13,300	13,300	24,027	0	35,000		
5270 TRAVEL & MEETINGS	444	200	200	0	0			
5301 OFFICE SUPPLIES	307	300	300	1,393	0	2,500		
5303 BANK CHARGES	150	200	200	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	1,327	1,300	1,300	1,548	0	2,000		
5330 SPECIAL DEPARTMENTAL SUPPLIES	5,339	6,876	6,876	27,107	0	25,000		
SPECIAL EVENTS	247,400	221,596	221,596	304,632	0	375,500	0	0
Total Expenditures	247,400	221,596	221,596	304,632	0	375,500	0	0
Grand Total:	-247,400	-221,596	-221,596	-304,632	0	-375,500	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:07 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 50 - WATER								
Expenditures								
Dept: 000								
5221 FEE REFUNDS	0	0	0	234	0			
Dept: 000	0	0	0	234	0	0	0	0
Dept: 510 WATER OPERATIONS								
5101 SALARIES - FULL TIME	447,576	1,044,000	1,044,000	838,396	0	601,700		
5102 SALARIES - PART TIME	0	1,929	1,929	0	0	2,100		
5103 OVERTIME	24,400	30,000	30,000	26,220	0	33,000		
5104 COURT/TRAVEL/STANDBY	22,678	43,955	43,955	21,802	0	25,200		
5105 CERTIFICATE PAY	10,275	9,441	9,441	13,175	0	7,800		
5106 EDUCATIONAL INCENTIVE	0	20,872	20,872	0	0	23,000		
5108 SPECIALTY PAY	525	1,401	1,401	300	0	1,500		
5110 UNIFORM ALLOWANCE	10,895	4,375	4,375	12,756	0	4,800		
5111 RETIREMENT	34,881	83,056	83,056	64,472	0	49,200		
5112 FICA	37,405	85,393	85,393	66,133	0	47,600		
5113 WORKER'S COMP	47,317	0	0	55,331	0	11,600		
5114 UNEMPLOYMENT INS.	1,683	5,461	5,461	2,399	0	6,000		
5115 HEALTH INSURANCE	60,940	140,633	140,633	98,437	0	72,000		
5123 WELLNESS PROGRAM	103	4,961	4,961	466	0	700		
5124 EDUCATION INCENTIVE	0	12,000	12,000	0	0	13,200		
5201 ADVERTISING (INCL LEGAL)	3,360	5,000	5,000	2,442	0	5,000		
5210 CONTRACT SERVICE	83,641	122,500	122,500	26,231	0	391,800		
5211 PROGRAMS (BF, RDA, ETC)	0	4,500	4,500	0	0	5,000		
5230 GENERAL LIABILITY INSURANCE	163,813	0	0	174,279	0			
5240 M & O IMPROVEMENTS	540	24,000	24,000	495	0	61,500		
5241 MAINTENANCE OF EQUIPMENT	335,429	599,135	599,135	195,432	0	990,000		
5242 VEHICLE FUEL	35,971	63,072	63,072	35,733	0	69,400		
5250 PUBLICATION/DUES	69,981	120,000	120,000	47,919	0	120,000		
5252 RENT OF EQUIPMENT / PROPERTY	0	7,000	7,000	0	0	7,800		
5260 TELEPHONE	18,142	20,000	20,000	15,900	0	22,000		
5262 TESTING SERVICES	174,776	207,222	207,222	44,274	0	228,000		
5263 CHEMICALS	261,023	517,923	517,923	311,170	0	569,000		
5264 FILTER MEDIA GAC	0	300,000	300,000	95,509	0	600,000		
5265 TRAINING/EDUCATION	619	7,500	7,500	92	0	10,000		
5270 TRAVEL & MEETINGS	4,640	8,500	8,500	1,702	0	10,500		
5280 UTILITIES - ELECTRIC	272,117	350,000	350,000	240,102	0	385,000		
5301 OFFICE SUPPLIES	6,033	10,000	10,000	4,924	0	11,000		
5302 CUSTODIAL SUPPLIES	0	1,000	1,000	0	0	1,100		
5303 BANK CHARGES	85,414	30,000	30,000	38,092	0	30,000		

BUDGET WORKSHEET

Page: 2
6/30/2023
6:07 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 50 - WATER								
Expenditures								
Dept: 510 WATER OPERATIONS								
5305 POSTAGE/FREIGHT	11,562	12,500	12,500	7,756	0	13,800		
5310 SAFETY/EQUIPMENT/CLOTHING	7,906	13,500	13,500	6,024	0	14,900		
5320 SMALL TOOLS	9,960	20,000	20,000	2,439	0	26,000		
5330 SPECIAL DEPARTMENTAL SUPPLIES	18,571	150,000	150,000	21,135	0	165,000		
5350 WATER PURCHASES	87,826	114,000	114,000	92,450	0	125,400		
5420 BUILDINGS	0	240,000	240,000	0	0	264,000		
5430 IMPROVEMENTS OTHER THAN BLDGS	0	172,000	172,000	0	0	269,500		
5442 EQUIPMENT - OTHER	27,185	894,765	894,765	50,887	0	2,447,800		
5520 DEBT SERVICE	1,105,274	1,256,763	1,256,763	805,363	0	1,382,500		
5521 TRUSTEE FEES	5,000	4,500	4,500	5,000	0	5,000		
5910 OPERATING TRANSFERS OUT	1,481,344	69,756	69,756	0	0	1,629,500		
WATER OPERATIONS	4,968,805	6,832,613	6,832,613	3,425,237	0	10,759,900	0	0
Dept: 515 WATER CONSERVATION								
5101 SALARIES - FULL TIME	0	17,886	17,886	10,315	0	19,700		
5105 CERTIFICATE PAY	0	33	33	0	0			
5106 EDUCATIONAL INCENTIVE	0	500	500	0	0	600		
5108 SPECIALTY PAY	0	260	260	0	0	300		
5111 RETIREMENT	0	1,460	1,460	790	0	1,600		
5112 FICA	0	1,414	1,414	770	0	1,600		
5114 UNEMPLOYMENT INS.	0	88	88	30	0			
5115 HEALTH INSURANCE	0	1,559	1,559	1,133	0	1,700		
5123 WELLNESS PROGRAM	0	120	120	0	0	100		
5201 ADVERTISING (INCL LEGAL)	0	500	500	0	0	600		
5210 CONTRACT SERVICE	0	8,500	8,500	0	0	9,500		
5241 MAINTENANCE OF EQUIPMENT	0	750	750	0	0	900		
5242 VEHICLE FUEL	0	1,000	1,000	0	0	1,200		
5250 PUBLICATION/DUES	0	250	250	0	0	300		
5265 TRAINING/EDUCATION	0	500	500	0	0	1,000		
5270 TRAVEL & MEETINGS	0	1,000	1,000	0	0	2,000		
5301 OFFICE SUPPLIES	121	500	500	104	0	1,000		
5305 POSTAGE/FREIGHT	663	1,200	1,200	635	0	1,300		
5310 SAFETY/EQUIPMENT/CLOTHING	0	500	500	0	0	600		
5330 SPECIAL DEPARTMENTAL SUPPLIES	4,137	7,000	7,000	228	0	7,700		
WATER CONSERVATION	4,921	45,020	45,020	14,005	0	51,700	0	0
Dept: 555 COLLECTIONS & DISTRIBUTION								
5101 SALARIES - FULL TIME	178,559	102,747	102,747	134,004	0	97,100		
5103 OVERTIME	0	3,000	3,000	0	0	3,300		

BUDGET WORKSHEET

Page: 3
6/30/2023
6:07 pm

City of Imperial

Month: 6/30/2023	Prior Year Actual	Current Year		Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
		Original Budget	Amended Budget					
Fund: 50 - WATER								
Expenditures								
Dept: 555 COLLECTIONS & DISTRIBUTION								
5104 COURT/TRAVEL/STANDBY	0	3,712	3,712	0	0			
5105 CERTIFICATE PAY	0	1,463	1,463	0	0	1,600		
5106 EDUCATIONAL INCENTIVE	0	1,500	1,500	0	0	1,700		
5110 UNIFORM ALLOWANCE	0	3,125	3,125	0	0	3,400		
5111 RETIREMENT	13,542	7,910	7,910	9,905	0	7,500		
5112 FICA	12,859	8,398	8,398	9,926	0	7,600		
5114 UNEMPLOYMENT INS.	717	788	788	584	0	900		
5115 HEALTH INSURANCE	27,691	16,560	16,560	21,507	0	13,200		
5123 WELLNESS PROGRAM	0	360	360	0	0	200		
5124 EDUCATION INCENTIVE	0	2,000	2,000	0	0	2,200		
5210 CONTRACT SERVICE	-4,145	0	0	12,566	0	24,000		
5241 MAINTENANCE OF EQUIPMENT	153,522	5,450,000	5,450,000	836,334	0	2,590,000		
5242 VEHICLE FUEL	4,768	8,000	8,000	4,500	0	6,000		
5250 PUBLICATION/DUES	135	1,000	1,000	135	0	100		
5265 TRAINING/EDUCATION	0	3,600	3,600	745	0	2,500		
5270 TRAVEL & MEETINGS	0	4,000	4,000	897	0	2,600		
5310 SAFETY/EQUIPMENT/CLOTHING	1,994	7,000	7,000	672	0	3,900		
5320 SMALL TOOLS	7,673	28,000	28,000	770	0	21,400		
5330 SPECIAL DEPARTMENTAL SUPPLIES	15,807	2,000	2,000	56,733	0	212,500		
COLLECTIONS & DISTRIBUTION	413,122	5,655,163	5,655,163	1,089,278	0	3,001,700	0	0
Total Expenditures	5,386,848	12,532,796	12,532,796	4,528,754	0	13,813,300	0	0
Grand Total:	-5,386,848	-12,532,796	-12,532,796	-4,528,754	0	-13,813,300	0	0

BUDGET WORKSHEET

Page: 1
6/30/2023
6:07 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
Month: 6/30/2023								
Fund: 55 - WASTEWATER								
Expenditures								
Dept: 520 WASTEWATER OPERATIONS								
5101 SALARIES - FULL TIME	357,186	801,980	801,980	767,242	0	472,500		
5102 SALARIES - PART TIME	0	1,929	1,929	0	0	2,100		
5103 OVERTIME	6,640	30,000	30,000	12,708	0	33,000		
5104 COURT/TRAVEL/STANDBY	17,365	32,596	32,596	15,567	0	25,200		
5105 CERTIFICATE PAY	3,275	7,491	7,491	2,200	0	5,900		
5106 EDUCATIONAL INCENTIVE	0	17,272	17,272	0	0	19,000		
5108 SPECIALTY PAY	175	1,401	1,401	0	0	1,500		
5110 UNIFORM ALLOWANCE	9,052	4,375	4,375	9,573	0	4,800		
5111 RETIREMENT	26,312	63,012	63,012	57,732	0	38,500		
5112 FICA	28,905	65,519	65,519	58,092	0	37,300		
5113 WORKER'S COMP	36,184	0	0	42,312	0	9,100		
5114 UNEMPLOYMENT INS.	1,879	4,131	4,131	2,155	0	4,500		
5115 HEALTH INSURANCE	44,390	92,725	92,725	77,948	0	51,600		
5123 WELLNESS PROGRAM	160	4,097	4,097	480	0	600		
5124 EDUCATION INCENTIVE	0	10,000	10,000	1,950	0	11,000		
5201 ADVERTISING (INCL LEGAL)	1,524	1,000	1,000	0	0	1,000		
5210 CONTRACT SERVICE	32,937	175,000	175,000	48,064	0	350,500		
5211 PROGRAMS (BF, RDA, ETC)	0	800	800	0	0	1,000		
5230 GENERAL LIABILITY INSURANCE	163,813	0	0	174,279	0			
5240 M & O IMPROVEMENTS	1,224	46,500	46,500	21,582	0	1,051,500		
5241 MAINTENANCE OF EQUIPMENT	255,544	1,174,000	1,174,000	294,903	0	1,573,400		
5242 VEHICLE FUEL	32,592	62,000	62,000	33,803	0	98,500		
5250 PUBLICATION/DUES	-7,427	40,000	40,000	32,535	0	58,500		
5252 RENT OF EQUIPMENT / PROPERTY	3,062	35,000	35,000	15,040	0	38,500		
5260 TELEPHONE	16,280	18,000	18,000	15,642	0	21,500		
5262 TESTING SERVICES	50,836	95,000	95,000	11,901	0	104,500		
5263 CHEMICALS	36,530	125,000	125,000	40,498	0	247,500		
5265 TRAINING/EDUCATION	223	8,000	8,000	17	0	10,500		
5270 TRAVEL & MEETINGS	3,159	5,000	5,000	2,518	0	6,500		
5280 UTILITIES - ELECTRIC	343,889	380,000	380,000	322,734	0	457,000		
5281 UTILITIES - GAS	679	1,000	1,000	870	0	1,400		
5301 OFFICE SUPPLIES	6,160	6,800	6,800	7,195	0	7,500		
5302 CUSTODIAL SUPPLIES	0	1,500	1,500	0	0	1,700		
5303 BANK CHARGES	85,414	15,000	15,000	38,092	0	1,000		
5305 POSTAGE/FREIGHT	7,739	9,000	9,000	6,662	0	10,000		
5310 SAFETY/EQUIPMENT/CLOTHING	8,446	10,000	10,000	4,950	0	11,000		

BUDGET WORKSHEET

Page: 2
6/30/2023
6:07 pm

City of Imperial

Month: 6/30/2023	Prior Year Actual	Current Year			Estimated Total	(6) FY24 REQ	(7) FY24 REC	(8) FY24 ADOPT
	Original Budget	Amended Budget	Actual Thru June					
Fund: 55 - WASTEWATER								
Expenditures								
Dept: 520 WASTEWATER OPERATIONS								
5320 SMALL TOOLS	12,289	22,200	22,200	3,207	0	35,500		
5330 SPECIAL DEPARTMENTAL SUPPLIES	11,680	53,000	53,000	1,649	0	58,300		
5420 BUILDINGS	0	240,000	240,000	0	0	264,000		
5430 IMPROVEMENTS OTHER THAN BLDGS	38,007	775,000	775,000	0	0	825,500		
5442 EQUIPMENT - OTHER	18,944	1,101,000	1,101,000	304,076	0	1,597,400		
5520 DEBT SERVICE	1,473,820	1,510,527	1,510,527	1,470,899	0	301,600		
5521 TRUSTEE FEES	5,000	4,500	4,500	5,000	0	4,500		
5910 OPERATING TRANSFERS OUT	43,088	16,751	16,751	0	0	43,000		
5990 CONTINGENCY APPROPRIATION	0	40,000	40,000	0	0	40,000		
WASTEWATER OPERATIONS	3,176,975	7,108,106	7,108,106	3,904,075	0	7,939,400	0	0
Dept: 555 COLLECTIONS & DISTRIBUTION								
5101 SALARIES - FULL TIME	0	34,249	34,249	23,571	0	37,700		
5104 COURT/TRAVEL/STANDBY	0	1,237	1,237	0	0			
5105 CERTIFICATE PAY	0	488	488	0	0	500		
5106 EDUCATIONAL INCENTIVE	0	500	500	0	0	600		
5111 RETIREMENT	0	2,637	2,637	1,761	0	2,900		
5112 FICA	0	2,799	2,799	1,768	0	3,100		
5114 UNEMPLOYMENT INS.	0	263	263	87	0	300		
5115 HEALTH INSURANCE	0	5,520	5,520	3,676	0	6,100		
5123 WELLNESS PROGRAM	0	120	120	0	0	100		
5241 MAINTENANCE OF EQUIPMENT	48,900	328,000	328,000	108,761	0	1,111,500		
5242 VEHICLE FUEL	1,589	7,800	7,800	1,500	0	5,500		
5250 PUBLICATION/DUES	45	500	500	45	0	300		
5265 TRAINING/EDUCATION	0	500	500	0	0	1,000		
5270 TRAVEL & MEETINGS	0	500	500	0	0	1,000		
5310 SAFETY/EQUIPMENT/CLOTHING	0	1,000	1,000	151	0	800		
COLLECTIONS & DISTRIBUTION	50,534	386,113	386,113	141,320	0	1,171,400	0	0
Total Expenditures	3,227,509	7,494,219	7,494,219	4,045,395	0	9,110,800	0	0
Grand Total:	-3,227,509	-7,494,219	-7,494,219	-4,045,395	0	-9,110,800	0	0

EXHIBIT B

City of Imperial
Classification and Compensation Schedule

<u>CLASSIFICATION TITLE</u>	<u>BARGAINING UNIT NAME</u>	<u>RANGE</u>
Accounting Assistant I	Teamsters	57
Accounting Assistant II	Teamsters	61
Accounting Assistant III	Teamsters	66
Administrative Analyst	Unrepresented MSPC	78
Administrative Assistant	Teamsters	60
Administrative Services Director	Unrepresented MSPC	102
Administrative Technician I	Unrepresented MSPC	72
Administrative Technician II	Unrepresented MSPC	75
Assistant City Manager	Unrepresented MSPC	102
Building Inspector I	Teamsters	75
Building Inspector II	Teamsters	77
Building Inspector III	Unrepresented MSPC	80
Building Service Worker	Teamsters	60
Code Enforcement Officer	Teamsters	69
Community Development Director	Unrepresented MSPC	102
Community Development Technician	Teamsters	57
Community Services Director	Unrepresented MSPC	102
Corporal	IPOA	82
Crew Leader Parks	Teamsters	65
Crew Leader Public Services	Teamsters	65
Criminal Analyst	IPOA	73
Distribution Utility Worker I	Teamsters	64
Distribution Utility Worker II	Teamsters	67
Electrician Supervisor	Unrepresented MSPC	90
Engineer Technician / Inspector	Teamsters	74
Equipment Mechanic	Teamsters	67
Executive Assistant	Unrepresented MSPC	74
Finance Director	Unrepresented MSPC	102
Finance Manager	Unrepresented MSPC	98
Financial Analyst	Unrepresented MSPC	78
General Maintenance Technician I	Teamsters	64
General Maintenance Worker I	Teamsters	57
General Maintenance Worker II	Teamsters	60

City of Imperial
Classification and Compensation Schedule

General Maintenance Worker III	Teamsters	64
General Office Clerk	Teamsters	57
Geographic Information Systems Coordinator	Unrepresented MSPC	75
Human Resources Analyst	Unrepresented MSPC	78
Human Resources Manager	Unrepresented MSPC	92
Human Resources Specialist	Unrepresented MSPC	80
Information Technology Director	Unrepresented MSPC	102
Information Technology Technician I	Teamsters	60
Information Technology Technician II	Teamsters	63
Information Technology Technician III	Teamsters	69
Lead Equipment Mechanic	Teamsters	70
Librarian	MSPC	78
Library Administrator	Unrepresented MSPC	81
Library Assistant	Teamsters	60
Library Assistant	Unrepresented Part-Time	60
Library Page	Unrepresented Part-Time	55
Library Supervisor	Unrepresented MSPC	77
Library Technician	Teamsters	63
Lifeguard I	Unrepresented Seasonal	55
Lifeguard II	Unrepresented Seasonal	56
Lifeguard III	Unrepresented Seasonal	57
Literacy Coordinator	Unrepresented MSPC	75
Literacy Coordinator	Unrepresented Part-Time	75
Maintenance Electrician	Teamsters	78
Management Analyst	Unrepresented MSPC	80
Organic Waste Monitor	Unrepresented Part-Time	65
Parks and Recreation Director	Unrepresented MSPC	102
Parks Maintenance Worker I	Teamsters	57
Parks Maintenance Worker II	Teamsters	60
Parks Maintenance Worker III	Teamsters	64
Planner I	Teamsters	75
Planner II	Teamsters	77
Planner III	Unrepresented MSPC	80
Planning Technician	Teamsters	57

City of Imperial
Classification and Compensation Schedule

Police Captain	Unrepresented MSPC	98
Police Officer	IPOA	79
Police Services Officer I	IPOA	60
Police Services Officer II	IPOA	62
Police Services Officer III	IPOA	67
Project Manager	Unrepresented MSPC	92
Public Records Analyst	Unrepresented MSPC	78
Public Services Director	Unrepresented MSPC	102
Public Services Foreman	Unrepresented MSPC	85
Public Services Manager	Unrepresented MSPC	98
Recreation Coordinator	Unrepresented MSPC	75
Recreation Leader I	Unrepresented Seasonal	55
Recreation Leader II	Unrepresented Seasonal	56
Recreation Leader III	Unrepresented Seasonal	57
Recreation Specialist	Teamsters	60
Sergeant	IPOA	87
Special Events Coordinator	Unrepresented MSPC	75
Wastewater Operator I	Teamsters	71
Wastewater Operator II	Teamsters	74
Wastewater Operator III	Teamsters	80
Wastewater Operator Trainee I (OIT I)	Teamsters	60
Wastewater Operator Trainee II (OIT II)	Teamsters	64
Wastewater Plant Chief Operator	Unrepresented MSPC	85
Water Operator Trainee I (OIT I)	Teamsters	60
Water Operator Trainee II (OIT II)	Teamsters	64
Water Plant Chief Operator	Unrepresented MSPC	85
Water Treatment Operator I	Teamsters	71
Water Treatment Operator II	Teamsters	74
Water Treatment Operator III	Teamsters	80

City of Imperial
Classification and Compensation Schedule

CITY OF IMPERIAL
SALARY SCHEDULE
ALL CLASSIFICATIONS
FISCAL YEAR 2023-2024 (10% COLA)

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	10 YR STEP 8	15 YR STEP 9	20 YR STEP 10
55	17.58	18.46	19.38	20.35	21.37	22.44	23.56	24.74	25.97	27.27
56	18.02	18.92	19.87	20.86	21.90	23.00	24.15	25.36	26.62	27.95
57	18.47	19.39	20.36	21.38	22.45	23.57	24.75	25.99	27.29	28.65
58	18.93	19.88	20.87	21.92	23.01	24.16	25.37	26.64	27.97	29.37
59	19.41	20.38	21.39	22.46	23.59	24.77	26.00	27.30	28.67	30.10
60	19.89	20.88	21.93	23.03	24.18	25.39	26.65	27.99	29.39	30.86
61	20.39	21.41	22.48	23.60	24.78	26.02	27.32	28.69	30.12	31.63
62	20.90	21.94	23.04	24.19	25.40	26.67	28.00	29.40	30.87	32.42
63	21.42	22.49	23.62	24.80	26.04	27.34	28.70	30.14	31.65	33.23
64	21.96	23.05	24.21	25.42	26.69	28.02	29.42	30.89	32.44	34.06
65	22.50	23.63	24.81	26.05	27.35	28.72	30.16	31.67	33.25	34.91
66	23.07	24.22	25.43	26.70	28.04	29.44	30.91	32.46	34.08	35.78
67	23.64	24.83	26.07	27.37	28.74	30.18	31.68	33.27	34.93	36.68
68	24.23	25.45	26.72	28.05	29.46	30.93	32.48	34.10	35.80	37.60
69	24.84	26.08	27.39	28.76	30.19	31.70	33.29	34.95	36.70	38.54
70	25.46	26.73	28.07	29.47	30.95	32.50	34.12	35.83	37.62	39.50
71	26.10	27.40	28.77	30.21	31.72	33.31	34.97	36.72	38.56	40.49
72	26.75	28.09	29.49	30.97	32.51	34.14	35.85	37.64	39.52	41.50
73	27.42	28.79	30.23	31.74	33.33	34.99	36.74	38.58	40.51	42.54
74	28.10	29.51	30.98	32.53	34.16	35.87	37.66	39.55	41.52	43.60
75	28.81	30.25	31.76	33.35	35.01	36.77	38.60	40.53	42.56	44.69
76	29.53	31.00	32.55	34.18	35.89	37.68	39.57	41.55	43.62	45.81
77	30.27	31.78	33.37	35.04	36.79	38.63	40.56	42.59	44.72	46.95
78	31.02	32.57	34.20	35.91	37.71	39.59	41.57	43.65	45.83	48.13
79	31.80	33.39	35.06	36.81	38.65	40.58	42.61	44.74	46.98	49.33
80	32.59	34.22	35.93	37.73	39.62	41.60	43.68	45.86	48.15	50.56
81	33.41	35.08	36.83	38.67	40.61	42.64	44.77	47.01	49.36	51.83
82	34.24	35.95	37.75	39.64	41.62	43.70	45.89	48.18	50.59	53.12
83	35.10	36.85	38.70	40.63	42.66	44.80	47.04	49.39	51.86	54.45
84	35.98	37.77	39.66	41.65	43.73	45.92	48.21	50.62	53.15	55.81
85	36.88	38.72	40.65	42.69	44.82	47.06	49.42	51.89	54.48	57.21
86	37.80	39.69	41.67	43.75	45.94	48.24	50.65	53.18	55.84	58.64
87	38.74	40.68	42.71	44.85	47.09	49.45	51.92	54.51	57.24	60.10
88	39.71	41.70	43.78	45.97	48.27	50.68	53.22	55.88	58.67	61.60
89	40.70	42.74	44.88	47.12	49.48	51.95	54.55	57.27	60.14	63.14
90	41.72	43.81	46.00	48.30	50.71	53.25	55.91	58.71	61.64	64.72
91	42.76	44.90	47.15	49.50	51.98	54.58	57.31	60.17	63.18	66.34
92	43.83	46.02	48.33	50.74	53.28	55.94	58.74	61.68	64.76	68.00
93	44.93	47.18	49.53	52.01	54.61	57.34	60.21	63.22	66.38	69.70
94	46.05	48.35	50.77	53.31	55.98	58.78	61.71	64.80	68.04	71.44
95	47.20	49.56	52.04	54.64	57.38	60.24	63.26	66.42	69.74	73.23
96	48.38	50.80	53.34	56.01	58.81	61.75	64.84	68.08	71.48	75.06
97	49.59	52.07	54.68	57.41	60.28	63.29	66.46	69.78	73.27	76.94
98	50.83	53.37	56.04	58.85	61.79	64.88	68.12	71.53	75.10	78.86
99	52.10	54.71	57.44	60.32	63.33	66.50	69.82	73.32	76.98	80.83
100	53.41	56.08	58.88	61.82	64.92	68.16	71.57	75.15	78.91	82.85
101	54.74	57.48	60.35	63.37	66.54	69.87	73.36	77.03	80.88	84.92
102	56.11	58.92	61.86	64.95	68.20	71.61	75.19	78.95	82.90	87.05

City of Imperial
Classification and Compensation Schedule

CITY OF IMPERIAL
SALARY SCHEDULE
ALL CLASSIFICATIONS
FISCAL YEAR 2024-2025 (2.5% COLA)

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	10 YR STEP 8	15 YR STEP 9	20 YR STEP 10
55	18.02	18.92	19.87	20.86	21.90	23.00	24.15	25.36	26.62	27.95
56	18.47	19.39	20.36	21.38	22.45	23.57	24.75	25.99	27.29	28.65
57	18.93	19.88	20.87	21.92	23.01	24.16	25.37	26.64	27.97	29.37
58	19.41	20.38	21.39	22.46	23.59	24.77	26.01	27.31	28.67	30.10
59	19.89	20.89	21.93	23.03	24.18	25.39	26.66	27.99	29.39	30.86
60	20.39	21.41	22.48	23.60	24.78	26.02	27.32	28.69	30.12	31.63
61	20.90	21.94	23.04	24.19	25.40	26.67	28.00	29.41	30.88	32.42
62	21.42	22.49	23.62	24.80	26.04	27.34	28.71	30.14	31.65	33.23
63	21.96	23.05	24.21	25.42	26.69	28.02	29.42	30.89	32.44	34.06
64	22.50	23.63	24.81	26.05	27.35	28.72	30.16	31.67	33.25	34.91
65	23.07	24.22	25.43	26.70	28.04	29.44	30.91	32.46	34.08	35.78
66	23.64	24.83	26.07	27.37	28.74	30.18	31.68	33.27	34.93	36.68
67	24.23	25.45	26.72	28.05	29.46	30.93	32.48	34.10	35.81	37.60
68	24.84	26.08	27.39	28.76	30.19	31.70	33.29	34.95	36.70	38.54
69	25.46	26.73	28.07	29.48	30.95	32.50	34.12	35.83	37.62	39.50
70	26.10	27.40	28.77	30.21	31.72	33.31	34.97	36.72	38.56	40.49
71	26.75	28.09	29.49	30.97	32.52	34.14	35.85	37.64	39.52	41.50
72	27.42	28.79	30.23	31.74	33.33	35.00	36.74	38.58	40.51	42.54
73	28.11	29.51	30.99	32.54	34.16	35.87	37.66	39.55	41.52	43.60
74	28.81	30.25	31.76	33.35	35.02	36.77	38.61	40.54	42.56	44.69
75	29.53	31.00	32.55	34.18	35.89	37.69	39.57	41.55	43.63	45.81
76	30.27	31.78	33.37	35.04	36.79	38.63	40.56	42.59	44.72	46.95
77	31.02	32.57	34.20	35.91	37.71	39.59	41.57	43.65	45.83	48.13
78	31.80	33.39	35.06	36.81	38.65	40.58	42.61	44.74	46.98	49.33
79	32.59	34.22	35.93	37.73	39.62	41.60	43.68	45.86	48.16	50.56
80	33.41	35.08	36.83	38.67	40.61	42.64	44.77	47.01	49.36	51.83
81	34.24	35.96	37.75	39.64	41.62	43.70	45.89	48.18	50.59	53.12
82	35.10	36.85	38.70	40.63	42.66	44.80	47.04	49.39	51.86	54.45
83	35.98	37.78	39.66	41.65	43.73	45.92	48.21	50.62	53.15	55.81
84	36.88	38.72	40.66	42.69	44.82	47.06	49.42	51.89	54.48	57.21
85	37.80	39.69	41.67	43.76	45.94	48.24	50.65	53.19	55.85	58.64
86	38.74	40.68	42.71	44.85	47.09	49.45	51.92	54.52	57.24	60.10
87	39.71	41.70	43.78	45.97	48.27	50.68	53.22	55.88	58.67	61.61
88	40.70	42.74	44.88	47.12	49.48	51.95	54.55	57.28	60.14	63.15
89	41.72	43.81	46.00	48.30	50.71	53.25	55.91	58.71	61.64	64.72
90	42.77	44.90	47.15	49.51	51.98	54.58	57.31	60.17	63.18	66.34
91	43.83	46.03	48.33	50.74	53.28	55.94	58.74	61.68	64.76	68.00
92	44.93	47.18	49.54	52.01	54.61	57.34	60.21	63.22	66.38	69.70
93	46.05	48.36	50.77	53.31	55.98	58.78	61.72	64.80	68.04	71.44
94	47.20	49.56	52.04	54.65	57.38	60.25	63.26	66.42	69.74	73.23
95	48.38	50.80	53.34	56.01	58.81	61.75	64.84	68.08	71.49	75.06
96	49.59	52.07	54.68	57.41	60.28	63.30	66.46	69.78	73.27	76.94
97	50.83	53.38	56.04	58.85	61.79	64.88	68.12	71.53	75.11	78.86
98	52.11	54.71	57.45	60.32	63.33	66.50	69.83	73.32	76.98	80.83
99	53.41	56.08	58.88	61.83	64.92	68.16	71.57	75.15	78.91	82.85
100	54.74	57.48	60.35	63.37	66.54	69.87	73.36	77.03	80.88	84.92
101	56.11	58.92	61.86	64.96	68.20	71.61	75.19	78.95	82.90	87.05
102	57.51	60.39	63.41	66.58	69.91	73.40	77.07	80.93	84.97	89.22

City of Imperial
Classification and Compensation Schedule

CITY OF IMPERIAL
SALARY SCHEDULE
ALL CLASSIFICATIONS
FISCAL YEAR 2025-2026 (2.5% COLA)

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	10 YR STEP 8	15 YR STEP 9	20 YR STEP 10
55	18.47	19.39	20.36	21.38	22.45	23.57	24.75	25.99	27.29	28.65
56	18.93	19.88	20.87	21.92	23.01	24.16	25.37	26.64	27.97	29.37
57	19.41	20.38	21.39	22.46	23.59	24.77	26.00	27.30	28.67	30.10
58	19.89	20.88	21.93	23.03	24.18	25.39	26.65	27.99	29.39	30.86
59	20.39	21.41	22.48	23.60	24.78	26.02	27.32	28.69	30.12	31.63
60	20.90	21.94	23.04	24.19	25.40	26.67	28.00	29.40	30.87	32.42
61	21.42	22.49	23.62	24.80	26.04	27.34	28.70	30.14	31.65	33.23
62	21.96	23.05	24.21	25.42	26.69	28.02	29.42	30.89	32.44	34.06
63	22.50	23.63	24.81	26.05	27.35	28.72	30.16	31.67	33.25	34.91
64	23.07	24.22	25.43	26.70	28.04	29.44	30.91	32.46	34.08	35.78
65	23.64	24.83	26.07	27.37	28.74	30.18	31.68	33.27	34.93	36.68
66	24.23	25.45	26.72	28.05	29.46	30.93	32.48	34.10	35.81	37.60
67	24.84	26.08	27.39	28.76	30.19	31.70	33.29	34.95	36.70	38.54
68	25.46	26.73	28.07	29.47	30.95	32.50	34.12	35.83	37.62	39.50
69	26.10	27.40	28.77	30.21	31.72	33.31	34.97	36.72	38.56	40.49
70	26.75	28.09	29.49	30.97	32.51	34.14	35.85	37.64	39.52	41.50
71	27.42	28.79	30.23	31.74	33.33	34.99	36.74	38.58	40.51	42.54
72	28.10	29.51	30.98	32.53	34.16	35.87	37.66	39.55	41.52	43.60
73	28.81	30.25	31.76	33.35	35.01	36.77	38.60	40.53	42.56	44.69
74	29.53	31.00	32.55	34.18	35.89	37.68	39.57	41.55	43.62	45.81
75	30.27	31.78	33.37	35.04	36.79	38.63	40.56	42.59	44.72	46.95
76	31.02	32.57	34.20	35.91	37.71	39.59	41.57	43.65	45.83	48.13
77	31.80	33.39	35.06	36.81	38.65	40.58	42.61	44.74	46.98	49.33
78	32.59	34.22	35.93	37.73	39.62	41.60	43.68	45.86	48.15	50.56
79	33.41	35.08	36.83	38.67	40.61	42.64	44.77	47.01	49.36	51.83
80	34.24	35.95	37.75	39.64	41.62	43.70	45.89	48.18	50.59	53.12
81	35.10	36.85	38.70	40.63	42.66	44.80	47.04	49.39	51.86	54.45
82	35.98	37.77	39.66	41.65	43.73	45.92	48.21	50.62	53.15	55.81
83	36.88	38.72	40.65	42.69	44.82	47.06	49.42	51.89	54.48	57.21
84	37.80	39.69	41.67	43.75	45.94	48.24	50.65	53.18	55.84	58.64
85	38.74	40.68	42.71	44.85	47.09	49.45	51.92	54.51	57.24	60.10
86	39.71	41.70	43.78	45.97	48.27	50.68	53.22	55.88	58.67	61.60
87	40.70	42.74	44.88	47.12	49.48	51.95	54.55	57.27	60.14	63.14
88	41.72	43.81	46.00	48.30	50.71	53.25	55.91	58.71	61.64	64.72
89	42.76	44.90	47.15	49.50	51.98	54.58	57.31	60.17	63.18	66.34
90	43.83	46.02	48.33	50.74	53.28	55.94	58.74	61.68	64.76	68.00
91	44.93	47.18	49.53	52.01	54.61	57.34	60.21	63.22	66.38	69.70
92	46.05	48.35	50.77	53.31	55.98	58.78	61.71	64.80	68.04	71.44
93	47.20	49.56	52.04	54.64	57.38	60.24	63.26	66.42	69.74	73.23
94	48.38	50.80	53.34	56.01	58.81	61.75	64.84	68.08	71.48	75.06
95	49.59	52.07	54.68	57.41	60.28	63.29	66.46	69.78	73.27	76.94
96	50.83	53.37	56.04	58.85	61.79	64.88	68.12	71.53	75.10	78.86
97	52.10	54.71	57.44	60.32	63.33	66.50	69.82	73.32	76.98	80.83
98	53.41	56.08	58.88	61.82	64.92	68.16	71.57	75.15	78.91	82.85
99	54.74	57.48	60.35	63.37	66.54	69.87	73.36	77.03	80.88	84.92
100	56.11	58.92	61.86	64.95	68.20	71.61	75.19	78.95	82.90	87.05
101	57.51	60.39	63.41	66.58	69.91	73.40	77.07	80.93	84.97	89.22
102	58.95	61.90	64.99	68.24	71.65	75.24	79.00	82.95	87.10	91.45

CITY OF IMPERIAL

JOB DESCRIPTION

ADMINISTRATIVE ASSISTANT

Established 10/04/2021

Range 60 Teamsters

Hourly: \$19.89 - \$30.86

Monthly: \$3,447.60 - \$5,349.06

Annual: \$41,371.20 - \$64,188.80

Teamsters - FLSA – Non-Exempt

Department: Varies - Assigned Department

DEFINITION:

Under the supervision of an assigned Department, provides a variety of journey level secretarial and administrative office support work.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Provides customer service to internal and external customers via telephone and in person, provides information and responds to requests from customers in a courteous, respectful and professional manner, directs customers to appropriate departments as needed;
- Prepares letters, memoranda and other correspondence as necessary;
- Assists Front Counter and reception areas of assigned department;
- Assists in the preparation/distribution of notices, fliers and posters for various events and activities within the City of Imperial;
- Scheduling and maintaining a calendar of appointments and meetings for assigned Department Head;
- Make Reservations for Training for assigned department staff;
- Independently maintain an efficient filing system;
- May be required to assist with in clerical capacity on an as needed basis;
- Maintain inventory of supplies;
- Create requisitions for purchases;

OTHER DUTIES:

- Perform related duties as assigned.

REQUIRED QUALIFICATIONS:

Education and Experience:

- High School Diploma or GED;
- Two (2) Years of successful experience in an administrative support role.

Licenses and other Requirements:

- Valid California driver's license.

Knowledge of:

- General practices of customer service;
- Interpersonal skills tact, patience and courtesy;

- Research techniques and procedures and methods for reports;
- Customer billing and collection activities;
- Basic record-keeping and filing techniques;
- Correct English usage, grammar, spelling, punctuation and vocabulary;
- Modern office practices, procedures and equipment;
- Bilingual (English/Spanish) Desired

Ability to:

- Learn department or program objectives, policies, procedures and goals;
- Type or input data at an acceptable rate of speed;
- Operate standard office equipment including computer and assigned software;
- Understand and follow oral and written directions;
- Maintain Confidentiality;
- Establish and maintain cooperative and effective working relationships with others;
- Communicate effectively both orally and in writing;
- Complete work with many interruptions;
- Receive, sort and distribute mail.

WORKING CONDITIONS:

Work Environment:

- Indoor/Office environment.
- Fast-paced environment with changing priorities.

Physical Demands: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Dexterity of hands and fingers to operate a computer keyboard;
- Hearing and speaking to exchange information in person and on the telephone;
- Sitting or standing for extended periods of time;
- Seeing to read a variety of materials;
- Bending at the waist, kneeling or crouching to file materials;
- Lifting, Pushing, or Pulling up to 15-20 lbs.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

CITY OF IMPERIAL

JOB DESCRIPTION

EQUIPMENT MECHANIC

Established: NEW
Range 67 Teamsters
Hourly: \$23.64 - \$36.68
Monthly: \$4,097.60 - \$6,357.87
Annual: \$49,171.20 - \$76,294.40

Teamsters - FLSA – Non-Exempt
Department: Public Services Department

DEFINITION:

Under general supervision, performs skilled technical diagnostic, repair, and maintenance work on a variety of automotive, truck, tractors, and other light and heavy power-driven equipment; inspects, diagnoses, and locates technical and electrical malfunctions on City vehicles and equipment; performs general maintenance on cars, trucks, and other equipment, including but not limited to grease and lubrication; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from assigned supervisory or management personnel. Exercises no direct supervision over staff.

CLASS CHARACTERISTICS

This journey level classification is responsible for independently performing a full range of repair and maintenance work on a variety of City vehicles and equipment. Positions at this level exercise judgment and initiative in their assigned tasks, receive only occasional instruction or assistance as new or unusual situations arise, and are fully aware of the operating procedures and policies of the work unit.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Inspects, diagnoses, and locates technical and electrical malfunctions on City automobiles, trucks, sewer utility vacator/flush trucks, generators, grounds maintenance equipment, and a variety of maintenance and construction equipment and their component systems.
- Determines extent of necessary repairs for further repair work and scheduling; estimates parts and materials; requisitions to order replacement parts; recommends contract work, as necessary.
- Overhauls, repairs, maintains, and adjusts a wide variety of gas and diesel powered automotive, truck and heavy equipment and their component and computerized systems, including but not limited to engines, transmissions, clutches, differentials, fuel systems, generators, distributors, pumps, hydraulic systems, power plants, power trains, and other equipment accessories and components, such as, heating and air conditioning units.
- Operates and maintains a complete set of hand, power, and shop tools and computerized diagnostic and test equipment used in the automotive and truck repair trade.
- Performs general maintenance on cars, trucks, and other equipment, including but not limited to grease and lubrication; services batteries; changes and repairs tires; replaces spark plugs, light bulbs, fan belts, and other simple technical parts; completes gas and oil services.

- Reads and interprets schematics, shop manuals, and other related materials in performing work assignments; stays abreast of the current technology.
- Accesses technical information from automated databases.
- Enters, retrieves, prints, and generates vehicle, equipment, and work order reports from computer information system; maintains equipment maintenance records.
- Responds to emergency service calls for repairing or towing equipment that has broken down away from the shop.
- Fabricates and modifies parts and equipment; performs minor welding, braising, soldering, and cutting operations.
- Picks-up and delivers vehicles as necessary; pick up parts and supplies as required.
- Maintains work, time, and material logs and records.
- Assists other equipment mechanics in the performance of major technical repairs as required.
- Maintains a clean and orderly work and shop area.
- Complies with City and mandated safety rules, regulations, and protocols.

OTHER DUTIES:

- Performs other duties as assigned.

REQUIRED QUALIFICATIONS:

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills and abilities is qualifying. A typical way to obtain the required qualifications would be:

Education:

- Equivalent to completion of the twelfth (12th) grade, supplemented by specialized training and certification in the maintenance and repair of gas and diesel-powered equipment and component systems.

Experience:

- Three (3) years of increasingly responsible experience performing diagnostic and repair duties on a wide variety of vehicles and equipment, including both diesel and gas-powered equipment and their component electronic and computerized systems.

Licenses and Certifications:

- Possession of a valid Commercial Class "A" or Class "B" California Driver's License, to be maintained throughout employment.
- As regulations change, incumbents are expected to obtain State-mandated certifications required in order to work on certain vehicles, equipment, or in handling materials. These certifications will be designated and specified at the time of hire or as the requirements become necessary to perform the duties of the position.
- Specialized training and certification equivalent to the National Institute of Automotive Services Excellence (ASE) is desired.

Knowledge of:

- Practices, techniques, materials, tools, and equipment used in the diagnosis, repair, and modification of a wide variety of technical equipment, including automobiles, trucks, heavy equipment, and specialized vehicles.

- Operating and repair characteristics of the entire range of City-owned light and heavy equipment.
- Preventive maintenance practices and techniques.
- Regulations, standards, and guidelines pertaining to the work, including state and federal inspection guidelines.
- Lubrication systems, including oils and greases, used in servicing and maintaining vehicles and equipment.
- Operational characteristics of a variety of hand and power tools and equipment.
- Current technology in repairing and diagnosing vehicles, equipment, and their component systems.
- Practices and procedures of welding and fabrication.
- City and mandated safety rules, regulations, and protocols.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and City staff.

Ability to:

- Perform journey level equipment mechanic work on a wide range of vehicles and equipment.
- Troubleshoot and diagnose equipment and parts which are not functioning properly.
- Inspect gas- and diesel-powered equipment to locate difficulties and estimate the cost and time of repairs.
- Use a variety of tools and equipment with skill.
- Read and interpret shop manuals, schematics, blueprints, and specifications.
- Document and maintain records of repairs.
- Perform final operational tests on all vehicles to quality-check all repairs.
- Fabricate parts as needed to complete repair including any design work.
- Estimate time and cost of repairs to within 10% of the actual costs.
- Work independently in the absence of supervision.
- Observe safety principles and work in a safe manner.
- Assist in the training and supervision of less experienced personnel.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

WORKING CONDITIONS:

WORK ENVIRONMENT

- Employees work in a shop and field environment, and are exposed to loud noise levels, cold and hot temperatures, inclement weather conditions, road hazards, vibration, confining workspaces, chemicals, mechanical and/or electrical hazards, and hazardous physical substances and fumes.
- Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

PHYSICAL AND MENTAL DEMANDS

- Must possess mobility to work in a shop and field environment; strength, stamina, and mobility to perform medium to heavy physical work, to work in confined spaces and around machines, to climb

and descend ladders, to operate varied hand and power tools and construction equipment, and to operate a motor vehicle and visit various District sites; vision to detect shades of color, read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone or radio.

- The job requires frequent walking in operational areas to identify problems or hazards. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate above-mentioned tools and equipment.
- Positions in this classification bend, stoop, kneel, reach, and climb to perform work and inspect work areas.
- Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 50 pounds, or heavier weights with the use of proper equipment and assistance from other staff. Employees must wear and use the proper Personal Protective Equipment (PPE).

Hazards:

- Potential for contact with dissatisfied or hostile individuals.
- Exposure to dust and fumes.
- Working on ladders and scaffolding.

WORKING CONDITIONS

This position is subject to mandatory drug and alcohol testing pursuant to Department of Transportation and Federal Highway Administration requirements.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

CITY OF IMPERIAL

JOB DESCRIPTION

EXECUTIVE ASSISTANT

Established 08/04/10

Range 74 MSPC

Hourly: \$28.10 - \$43.60

Monthly: \$4,870.67 - \$7,557.33

Annual: \$58,448.00 - \$90,688.00

MSPC - FLSA – Exempt

Department: City Manager's Office

DEFINITION:

Under general supervision of the City Manager and Assistant City Manager, provides a variety of complex, highly time sensitive and confidential office administrative and secretarial support to the City Manager, Assistant City Manager, Mayor, and City Council Members, and City Clerk; performs a variety of responsible and confidential secretarial duties, administrative tasks, and other tasks as assigned.

DISTINGUISHING CHARACTERISTICS:

This is a single position class characterized by responsibility to serve as the highest-level administrative support staff to the City Manager, Deputy City Manager, Mayor, and City Council Members, and City Clerk. The incumbent is expected to exercise considerable discretion, judgment, and tact in performing assigned duties. Incumbent regularly handles the office support required by the City Council and/or various ad hoc committees which assist the Council in formulation and implementing City policies and programs. This class is differentiated from the Administrative Secretary class by the former's responsibility for performing the most complex administrative support work in the City Manager's Office and their involvement with City policy making bodies.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Greet internal and external customers via telephone and in person; provide information and respond to requests, researching and resolving inquiries and issues, and convey information regarding policies and procedures; seek appropriate contact or resource for information as required and provide responses in a timely manner.
- Exhibit a service orientation toward internal and external customers and maintain productive working relationships.
- Coordinate operational administrative activities and resources for assigned service area or top management position; receive, research, gather information, process, and respond to inquiries and requests; assist in conveying and implementing policies and procedures of assigned area.
- Manage calendars; arrange meeting location and equipment logistics; prepare and distribute agendas, correspondence, informational materials and meeting minutes, ensuring documents adhere to applicable standards.
- Coordinate, make, process, and confirm staff travel arrangements; prepare related expense reports.
- Receives, opens, reads, sorts and prioritizes mail or electronic mail for City Manager and directs to appropriate City departments as necessary.

- Actively manage and actively participate in the development and implementation of organizational and departmental goals, objectives, policies, and priorities for assigned programs; recommend and administer policies and procedures.
 - Type and proofread a wide variety of reports, letters, memoranda, and correspondence from rough draft or verbal instruction; independently compose correspondence related to assigned responsibilities.
 - Respond to general inquiries and requests for information directed to the City Manager's Office; screen, interpret, refer as needed to the appropriate authority or City department.
 - Research data, analyze results and prepare summaries, briefings, and recommendations for the City Manager's Officer.
 - Analyze reports, regulations, new, pending or amended legislation and other matters, identify potential impacts, identify alternatives and make recommendations regarding resolution.
 - Initiate, drafts and prepares correspondence for the City Manager as directed in response to City information requests and/or citizen complaints. Monitors the resolution of citizen complaints and requests for services.
 - Prepare, type and send correspondence, reports, and memoranda including confidential or sensitive information; maintain complex files.
 - Coordinates the printing of City publications with outside vendors, and prepares materials for the public and special presentations for distribution.
 - Enter and maintain data in department databases; research and locate information, provide status/disposition updates, prepare documents and generate reports that are of a time sensitive nature and adhere to applicable standards.
 - Initiate, organize, maintain, and control access to complex filing systems and records including highly sensitive files; conduct periodic retention and purging of files in compliance with applicable guidelines.
 - Based on assignment, may perform the following specialized activities: prepare and process financial administrative documents related to accounts payable, accounts receivable, purchasing, and travel expenses; provide budget tracking and expense reporting; provide interpretation and translation services; maintain necessary forms, supplies and information resources in assigned locations; and/or, other related activities.
 - Respond to and resolve difficult and sensitive citizen inquiries and complaints.
 - Perform related duties and responsibilities as required.
 - Make meeting and special event arrangements, including annual State of the City Address program; City Manager's management meetings; annual lobbying trips; and employee appreciation events.
 - Compile information and work cooperatively with administrative staff to prepare the City Council/Redevelopment Agency Board agenda. If appointed by the City Clerk, serve as Deputy City Clerk and attend meeting as assigned; take notes of proceedings and prepares minutes in the absence of the City Clerk.
-
- Assist with election procedures including processing all forms necessary for candidates to run for office; research and ensure compliance with applicable election laws.
 - Maintain custody of official records and archives of the City including ordinances, resolutions, contracts, agreements, deeds, insurance documents and minutes.
 - May supervise, train and evaluate clerical staff; assign and review work; adjust work assignments to meet priorities.

OTHER DUTIES:

- Perform related duties as assigned.

REQUIRED QUALIFICATIONS:

Education and Experience:

Executive Assistant

Equivalent to an Associate of Arts or Science degree from an accredited college or university with major course work in public or business administration, or a related field, and three years of increasingly responsible secretarial and office administrative support experience, preferably in municipal government. Experience in legal assistance is desired.

Licenses and other Requirements:

- Valid California driver's license.

Knowledge of:

- Organization and function of municipal government.
- Rules and regulations governing local municipal elections.
- Principles and practices of municipal budget preparation and administration.
- Principles and practices of contract administration.
- Political reform requirements.
- English usage, spelling, grammar and punctuation.
- Principles and practice of business letter writing and report preparation, writing, and editing..
- Principles and procedures of record keeping.
- Secretarial and general office methods, procedures, and techniques.
- Use of modern office equipment and technology, including office software.
- Federal, state and local laws, codes, and regulations pertaining to elections, legislative meetings, storage, and maintenance of public records, and other areas of responsibility.
- Basic principles and methods of research.
- Oral and written communication.
- Preparation of complex documents requiring specialized and/or statistical typing.
- Basic functions and organizations of City government.
- Manual and computerized records and information management systems.
- Filing systems and procedures; methods and techniques of document indexing and coding and fiscal record keeping.
- Principles of records management
- Mathematical concepts.
- Work scheduling and coordination practices.
- Effective methods and techniques in public relations, customer service and telephone etiquette.
- Basic principles of supervision and training; leadership techniques.

Ability to:

- Perform complex and confidential administrative support duties in support of management staff.
- Participate in the development and administration of division goals, objectives, and procedures.
- Coordinate municipal elections.
- Develop and administer an efficient records management system.
- Work cooperatively with other departments.
- Assist in the preparation of division budgets.
- Prepare clear and concise administrative and financial reports.
- Understand the organization and operation of the City and of outside agencies as necessary to assume assigned responsibilities.
- Interpret and apply federal, state and local policies, laws and regulations.
- Independently prepare correspondence and memoranda.
- Maintain confidential records and reports.
- Respond to requests and inquiries from the general public.
- Work independently in the absence of supervision.
- Attend meetings at irregular hours.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Receive the public in person or over the telephone; apply and explain regulations, policies, and procedures.

- Communicate clearly, concisely and effectively, both orally and in writing; interface with the public and elected officials in situations requiring professionalism, diplomacy, and tact.
- Exercise judgment in answering questions and releasing confidential information.
- Research, collect, and verify accuracy of information and prepare summaries or reports.
- Plan, organize, and prioritize work to execute assignments and meet deadlines with limited supervision.
- Identify actual or potential problems in the course of work and develop appropriate resolutions to such problems.
- Develop, coordinate and maintain complex record keeping systems in an accurate, complete and timely manner.
- Read, understand, interpret and apply rules, policies, procedures, laws, codes, and regulations pertaining to assigned programs and functions.
- Maintain and execute administrative and secretarial assignments with discretion.
- Conduct sensitive administrative assignments with discretion; maintain confidentiality of sensitive records and documents.
- Work under specific deadlines with constant interruptions which may change the planned work schedule.
- Establish and maintain cooperative and effective working relationships with others.
- Use correct English grammar, punctuation and spelling.
- Understand follow, and comply with written and verbal instructions.
- Use computer programs including word processing, spreadsheets, electronic mail, Internet, intranet, and database programs.
- Typing at a speed necessary to successfully perform assigned duties; record and transcribe minutes.
- Perform basic mathematical computations.

WORKING CONDITIONS:

Physical abilities required include vision (corrected 20/20) for significant computer usage and reading; hearing (corrected to within a normal audible range) for significant contact with the public and other employees; and, speaking to exchange information. May lift weight up to 15 pounds. Office equipment; subject to attending meeting during evening hours.

Work Environment:

- Indoor/Office environment.
- Fast-paced environment with changing priorities.
- Evening and/or extended hours as required for City meetings.

Physical Demands:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Dexterity of hands and fingers to operate a computer keyboard.
- Hearing and speaking to exchange information.
- Seeing to read a variety of materials and inspect work in progress.
- Reaching to obtain files.
- Lifting, carrying and balancing materials.
- Standing and sitting for extended periods.
- Driving a vehicle to conduct work

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

**CITY OF IMPERIAL
JOB DESCRIPTION**

GEOGRAPHIC INFORMATION SYSTEMS COORDINATOR

Established: NEW
Range 75 MSPC Unrepresented
Hourly: \$28.81 - \$44.69
Monthly: \$4,993.73 - \$7,746.27
Annual: \$59,924.80 - \$92,955.20

MSPC – FLSA – Non-Exempt
Department: Information Technology

DEFINITION:

Under direction of the Information Technology Director, plans, organizes, coordinates and administers the City-wide Geographic Information Systems (GIS) program; evaluates and personally participates in the functions necessary to implement and sustain the creation, maintenance and use of the GIS databases and applications; oversees all aspects of the program's structure and design for effective use, both within the City and in coordination with outside public, regulatory, and public safety agencies, and business organizations; ensures the expansion and maximization of GIS technology throughout many City departments; performs related work as required.

SUPERVISION RECEIVED AND EXERCISED:

Receives general supervision from assigned supervisory or management personnel. Provides general direction to assigned staff and contract consultants on a program and project basis.

DISTINGUISHING CHARACTERISTICS:

This single-position class manages all Geographic Information Systems for the City within general policy and procedural guidelines and has the ability to adapt specific program procedures and activities to meet the needs of the City, other agencies and technological advances. Successful performance of the work requires skill in proactively planning, administering and evaluating program goals, objectives and budgets to define and integrate the requirements of various internal and external clients. This class is distinguished from other information services classes by the level of technical knowledge of and emphasis on GIS hardware and software applications, and GPS survey equipment and applications.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Plans, organizes, coordinates and administers the development and implementation of goals, objectives, policies, and procedures related to the City's Geographic Information System (GIS) program.
- Consults with other City departments and data processing regarding department GIS needs and requirements, including identifying, designing and developing GIS applications and strategies and procedures for integrating the GIS program with existing City databases.
- Serves as a technical resource to all City departments, including providing assistance and training in the proper use of GIS data and systems, and recommending, troubleshooting and providing support for GIS software, databases and other related applications.

- Monitors GIS system utilization and recommends appropriate revisions to processes and procedures; prepares and monitors the annual GIS Program budget.
- Manages all aspects of GPS surveying, including training, troubleshooting, pre-plan, reconnaissance, conducting, processing and integrating into the GIS program, and field-based surveys.
- Prepares grant funding applications for identified city-wide GIS projects, including implementing, administering, monitoring and reporting grant funding activities according to applicable grant regulations.
- Creates and maintains a variety of maps and tabular data from a variety of sources; explains technical information to non-technical system users, including assisting them in accessing and interpreting GIS information; develops quality control procedures.
- Provides a variety of support for specialized applications throughout the City; establishes policies, procedures and standards to ensure City-wide consistency and carry-over of applications for multiple users.
- Performs a variety of professional-level work, including modeling applications, creating maps, databases, graphic and related materials for internal and external clients.
- Contributes to the overall quality of the Department's service by developing, reviewing and implementing policies and procedures to meet legal requirements and City needs.
- Prepares a variety of written correspondence, reports, procedures and other materials.
- Maintains accurate records and files related to the GIS function.
- Monitors changes in GIS technology and applications, recommends improvements and upgrades and implements changes after approval.
- Represents the City in inter-agency coordination activities relating to GIS.
- Attends meetings, conferences, workshops, and training sessions and reviews publications and audio-visual materials to become and remain current on principles, practices, and new developments pertinent to GIS and the City.
- Participates in the selection, training, supervision, work evaluation, and scheduling of assigned staff.

OTHER DUTIES:

- Perform related duties as assigned.

REQUIRED QUALIFICATIONS:

Education and Experience:

Any combination of training and experience which would provide the required knowledge, skills and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to graduation from an accredited four-year college or university with major coursework in geographic information systems, computer science, geography, public or business administration, or a related field, and two (2) years of professional experience in the development of geographic information systems, including responsibility for systems analysis and database development, with one (1) year in a public agency, and two (2) years of experience in field surveying, including GPS technology.

License:

- Valid California class C driver's license with satisfactory driving record.
- Certification as a GIS Professional is highly desirable.

Knowledge of:

- Techniques for effectively representing the City in contacts with governmental agencies, community groups and various business, professional, educational, regulatory and legislative organizations.
- Techniques for providing a high level of customer service to public and City staff, in person and over the telephone.
- The function and role of the City in developing and coordinating a broad-based GIS program with applications for City departments, public agencies, private clients and the general public.
- Technology, hardware and software and current applications related to GIS systems, including database management, mapping and report generation and desktop publishing systems.
- Principles and practices of identifying technology needs and issues, researching and evaluating technology, applications and the most effective courses of action and implementing solutions.
- Equipment and instruments used in GPS surveying.
- Basic budgetary and contract administration principles and practices in a public agency.
- Applicable Federal, State, and local laws, codes and regulations.
- Basic principles of employee supervision and training.
- Modern office practices, methods and computer equipment.
- Record keeping principles and procedures.
- Computer applications related to the work.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for dealing effectively with the public, vendors, contractors and City staff, in person and over the telephone.

Ability to:

- Develop and implement goals, objectives, policies and procedures related to the City's Geographic Information System (GIS) program.
- Develop and administer a broad-based Geographic Information System (GIS) program that includes effective database development, management and accessibility through internal local area network and the City's GIS website for a variety of City departments and public and private clients.
- Assess user needs and recommend appropriate hardware, software and systems to meet these needs.
- Perform complex modeling, mapping, database maintenance and other GIS professional level tasks.
- Develop documentation and informational materials and train users in GIS applications.
- Interpret, apply and explain technical materials to non-technical users.
- Interpret, apply and explain complex Federal, State, and local laws, codes, regulations, departmental policies and procedures.
- Understand the organization and operation of the assigned department and of outside agencies as necessary to assume assigned responsibilities.
- Prepare clear and effective reports, correspondence, policies, procedures and other written material.
- Make accurate arithmetic, financial and statistical computations.
- Effectively conduct meetings and make presentations to various groups.

- Analyze situations and identify pertinent problems/issues; collect relevant information; evaluate realistic options; and recommend/implement appropriate course of action.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Use English effectively to communicate in person, over the telephone and in writing.
- Use tact, initiative, prudence and independent judgment within general policy, procedural and legal guidelines.
- Establish and maintain effective working relationships with those contacted in the course of the work.

Work Environment:

- Indoor/office and outdoor environment.
- Fast-paced environment with changing priorities.
- May interact with upset individuals.
- Subject to driving a vehicle to conduct work.
-

Physical Demands:

- Dexterity of hands and fingers to operate a computer keyboard.
- Hearing and speaking to exchange information.
- Seeing to read a variety of materials and inspect work in progress.
- Reaching to obtain files.
- Lifting, carrying and balancing materials, up to 30 pounds.
- Standing and sitting for extended periods.
- Driving a vehicle to conduct work
- Ability to bend, stoop, kneel, reach, push and pull drawers open and closed to retrieve and file information
- Ability to lift, carry, push, and pull materials and objects necessary to perform job functions.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

CITY OF IMPERIAL

JOB DESCRIPTION

LEAD EQUIPMENT MECHANIC

Established: NEW
Range 70 Teamsters
Hourly: \$25.46 - \$39.50
Monthly: \$4,413.07 - \$6,846.67
Annual: \$52,956.80 - \$82,160.00

Teamsters - FLSA – Non-Exempt
Department: Public Services Department

DEFINITION:

Under direction, leads, trains, oversees, and participates in the more complex, difficult, and skilled technical diagnostic, repair, and maintenance work on a variety of automotive, trucks, tractors, and other light and heavy power-driven equipment; performs lead tasks; coordinates workflow and repairs with outside vendors and contractors; navigates and works within computer database programs; further develops and improves existing fleet maintenance management practices; implements new administrative processes for improved efficiencies and oversight; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from assigned supervisory and/or management personnel. Exercises technical and functional direction over and provides training to less experienced staff.

CLASS CHARACTERISTICS

This is the advanced journey level classification in the Equipment Mechanic series responsible for performing the most complex work assigned to the series. Incumbents regularly work on tasks which are varied and complex, requiring considerable discretion and independent judgment. Positions in the classification rely on experience and judgment to perform assigned duties. Assignments are given with general guidelines and incumbents are responsible for establishing objectives, timelines, and methods to complete assignments. Work is typically reviewed upon completion for soundness, appropriateness, and conformity to policy and requirements.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Leads, assigns, and inspects the work of Equipment Mechanics and participates in all associated work; prescribes procedures, methods, and materials to staff on complex projects as assigned; trains and assists in the evaluation of employees.
- Overhauls, repairs, maintains, and adjusts a wide variety of gas and diesel powered automotive, truck and heavy equipment and their component and computerized systems, including but not limited to engines, transmissions, clutches, differentials, fuel systems, generators, distributors, pumps, hydraulic systems, power plants, power trains, and other equipment accessories and components, such as, heating and air conditioning units.
- Inspects, diagnoses, and locates technical and electrical malfunctions on City automobiles, trucks, sewer utility vacator/flush trucks, generators, grounds maintenance equipment, and a variety of maintenance and construction equipment and their component systems.
- Coordinates equipment maintenance and replacement activities with other City departments, divisions, and outside agencies and makes recommendations on upgrades.

- Determines extent of necessary repairs for further repair work and scheduling; estimates parts and materials; locates and recommends vendors; requisitions for order replacement parts and supplies; prepares specifications for purchase of large equipment; recommends contract work, as necessary.
- Maintains work, time, material, and equipment maintenance logs and records; enters data into and retrieves, prints, and generates vehicle, equipment, and work order reports from computer information system; accesses technical information from automated databases.
- Assists other equipment mechanics in the performance of major technical repairs as required.
- Conducts cost and life cycle analysis on vehicles and fleet equipment and makes recommendations related to their repair and replacement timeline.
- Directs and oversees Fleet Shop logistics, safety, and security.
- Assists in budget preparation by recommending equipment expenditures and Vehicle Maintenance Division capital outlay, as required.
- Operates and maintains a complete set of hand, power, and shop tools and computerized diagnostic and test equipment used in the automotive and truck repair trade.
- Performs general maintenance on cars, trucks, and other equipment, including but not limited to grease and lubrication; services batteries; changes and repairs tires; replaces spark plugs, light bulbs, fan belts, and other simple technical parts; completes gas and oil services.
- Reads and interprets schematics, shop, and online service manuals and other related materials in performing work assignments; accesses technical information from automated databases; stays abreast of current technology.
- Maintains a clean and orderly work and shop area.
- Responds to emergency service calls for repairing or towing equipment that has broken down away from the shop.
- Complies with City and mandated safety rules, regulations, and protocols.

OTHER DUTIES:

- Performs other duties as assigned.

REQUIRED QUALIFICATIONS:

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills and abilities is qualifying. A typical way to obtain the required qualifications would be:

Education:

High School Diploma, or equivalent, supplemented by specialized training and certification in the maintenance and repair of gas and diesel-powered equipment and component systems.

Experience:

Five (5) years of increasingly responsible experience performing diagnostic and repair duties on a wide variety of vehicles and equipment, including both diesel and gas-powered equipment and their component electronic and computerized systems.

Licenses and Certifications:

- Possession of a valid Commercial Class "A" or Class "B" California Driver's License, to be maintained throughout employment.
- As regulations change, incumbents are expected to obtain State-mandated certifications required in order to work on certain vehicles, equipment, or in handling materials. These certifications will be designated and specified at the time of hire or as the requirements become necessary to perform the duties of the position.
- Specialized training and certification equivalent to the National Institute of Automotive Services Excellence (ASE) is desired.

Knowledge of:

- Principles of providing functional direction and training.

- Practices, techniques, materials, tools and equipment used in the diagnosis, repair, preventative maintenance, and modification of a wide variety of technical equipment, including automobiles, trucks, heavy equipment, and specialized vehicles.
- Procedures used in the repair and maintenance of gas and diesel-powered vehicles and equipment.
- Types and use of special tools and electronic test equipment common to the automotive repair trade.
- Safe work practices, including handling of hazardous materials.
- Operation and repair characteristics of the entire range of City-owned light and heavy equipment.
- Preventative maintenance practices and techniques.
- Regulations, standards, and guidelines pertaining to the work, including state and federal inspection guidelines.
- Lubrication systems, including oils and greases, used in servicing and maintaining vehicles and equipment.
- Operational characteristics of a variety of hand and power tools and equipment.
- Current technology in repairing and diagnosing vehicles, equipment, and their component systems.
- Practices and procedures of welding and fabrication.
- City and mandated safety rules, regulations, and protocols.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and City staff.

Ability to:

- Plan, organize, and coordinate the work of assigned staff.
- Effectively provide staff leadership and work direction.
- Inspect the work of others and maintain established quality control standards.
- Lead, train, and assist in the evaluation of assigned staff.
- Perform advanced journey level equipment technician work on a wide range of vehicles and equipment.
- Perform minor and major technical repairs and adjustments within the time frames as established by flat rate manuals.
- Inspect and correctly diagnose standard malfunctions in gas and diesel-powered equipment.
- Read and interpret manuals, schematics, plans, and specifications related to duties.
- Estimate time and cost of repairs and cost of equipment to within 10% of the actual costs.
- Meet deadlines and review and adjust vehicle and equipment service schedule as needed to ensure efficiency of workflow and cost effectiveness.
- Perform preventative maintenance and replacement functions.
- Use with skill the tools and test equipment associated with the automotive and heavy equipment trade.
- Prepare and maintain a variety of shop time keeping and repair records.
- Maintain computerized records.
- Prepare clear and concise correspondence and reports on a variety of issues related to the Fleet Maintenance Division.
- Maintain a clean and orderly work and shop area.
- Understand and follow oral and written instructions.
- Work independently in the absence of supervision.
- Observe safety principles and work in a safe manner.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.

- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

WORKING CONDITIONS:

WORK ENVIRONMENT

- Employees work in a shop and field environment, and are exposed to loud noise levels, cold and hot temperatures, inclement weather conditions, road hazards, vibration, confining workspaces, chemicals, mechanical and/or electrical hazards, and hazardous physical substances and fumes.
- Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

PHYSICAL AND MENTAL DEMANDS

- Must possess mobility to work in a shop and field environment; strength, stamina, and mobility to perform medium to heavy physical work, to work in confined spaces and around machines, to climb and descend ladders, to operate varied hand and power tools and construction equipment, and to operate a motor vehicle and visit various District sites; vision to detect shades of color, read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone or radio.
- The job requires frequent walking in operational areas to identify problems or hazards. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate above-mentioned tools and equipment.
- Positions in this classification bend, stoop, kneel, reach, and climb to perform work and inspect work areas.
- Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 50 pounds, or heavier weights with the use of proper equipment and assistance from other staff.
- Employees must wear and use the proper Personal Protective Equipment (PPE).

Hazards:

- Potential for contact with dissatisfied or hostile individuals.
- Exposure to dust and fumes.
- Working on ladders and scaffolding.

WORKING CONDITIONS

This position is subject to mandatory drug and alcohol testing pursuant to Department of Transportation and Federal Highway Administration requirements.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

**CITY OF IMPERIAL
JOB DESCRIPTION**

LIBRARIAN

Established: NEW
Range 78 MSPC Unrepresented
Hourly: \$31.02 - \$48.13
Monthly: \$5,376.80 - \$8,342.53
Annual: \$64,521.60 - \$100,110.40

MSPC – FLSA – Non-Exempt
Department: Library

DEFINITION:

Under the direction of the Library Administrator, plan, organize, coordinate and control the activities, services and operations of the City's Library system. Duties include: preparing the annual budget, supervising subordinate employees, selecting materials for the library and general coordination of library functions.

SUPERVISION RECEIVED AND EXERCISED:

Receives general supervision from assigned supervisory or management personnel. Exercises technical and functional direction over and provides training to less experienced staff.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Develops and implements long range plans, goals and objectives for the City's Library system.
- Assists with administrative services of the Library system including facilities planning and expansion of services, budget preparation and control, purchasing, grant writing and other services which assure that resources are available to deliver strategic service goals.
- Formulates departmental policy, evaluates work accomplished and assists with training of Library employees in innovative, customer-oriented services.
- Directs the planning, implementation and evaluation of a computerized library information system.
- Assists the public in library use, showing patrons how to find materials in the library; gives instructions on how to use the library tools, card catalog, reference books and facilities to patrons who want to learn to use the library.
- Processes catalogs, identifies and orders library materials and supplies to provide comprehensive library services to the residents of the City.
- Confers with other departments and organizations regarding library operations; makes library presentations to community concerning library services.
- Promotes and maintains effective collaborative programs with community-based organizations (CBO), and schools; plans and coordinates library programs such as service to adult and children's programs.
- Promotes strong, effective relationships with the Literacy Volunteers of America (LVA) to enhance public awareness efforts of the City Library.
- Attends meetings, including monthly Library Board and Local Librarians.

OTHER DUTIES:

- Perform related duties as assigned.

REQUIRED QUALIFICATIONS:**Education and Experience:**

Master's degree in Library Science from a college or university accredited by the American Library Association (ALA) AND two years of professional library experience.

License:

- Valid California class C driver's license with satisfactory driving record.

Knowledge of:

- Principles of Library Science.
- Library policies, operations, functions, procedures and services.
- Reference, acquisition and cataloging practices.
- City ordinances, rules and regulations.
- Oral communication skills utilizing proper grammar for giving instructions and making presentations before the Library Board and City Council.
- Math skills to add, subtract, multiply and divide whole numbers and compute percentages.
- Writing skills that are clear and concise for preparing reports, evaluations and making recommendations.
- Reading skills to analyze, interpret, evaluate and comprehend complex tests.
- Training skills to plan and organize training sessions, prepare materials and conduct training.
- Administrative skills to implement and monitor programs and budgets.
- Decision making skills to identify problems, identify solutions and alternatives.
- Record keeping skills to maintain records by date and time which are accurate and complete.

Ability to:

- Maintain statistics concerning library use which are easily interpreted, consistent and timely.
- Analytical skills to evaluate programs and materials.
- Operate office machines such as a computer, typewriter, calculator, photocopier and projector.

Work Environment:

- Indoor/office environment.
- Fast-paced environment with changing priorities.
- May interact with upset individuals.
- Subject to driving a vehicle to conduct work.

Physical Demands:

- Dexterity of hands and fingers to operate a computer keyboard.
- Hearing and speaking to exchange information and make presentations.
- Seeing to read a variety of materials and inspect work in progress.
- Reaching to obtain files.
- Standing and sitting for extended periods.
- Driving a vehicle to conduct work.
- Ability to bend, stoop, kneel, squat, reach, twist push and pull drawers open and closed to retrieve and file information.
- Ability to frequently lift, carry, push, and pull materials and objects weighing 10-25 pounds to perform job functions.
- Ability to occasionally lift, carry, push, and pull materials and objects weighing more than 25 pounds to perform job functions.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

**CITY OF IMPERIAL
JOB DESCRIPTION**

LIBRARY PAGE

Established: NEW (Temporary Part-Time – Grant Funded)
Range 55 Part-Time Unrepresented (1000 hours)
Hourly: \$17.58 - \$27.27
Monthly: \$1,465.00 - \$2,272.50
Annual: \$17,580.00 - \$27,270.00

Unrepresented – FLSA – Non-Exempt
Department: Library

DEFINITION:

Under the direction of the Library Administrator, performs a variety of maintenance tasks both technical and pertaining to the physical usage of Library facilities.

SUPERVISION RECEIVED AND EXERCISED:

Under supervision of the Library Administrator, receives general direction related to daily tasks from the Librarian and Library Technician. Exercises no direct supervision over staff.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Accurately sorts and re-shelves books and other library materials.
- Checks shelves for proper arrangement of materials.
- Retrieves materials from storage areas.
- Receives and inspects deliveries of library materials and inventories deliveries as they are received.
- Lift, move, carry and unpack library and program materials.
- Checks out library materials to the public.
- Assists patrons at public service desks.
- Clears reading areas of books, magazines and other materials.
- Helps to mend books and other materials, glues pockets and bar-codes into books and installs strips in book spines, laminates and covers library books.
- Assists with set up for special programs and functions as needed.
- Sets up tables and chairs for special functions.
- Moves minor pieces of furniture and equipment as needed.
- Drives to deliver and pick up books and materials.
- Photocopies materials and maintains files.
- Replenishes supplies and paper throughout the library service desk and service areas.
- Performs basic housekeeping tasks, regularly sanitizing of high touch surfaces in public access areas, including counters, tables, computers, vinyl surfaces and shelves, and emptying trash receptacles as needed.
- Assumes responsibility for ensuring the duties of the position are performed in a safe, efficient manner.

OTHER DUTIES:

- Perform related duties as assigned.

REQUIRED QUALIFICATIONS:**Education and Experience:**

High School Diploma or equivalent

License:

- Valid California class C driver's license with satisfactory driving record.

Knowledge of:

- Basic library practices, policies, procedures, and terminology, including the Dewey Decimal System.
- Methods and equipment used commonly in libraries including computers and software.
- Customer service techniques, including telephone etiquette.
- Correct English usage, grammar, spelling, punctuation, and vocabulary.
- Methods of conducting reading, storytelling, and other programs.

Ability to:

- Read and comprehend a variety of library materials.
- Place, classify, and shelve materials.
- Operate a variety of equipment including computers.
- Read, interpret, and apply rules, policies, and procedures.
- Communicate effectively both orally and in writing.
- Establish and maintain cooperative working relationships with others.

Work Environment:

- Indoor/office environment.
- Fast-paced environment with changing priorities.
- May interact with upset individuals.
- Subject to driving a vehicle to conduct work.

Physical Demands:

- Dexterity of hands and fingers to operate a computer keyboard and shelve books.
- Hearing and speaking to exchange information.
- Seeing to read a variety of materials and inspect work in progress.
- Reaching to shelve and retrieve books and materials.
- Standing and sitting for extended periods.
- Driving a vehicle to conduct work.
- Ability to bend, stoop, kneel, squat, reach, twist push and pull drawers open and closed to retrieve books and materials.
- Ability to bend, stoop, kneel, reach, push and pull drawers open and closed to retrieve and file information
- Ability to frequently lift, carry, push, and pull materials and objects up to 50 pounds to perform job functions.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

CITY OF IMPERIAL

JOB DESCRIPTION

MANAGEMENT ANALYST

Established 11/29/2022

Range 80 MSPC Unrepresented
Hourly: \$32.59 - \$50.56
Monthly: \$5,648.93 - \$8,763.73
Annual: \$67,787.20 - \$105,164.80

MSPC FLSA – Exempt

Department: Varies - Assigned Department

DEFINITION:

Under the direction of an assigned Department Head or Manager, perform a variety of complex duties related to the collection, analysis, interpretation and reporting of data related to organization-wide policy planning and system implementation; coordinate fiscal activities to ensure adequate staffing and resources for organizational operations; coordinate activities with related departments to ensure organizational effectiveness; assist in the development of goals, objectives, policies, work standards and administrative control systems.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Perform a variety of complex duties related to the collection, analysis, interpretation and reporting of data related to organization-wide policy planning and system implementation; participate in the development and review of policies, procedures and legislation affecting organizational activities and determine departmental impact; assist in ensuring analysis and implementation activities comply with established laws and regulations.
- Coordinate activities with related departments to ensure organizational effectiveness; collaborate with other departments and agencies to ensure cross-functional projects such as class studies, redistricting, fee scheduling, capital projects and others align with organization-wide goals and objectives; monitor, evaluate and provide assistance regarding program enhancement and modification.
- Schedule appointments, meetings and maintain departmental schedules; make reservations for trainings, meetings and other travel accommodations for departmental personnel as directed.
- Research and analyze programs, theories and practices for implementation in organizational departments and activities; maintain working knowledge of current organizational practices, policies and theories; utilize research findings in the development of organizational corrective action plans; assist in the development of goals, objectives, policies, procedures, work standards and administrative control systems.
- Coordinate fiscal activities to ensure adequate staffing and resources for organizational operations and public service needs; assist and participate in the development and administration of departmental budgets; develop and manage program budgets including revenue projections and cost containments; monitor revenues and expenditure; identify and recommend results for budgetary problems; serve as liaison to personnel and outside agencies regarding budget and funding, resource allocation, organizational and policy-related issues; assist in the diagnosis of organizational problems and development of solutions to enhance efficiency and productivity.

- Train and provide work direction and guidance to assigned personnel; assign employee duties and review work to ensure accuracy, completeness and compliance with established requirements and procedures; provide input concerning employee evaluations as requested.
- Provide consultation to personnel and outside agencies regarding research findings, organizational improvement initiatives and related issues concerning departmental effectiveness; assist in developing operational policies utilizing research findings and complying with department standards and objectives as required.
- Perform a variety of special projects and procedures related to organizational effectiveness such as performance measure development activities, change initiatives and related projects as required; plan, organize and conduct presentations, workshops and training sessions regarding strategic planning, team development and related subjects; prepare and deliver oral presentations; direct the preparation of related training and support materials.
- Prepare and maintain a variety of records, reports and documentation related to fiscal activities, organizational effectiveness, projects, programs, findings, studies and assigned duties.
- Provide technical information and assistance to various administrators concerning organizational activities, needs and issues; assist in the formulation and development of policies, procedures and programs.
- Communicate with personnel and various outside agencies to exchange information, coordinate activities and resolve issues or concerns.
- Operate standard office equipment including a calculator, copier, fax machine, computer and assigned software.
- Maintain current knowledge of laws, codes, rules, regulations and pending legislature related to assigned organizational functions; assist in the modification of programs and procedures to ensure compliance with local, State and Federal requirements as appropriate.
- Attend and participate in a variety of meetings; serve on various committees as required; participate on various committees and present committee recommendations to management; serve as management liaison to various boards, committees and citizen advisory groups as assigned.
- Assist in the development and implementation of economic development plans and programs.
- Participate in the development and implementation of new or revised programs, systems, procedures and methods of operation; compile and analyze data and make recommendations regarding staffing, equipment and research.
- Conduct a variety of operational studies regarding departmental and programmatic activities, including complex, financial, budget, personnel, operational and administrative changes after approval; prepare comprehensive records and reports; identify alternatives and make recommendations.
- Assist in the research and development of alternative funding sources and ensure compliance with Federal, State, City and other funding agencies; comply with the City's accounting and reporting requirements and applicable laws, regulations and professional accounting practices.
- Prepare and submit City Council agenda reports and various other commission, committee and staff report and correspondences regarding assigned activities; confer with management staff regarding provision of administrative and support services.
- Maintain accurate records and files; develop retention schedules for the storage of records.
- Assist, coordinate and organize community events; represent the City to residents in explaining City policies; provide outreach and public education programs to the community through various media sources such as local news outlets, social media and the City's website.
- Participate and serve on a variety of multi-disciplinary committees and commissions; represent the City to a variety of community and stakeholder groups.
- Serve as Public Information Officer for the City of Imperial; communicate orally, in writing and through graphic representations and statistical summaries with colleagues, managers, staff, the public, organized employee groups and representatives of various organizations.

OTHER DUTIES:

- Perform related duties as assigned.

REQUIRED QUALIFICATIONS:

Education and Experience:

- Any combination equivalent to: Bachelor's degree in business administration, public administration or related field and three (3) years experience performing professional level administrative analysis duties.

Licenses and other Requirements:

- N/A

Knowledge of:

- Principles, practices and techniques of organizational data collection, analysis and change implementation.
- Techniques and methods of administrative analysis including fundamentals of operations research.
- Local governmental organization, legislative procedures and legal practices.
- Project management and contract administration.
- Current organizational practices and theories.
- Research and statistical evaluation techniques.
- Analysis of complex organizational statements and reports.
- Applicable laws, codes, regulations, policies and procedures.
- Financial and statistical record-keeping techniques.
- Principles of training and providing work direction.
- Preparation of fiscal statements, organizational reports and related documentation.
- Interpersonal skills using tact, patience and courtesy.

Ability to:

- Perform a variety of complex duties related to the collection, analysis, interpretation and reporting of data related to organization-wide policy planning and system implementation.
- Coordinate fiscal activities to assure adequate staffing and resources for organizational operations.
- Coordinate activities with related departments to assure organizational effectiveness.
- Participate in the development and review of policies, procedures and legislation affecting organizational activities.
- Train and provide work direction and guidance to assigned personnel.
- Serve as liaison to personnel and outside agencies regarding budget and funding, resource allocation, organizational and policy-related issues.
- Assist in diagnosing organizational problems and participate in the development of solutions to increase efficiency and productivity.
- Provide consultation to organizational department personnel and outside agencies.
- Monitor, evaluate and provide recommendations regarding program enhancement and modification.
- Communicate effectively both orally and in writing.
- Interpret, apply and explain rules, regulations, policies and procedures.
- Establish and maintain cooperative and effective working relationships with others.
- Maintain accurate statistical records.
- Analyze research data and prepare reports, summaries and recommendations.
- Meet schedules and timelines.
- Operate standard office equipment including a computer and assigned software.
- Determine appropriate course of action within clearly defined guidelines.

WORKING CONDITIONS:

Work Environment:

- Indoor/Office environment.
- Fast-paced environment with changing priorities.

Physical Demands: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Dexterity of hands and fingers to operate a computer keyboard.
- Hearing and speaking to exchange information in person and on the telephone.
- Sitting or standing for extended periods of time.
- Seeing to read a variety of materials.
- Bending at the waist, kneeling or crouching to file materials.
- Reaching overhead, above the shoulders and horizontally.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

CITY OF IMPERIAL

JOB DESCRIPTION

ORGANIC WASTE MONITOR

Established: NEW (Temporary Part-Time – Grant Funded)
Range 65 Part-Time Unrepresented (1000 hours)
Hourly: \$22.50 - \$34.91
Monthly: \$1,875.00 - \$2,909.17
Annual: \$22,500.00 - \$34,910.00

Unrepresented – FLSA – Non-Exempt

Department: Community Development Department

DEFINITION:

Under direction, The Organic Waste Monitor will be responsible for supporting the City's waste management program and will focus primarily on education and outreach to commercial and multi-family customers within the City of Imperial.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from assigned supervisory and/or management personnel. Exercises no direct supervision over staff.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Promotes the WASTE ZERO philosophy by making the best and highest use of all resources as well as finding ways to use waste products in ways that benefit the environment.
- Develops strategies to effectively manage current and future challenges and opportunities; develops recommendations and actionable plans.
- Defines issues and focus on achieving workable solutions; generates innovative ideas to develop or improve existing systems.
- Demonstrates ability to use computers and technology capabilities.
- Demonstrates strong proficiency and knowledge in area(s) of expertise as well as City business and proficiency in strategic and financial processes.
- Communicates well both verbally and in writing; listens to and understands various viewpoints; shares relevant information timely; provides constructive feedback; maintains professionalism.
- Presents ideas effectively to individuals or groups and delivers presentations suited to the characteristics and needs of the audience.
- Effectively and productively engages with others and establishes trust, credibility, and confidence.
- Promotes collaboration and assists others with their initiatives and efforts.
- Listens to and builds customer relationships; increases customer satisfaction and ensures commitments are met.

OTHER DUTIES:

- Performs other duties as assigned.

REQUIRED QUALIFICATIONS:**Education and Experience:**

Any combination of training and experience that would provide the required knowledge, skills and abilities is qualifying. A typical way to obtain the required qualifications would be:

Education:

High school diploma or equivalent.

Experience:

One (1) year experience in the development and coordination of programs, activities and events.

Licenses and Certifications:

Position requires the possession of a valid California Class C driver's license and a satisfactory driving record as conditions of initial and continued employment.

Knowledge of:

- English usage, spelling, punctuation and grammar
- Report structuring and writing
- Basic office methods
- Computer software including word processing,
- Basic mathematical calculations

Ability to:

- Plan, organize, promote, direct, and support program activities and events
- Produce word processing, spreadsheet, and media data
- Communicate clearly and concisely, both orally and in writing; prioritize and balance tasks with operational requirements
- Work with tools, materials, supplies and equipment used for program implementation
- analyze situations quickly and objectively and determine proper courses of action
- Establish and maintain effective working relationships with those contacted in the course of work

WORKING CONDITIONS:**WORK ENVIRONMENT**

- Incumbents work in both indoor and outdoor environments and under various weather conditions.

PHYSICAL AND MENTAL DEMANDS

- Must be able to perform tasks requiring both sitting and standing for extended periods of time, and require walking for extended periods.
- May require occasional bending, stretching, reaching, twisting, kneeling, squatting, and extension of the arms; lifting and/or carrying of light to moderate equipment/supplies.
- Ability to speak, hear and see, including ability to distinguish colors.
- Requires hand and finger dexterity sufficient to use computers and standard office equipment to perform assignments.

Hazards:

- Potential for contact with dissatisfied or hostile individuals.
- Exposure to dust and fumes.
- Working on ladders and scaffolding.

WORKING CONDITIONS

This position is subject to mandatory drug and alcohol testing pursuant to Department of Transportation and Federal Highway Administration requirements.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

**CITY OF IMPERIAL
JOB DESCRIPTION**

PARK MAINTENANCE WORKER I

Established: NEW
Range 57 Teamsters
Hourly: \$18.47 - \$28.65
Monthly: \$3,201.47 - \$4,966.00
Annual: \$38,417.60 - \$59,592.00

Teamsters – FLSA – Non-Exempt
Department: Parks and Recreation Department

DEFINITION:

Performs park maintenance and construction work in City park and recreation areas. The Park Maintenance Worker series provides for four levels ranging from the training level to the journey level including lead responsibility to the working supervisory level.

DISTINGUISHING CHARACTERISTICS

Under immediate supervision, performs routine ground maintenance work in City park and recreation areas. Incumbents are generally assigned as a member of a park maintenance crew. Incumbents in this class are expected to operate trucks and other automotive equipment as part of their regular assignment.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Weeds, cultivates, plants, fertilizes, and irrigates lawns and flower beds.
- Mows, aerates, and edges lawn areas using power and hand tools.
- Rakes, sweeps and vacuums leaves, lawn clippings, etc., using power blower and hand tools.
- Prunes and trims hedges, bushes, and other shrubbery.
- Cleans and maintains public facilities in City park and recreation areas.
- Operates small power equipment and machinery including chain saws, rototillers, lawn mowers, aerators, hedgers, spreaders, and other equipment.
- Works as a member of the City pest control crew spraying various pesticides, herbicides, fungicides, and other related chemicals in City park and recreation areas.
- Provides exceptional customer service to those contacted in the course of work.

OTHER DUTIES:

- Other related duties may also be performed; not all duties listed may necessarily be performed by each individual holding this classification.

REQUIRED QUALIFICATIONS:

Education:

- High School Diploma or equivalent

Experience:

- Six (6) months of full-time paid landscape maintenance experience.

License and Certifications:

- Possession of a valid California Class C Driver License is required for some assignments at time of appointment and is a condition of continued employment.

Knowledge of:

- Common practices, methods, and materials used in gardening and horticultural work.
- Proper methods of planting, cultivating and pruning for hedges, trees, shrubs, lawns, and flower beds
- The use and purpose of common hand tools used in grounds maintenance.

Ability to:

- Understand and carry out oral and written instructions.
- Perform heavy manual laboring duties.
- Learn to operate various park maintenance equipment and machinery.
- Identify potential safety hazards in parks and recreation areas.
- Work in inclement weather conditions.

WORKING CONDITIONS:**Work Environment:**

- Indoor/Outdoor environment.
- Seasonal heat and cold or adverse weather conditions.
- Regular exposure to fumes, dust, dirt, oil and grease.
- Noise from equipment operation.
- Driving a vehicle to conduct work.
- Variable work hours including evenings or weekends.

Physical Demands: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Dexterity of hands and fingers to operate maintenance equipment and tools.
- Seeing to perform maintenance work.
- Sitting or standing for extended periods of time.
- Lifting, carrying, pushing or pulling heavy objects as assigned by the position.
- Walking over rough or uneven surfaces.
- Reaching overhead, above the shoulders and horizontally.
- Bending at the waist, kneeling or crouching.
- Heavy physical labor.
- Climbing ladders.

Hazards:

- Working around and with machinery with moving parts.
- Working at heights.
- Exposure to chemicals and fumes.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

**CITY OF IMPERIAL
JOB DESCRIPTION**

PARK MAINTENANCE WORKER II

Established: NEW
Range 60 Teamsters
Hourly: \$19.89 - \$30.86
Monthly: \$3,447.60 - \$5,349.07
Annual: \$41,371.20 - \$64,188.80

Teamsters – FLSA – Non-Exempt
Department: Parks and Recreation Department

DEFINITION:

Performs park maintenance and construction work in City park and recreation areas. The Park Maintenance Worker series provides for four levels ranging from the training level to the journey level including lead responsibility to the working supervisory level.

DISTINGUISHING CHARACTERISTICS

Under general supervision, performs park maintenance work and/or serves as a lead worker over a small park maintenance crew. This level is distinguished from Park Maintenance Worker I in that it involves work requiring greater skill and independence. Incumbents in this class are expected to operate trucks and other automotive equipment as part of their regular assignment.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Works with a crew in park maintenance and construction work.
- Assists in installation and minor repair of sprinkler systems in City park and recreation areas.
- Builds and repairs park benches, tables, fences, signs, and related structures.
- Operates and maintains small power equipment and machinery including chain saws, rototillers, lawn mowers, aerators, hedgers, spreaders, and other equipment.
- Plants, trims, transplants, and cares for ornamental shrubs, plants, and roses.
- Weeds, cultivates, plants, fertilizes, and irrigates lawns and flower beds.
- Mows, aerates, and edges lawn areas using power and hand tools.
- Rakes, sweeps and vacuums leaves, lawn clippings, etc., using power blower and hand tools.
- Prunes and trims hedges, bushes, and other shrubbery.
- Cleans and maintains public facilities in City park and recreation areas.
- Works as a member of the City pest control crew spraying various pesticides, herbicides, fungicides, and other related chemicals in City park and recreation areas.
- Provides exceptional customer service to those contacted in the course of work

OTHER DUTIES:

- Other related duties may also be performed; not all duties listed may necessarily be performed by each individual holding this classification.

REQUIRED QUALIFICATIONS:

Education:

- High School Diploma or equivalent

Experience:

- Eighteen (18) months of full-time paid landscape maintenance experience.

License and Certifications:

- Possession of a valid California Class C Driver License is required for some assignments at time of appointment and is a condition of continued employment.

Knowledge of:

- Advanced operational knowledge of programming irrigation controllers.
- Common practices, methods, and materials used in park maintenance and construction work.
- Operation and maintenance requirements of various park maintenance equipment and machinery.
- Procedures and practices used in controlling or eradicating plant and insect diseases.
- Safety procedures involving fungicides, pesticides, herbicides, and related chemicals used in park maintenance.
- Proper methods of planting, cultivating, and pruning for hedges, trees, shrubs, lawns, and flower beds.
- The use and purpose of common hand tools used in grounds maintenance.

Ability to:

- Operate various park maintenance machinery and equipment including light trucks.
- Lead a crew of subordinate park maintenance workers.
- Maintain simple written records and reports.
- Work independently while performing semi-skilled grounds maintenance and repair work.
- Recognize common plant diseases and insect pests.
- Adjust and understand the operation of irrigation controllers.
- Understand and carry out oral and written instructions.
- Perform heavy manual laboring duties.
- Identify potential safety hazards in parks and recreation areas.
- Work in inclement weather conditions.

WORKING CONDITIONS:**Work Environment:**

- Indoor/Outdoor environment.
- Seasonal heat and cold or adverse weather conditions.
- Regular exposure to fumes, dust, dirt, oil and grease.
- Noise from equipment operation.
- Driving a vehicle to conduct work.
- Variable work hours including evenings or weekends.

Physical Demands: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Dexterity of hands and fingers to operate maintenance equipment and tools.
- Seeing to perform maintenance work.
- Sitting or standing for extended periods of time.
- Lifting, carrying, pushing or pulling heavy objects as assigned by the position.
- Walking over rough or uneven surfaces.
- Reaching overhead, above the shoulders and horizontally.
- Bending at the waist, kneeling or crouching.
- Heavy physical labor.
- Climbing ladders.

Hazards:

- Working around and with machinery with moving parts.
- Working at heights.
- Exposure to chemicals and fumes.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

CITY OF IMPERIAL
JOB DESCRIPTION

PARK MAINTENANCE WORKER III

Established: NEW
Range 64 Teamsters
Hourly: \$21.96 - \$34.06
Monthly: \$3,806.40 - \$5,903.73
Annual: \$45,676.80 - \$70,844.80

Teamsters – FLSA – Non-Exempt
Department: Parks and Recreation Department

DEFINITION:

Performs park maintenance and construction work in City park and recreation areas. The Park Maintenance Worker series provides for four levels ranging from the training level to the journey level including lead responsibility to the working supervisory level.

DISTINGUISHING CHARACTERISTICS

Under general supervision, performs park maintenance work and/or serves as a lead worker over a small park maintenance crew. This level is distinguished from Park Maintenance Worker II in that it involves work requiring greater skill and independence. Incumbents in this class are expected to operate trucks and other automotive equipment as part of their regular assignment.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Works with a crew in park maintenance and construction work.
- Assists in installation and minor repair of sprinkler systems in City park and recreation areas.
- Builds and repairs park benches, tables, fences, signs, and related structures.
- Operates and maintains small power equipment and machinery including chain saws, rototillers, lawn mowers, aerators, hedgers, spreaders, and other equipment.
- Plants, trims, transplants, and cares for ornamental shrubs, plants, and roses.
- Weeds, cultivates, plants, fertilizes, and irrigates lawns and flower beds.
- Mows, aerates, and edges lawn areas using power and hand tools.
- Rakes, sweeps and vacuums leaves, lawn clippings, etc., using power blower and hand tools.
- Prunes and trims hedges, bushes, and other shrubbery.
- Cleans and maintains public facilities in City park and recreation areas.
- Works as a member of the City pest control crew spraying various pesticides, herbicides, fungicides, and other related chemicals in City park and recreation areas.
- Provides exceptional customer service to those contacted in the course of work

OTHER DUTIES:

- Other related duties may also be performed; not all duties listed may necessarily be performed by each individual holding this classification.

REQUIRED QUALIFICATIONS:

Education:

- High School Diploma or equivalent

Experience:

Five years of full-time paid landscape maintenance experience.

License and Certifications:

- Possession of a valid California Class C Driver License is required for some assignments at time of appointment and is a condition of continued employment.
- California Department of Pesticides Regulation (CDPR) Qualified Applicators License (QAL) shall be acquired within 6 months of employment as a Park Maintenance Worker III.

Knowledge of:

- Advanced operational knowledge of programming irrigation controllers.
- Common practices, methods, and materials used in park maintenance and construction work.
- Operation and maintenance requirements of various park maintenance equipment and machinery.
- Procedures and practices used in controlling or eradicating plant and insect diseases.
- Safety procedures involving fungicides, pesticides, herbicides, and related chemicals used in park maintenance.
- Proper methods of planting, cultivating, and pruning for hedges, trees, shrubs, lawns, and flower beds.
- The use and purpose of common hand tools used in grounds maintenance.

Ability to:

- Operate various park maintenance machinery and equipment including light trucks.
- Lead a crew of subordinate park maintenance workers.
- Maintain simple written records and reports.
- Work independently while performing semi-skilled grounds maintenance and repair work.
- Recognize common plant diseases and insect pests.
- Adjust and understand the operation of irrigation controllers.
- Understand and carry out oral and written instructions.
- Perform heavy manual laboring duties.
- Identify potential safety hazards in parks and recreation areas.
- Work in inclement weather conditions.

WORKING CONDITIONS:

Work Environment:

- Indoor/Outdoor environment.
- Seasonal heat and cold or adverse weather conditions.
- Regular exposure to fumes, dust, dirt, oil and grease.
- Noise from equipment operation.
- Driving a vehicle to conduct work.
- Variable work hours including evenings or weekends.

Physical Demands: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Dexterity of hands and fingers to operate maintenance equipment and tools.
- Seeing to perform maintenance work.
- Sitting or standing for extended periods of time.
- Lifting, carrying, pushing or pulling heavy objects as assigned by the position.
- Walking over rough or uneven surfaces.
- Reaching overhead, above the shoulders and horizontally.
- Bending at the waist, kneeling or crouching.
- Heavy physical labor.
- Climbing ladders.

Hazards:

- Working around and with machinery with moving parts.
- Working at heights.
- Exposure to chemicals and fumes.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

**CITY OF IMPERIAL
JOB DESCRIPTION**

SPECIAL EVENTS COORDINATOR

Established: NEW
Range 75 MSPC Unrepresented
Hourly: \$28.81 - \$44.69
Monthly: \$4,993.73 - \$7,746.27
Annual: \$59,924.80 - \$92,955.20

MSPC – FLSA – Non-Exempt
Department: Parks and Recreation Department

DEFINITION:

Under direction of the Parks and Recreation Director, plans, organizes, coordinates, promotes and administers City-wide special events and programs hosted by the City of Imperial.

SUPERVISION RECEIVED AND EXERCISED:

Receives supervision from assigned supervisory or management personnel. Provides general direction to assigned staff and contract consultants on a program and project basis. Serves as lead staff in coordination and planning of special events and activities.

DISTINGUISHING CHARACTERISTICS:

This single-position class manages plans, coordinates, promotes and manages special events hosted by the City.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Plans, schedules, coordinates, and administers special events, shows, and community activities, including entertainment, speakers, retail concessions, budgeting and finances.
- Plan, coordinate and implement various programs and activities for youth, adults and seniors, providing opportunities for community engagement and opportunities for varying ages and populations.
- Develop and execute new event and promotional opportunities.
- Create and manage marketing, advertising, promotional concepts, themes, graphics, and are for digital and print media for special events and activities.
- Prepares and submits promotional materials, new releases, and social media information.
- Prepare and maintain accurate records for vendors, event promoters, volunteers and community groups.
- Prepares and maintains reports, schedules, and payment requests, collects fees.
- Obtains funding and purchases necessary equipment and supplies.
- Solicits participation from the community, civic organizations, and other related groups.
- Furnishes information to schools, civic groups, and the general public regarding special events and activities of the City.
- Schedules and coordinates the use of recreation facilities.
- Acts as the City's liaison with community groups and committees for special events.
- Establishes and maintains partnerships with external organizations, recruit, initiate and manage sponsorship relationships and vendor agreements.

- Establish and maintain positive relationships with other City departments involved with coordinating and planning event execution and strategy.
- Communicates the goals, objectives and expected code of conduct to all event participants and staff.
- Attend organizational and community meetings as needed.
- May provide direction and training to others within the department assisting with event coordination and planning.

OTHER DUTIES:

- Perform related duties as assigned.

REQUIRED QUALIFICATIONS:

Education and Experience:

Any combination of training and experience which would provide the required knowledge, skills and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to graduation from an accredited four-year college or university with a Bachelor's degree in business management/marketing, public relations, communications, or related field, and three (3) years' experience in planning, coordinating, promoting, and conducting special events.

License:

- Valid California class C driver's license with satisfactory driving record.

Ability to:

- Speak effectively in public and in front of large groups.
- Interact effectively with diverse groups of people.
- Interpret, apply and explain technical materials to non-technical users.
- Interpret, apply and explain complex Federal, State, and local laws, codes, regulations, departmental policies and procedures.
- Understand the organization and operation of the assigned department and of outside agencies as necessary to assume assigned responsibilities.
- Prepare clear and effective reports, correspondence, policies, procedures and other written material.
- Make accurate arithmetic, financial and statistical computations.
- Effectively conduct meetings and make presentations to various groups.
- Analyze situations and identify pertinent problems/issues; collect relevant information; evaluate realistic options; and recommend/implement appropriate course of action.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Use English effectively to communicate in person, over the telephone and in writing.
- Use tact, initiative, prudence and independent judgment within general policy, procedural and legal guidelines.
- Establish and maintain effective working relationships with those contacted in the course of the work.

Work Environment:

- Indoor/office and outdoor environment.
- Fast-paced environment with changing priorities.
- May interact with upset individuals.
- Subject to driving a vehicle to conduct work.
- Occasionally exposed to incremental weather.

Physical Demands:

- Dexterity of hands and fingers to operate a computer keyboard.
- Hearing and speaking to exchange information.
- Seeing to read a variety of materials and inspect work in progress.
- Reaching to obtain files.
- Lifting, carrying and balancing materials, up to 30 pounds.
- Standing and sitting for extended periods.
- Driving a vehicle to conduct work
- Ability to bend, stoop, kneel, reach, push and pull drawers open and closed to retrieve and file information
- Ability to lift, carry, push, and pull materials and objects necessary to perform job functions.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed.

RESOLUTION NO. 2023-24

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL,
CALIFORNIA ADOPTING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR
ENDING JUNE 30, 2024**

BE IT AND IT IS HEREBY RESOLVED by the City Council of the City of Imperial as follows:

WHEREAS, the Gann Initiative, hereby referred to as Article XIIB of the Constitution of the State of California was passed by the people; and

WHEREAS, Article XIIB mandated and appropriations limit on various units of government, including the City of Imperial; and

WHEREAS, that limit has been calculated by the Administrative Services Department of the City of Imperial using current guidelines by State Department of Finance; and

WHEREAS, the City Council of the City of Imperial desires to formally adopt that appropriations limit for the City.

SECTION 1. The City Clerk shall certify as to the adoption of this resolution.

NOW, THEREFORE, the City Council of the City of Imperial, in accordance with Article XIIB of the Constitution of the State of California hereby adopts an appropriation limit for the City of Imperial for Fiscal Year 2023-2024 at **\$21,528,421**, which is an increase of \$1,059,288 over Fiscal Year 2022-2023, using the California Department of Finance data, which reflects a **0.7%** population increase and a **4.44%** inflation increase for the new fiscal year. The appropriations subject to the limit for FY 2023-2024 total **\$9,044,000**, which are well below the FY 2023-2024 appropriations limit of **\$21,528,421**.

PASSED AND ADOPTED by the City Council of the City of Imperial on the 5th day of July, 2023.

KATHERINE BURNWORTH,
Mayor

ATTEST:

KRISTINA M. SHIELDS,
City Clerk

CERTIFICATION

I, Kristina M. Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing resolution was duly adopted at a meeting of the City Council of said City at its meeting held on the 5th of July, 2023, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, this _____ day of July, 2023

APPENDIX C

**AGREEMENT BETWEEN THE COUNTY OF IMPERIAL
AND THE CITY OF IMPERIAL FOR THE IMPERIAL COUNTY SHERIFF'S OFFICE TO
PROVIDE EMERGENCY DISPATCH SERVICES**

THIS AGREEMENT ("Agreement"), made and entered into effective the 12th day of September, 2023 by and between the **COUNTY OF IMPERIAL**, a political subdivision of the State of California, by and through its Imperial County Sheriff's Office, ("County"), and the **CITY OF IMPERIAL**, a California municipality with its main office at 420 South Imperial Avenue, Imperial, 92251, through its Imperial Police Department, ("City"); (individually, "Party;" collectively, "Parties") shall be as follows:

RECITALS

WHEREAS, the Imperial County Sheriff's Office ("ICSO") has the trained personnel, equipment, and facilities to provide radio dispatching services on a twenty-four(24) hour per day, seven (7) days per week basis in the operation of its law enforcement functions; and

WHEREAS, the City, through its Imperial Police Department ("Imperial PD" desires to contract with the County for the ICSO to provide dispatch services for the City by the reason its qualifications and experience for the performing such services; and

WHEREAS, the ICSO has offered to provide specified emergency dispatch and communications services for the City on the terms and in the manner set forth herein.

NOW, THEREFORE, in consideration of their mutual covenants, the Parties have and hereby agree to the following:

1. TERM.

1.1 The term of this Agreement ("Initial Term") shall be effective from the date first written above and continues thereafter for a period of (3) years, unless otherwise modified or terminated by either Party as provided for herein.

1.2 Upon expiration of the Initial Term, this Agreement shall automatically renew for an additional on (1) year period ("Renewal Term"), unless otherwise modified or terminated by either Party as provided for herein.

///

///

1 **2. SCOPE OF SERVICES.**

2 County shall provide services for the City identified under "Scope of Service" in ICSO's summary
3 quote, which is attached hereto and incorporated herein by this reference as Exhibit "A".

4 **3. COMPENSATION.**

5 **3.1** City shall pay County a flat rate in the amount of **Two Hundred Sixty Thousand Dollars,**
6 **and Zero Cents (\$260,000.00)** on Initial Term, **Two Hundred Eighty Thousand Dollars, and**
7 **Zero Cents (\$280,000.00)** for second year, **Three Hundred Thousand Dollars, and Zero Cents**
8 **(\$300,000.00)** for third year, for the County's services contemplated under this Agreement, as
9 identified in Exhibit "A".

10 **3.2** Such compensation shall be paid in four (4) equal quarterly installments on the first day of
11 March, June, September and December for each year during the term of this Agreement. The
12 amount of each installment payment shall be \$65,000.00 for four (4) equal quarterly installment
13 payments for the Initial Term (2023-2024) for a twelve-month period. The amount of each
14 installment payment for second fiscal year (2024-2025) shall be \$70,000.00 for four (4) equal
15 quarterly installment payments for a twelve-month period. The amount of each installment
16 payment for the third fiscal year (2025-2026) shall be \$75,000.00 for four (4) equal quarterly
17 installment payments for a twelve-month period during the Agreement.

18 **3.3** County shall provide an invoice to City at the onset of each quarterly installment payment
19 that shall be due and payable as set forth in Paragraph 3.2. The invoice will reflect all services
20 performed and amounts owed under this Agreement during the invoiced period.

21 **3.4** In the event this Agreement is terminated by either Party, City shall pay County the total
22 outstanding balance for services rendered upon receipt of the final invoice within thirty (30)
23 calendar days of the date of termination.

24 **4. TERMINATION.**

25 Either Party may terminate this Agreement at any time, with or without cause, by notifying the
26 other Party of its intent to terminate the Agreement and specifying the effective date thereof, at
27 least ninety (90) days before the effective date of such termination. The SRO shall remain under
28 the supervision, direction, and control of the ICSO, who shall administer this Agreement on behalf

1 **5. ADMINISTRATION AND SUPERVISION.**

2 **5.1** ICSO employees and staff performing services on behalf of County under this Agreement
3 shall remain under the supervision, direction and control of the ICSO, who shall administer this
4 Agreement on behalf of the County. County employees and staff shall not be considered agents,
5 employees, or deputies of City.

6 **5.2** Imperial PD employees and staff performing services on behalf of City under this
7 Agreement shall remain under the supervision, direction, and control of the Imperial PD, who shall
8 be considered agents, employees, or deputies of County.

9 **6. CITY RESPONSIBILITIES.**

10 City shall be responsible for:

11 **6.1** Providing appropriate information to ICSO staff on City's standard operating
12 procedures necessary to enable County to provide the services contemplated herein.

13 **6.2** Installing any additional telephone lines or equipment it deems necessary to permit
14 County to provide the services requested herein. City agrees to obtain County approval
15 before making any installations related to this Agreement to ensure compatibility with
16 County's obligation as provided for in Paragraph 7.2.

17 **6.3** The proper handling and disposition of its non-emergency telephone calls and
18 services.

19 **6.4** Providing and maintaining accurate mapping and related information necessary for
20 efficient emergency dispatching, including promptly sending any updates or changes to the
21 ICSO Dispatch/Communication Center.

22 **7. MUTUAL RESPONSIBILITIES.**

23 Both Parties shall be responsible for:

24 **7.1** Agreeing upon all operational procedures necessary to carry out the material terms
25 of this Agreement. In the event an emergency requires changes to the operational
26 procedures, or the Parties cannot come to a mutual agreement, the procedure shall be
27 determined jointly by the Sheriff and the Chief of Police.

28 **7.2** Meeting and endeavoring to reach an agreement as to whether unforeseen or needed

capital expenditures utilized in providing services here under should occur, as identified in Exhibit "A".

7.3 Meeting on a bi-annual basis to discuss the terms and conditions of this Agreement.

8. JURISDICTION AND VENUE.

This Agreement is made and entered into in Imperial County, California. This Agreement shall be construed and enforced in accordance with the laws of the State of California, and the Parties agree that any action brought by either Party regarding this Agreement shall be brought in a court of competent jurisdiction in Imperial County.

9. INSURANCE.

Each Party shall retain sufficient insurance, or otherwise be sufficiently self-insured, to meet its respective obligations under this Agreement.

10. INDEMNIFICATION.

10.1 Each Party agree, to the fullest extent permitted by law, to defend with counsel acceptable to the other Party, indemnify and hold the other Party, its representatives, officers, elected officials, designees, employees, agents, successors and assigns, harmless from and against any and all liability, loss, expense (including reasonable attorney's fees) or claims for injury or damages arising out of the performance of this Agreement, but only in proportion to and to the extent such liability, loss, expense, attorneys' fees or claims for injury or damages are caused by or result from the negligent acts and omissions or willful misconduct of the indemnifying Party, its officers, employees, representatives, elected officials, designees, or agents.

10.3 Notwithstanding the foregoing, in the event that the Parties are both held to be responsible for the negligent acts and omissions or willful misconduct of its own officers, employees, representatives, elected officials, designee, or agents, the Parties will bear their proportionate share of liability as determined in any such proceeding. Each Party to bear its own costs and attorney's fees.

11. NO AGENCY.

Nothing herein contained shall be construed to create, and the Parties hereto expressly

1 disclaim any intent to create, any form of agency relationship, joint venture or partnership.

2 **12. SEVERABILITY.**

3 If any provision of this Agreement is held by a court of competent jurisdiction to be void,
4 invalid, or unenforceable, the remaining provisions shall continue in full force and effect.

5 **13. GOOD FAITH PERFORMANCE.**

6 The Parties hereto agree to act in good faith and deal fairly with the other Party in the
7 performance of this Agreement.

8 **14. ASSIGNMENT.**

9 Neither this Agreement nor any duties or obligations under this Agreement may be
10 assigned by District without prior written consent of County.

11 **15. NOTICES.**

12 Any notice to be given pursuant to this Agreement shall be in writing and personally
13 delivered or sent by certified mail, postage prepaid, return receipt requested or by overnight
14 carrier, priority overnight delivery, postage and delivery charges prepaid, to each Party at
15 the following addresses:

16
17 COUNTY
18 Federico Miramontes, Sheriff
19 Imperial County Sheriff's Office
328 Applestill Road
El Centro, CA 92243

CITY
Dennis Morita, City Manager
City of Imperial
420 South Imperial Avenue
Imperial, CA 92251

20 Copies of notices to Sheriff shall also be sent to:

21 Imperial County Executive Office
22 Attn: County Executive Officer
940 West Main Street, Suite 208
23 El Centro, CA 92243

24 Notice shall be deemed to have been delivered only upon receipt by the Party, seventy-two (72)
25 hours after deposit in the United States mail or twenty-four (24) hours after deposit with an
26 overnight carrier. The addressees and addresses for purposes of this Paragraph may be changed to
27 any other addressee and address by giving written notice of such change in the manner provided
28 in this Paragraph. Unless and until written notice of change of addressee and/or address is delivered

1 in the manner provided in this paragraph, the addressee and address set forth in this Agreement
2 shall continue in effect for all purposes hereunder.

3 **15. WAIVER.**

4 Any waiver of any default by any Party to this Agreement shall be deemed to be a waiver of any
5 subsequent default. Failure on the part of County to require exact, full, and complete compliance
6 with any term of this Agreement shall not be construed in any manner as changing the terms hereof.
7 or stopping County from enforcement hereof.

8 **17. ENTIRE AGREEMENT.**

9 This Agreement contains the entire Agreement between the Parties relating to the transactions
10 contemplated hereby, and supersedes all prior or contemporaneous Agreement, understandings,
11 provisions, negotiations, representations, or statements, either written or oral.

12 **18. MODIFICATION.**

13 No modification, waiver, amendment, discharge, or change of this Agreement shall be valid
14 unless the same is in writing and signed by both Parties.

15 **19. REVIEW OF AGREEMENT TERMS.**

16 **19.1** Each Party has had the opportunity to receive independent legal advice from its attorney(s)
17 with respect to the advisability of making the representations, warranties, covenants, and
18 agreements provided for herein, and with respect to the advisability of executing this Agreement.

19 **19.2** No presumption or rule that ambiguities shall be construed against the drafting party shall
20 apply to the interpretation or enforcement of the same or any subsequent amendments thereto.

21 **IN WITNESS WHEREOF**, the Parties have executed this Agreement on the day and year
22 first above written.

23 **County of Imperial**

City of Imperial

24
25 By: _____

26 Ryan E. Kelley, Chairman
27 Imperial County Board of Supervisors
28 ///

By: _____

Dennis Morita, City Manager

1 ATTEST

2
3 By: Blanca Acosta 09-14-23
4 Blanca Acosta, Clerk of the Board
County of Imperial, State of California

5
6 APPROVED AS TO FORM

7 Eric R. Havens,
8 County Counsel

9 By: Mistelle Abdelmagied
10 Mistelle Abdelmagied
11 Assistant County Counsel

ATTEST

By: Kristina Shields
Kristina Shields, City Clerk
City of Imperial, State of California

APPROVED AS TO FORM

City of Imperial,
Office of the City Attorney

By: Katherine Turner
Katherine Turner
City Attorney



IMPERIAL COUNTY SHERIFF'S OFFICE

Fred Miramontes
SHERIFF / DEPUTY MARSHAL



June 23, 2023

Imperial County Sheriff's Office Summary Quote to provide services for the City of Imperial (Police) Dispatch and Communications Services

Scope of Service

1. Dispatching radio communications services for twenty (24) hour per day, seven days a week.
2. 911 emergency dispatch services for police calls for service.
3. Use of California Law Enforcement Telecommunication System (CLETS) through ICSO.
4. Benefit of ICSO Dispatch/Communication Center equipment to include:
 - a. Motorola MCC 7500 consoles
 - b. Russ Basset Console position
 - c. Verint Voice Logging Recorder system
 - d. AT & T 911 VETA system

Annual Cost:	\$ 260,000.00	fiscal year (2022-2023)
	\$ 280,000.00	fiscal year (2023-2024)
	\$ 300,000.00	fiscal year (2024-2025)

Additional Cost not provided:

1. Monthly telephone services associated with trunking and other reporting telephone lines.
2. Unforeseen or needed capital expenditures, to be mutually agreed upon by both parties.

Manuel De Leon, Chief Deputy
Imperial County Sheriff's Office
(442) 265-2004

EXHIBIT "A"

June 23, 2023

Imperial County Sheriff's Office Summary Quote to provide services for the
City of Imperial (Police) Dispatch and Communications Services

Scope of Service

1. Dispatching radio communications services for twenty (24) hour per day, seven days a week.
2. 911 emergency dispatch services for police calls for service.
3. Use of California Law Enforcement Telecommunication System (CLETS) through ICSO.
4. Benefit of ICSO Dispatch/Communication Center equipment to include:
 - a. Motorola MCC 7500 consoles
 - b. Russ Basset Console position
 - c. Verint Voice Logging Recorder system
 - d. AT & T 911 VCTA system

Annual Cost:	\$ 260,000.00	fiscal year (2022-2023)
	\$ 280,000.00	fiscal year (2023-2024)
	\$ 300,000.00	fiscal year (2024-2025)

Additional Cost not provided:

1. Monthly telephone services associated with trunking and other reporting telephone lines.
2. Unforeseen or needed capital expenditures, to be mutually agreed upon by both parties.

Manuel De Leon, Chief Deputy
Imperial County Sheriff's Office
(442) 265-2004

REFERENCED AGREEMENT

**AGREEMENT BETWEEN THE COUNTY OF IMPERIAL
AND THE CITY OF IMPERIAL FOR THE IMPERIAL COUNTY SHERIFF'S OFFICE
TO PROVIDE EMERGENCY DISPATCH SERVICES**

THIS AGREEMENT ("Agreement"), made and entered into effective the 6th day of August, 2019 by and between the **COUNTY OF IMPERIAL**, a political subdivision of the State of California, through its Imperial County Sheriff's Office, ("County"), and the **CITY OF IMPERIAL**, a California municipality with its main office located at 420 South Imperial Avenue, Imperial, California 92251, through its Imperial Police Department, ("City"); (individually, "Party;" collectively, "Parties") shall be as follows:

RECITALS

WHEREAS, the Imperial County Sheriff's Office ("ICSO") has the trained personnel, equipment, and facilities to provide radio dispatching services on a twenty-four (24) hour per day, seven (7) days per week basis in the operation of its law enforcement functions; and

WHEREAS, the City, through its Imperial Police Department ("Imperial PD") desires to contract with the County for the ICSO to provide dispatch services for the City by reason its qualifications and experience for performing such services; and

WHEREAS, the ICSO has offered to provide specified emergency dispatch and communications services for the City on the terms and in the manner set forth herein.

NOW, THEREFORE, in consideration of their mutual covenants, the Parties have and hereby agree to the following:

1. TERM.

1.1 The term of this Agreement ("Initial Term") shall be effective from the date first written above and continues thereafter for a period of three (3) years, unless otherwise modified or terminated by either Party as provided for herein.

1.2 Upon expiration of the Initial Term, this Agreement shall automatically renew for an additional one (1) year period ("Renewal Term"), unless otherwise modified or terminated by either Party as provided for herein.

///

///

1 **2. SCOPE OF SERVICES.**

2 County shall provide services for the City identified under "Scope of Service" in ICSO's
3 summary quote, which is attached hereto and incorporated herein by this reference as **Exhibit "A."**

4 **3. COMPENSATION.**

5 **3.1** City shall pay County a flat rate in the amount of **Two Hundred Forty-One Thousand,**
6 **Three Hundred Forty-One Dollars and Thirty Cents (\$241,341.30)** per year, for County's services
7 contemplated under this Agreement, as identified in Exhibit "A."

8 **3.2** Such compensation shall be paid in four (4) equal quarterly installments on or before the
9 last day of March, June, September, and December of each year during the term of this Agreement. The
10 amount of each installment payment shall be \$60,335.33 for the first three (3) installment payments, and
11 \$60,335.31 for the last installment payment for each twelve-month period during the Agreement.

12 **3.3** County shall provide an invoice to City for each quarterly installment payments in
13 arrears, that shall be due and payable as set forth in Paragraph 3.2. The invoice will reflect all services
14 performed and amounts owed under this Agreement during the invoiced period.

15 **3.4** In the event this Agreement is terminated by either Party, City shall pay County the total
16 outstanding balance for services rendered upon receipt of the final invoice within thirty (30) calendar
17 days of the date of termination.

18 **4. TERMINATION.**

19 Either Party may terminate this Agreement at any time, with or without cause, by notifying the
20 other Party of its intent to terminate the Agreement and specifying the effective date thereof, at least
21 ninety (90) days before the effective date of such termination.

22 **5. ADMINISTRATION AND SUPERVISION.**

23 **5.1** ICSO employees and staff performing services on behalf of County under this Agreement
24 shall remain under the supervision, direction, and control of the ICSO, who shall administer this
25 Agreement on behalf of the County. County employees and staff shall not be considered agents,
26 employees, or deputies of City.

27 **5.2** Imperial PD employees and staff performing services on behalf of City under this
28 Agreement shall remain under the supervision, direction, and control of the Imperial PD, who shall

1 administer this Agreement on behalf of the City. City employees and staff shall not be considered
2 agents, employees, or deputies of County.

3 **6. CITY RESPONSIBILITIES.**

4 City shall be responsible for:

5 **6.1** Providing appropriate information to ICSO staff on City's standard operating procedures
6 necessary to enable County to provide the services contemplated herein.

7 **6.2** Installing any additional telephone lines or equipment it deems necessary to permit
8 County to provide the services requested herein. City agrees to obtain County approval before making
9 any installations related to this Agreement to ensure compatibility with County's obligations as provided
10 for in Paragraph 7.2.

11 **6.3** The proper handling and disposition of its non-emergency telephone calls and services.

12 **6.4** Providing and maintaining accurate mapping and related information necessary for
13 efficient emergency dispatching, including promptly sending any updates or changes to the ICSO
14 Dispatch/Communication Center.

15 **7. MUTUAL RESPONSIBILITIES.**

16 Both Parties shall be responsible for:

17 **7.1** Agreeing upon all operational procedures necessary to carry out the material terms of this
18 Agreement. In the event an emergency requires changes to the operational procedures, or the Parties
19 cannot come to a mutual agreement, the procedure shall be determined jointly by the Sheriff and Chief
20 of Police.

21 **7.2** Meeting and endeavoring to reach an agreement as to whether unforeseen or needed
22 capital expenditures utilized in providing services hereunder should occur, as identified in **Exhibit "A."**

23 **7.3** Meeting on a bi-annual basis to discuss the terms and conditions of this Agreement.

24 **8. JURISDICTION AND VENUE.**

25 This Agreement is made and entered into in Imperial County, California. This Agreement shall
26 be construed and enforced in accordance with the laws of the State of California, and the Parties agree
27 that any action brought by either Party regarding this Agreement shall be brought in a court of
28 competent jurisdiction in Imperial County.

1 **9. INSURANCE.**

2 Each Party shall retain sufficient insurance, or otherwise be sufficiently self-insured, to meet its
3 respective obligations under this Agreement.

4 **10. INDEMNIFICATION.**

5 **10.1** Each Party agrees, to the fullest extent permitted by law, to defend with counsel
6 acceptable to the other Party, indemnify and hold the other Party, its representatives, officers, elected
7 officials, designees, employees, agents, successors and assigns, harmless from and against any and all
8 liability, loss, expense (including reasonable attorneys' fees) or claims for injury or damages arising out
9 of the performance of this Agreement, but only in proportion to and to the extent such liability, loss,
10 expense, attorneys' fees or claims for injury or damages are caused by or result from the negligent acts
11 and omissions or willful misconduct of the indemnifying Party, its officers, employees, representatives,
12 elected officials, designees, or agents.

13 **10.2** Notwithstanding the foregoing, in the event that the Parties are both held to be
14 responsible for the negligent acts and omissions or willful misconduct of its own officers, employees,
15 representatives, elected officials, designees, or agents, the Parties will bear their proportionate share of
16 liability as determined in any such proceeding. Each Party to bear its own costs and attorneys' fees.

17 **11. NO AGENCY.**

18 Nothing herein contained shall be construed to create, and the Parties hereto expressly disclaim
19 any intent to create, any form of agency relationship, joint venture or partnership.

20 **12. SEVERABILITY.**

21 If any provision of this Agreement is held by a court of competent jurisdiction to be void,
22 invalid, or unenforceable, the remaining provisions shall continue in full force and effect.

23 **13. GOOD FAITH PERFORMANCE.**

24 The Parties hereto agree to act in good faith and deal fairly with the other Party in the
25 performance of this Agreement.

26 **14. ASSIGNMENT.**

27 Neither this Agreement nor any duties or obligations under this Agreement may be assigned by
28 District without prior written consent of County.

1 **15. NOTICES.**

2 Any notice to be given pursuant to this Agreement shall be in writing and personally delivered or
3 sent by certified mail, postage prepaid, return receipt requested or by overnight carrier, priority
4 overnight delivery, postage and delivery charges prepaid, to each Party at the following addresses:

5 **COUNTY**

6 Raymond Loera, Sheriff
7 Imperial County Sheriff's Office
328 Applestill Road
El Centro, CA 92243

CITY

Stefan T. Catwin, City Manager
City of Imperial
420 South Imperial Avenue
Imperial, CA 92251

8 Copies of notices to Sheriff shall also be sent to:

9 Imperial County Executive Office
10 Attn: County Executive Officer
940 West Main Street, Suite 208
11 El Centro, CA 92243

12 Notice shall be deemed to have been delivered only upon receipt by the Party, seventy-two (72)
13 hours after deposit in the United States mail or twenty-four (24) hours after deposit with an overnight
14 carrier. The addressees and addresses for purposes of this Paragraph may be changed to any other
15 addressee and address by giving written notice of such change in the manner provided in this Paragraph.
16 Unless and until written notice of change of addressee and/or address is delivered in the manner
17 provided in this Paragraph, the addressee and address set forth in this Agreement shall continue in effect
18 for all purposes hereunder.

19 **16. WAIVER**

20 No waiver of any default by any Party to this Agreement shall be deemed to be a waiver of any
21 subsequent default. Failure on the part of County to require exact, full, and complete compliance with
22 any term of this Agreement shall not be construed in any manner as changing the terms hereof, or
23 estopping County from enforcement hereof.

24 **17. ENTIRE AGREEMENT.**

25 This Agreement contains the entire Agreement between the Parties relating to the transactions
26 contemplated hereby, and supersedes all prior or contemporaneous Agreements, understandings,
27 provisions, negotiations, representations, or statements, either written or oral.

28 ///

1 **18. MODIFICATION.**

2 No modification, waiver, amendment, discharge, or change of this Agreement shall be valid
3 unless the same is in writing and signed by both Parties.

4 **19. REVIEW OF AGREEMENT TERMS.**

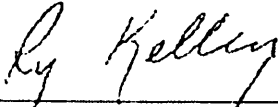
5 **19.1** Each Party has had the opportunity to receive independent legal advice from its
6 attorney(s) with respect to the advisability of making the representations, warranties, covenants and
7 agreements provided for herein, and with respect to the advisability of executing this Agreement.

8 **19.2** No presumption or rule that ambiguities shall be construed against the drafting party
9 shall apply to the interpretation or enforcement of the same or any subsequent amendments thereto.

10 **IN WITNESS WHEREOF**, the Parties have executed this Agreement on the day and year first
11 above written.

12 **County of Imperial**

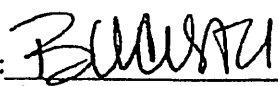
City of Imperial

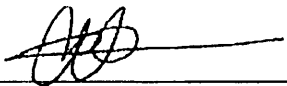
13
14 By: 
15 Ryan E. Kelley, Chairman
16 Imperial County Board of Supervisors

By: 
Stefan Chatwin, City Manager
City of Imperial, State of California

17 **ATTEST:**

ATTEST:

18
19 By: 
20 Blanca Acosta, Clerk of the Board,
County of Imperial, State of California

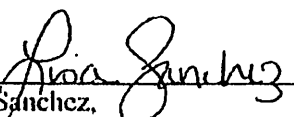
By: 
Alexis Chalupnik, Deputy City Clerk
City of Imperial, State of California

21 **APPROVED AS TO FORM:**

APPROVED AS TO FORM:

22 Katherine Turner,
23 County Counsel

City of Imperial,
Office of the City Attorney

24
25 By: 
26 Lisa Sanchez,
Deputy County Counsel

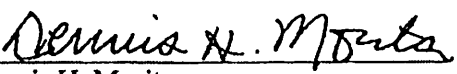
By: 
Dennis H. Morita,
City Attorney



EXHIBIT A
IMPERIAL COUNTY SHERIFF'S OFFICE
RAYMOND LOERA
SHERIFF•CORONER•MARSHAL



June 14, 2019

**Imperial County Sheriff's Office summary Quote to provide services for the
City of Imperial (Police and Fire Operations) Dispatch and Communications Services**

Scope of Service

- 1 Dispatching radio communications services for twenty-four (24) hour per day, seven days per week.
- 2 911 emergency dispatch services for police and fire calls for service.
- 3 Use of the California Law Enforcement Telecommunication System (CLETS) through the ICSO
- 4 Benefit of ICSO Dispatch/Communication Center equipment to include:
 - Motorola Radio P25 compatible Console
 - Russ Basset Console Position
 - Verint Voice Logging Recorder system
 - AT&T 911 VETA system

ANNUAL COST: \$ 241,341.30

Additional Cost not Provided:

- 1 Monthly telephone services associated with trunking and other reporting telephone lines.
- 2 Unforeseen or needed capital expenditures, to be mutually agreed upon by both parties.

Thomas Garcia, Chief Deputy
Imperial County Sheriff's Office
(442) 265-2004

Whereby certify that the foregoing instrument is a correct copy of the original on file with this office.

Date: 8-13-19

Approved by: the Board of Supervisors

Mark of the Board of Supervisors
County of Imperial

Date

Minute Order #

BY: [Signature]

EXHIBIT C

Annual Budget for Fiscal Year 2024-2025

RESOLUTION NO. 2024-47

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF IMPERIAL, CALIFORNIA APPROVING THE ANNUAL
BUDGET FOR THE FISCAL YEAR THAT BEGINS ON
JULY 1, 2024 AND ENDS ON JUNE 30, 2025**

BE IT AND IT IS HEREBY RESOLVED by the City Council of the City of Imperial as follows:

WHEREAS, the City is required to adopt an annual Budget and spending plan by June 30th of each fiscal year to allow the City to continue operations on July 1st of the new fiscal year; and

WHEREAS, the City Council approved Resolution #2024-46 to provide Continuing Appropriations for the Fiscal Year that began on July 1, 2024; and

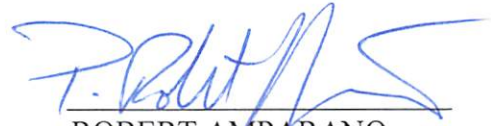
WHEREAS, approving Continuing Appropriations provided spending authority for the new fiscal year that began on July 1, 2024, on an interim basis, until the Fiscal Year 2024-2025 Budget fully reviewed and adopted in its entirety for all funds and departments; and

WHEREAS, the City Council was presented the FY 2025 City Budget on June 19, 2024 and reviewed it in greater detail at a public work study session on June 27, 2024.

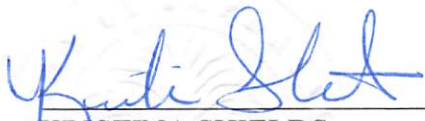
NOW, THEREFORE, the City Council of the City of Imperial, hereby approves the FY 2025 City Budget for all expenditures, revenue estimates, and an Organization chart with 157.25 FTE (full-time equivalent) “authorized” staff positions (including 4 new positions) from the Fund Balance budgeting system of the City. Each budget line item shall be posted into the FY 2025 chart of accounts in the Fund Balance system following approval of this Resolution #2024-47 by the City Council. Attachments 1 – 9 which follows this resolution include the line-item budget detail for every fund and department as follows:

1. \$17,429,200 General Fund.
2. \$ 6,601,500 Special Funds.
3. \$10,932,700 Water Fund.
4. \$ 6,631,700 Wastewater Fund.
5. \$ 3,436,300 CFD Funds.
6. \$ 1,666,400 RDA – Successor Agency Funds.
7. \$ 1,503,600 Information Technology Fund.
8. \$ 8,265,400 CIP Budget “Estimated” Carryover Budget from FY 2024 into FY 2025.
9. Organizational chart of all 157.25 FTE that includes four (4) new positions.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Imperial on the 3rd day of July, 2024.


ROBERT AMPARANO,
Mayor

ATTEST:

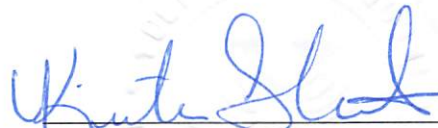

KRISTINA SHIELDS,
City Clerk

CERTIFICATION

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2024-47 was duly adopted at a meeting of the City Council of said City at its meeting held on the 3rd day of July 2024, by the following vote, to wit:

AYES: Burnworth, Obeso-Martinez, Mendoza, Tucker, Amparano
NOES: None
ABSENT: None
ABSTAIN: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, 3rd day of July, 2024.



KRISTINA SHIELDS,
City Clerk

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 1
6/28/2024
12:24 pm

City of Imperial

Month: 6/30/2024	Prior Year Actual	----- Current Year -----		Actual Thru June	Estimated Total	(6)	(7)	(8)
		Original Budget	Amended Budget			JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Revenues								
Dept: 000								
4110 PROPERTY TAXES - SECURED	1,938,283	1,847,400	1,847,400	1,830,200	1,847,400	1,977,000	1,977,000	
4111 PROPERTY TAXES - UNSECURED	151,388	174,400	174,400	184,288	174,400	174,400	174,400	
4112 PROPERTY TRANSFER TAX	79,223	83,400	83,400	60,567	83,400	83,400	83,400	
4113 AIRCRAFT TAX	56,765	51,200	51,200	69,065	51,200	51,200	51,200	
4114 ERAF - AB1661	0	0	0	0	0			
4115 ERAF - AB1396	0	0	0	0	0			
4120 SALES TAX	3,429,052	3,419,100	3,273,400	2,784,376	3,273,400	3,429,100	3,429,100	
4121 CANNABIS BUSINESS TAX	374,358	510,000	315,000	273,727	315,000	315,000	315,000	
4130 FRANCHISES	347,402	360,000	412,600	427,013	412,600	412,600	412,600	
4135 CFD ADMINISTRATIVE FEE	0	50,000	50,000	0	50,000	50,000	50,000	
4140 TRANSIENT OCCUPANCY TAX	235,390	350,000	410,000	387,901	410,000	410,000	410,000	
4210 BUSINESS LICENSES	66,979	66,300	77,300	70,146	77,300	77,300	77,300	
4211 SCORE	0	0	0	0	0			
4220 TAXI CAB LICENSES	0	200	0	0	0			
4230 ANIMAL LICENSES	9,415	8,200	8,200	8,151	8,200	8,200	8,200	
4240 BUILDING (WORK) PERMITS	498,968	408,000	600,000	593,505	600,000	600,000	600,000	
4249 TRAFFIC	0	0	0	0	0			
4250 IMPACT FEES - FIRE	0	0	0	0	0			
4251 IMPACT FEES - POLICE	0	0	0	0	0			
4254 IMPACT FEES - ADMIN	0	0	0	0	0			
4255 IMPACT FEES - LIBRARY	0	0	0	0	0			
4256 IMPACT FEES - PARKS	0	0	0	0	0			
4257 IMPACT FEES-CIRCULATION	0	0	0	0	0			
4310 VEHICLE CODE FINES	0	0	0	0	0			
4311 LOCAL COURT FINES	10,407	9,200	9,200	13,052	9,200	9,200	9,200	
4330 UTILITY PENALTIES	177,852	168,300	195,300	183,231	195,300	195,300	195,300	
4333 CODE ENFORCEMENT FINES	2,275	3,100	3,100	275	3,100	3,100	3,100	
4335 LICENSE PENALTIES	2,911	3,000	3,000	2,511	3,000	3,000	3,000	
4410 MOTOR VEHICLE IN LIEU	2,163,728	2,173,800	2,273,800	2,366,930	2,273,800	2,319,300	2,319,300	
4430 HOMEOWNERS EXEMPTION	12,092	6,100	6,100	6,104	6,100	6,100	6,100	
4431 HOUSING AUTHORITY IN LIEU	2,535	2,500	2,500	2,547	2,500	2,500	2,500	
4432 OFF HIGHWAY IN LIEU	0	0	0	0	0			
4456 RECYCLING/LITTER REDUCTION PRG	0	0	0	0	0			
4459 OTHER FED GRANTS (SBA)	0	0	0	0	0			
4462 STBG 6717 GRANT	0	0	0	0	0			
4466 STATE GRANT - ARTICLE 3	0	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 2
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Revenues								
Dept: 000								
4467 STATE GRANT LIBRARY PLF	0	0	0	0	0			
4468 STATE GRANT - DWR GRANT	0	0	0	0	0			
4469 SCHOOL RESOURCE OFFICER	89,084	90,000	130,000	162,525	130,000	130,000	130,000	
4471 STATE GRANT CalTrans	57,891	81,000	81,000	7,109	81,000	81,000	81,000	
4473 HIDTA	91,591	100,000	131,000	88,789	131,000	131,000	131,000	
4477 DEA Salary Reimb	0	0	0	0	0			
4479 NTF	0	0	0	0	0			
4480 STONEGARDEN	26,710	30,600	48,600	48,815	48,600	48,600	48,600	
4482 CALEMA /FEMA	0	10,000	24,000	24,271	24,000	24,000	24,000	
4483 DHE OVERTIME	10,361	30,000	0	0	0			
4485 Homeland Security	0	5,100	0	0	0			
4486 ARP (COVID)	0	0	0	0	0			
4508 CFD SERVICE FEE	0	100,000	0	0	0			
4509 FIRE INSPECTION & MISC FEES	36,118	81,600	41,600	40,853	41,600	41,600	41,600	
4510 ZONING/SUBDIVISION FEES	40,469	25,800	25,800	30,549	25,800	25,800	25,800	
4521 PLAN CK/ENG/ENCROACHMENT FEES	136,000	188,700	140,000	104,566	140,000	140,000	140,000	
4522 SEISMIC FEES	5,135	4,100	4,100	2,552	4,100	4,100	4,100	
4523 CBSC	7,113	6,500	6,500	6,222	6,500	6,500	6,500	
4524 RUBBISH COLLECTION FEES	1,572,667	0	0	-66	0			
4525 RUBBISH COLLECTION FEES AB939	125,041	0	0	-5	0			
4526 RECYCLING	7,501	5,100	7,100	7,117	7,100	7,100	7,100	
4533 POOL REVENUES	14,660	20,400	20,400	31,383	20,400	20,400	20,400	
4534 RECREATION / RENTAL FEES	4,665	4,600	4,600	4,410	4,600	4,600	4,600	
4535 ADMINISTRATIVE SERVICES	27,820	22,600	6,600	6,875	6,600	6,600	6,600	
4536 RECREATION PROGRAMS	38,584	35,000	40,000	36,097	40,000	40,000	40,000	
4537 INSTRUCTOR PROGRAM	0	0	0	0	0			
4538 WORTHINGTON SQUARE PROGRAMS	0	0	0	0	0			
4540 LIBRARY FEES	5,690	5,400	5,400	3,527	5,400	5,400	5,400	
4590 IT SERVICES TO OTHER CITIES	0	0	0	0	0			
4610 INTEREST EARNED	16,949	490,000	353,000	209,632	353,000	370,700	370,700	
4620 RENTS	0	0	0	0	0			
4700 FARMER'S MARKET	92,299	51,000	60,000	58,954	60,000	60,000	60,000	
4701 SPONSORSHIP (COM SERVICES)	39,500	53,600	53,600	60,750	53,600	53,600	53,600	
4705 Sponsorship - Parade & Rally	0	0	0	0	0			
4710 SALE OF MAPS, PUBS & COPIES	17	200	200	492	200	200	200	
4711 SALE OF SURPLUS PROPERTY	0	5,000	0	0	0	40,000	40,000	

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 3
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Revenues								
Dept: 000								
4715 CODE ENFORCEMENT FEES	0	0	0	0	0			
4716 POLICE - CITY ORD VIOL	0	1,500	0	0	0	1,500	1,500	
4717 POLICE - FINGERPRINTS	0	0	0	0	0			
4718 POLICE - PARKING CITATIONS	0	2,000	0	0	0	2,000	2,000	
4719 POLICE - VEHICLE RELEASE	0	1,000	0	0	0	1,000	1,000	
4720 POLICE - DUI	15	300	0	0	0	300	300	
4721 POLICE - OTHER	19,420	25,000	25,000	15,157	25,000	25,000	25,000	
4722 ASSET FORFEITURE (FEDERAL)	0	0	0	0	0			
4723 POLICE DETAILS - AIRPORT	0	0	0	0	0			
4724 POST REIMBURSEMENT	12,430	12,400	12,400	1,536	12,400	12,400	12,400	
4727 POLICE DETAILS	0	1,000	1,000	0	1,000	1,000	1,000	
4730 LIBRARY - OTHER	0	0	0	300	0			
4734 3% Youth Programs (Cannabis)	43,387	102,000	102,000	22,502	102,000	32,000	32,000	
4735 5% Public Safety (Cannabis)	72,311	153,000	53,000	37,503	53,000	53,000	53,000	
4740 INSURANCE DIVIDENDS	1,092	1,000	1,500	1,508	1,500	1,000	1,000	
4741 W/C INSURANCE CLAIMS	13,545	10,000	44,000	48,340	44,000	44,000	44,000	
4742 INSURANCE CLAIMS	32,510	40,000	0	0	0	10,000	10,000	
4790 NOT OTHERWISE CLASSIFIED	4,992	5,000	5,000	4,130	5,000	5,000	5,000	
4791 CALEMA FUNDING	0	0	0	0	0			
4800 SALE OF CITY PROPERTY - LAND	0	0	0	0	0			
4801 SALE OF CITY PROPERTY - ROW	49,159	0	0	0	0			
4803 SALE -CITY PROP VEHICLES	0	0	11,000	10,690	11,000			
4910 OPERATING TRANSFERS IN	1,946,558	5,991,000	5,532,018	4,503,411	5,532,018	6,049,300	6,049,300	
9999 SUSPENSE ACCOUNT	-655	0	0	0	0			
Dept: 000	14,199,652	17,485,700	16,766,318	14,844,083	16,766,318	17,605,400	17,605,400	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 4
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Revenues								
Total Revenues	14,199,652	17,485,700	16,766,318	14,844,083	16,766,318	17,605,400	17,605,400	0
Expenditures								
Dept: 000								
5104 COURT/TRAVEL/STANDBY	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	2	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5522 COMMITMENT FEES	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
Dept: 000	2	0	0	0	0	0	0	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 5
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 100 CITY COUNCIL								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5102 SALARIES - PART TIME	21,600	21,600	21,600	19,800	21,600	32,400	32,400	
5112 FICA	1,652	1,700	1,700	1,748	1,700	2,600	2,600	
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	497	1,300	1,300	492	1,300	1,400	1,400	
5115 HEALTH INSURANCE	0	42,000	42,000	11,396	42,000	21,600	21,600	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0			
5123 WELLNESS PROGRAM	0	0	0	550	0		1,000	
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0		500	
5250 PUBLICATION/DUES	1,100	600	600	125	600	600	600	
5260 TELEPHONE	3,332	3,000	3,000	2,957	3,000	3,000	3,000	
5265 TRAINING/EDUCATION	3,675	4,500	4,500	2,150	4,500	4,500	4,500	
5270 TRAVEL & MEETINGS	24,270	20,000	20,000	11,929	20,000	20,000	20,000	
5301 OFFICE SUPPLIES	575	500	500	80	500	500	500	
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	195	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,946	1,000	1,000	1,638	1,000	2,000	2,000	
5442 EQUIPMENT - OTHER	161	0	0	0	0			
CITY COUNCIL	58,808	96,200	96,200	53,060	96,200	88,600	90,100	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 6
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 105 CITY TREASURER								
5102 SALARIES - PART TIME	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
CITY TREASURER	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 7
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 110 CITY CLERK								
5101 SALARIES - FULL TIME	4,680	0	0	0	0			
5102 SALARIES - PART TIME	2,400	4,800	4,800	4,800	4,800	4,800	4,800	
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	352	0	0	0	0			
5112 FICA	542	400	400	367	400	400	400	
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	53	700	700	106	700	200	200	
5115 HEALTH INSURANCE	368	0	0	0	0			
5120 VEHICLE ALLOWANCE	0	0	0	0	0			
5123 WELLNESS PROGRAM	0	0	0	0	0			
5124 EDUCATION INCENTIVE	0	0	0	0	0			
5155 HEALTH INSURANCE CONTRIBUTION	0	0	0	0	0			
5201 ADVERTISING (INCL LEGAL)	0	10,000	10,000	5,290	10,000	10,000	10,000	
5210 CONTRACT SERVICE	48,275	8,500	110,100	101,560	110,100	10,000	10,000	
5250 PUBLICATION/DUES	1,131	300	300	325	300	1,000	1,000	
5260 TELEPHONE	1,027	1,100	1,100	2,647	1,100	2,000	2,000	
5265 TRAINING/EDUCATION	518	5,000	5,000	3,022	5,000	5,000	5,000	
5270 TRAVEL & MEETINGS	960	5,000	5,000	1,875	5,000	5,000	5,000	
5301 OFFICE SUPPLIES	679	1,200	1,200	862	1,200	1,200	1,200	
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0		1,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	20,071	7,500	7,500	1,435	7,500	1,500	1,500	
5333 ELECTIONS	0	0	0	0	0	13,500	13,500	
CITY CLERK	81,056	44,500	146,100	122,289	146,100	54,600	55,600	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 8
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 120 CITY ATTORNEY								
5210 CONTRACT SERVICE	56,000	150,000	150,000	90,881	150,000	100,000	100,000	
5265 TRAINING/EDUCATION	0	400	400	75	400	400	400	
5270 TRAVEL & MEETINGS	348	1,300	1,300	0	1,300	500	500	
5301 OFFICE SUPPLIES	24	100	100	0	100	100	100	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
CITY ATTORNEY	56,372	151,800	151,800	90,956	151,800	101,000	101,000	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 9
 6/28/2024
 12:24 pm

City of Imperial

Month: 6/30/2024	Prior Year	Current Year		Actual Thru June	Estimated Total	(6)	(7)	(8)
	Actual	Original Budget	Amended Budget			JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 130 CITY MANAGER								
5101 SALARIES - FULL TIME	319,577	496,600	496,600	401,244	496,600	490,600	490,600	
5102 SALARIES - PART TIME	10,110	20,600	20,600	0	20,600			
5103 OVERTIME	48	600	600	0	600			
5104 COURT/TRAVEL/STANDBY	79	0	0	0	0			
5105 CERTIFICATE PAY	0	1,600	1,600	0	1,600			
5106 EDUCATIONAL INCENTIVE	0	4,800	4,800	0	4,800	2,000	2,000	
5108 SPECIALTY PAY	0	600	600	0	600	600	600	
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	22,753	32,200	32,200	23,042	32,200	39,700	39,700	
5112 FICA	23,635	34,700	34,700	23,215	34,700	38,000	38,000	
5113 WORKER'S COMP	0	8,100	8,100	0	8,100	9,400	9,400	
5114 UNEMPLOYMENT INS.	669	1,700	1,700	905	1,700	1,800	1,800	
5115 HEALTH INSURANCE	14,576	21,600	21,600	16,725	21,600	21,600	21,600	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	9,600	9,600	
5120 VEHICLE ALLOWANCE	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
5123 WELLNESS PROGRAM	284	300	300	0	300	300	300	
5124 EDUCATION INCENTIVE	1,640	2,000	2,000	0	2,000	2,100	2,100	
5201 ADVERTISING (INCL LEGAL)	4,000	15,000	15,000	4,630	15,000	10,000	10,000	
5210 CONTRACT SERVICE	25,378	135,000	125,000	221,777	125,000	220,000	220,000	
5250 PUBLICATION/DUES	4,326	3,400	3,400	1,406	3,400	3,400	3,400	
5260 TELEPHONE	1,271	3,400	3,400	2,502	3,400	3,400	3,400	
5265 TRAINING/EDUCATION	3,646	5,000	5,000	4,475	5,000	6,000	6,000	
5270 TRAVEL & MEETINGS	19,883	15,500	15,500	10,911	15,500	15,500	15,500	
5301 OFFICE SUPPLIES	468	1,000	1,000	1,286	1,000	1,200	1,200	
5310 SAFETY/EQUIPMENT/CLOTHING	208	200	200	155	200	200	200	
5330 SPECIAL DEPARTMENTAL SUPPLIES	4,788	11,300	11,300	14,205	11,300	18,000	18,000	
5442 EQUIPMENT - OTHER	0	0	0	50,555	0			
CITY MANAGER	463,339	821,200	811,200	783,033	811,200	899,400	899,400	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 10
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 131 MARKETING & DEVELOPMENT								
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	78,671	0	10,000	10,000	10,000			
5330 SPECIAL DEPARTMENTAL SUPPLIES	10,175	0	0	0	0			
MARKETING & DEVELOPMENT	88,846	0	10,000	10,000	10,000	0	0	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 11
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 140 ADMIN/FINANCIAL SERVICES								
5101 SALARIES - FULL TIME	202,357	488,700	480,100	377,663	480,100	545,800	545,800	
5102 SALARIES - PART TIME	3,126	7,500	0	0	0			
5103 OVERTIME	144	5,000	5,000	249	5,000	1,000	1,000	
5104 COURT/TRAVEL/STANDBY	262	0	0	0	0			
5105 CERTIFICATE PAY	0	700	700	0	700			
5106 EDUCATIONAL INCENTIVE	0	0	0	0	0	2,000	2,000	
5108 SPECIALTY PAY	2,692	2,600	2,600	1,130	2,600	1,300	1,300	
5111 RETIREMENT	15,406	29,900	29,900	20,402	29,900	44,400	44,400	
5112 FICA	13,425	28,500	28,500	19,629	28,500	41,900	41,900	
5113 WORKER'S COMP	0	7,000	7,000	0	7,000	18,800	18,800	
5114 UNEMPLOYMENT INS.	532	1,400	1,400	629	1,400	1,500	1,500	
5115 HEALTH INSURANCE	19,560	38,400	38,400	24,373	38,400	43,200	43,200	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	14,400	14,400	
5123 WELLNESS PROGRAM	180	400	400	510	400	600	600	
5124 EDUCATION INCENTIVE	0	4,000	4,000	0	4,000			
5210 CONTRACT SERVICE	0	5,000	5,000	0	5,000			
5213 STATE MANDATED FEE	0	0	0	0	0			
5221 FEE REFUNDS	0	0	0	0	0			
5222 LITERACY SERVICES	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5250 PUBLICATION/DUES	0	600	600	442	600	600	600	
5260 TELEPHONE	905	1,300	1,300	936	1,300	1,300	1,300	
5265 TRAINING/EDUCATION	-10	2,500	2,500	0	2,500	7,500	7,500	
5270 TRAVEL & MEETINGS	1,411	3,100	3,100	1,052	3,100	9,000	9,000	
5280 UTILITIES - ELECTRIC	0	0	0	0	0			
5301 OFFICE SUPPLIES	1,751	2,300	2,300	2,324	2,300	2,500	2,500	
5310 SAFETY/EQUIPMENT/CLOTHING	542	200	200	234	200	200	200	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	300	300	381	300	500	500	
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	2,500	2,500	0	2,500			
5444 LIBRARY BOOKS	0	0	0	0	0			
ADMIN/FINANCIAL SERVICES	262,283	631,900	615,800	449,954	615,800	736,500	736,500	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 12
6/28/2024
12:24 pm

City of Imperial

Month: 6/30/2024	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 141 ACCOUNTING AND REPORTING								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5210 CONTRACT SERVICE	101,705	80,000	80,000	62,844	80,000	80,000	80,000	
5213 STATE MANDATED FEE	386	500	500	219	500	500	500	
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5250 PUBLICATION/DUES	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
ACCOUNTING AND REPORTING	102,091	80,500	80,500	63,063	80,500	80,500	80,500	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 13
6/28/2024
12:24 pm

City of Imperial

	Prior Year	Current Year				(6)	(7)	(8)
Month: 6/30/2024	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 142 HUMAN RESORCE/EMPLOYEE BENEFIT								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5102 SALARIES - PART TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5250 PUBLICATION/DUES	0	0	0	0	0			
5262 TESTING SERVICES	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
HUMAN RESORCE/EMPLOYEE BENEFIT	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 14
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 143 INFORMATION TECHNOLOGY SERVICE								
5101 SALARIES - FULL TIME	178,958	408,800	0	0	0			
5102 SALARIES - PART TIME	22,233	24,800	0	0	0			
5103 OVERTIME	8,463	7,000	0	0	0			
5104 COURT/TRAVEL/STANDBY	391	0	0	0	0			
5105 CERTIFICATE PAY	0	0	0	0	0			
5106 EDUCATIONAL INCENTIVE	0	1,000	0	0	0			
5108 SPECIALTY PAY	0	0	0	0	0			
5111 RETIREMENT	12,291	24,100	0	0	0			
5112 FICA	15,142	26,300	0	0	0			
5113 WORKER'S COMP	0	6,100	0	0	0			
5114 UNEMPLOYMENT INS.	677	1,400	0	0	0			
5115 HEALTH INSURANCE	18,596	33,600	0	0	0			
5123 WELLNESS PROGRAM	320	400	0	0	0			
5124 EDUCATION INCENTIVE	0	6,600	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	580	4,500	0	0	0			
5242 VEHICLE FUEL	2,187	2,000	0	0	0			
5250 PUBLICATION/DUES	1,537	5,000	0	0	0			
5260 TELEPHONE	2,903	2,700	0	0	0			
5265 TRAINING/EDUCATION	4,631	5,200	0	0	0			
5270 TRAVEL & MEETINGS	168	900	0	0	0			
5282 FIBER OPTIC	0	0	0	0	0			
5301 OFFICE SUPPLIES	2,874	2,000	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	964	1,300	0	0	0			
5320 SMALL TOOLS	3,654	3,000	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	5,767	5,000	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	40,000	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
INFORMATION TECHNOLOGY SERVICE	282,336	611,700	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 15
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 144 INFORMATION TECHNOLOGY SUPPORT								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5210 CONTRACT SERVICE	16,962	38,500	0	0	0			
5250 PUBLICATION/DUES	195,939	275,300	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5282 FIBER OPTIC	0	33,700	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	17,359	25,000	0	0	0			
5442 EQUIPMENT - OTHER	36,113	56,100	0	0	0			
INFORMATION TECHNOLOGY SUPPORT	266,373	428,600	0	0	0	0	0	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 16
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 150 HUMAN RESOURCES MANAGEMENT								
5101 SALARIES - FULL TIME	65,865	297,900	297,900	266,487	297,900	296,300	296,300	
5105 CERTIFICATE PAY	0	0	0	0	0			
5108 SPECIALTY PAY	1,872	0	0	0	0			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	5,639	19,800	19,800	22,977	19,800	27,500	27,500	
5112 FICA	5,124	15,300	15,300	19,085	15,300	22,700	22,700	
5113 WORKER'S COMP	227,833	3,800	3,800	0	3,800	9,400	9,400	
5114 UNEMPLOYMENT INS.	324	1,000	1,000	612	1,000	1,100	1,100	
5115 HEALTH INSURANCE	2,769	9,600	9,600	15,104	9,600	10,800	10,800	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	9,600	9,600	
5123 WELLNESS PROGRAM	0	1,200	1,200	293	1,200	1,000	1,000	
5124 EDUCATION INCENTIVE	0	4,000	4,000	1,294	4,000	4,000	4,000	
5210 CONTRACT SERVICE	24,567	275,300	275,300	245,099	275,300	200,000	200,000	
5230 GENERAL LIABILITY INSURANCE	287,287	639,900	639,900	3,545	639,900	138,900	138,900	
5250 PUBLICATION/DUES	909	3,200	3,200	6,808	3,200	8,000	8,000	
5260 TELEPHONE	944	1,100	1,100	1,190	1,100	1,600	1,600	
5262 TESTING SERVICES	21,614	15,000	15,000	24,462	15,000	25,000	25,000	
5265 TRAINING/EDUCATION	14,627	10,000	10,000	5,907	10,000	15,000	15,000	
5270 TRAVEL & MEETINGS	15,350	15,000	15,000	5,635	15,000	15,000	15,000	
5301 OFFICE SUPPLIES	2,620	2,500	2,500	4,179	2,500	4,000	4,000	
5310 SAFETY/EQUIPMENT/CLOTHING	74	200	200	0	200	200	200	
5330 SPECIAL DEPARTMENTAL SUPPLIES	40,831	10,000	10,000	13,006	10,000	30,000	30,000	
HUMAN RESOURCES MANAGEMENT	718,249	1,324,800	1,324,800	635,683	1,324,800	820,100	820,100	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 17
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 151 EMPLOYEE BENEFITS								
5113 WORKER'S COMP	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5230 GENERAL LIABILITY INSURANCE	2,954	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
EMPLOYEE BENEFITS	2,954	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 18
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 190 GENERAL SERVICES								
5112 FICA	8,540	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	504	0	0	0	0			
5115 HEALTH INSURANCE	11,734	0	0	0	0			
5201 ADVERTISING (INCL LEGAL)	2,085	0	0	0	0			
5210 CONTRACT SERVICE	49,647	65,000	65,000	81,408	65,000	90,000	90,000	
5211 PROGRAMS (BF, RDA, ETC)	0	0	0	0	0			
5230 GENERAL LIABILITY INSURANCE	0	0	0	0	0			
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	14	0	0	0	0			
5242 VEHICLE FUEL	204	300	300	394	300	300	300	
5243 VEHICLE LEASES	0	0	0	0	0	11,000	11,000	
5250 PUBLICATION/DUES	26,005	15,000	15,000	26,028	15,000	30,000	30,000	
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	0	0			
5260 TELEPHONE	17,353	20,000	20,000	5,729	20,000	7,000	7,000	
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5280 UTILITIES - ELECTRIC	40,650	35,000	35,000	42,728	35,000	48,000	48,000	
5281 UTILITIES - GAS	326	500	500	172	500	500	500	
5282 FIBER OPTIC	0	0	0	0	0			
5301 OFFICE SUPPLIES	4,935	7,500	7,500	6,895	7,500	7,500	7,500	
5302 CUSTODIAL SUPPLIES	0	0	0	0	0			
5303 BANK CHARGES	113,112	45,000	45,000	21,702	45,000	15,000	15,000	
5305 POSTAGE/FREIGHT	10,435	15,000	15,000	10,315	15,000	12,000	12,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	2,672	2,500	2,500	2,586	2,500	4,000	4,000	
5332 Cannabis CUP Funding	0	0	0	0	0			
5410 LAND	0	0	0	0	0			
5420 BUILDINGS	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	8,655	8,000	8,000	12,686	8,000	15,000	15,000	
5522 COMMITMENT FEES	52,692	50,000	50,000	20,751	50,000	35,000	35,000	
5540 PROPERTY TAXES	1,745	3,000	3,000	5,738	3,000	6,000	6,000	
5910 OPERATING TRANSFERS OUT	80,706	0	4,520,000	4,456,351	4,520,000	597,500	597,500	
5990 CONTINGENCY APPROPRIATION	0	0	0	0	0			
7000 ECONOMIC INCENTIVES	0	0	0	0	0			
7010 COMMUNITY DEVELOPMENT	0	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 19
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 190 GENERAL SERVICES								
7020 BEAUTIFICATION CAMPAIGN	0	0	0	0	0			
GENERAL SERVICES	432,014	266,800	4,786,800	4,693,483	4,786,800	878,800	878,800	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 20
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5101 SALARIES - FULL TIME	738,447	787,200	787,200	782,499	787,200	874,400	874,400	
5102 SALARIES - PART TIME	40,320	0	0	0	0			
5103 OVERTIME	48,309	40,000	40,000	64,338	40,000	65,000	65,000	
5104 COURT/TRAVEL/STANDBY	21,900	20,000	20,000	21,443	20,000	25,000	25,000	
5105 CERTIFICATE PAY	35,804	52,500	52,500	35,100	52,500	35,100	35,100	
5106 EDUCATIONAL INCENTIVE	0	0	0	0	0			
5107 SHIFT DIFFERENTIAL	5,900	4,500	4,500	7,350	4,500	15,600	15,600	
5108 SPECIALTY PAY	14,354	14,000	14,000	9,655	14,000	12,400	12,400	
5109 SPECIAL OFFICER	0	0	0	0	0			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	111,726	126,200	126,200	129,501	126,200	158,300	158,300	
5112 FICA	62,431	66,300	66,300	65,949	66,300	71,900	71,900	
5113 WORKER'S COMP	0	15,200	15,200	0	15,200	22,000	22,000	
5114 UNEMPLOYMENT INS.	1,208	2,300	2,300	1,344	2,300	2,500	2,500	
5115 HEALTH INSURANCE	37,661	44,400	44,400	38,033	44,400	43,200	43,200	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	19,200	19,200	
5117 SEATBELTS - CHP	0	0	0	0	0			
5118 OVERTIME - Stonegarden	0	0	0	0	0			
5121 POLICE DETAILS	0	0	0	0	0			
5122 GLAMIS - DETAIL	0	0	0	0	0			
5123 WELLNESS PROGRAM	760	600	600	1,090	600	600	600	
5124 EDUCATION INCENTIVE	1,020	2,000	2,000	3,080	2,000	2,000	2,000	
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	1,300	1,500	1,500	790	1,500	1,500	1,500	
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5242 VEHICLE FUEL	0	0	0	0	0			
5250 PUBLICATION/DUES	925	1,200	1,200	485	1,200	1,200	1,200	
5260 TELEPHONE	0	0	0	0	0			
5262 TESTING SERVICES	0	0	0	0	0			
5265 TRAINING/EDUCATION	3,092	5,000	5,000	5,057	5,000	6,000	6,000	
5266 TRAINING - POST	0	0	0	0	0			
5270 TRAVEL & MEETINGS	5,826	17,600	17,600	5,530	17,600	10,000	10,000	
5271 TRAVEL & MEETINGS - POST	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5302 CUSTODIAL SUPPLIES	0	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 21
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	8,045	8,000	8,000	10,696	8,000	13,000	13,000	
5320 SMALL TOOLS	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	15,000	15,702	15,000	15,000	15,000	
5332 Cannabis CUP Funding	0	0	0	83,989	0	25,000	25,000	
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0	6,000	6,000	
POLICE MANAGEMENT SERVICES	1,139,028	1,208,500	1,223,500	1,281,631	1,223,500	1,424,900	1,424,900	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 22
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 211 POLICE FIELD SERVICES								
5101 SALARIES - FULL TIME	917,325	1,238,800	1,238,800	1,132,116	1,238,800	1,242,900	1,242,900	
5102 SALARIES - PART TIME	2,520	0	0	0	0			
5103 OVERTIME	145,806	140,000	140,000	205,883	140,000	190,000	190,000	
5104 COURT/TRAVEL/STANDBY	26,039	25,000	25,000	20,583	25,000	26,800	26,800	
5105 CERTIFICATE PAY	57,714	55,000	55,000	44,366	55,000	46,800	46,800	
5106 EDUCATIONAL INCENTIVE	0	0	0	0	0			
5107 SHIFT DIFFERENTIAL	17,863	18,000	18,000	19,800	18,000	31,200	31,200	
5108 SPECIALTY PAY	23,306	25,000	25,000	26,742	25,000	26,700	26,700	
5109 SPECIAL OFFICER	0	0	0	0	0			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	140,277	167,100	167,100	182,003	167,100	205,100	205,100	
5112 FICA	81,944	84,500	84,500	112,187	84,500	103,200	103,200	
5113 WORKER'S COMP	0	19,400	19,400	0	19,400	47,100	47,100	
5114 UNEMPLOYMENT INS.	2,433	5,400	5,400	3,301	5,400	5,800	5,800	
5115 HEALTH INSURANCE	83,630	102,000	102,000	120,567	102,000	151,200	151,200	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	9,600	9,600	
5117 SEATBELTS - CHP	0	0	0	0	0			
5118 OVERTIME - Stonegarden	0	0	0	0	0			
5121 POLICE DETAILS	0	0	0	0	0			
5122 GLAMIS - DETAIL	0	0	0	0	0			
5123 WELLNESS PROGRAM	840	1,100	1,100	2,753	1,100	1,200	1,200	
5124 EDUCATION INCENTIVE	7,848	10,000	10,000	1,950	10,000	2,000	2,000	
5210 CONTRACT SERVICE	0	0	0	0	0			
5221 FEE REFUNDS	30	0	0	0	0			
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	27,379	35,000	35,000	28,337	35,000	35,000	35,000	
5242 VEHICLE FUEL	49,042	65,000	65,000	52,083	65,000	65,000	65,000	
5243 VEHICLE LEASES	0	0	0	0	0	10,000	10,000	
5250 PUBLICATION/DUES	1,905	2,000	2,000	0	2,000	2,000	2,000	
5262 TESTING SERVICES	1,037	3,000	3,000	100	3,000	3,000	3,000	
5265 TRAINING/EDUCATION	17,241	20,000	20,000	19,818	20,000	32,000	32,000	
5266 TRAINING - POST	0	0	0	0	0			
5270 TRAVEL & MEETINGS	3,314	10,700	10,700	9,841	10,700	10,700	10,700	
5271 TRAVEL & MEETINGS - POST	0	0	0	0	0			
5301 OFFICE SUPPLIES	1,791	3,000	3,000	4,571	3,000	5,000	5,000	
5302 CUSTODIAL SUPPLIES	0	0	0	0	0			

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 23
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 211 POLICE FIELD SERVICES								
5310 SAFETY/EQUIPMENT/CLOTHING	14,707	15,600	15,600	31,663	15,600	25,000	25,000	
5320 SMALL TOOLS	0	0	0	0	0			
5321 ARMORY/SUPPLIES	1,790	10,000	10,000	9,101	10,000	15,000	15,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	3,093	500	500	389	500	500	500	
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	5,225	5,500	5,500	11,599	5,500	5,500	5,500	
POLICE FIELD SERVICES	1,634,099	2,061,600	2,061,600	2,039,753	2,061,600	2,298,300	2,298,300	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 24
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 212 INVESTIGATIONS / COPS								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5104 COURT/TRAVEL/STANDBY	0	0	0	0	0			
5105 CERTIFICATE PAY	0	0	0	0	0			
5106 EDUCATIONAL INCENTIVE	0	0	0	0	0			
5107 SHIFT DIFFERENTIAL	0	0	0	0	0			
5108 SPECIALTY PAY	0	0	0	0	0			
5109 SPECIAL OFFICER	0	0	0	0	0			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0			
5121 POLICE DETAILS	0	0	0	0	0			
5262 TESTING SERVICES	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
INVESTIGATIONS / COPS	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 25
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 213 COMMUNICATIONS								
5210 CONTRACT SERVICE	314,681	385,000	385,000	395,898	385,000	415,000	415,000	
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5260 TELEPHONE	39,576	54,300	54,300	42,074	54,300	45,000	45,000	
5280 UTILITIES - ELECTRIC	567	800	800	439	800	800	800	
5301 OFFICE SUPPLIES	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
COMMUNICATIONS	354,824	440,100	440,100	438,411	440,100	460,800	460,800	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 26
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 214 POLICE SPECIAL PROGRAM SERVICE								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5105 CERTIFICATE PAY	0	0	0	0	0			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5210 CONTRACT SERVICE	2,195	380,000	0	0	0			
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	101,368	91,400	91,400	106,191	91,400			
5332 Cannabis CUP Funding	0	0	0	0	0	95,000	95,000	
5442 EQUIPMENT - OTHER	0	0	0	0	0			
POLICE SPECIAL PROGRAM SERVICE	103,563	471,400	91,400	106,191	91,400	95,000	95,000	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 27
 6/28/2024
 12:24 pm

City of Imperial

Month: 6/30/2024	Prior Year	Current Year		Actual Thru June	Estimated Total	(6)	(7)	(8)
	Actual	Original Budget	Amended Budget			JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 215 POLICE RECORDS								
5101 SALARIES - FULL TIME	169,645	267,400	267,400	259,399	267,400	325,200	325,200	
5102 SALARIES - PART TIME	0	0	0	0	0			
5103 OVERTIME	2,117	3,000	3,000	2,691	3,000	3,500	3,500	
5104 COURT/TRAVEL/STANDBY	771	1,500	1,500	147	1,500	1,000	1,000	
5106 EDUCATIONAL INCENTIVE	0	0	0	0	0			
5107 SHIFT DIFFERENTIAL	0	0	0	0	0			
5108 SPECIALTY PAY	1,950	2,000	2,000	2,475	2,000	3,300	3,300	
5111 RETIREMENT	10,096	19,000	19,000	18,385	19,000	26,400	26,400	
5112 FICA	12,888	15,900	15,900	19,818	15,900	25,900	25,900	
5113 WORKER'S COMP	0	3,900	3,900	0	3,900	15,700	15,700	
5114 UNEMPLOYMENT INS.	511	1,200	1,200	980	1,200	1,300	1,300	
5115 HEALTH INSURANCE	20,884	21,600	21,600	28,998	21,600	32,400	32,400	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	9,600	9,600	
5123 WELLNESS PROGRAM	0	600	600	360	600	1,200	1,200	
5124 EDUCATION INCENTIVE	0	2,500	2,500	1,050	2,500	1,000	1,000	
5210 CONTRACT SERVICE	0	0	0	0	0			
5250 PUBLICATION/DUES	115	200	200	130	200	200	200	
5265 TRAINING/EDUCATION	0	1,000	1,000	0	1,000	1,000	1,000	
5270 TRAVEL & MEETINGS	705	3,000	3,000	2,720	3,000	1,000	1,000	
5301 OFFICE SUPPLIES	1,749	1,200	1,200	1,107	1,200	1,200	1,200	
5310 SAFETY/EQUIPMENT/CLOTHING	1,129	1,500	1,500	3,125	1,500	3,200	3,200	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
POLICE RECORDS	222,560	345,500	345,500	341,385	345,500	453,100	453,100	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 28
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 216 K-9 SERVICES								
5210 CONTRACT SERVICE	958	3,000	3,000	265	3,000			
5250 PUBLICATION/DUES	0	0	0	0	0			
5265 TRAINING/EDUCATION	400	5,000	5,000	1,936	5,000			
5270 TRAVEL & MEETINGS	371	2,500	2,500	0	2,500			
5330 SPECIAL DEPARTMENTAL SUPPLIES	906	1,500	1,500	871	1,500			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
K-9 SERVICES	2,635	12,000	12,000	3,072	12,000	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 29
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 217 POLICE - BIKE PATROL								
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
POLICE - BIKE PATROL	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 30
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 220 FIRE								
5210 CONTRACT SERVICE	1,213,898	1,300,000	1,300,000	1,128,894	1,300,000	1,450,000	1,450,000	
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5260 TELEPHONE	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
FIRE	1,213,898	1,300,000	1,300,000	1,128,894	1,300,000	1,450,000	1,450,000	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 31
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 230 ANIMAL CONTROL								
5101 SALARIES - FULL TIME	54,000	66,500	66,500	63,219	66,500	67,100	67,100	
5102 SALARIES - PART TIME	0	0	0	0	0			
5103 OVERTIME	1,828	2,500	2,500	677	2,500	2,700	2,700	
5104 COURT/TRAVEL/STANDBY	3,730	3,000	3,000	729	3,000	3,200	3,200	
5107 SHIFT DIFFERENTIAL	0	0	0	0	0	2,000		
5108 SPECIALTY PAY	0	0	0	0	0			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	4,661	6,800	6,800	6,385	6,800	6,800	6,800	
5112 FICA	4,479	5,200	5,200	4,949	5,200	5,300	5,300	
5113 WORKER'S COMP	0	1,300	1,300	0	1,300	3,100	3,100	
5114 UNEMPLOYMENT INS.	168	400	400	168	400	400	400	
5115 HEALTH INSURANCE	8,415	8,400	8,400	8,413	8,400	10,800	10,800	
5123 WELLNESS PROGRAM	0	0	0	0	0			
5124 EDUCATION INCENTIVE	0	0	0	0	0			
5210 CONTRACT SERVICE	4,280	20,000	20,000	27,333	20,000	37,000	37,000	
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	1,870	4,000	4,000	761	4,000	2,000	2,000	
5242 VEHICLE FUEL	5,212	5,000	5,000	3,960	5,000	5,000	5,000	
5250 PUBLICATION/DUES	0	200	200	0	200	200	200	
5265 TRAINING/EDUCATION	0	0	0	0	0	3,000	3,000	
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	155	300	300	158	300	300	300	
5310 SAFETY/EQUIPMENT/CLOTHING	492	800	800	625	800	700	700	
5330 SPECIAL DEPARTMENTAL SUPPLIES	512	500	500	254	500	500	500	
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
ANIMAL CONTROL	89,802	124,900	124,900	117,631	124,900	150,100	148,100	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 32
6/28/2024
12:24 pm

City of Imperial

Month: 6/30/2024	Prior Year	Current Year		Actual Thru June	Estimated Total	(6)	(7)	(8)
	Actual	Original Budget	Amended Budget			JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 300 PUBLIC SERVICES MANAGEMENT								
5101 SALARIES - FULL TIME	220,866	495,400	495,400	285,067	495,400	420,900	420,900	
5102 SALARIES - PART TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5105 CERTIFICATE PAY	0	2,000	2,000	0	2,000			
5106 EDUCATIONAL INCENTIVE	0	0	0	0	0			
5108 SPECIALTY PAY	0	400	400	0	400			
5111 RETIREMENT	15,589	48,900	48,900	13,970	48,900	32,000	32,000	
5112 FICA	15,879	38,800	38,800	13,057	38,800	32,200	32,200	
5113 WORKER'S COMP	0	9,600	9,600	0	9,600	6,300	6,300	
5114 UNEMPLOYMENT INS.	234	600	600	283	600	600	600	
5115 HEALTH INSURANCE	10,152	22,800	22,800	8,857	22,800	43,200	43,200	
5123 WELLNESS PROGRAM	0	400	400	0	400	400	400	
5124 EDUCATION INCENTIVE	0	4,400	4,400	0	4,400			
5210 CONTRACT SERVICE	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5242 VEHICLE FUEL	0	0	0	0	0			
5250 PUBLICATION/DUES	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
PUBLIC SERVICES MANAGEMENT	262,720	623,300	623,300	321,234	623,300	535,600	535,600	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 33
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 305 CODE ENFORCEMENT-NUSIANCE ABAT								
5101 SALARIES - FULL TIME	0	59,200	74,000	60,900	74,000	116,000	116,000	
5103 OVERTIME	0	600	600	86	600	600	600	
5108 SPECIALTY PAY	0	1,200	1,200	0	1,200	1,300	1,300	
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	0	4,900	4,900	3,287	4,900	8,900	8,900	
5112 FICA	0	4,900	4,900	3,376	4,900	9,000	9,000	
5113 WORKER'S COMP	0	0	0	0	0	6,300	6,300	
5114 UNEMPLOYMENT INS.	0	400	400	136	400	400	400	
5115 HEALTH INSURANCE	0	6,000	6,000	2,996	6,000	10,800	10,800	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	4,800	4,800	
5123 WELLNESS PROGRAM	0	600	600	0	600	600	600	
5210 CONTRACT SERVICE	0	0	0	0	0	6,200	6,200	
5241 MAINTENANCE OF EQUIPMENT	0	4,000	4,000	827	4,000	2,000	2,000	
5242 VEHICLE FUEL	125	1,500	1,500	2,655	1,500	3,000	3,000	
5250 PUBLICATION/DUES	0	400	400	100	400	700	700	
5260 TELEPHONE	87	1,100	1,100	1,384	1,100	1,400	1,400	
5265 TRAINING/EDUCATION	0	1,500	1,500	0	1,500	3,500	3,500	
5270 TRAVEL & MEETINGS	0	1,200	1,200	391	1,200	2,900	2,900	
5301 OFFICE SUPPLIES	0	1,300	1,300	303	1,300	1,300	1,300	
5310 SAFETY/EQUIPMENT/CLOTHING	0	600	600	538	600	3,500	3,500	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
CODE ENFORCEMENT-NUSIANCE ABAT	212	89,400	104,200	76,979	104,200	183,200	183,200	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 34
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 310 ENGINEERING								
5101 SALARIES - FULL TIME	190,880	240,300	240,300	188,296	240,300	204,900	204,900	
5102 SALARIES - PART TIME	0	17,500	17,500	0	17,500			
5103 OVERTIME	0	0	0	316	0			
5104 COURT/TRAVEL/STANDBY	75	0	0	0	0			
5105 CERTIFICATE PAY	0	0	0	0	0			
5106 EDUCATIONAL INCENTIVE	0	5,900	5,900	0	5,900			
5108 SPECIALTY PAY	1,900	1,300	1,300	750	1,300	1,300	1,300	
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	15,629	21,800	21,800	18,161	21,800	18,800	18,800	
5112 FICA	14,818	18,900	18,900	16,239	18,900	15,700	15,700	
5113 WORKER'S COMP	0	4,700	4,700	0	4,700	6,300	6,300	
5114 UNEMPLOYMENT INS.	421	1,000	1,000	582	1,000	1,100	1,100	
5115 HEALTH INSURANCE	16,112	18,000	18,000	23,293	18,000	21,600	21,600	
5123 WELLNESS PROGRAM	852	300	300	590	300	800	800	
5124 EDUCATION INCENTIVE	0	4,000	4,000	0	4,000			
5210 CONTRACT SERVICE	8,500	19,000	19,000	0	19,000	8,500	8,500	
5212 MARKET SUPPLIES	0	0	0	0	0			
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	261	1,600	1,600	308	1,600	1,600	1,600	
5242 VEHICLE FUEL	0	2,400	2,400	1,613	2,400	2,400	2,400	
5250 PUBLICATION/DUES	454	700	700	341	700	700	700	
5260 TELEPHONE	1,361	2,200	2,200	1,810	2,200	2,200	2,200	
5265 TRAINING/EDUCATION	149	7,200	7,200	231	7,200	7,200	7,200	
5270 TRAVEL & MEETINGS	0	2,000	2,000	0	2,000	2,000	2,000	
5301 OFFICE SUPPLIES	169	1,200	1,200	645	1,200	1,200	1,200	
5310 SAFETY/EQUIPMENT/CLOTHING	871	3,900	3,900	3,095	3,900	3,900	3,900	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0	34,000	34,000	
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
ENGINEERING	252,452	373,900	373,900	256,270	373,900	334,200	334,200	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 35
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 315 PUBLIC WORKS MANAGEMENT								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5250 PUBLICATION/DUES	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
PUBLIC WORKS MANAGEMENT	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 36
 6/28/2024
 12:24 pm

City of Imperial

Month: 6/30/2024	Prior Year	Current Year		Actual Thru June	Estimated Total	(6)	(7)	(8)
	Actual	Original Budget	Amended Budget			JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 320 STREET MAINTENANCE								
5101 SALARIES - FULL TIME	147,377	257,500	257,500	356,800	257,500	446,800	446,800	
5103 OVERTIME	12,253	12,000	12,000	14,511	12,000	18,000	18,000	
5104 COURT/TRAVEL/STANDBY	19,858	9,100	9,100	19,687	9,100	22,000	22,000	
5106 EDUCATIONAL INCENTIVE	0	4,600	4,600	0	4,600			
5108 SPECIALTY PAY	276	0	0	1,744	0			
5110 UNIFORM ALLOWANCE	14,269	12,000	12,000	14,377	12,000	16,000	16,000	
5111 RETIREMENT	10,443	17,800	17,800	19,411	17,800	36,500	36,500	
5112 FICA	13,732	18,100	18,100	23,290	18,100	34,200	34,200	
5113 WORKER'S COMP	0	4,500	4,500	0	4,500	25,100	25,100	
5114 UNEMPLOYMENT INS.	716	1,200	1,200	1,680	1,200	1,300	1,300	
5115 HEALTH INSURANCE	24,115	38,400	38,400	40,591	38,400	64,800	64,800	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	9,600	9,600	
5123 WELLNESS PROGRAM	1,537	400	400	1,940	400	2,400	2,400	
5124 EDUCATION INCENTIVE	0	2,000	2,000	0	2,000			
5210 CONTRACT SERVICE	523	69,600	69,600	20,230	69,600	50,000	50,000	
5241 MAINTENANCE OF EQUIPMENT	88,400	565,000	565,000	169,219	565,000	90,000	90,000	
5242 VEHICLE FUEL	26,513	45,500	45,500	21,717	45,500	30,000	30,000	
5250 PUBLICATION/DUES	1,007	8,800	8,800	340	8,800	1,000	1,000	
5252 RENT OF EQUIPMENT / PROPERTY	0	1,700	1,700	0	1,700	12,000	1,200	
5260 TELEPHONE	2,373	2,800	2,800	3,259	2,800	3,200	3,200	
5262 TESTING SERVICES	0	0	0	0	0			
5265 TRAINING/EDUCATION	650	4,000	4,000	1,650	4,000	4,000	4,000	
5270 TRAVEL & MEETINGS	43	2,000	2,000	1,546	2,000	2,000	2,000	
5280 UTILITIES - ELECTRIC	168,386	250,000	250,000	182,880	250,000	200,000	200,000	
5301 OFFICE SUPPLIES	90	500	500	213	500	500	500	
5310 SAFETY/EQUIPMENT/CLOTHING	3,592	5,500	5,500	10,013	5,500	7,000	7,000	
5320 SMALL TOOLS	5,063	16,600	16,600	9,454	16,600	10,000	10,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	138,350	65,700	65,700	93,823	65,700	100,000	100,000	
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	106,684	181,000	181,000	121,254	181,000	170,000	170,000	
STREET MAINTENANCE	786,250	1,596,300	1,596,300	1,129,629	1,596,300	1,356,400	1,345,600	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 37
6/28/2024
12:24 pm

City of Imperial

	Prior Year	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024	Actual							
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 325 STORM DRAINS								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	526	0	0	326	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	39	0	0	23	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	2	0	0	0	0			
5115 HEALTH INSURANCE	25	0	0	48	0			
5221 FEE REFUNDS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	118,771	80,000	80,000	18,947	80,000	10,000	10,000	
5242 VEHICLE FUEL	0	600	600	0	600	600	600	
5250 PUBLICATION/DUES	10,644	18,400	18,400	10,602	18,400	12,000	12,000	
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5280 UTILITIES - ELECTRIC	1,246	2,800	2,800	2,686	2,800	2,500	2,500	
5310 SAFETY/EQUIPMENT/CLOTHING	0	400	400	213	400	400	400	
5320 SMALL TOOLS	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,681	3,000	3,000	0	3,000			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5990 CONTINGENCY APPROPRIATION	0	0	0	0	0			
STORM DRAINS	132,934	105,200	105,200	32,845	105,200	25,500	25,500	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 38
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 330 SOLID WASTE MGMT SANITATION								
5210 CONTRACT SERVICE	1,648,488	0	0	0	0			
5216 RECYCLING/LITTER REDUCTION	0	0	0	0	0			
5217 RECYCLING TASK FORCE	46,791	0	0	0	0			
5250 PUBLICATION/DUES	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	1,008	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
SOLID WASTE MGMT SANITATION	1,696,287	0	0	0	0	0	0	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 39
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 340 SHOP								
5101 SALARIES - FULL TIME	74,752	114,000	114,000	93,946	114,000	130,800	130,800	
5103 OVERTIME	0	0	0	0	0			
5104 COURT/TRAVEL/STANDBY	0	0	0	0	0			
5106 EDUCATIONAL INCENTIVE	0	1,500	1,500	0	1,500			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	5,868	10,400	10,400	6,862	10,400	11,600	11,600	
5112 FICA	5,653	8,900	8,900	5,976	8,900	10,000	10,000	
5113 WORKER'S COMP	0	2,200	2,200	0	2,200	6,300	6,300	
5114 UNEMPLOYMENT INS.	218	500	500	208	500	500	500	
5115 HEALTH INSURANCE	11,095	16,800	16,800	9,867	16,800	21,600	21,600	
5123 WELLNESS PROGRAM	0	200	200	0	200	200	200	
5124 EDUCATION INCENTIVE	0	0	0	0	0			
5210 CONTRACT SERVICE	0	10,100	100	0	100	100	100	
5240 M & O IMPROVEMENTS	0	1,500	1,500	0	1,500	25,000	25,000	
5241 MAINTENANCE OF EQUIPMENT	34,346	38,500	38,500	95,917	38,500	50,000	70,000	
5242 VEHICLE FUEL	3,619	3,300	3,300	3,615	3,300	3,800	3,800	
5250 PUBLICATION/DUES	565	700	700	1,140	700	1,200	1,200	
5252 RENT OF EQUIPMENT / PROPERTY	0	900	900	0	900			
5260 TELEPHONE	664	1,100	1,100	990	1,100	800	800	
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5280 UTILITIES - ELECTRIC	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5302 CUSTODIAL SUPPLIES	0	1,700	1,700	0	1,700	1,500	1,500	
5310 SAFETY/EQUIPMENT/CLOTHING	2,268	4,500	4,500	3,702	4,500	3,000	3,000	
5320 SMALL TOOLS	3,487	13,200	13,200	16,801	13,200	5,000	5,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,132	5,500	5,500	1,905	5,500	1,200	1,200	
5442 EQUIPMENT - OTHER	0	0	0	0	0			
SHOP	143,667	235,500	225,500	240,929	225,500	272,600	292,600	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 40
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 345 BUILDINGS & GROUNDS								
5101 SALARIES - FULL TIME	89,581	227,100	227,100	199,165	227,100	194,100	194,100	
5103 OVERTIME	10,156	10,000	10,000	20,641	10,000	20,000	20,000	
5104 COURT/TRAVEL/STANDBY	0	0	0	0	0			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	6,658	17,500	17,500	8,268	17,500	14,600	14,600	
5112 FICA	7,412	17,700	17,700	9,847	17,700	14,800	14,800	
5113 WORKER'S COMP	0	4,400	4,400	0	4,400	9,400	9,400	
5114 UNEMPLOYMENT INS.	289	1,200	1,200	368	1,200	1,300	1,300	
5115 HEALTH INSURANCE	15,559	33,600	33,600	16,915	33,600	32,400	32,400	
5123 WELLNESS PROGRAM	208	400	400	247	400	400	400	
5124 EDUCATION INCENTIVE	0	4,000	4,000	0	4,000			
5210 CONTRACT SERVICE	2,624	2,800	2,800	9,892	2,800	10,000	10,000	
5240 M & O IMPROVEMENTS	4,051	122,500	122,500	17,366	122,500	200,000	200,000	
5241 MAINTENANCE OF EQUIPMENT	75,958	175,800	75,800	83,345	75,800	95,000	95,000	
5242 VEHICLE FUEL	7,024	8,800	8,800	6,094	8,800	8,000	8,000	
5243 VEHICLE LEASES	0	0	0	0	0	10,000	10,000	
5250 PUBLICATION/DUES	220	500	500	133	500	500	500	
5252 RENT OF EQUIPMENT / PROPERTY	0	1,100	1,100	0	1,100			
5260 TELEPHONE	1,148	1,100	1,100	1,106	1,100	1,200	1,200	
5262 TESTING SERVICES	0	1,700	1,700	87	1,700	1,700	1,700	
5265 TRAINING/EDUCATION	0	0	0	0	0			
5302 CUSTODIAL SUPPLIES	1,772	11,000	11,000	7,557	11,000	2,000	2,000	
5310 SAFETY/EQUIPMENT/CLOTHING	2,418	3,900	3,900	1,695	3,900	2,500	2,500	
5320 SMALL TOOLS	4,254	7,200	7,200	5,733	7,200	5,000	5,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	10,008	6,600	6,600	11,102	6,600	11,500	11,500	
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	6,450	0	6,500	6,500	
5442 EQUIPMENT - OTHER	759	27,500	27,500	419	27,500			
5990 CONTINGENCY APPROPRIATION	0	0	0	0	0			
6010 INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0			
BUILDINGS & GROUNDS	240,099	686,400	586,400	406,430	586,400	640,900	640,900	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 41
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 350 COMMUNITY DEVELOPMENT								
5101 SALARIES - FULL TIME	157,090	214,500	214,500	281,495	214,500	282,900	282,900	
5102 SALARIES - PART TIME	2,000	5,600	5,600	19,883	5,600			
5103 OVERTIME	98	1,700	1,700	694	1,700	1,800	1,800	
5105 CERTIFICATE PAY	675	700	700	650	700	700	700	
5106 EDUCATIONAL INCENTIVE	0	4,100	4,100	0	4,100	4,400	4,400	
5108 SPECIALTY PAY	822	700	700	1,201	700	2,600	2,600	
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	12,784	17,600	17,600	16,660	17,600	24,800	24,800	
5112 FICA	12,262	14,900	14,900	16,579	14,900	21,800	21,800	
5113 WORKER'S COMP	0	3,600	3,600	0	3,600	9,400	9,400	
5114 UNEMPLOYMENT INS.	458	900	900	678	900	1,000	1,000	
5115 HEALTH INSURANCE	15,390	16,800	16,800	16,829	16,800	21,600	21,600	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	4,800	4,800	
5123 WELLNESS PROGRAM	440	600	600	80	600	600	600	
5124 EDUCATION INCENTIVE	0	6,000	6,000	0	6,000			
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	9,928	90,000	90,000	3,595	90,000	90,000	90,000	
5221 FEE REFUNDS	31,317	0	0	9,812	0			
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	713	500	500	359	500	500	500	
5242 VEHICLE FUEL	0	300	300	525	300	300	300	
5243 VEHICLE LEASES	0	0	0	0	0	14,000	14,000	
5250 PUBLICATION/DUES	1,959	1,000	1,000	1,600	1,000	2,400	2,400	
5260 TELEPHONE	2,213	1,100	1,100	2,993	1,100	2,400	2,400	
5265 TRAINING/EDUCATION	913	3,200	3,200	2,144	3,200	3,200	3,200	
5270 TRAVEL & MEETINGS	1,523	3,700	3,700	3,315	3,700	5,600	5,600	
5301 OFFICE SUPPLIES	618	1,500	1,500	857	1,500	1,500	1,500	
5310 SAFETY/EQUIPMENT/CLOTHING	400	3,800	3,800	1,447	3,800	1,500	1,500	
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,644	0	0	887	0	1,000	1,000	
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	21,380	1,800	1,800	23,153	1,800	6,000	6,000	
COMMUNITY DEVELOPMENT	274,627	394,600	394,600	405,436	394,600	504,800	504,800	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 42
 6/28/2024
 12:24 pm

City of Imperial

Month: 6/30/2024	Prior Year	Current Year		Actual Thru June	Estimated Total	(6)	(7)	(8)
	Actual	Original Budget	Amended Budget			JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 360 BUILDING & SAFETY								
5101 SALARIES - FULL TIME	138,100	130,400	115,600	80,810	115,600	197,700	197,700	
5103 OVERTIME	1,340	1,400	1,400	3,334	1,400	2,000	2,000	
5104 COURT/TRAVEL/STANDBY	302	0	0	456	0	500	500	
5105 CERTIFICATE PAY	0	1,300	1,300	0	1,300			
5106 EDUCATIONAL INCENTIVE	0	0	0	0	0			
5108 SPECIALTY PAY	1,825	600	600	2,275	600	600	600	
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	10,431	9,800	9,800	10,212	9,800	15,500	15,500	
5112 FICA	10,689	10,000	10,000	10,605	10,000	15,600	15,600	
5113 WORKER'S COMP	0	3,700	3,700	0	3,700	6,300	6,300	
5114 UNEMPLOYMENT INS.	460	700	700	327	700	700	700	
5115 HEALTH INSURANCE	18,898	12,000	12,000	17,036	12,000	32,800	32,800	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0			
5123 WELLNESS PROGRAM	246	600	600	340	600	600	600	
5124 EDUCATION INCENTIVE	0	4,000	4,000	0	4,000			
5210 CONTRACT SERVICE	0	4,000	4,000	0	4,000	4,000	4,000	
5213 STATE MANDATED FEE	2,584	5,400	5,400	194	5,400	5,400	5,400	
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	2,651	1,200	1,200	1,123	1,200	2,000	2,000	
5242 VEHICLE FUEL	3,572	1,500	1,500	1,727	1,500	2,500	2,500	
5250 PUBLICATION/DUES	681	2,700	2,700	204	2,700	1,000	1,000	
5260 TELEPHONE	1,839	1,100	1,100	943	1,100	1,100	1,100	
5265 TRAINING/EDUCATION	1,833	6,900	6,900	2,972	6,900	6,900	6,900	
5270 TRAVEL & MEETINGS	1,184	4,000	4,000	3,256	4,000	4,000	4,000	
5301 OFFICE SUPPLIES	211	600	600	532	600	1,000	1,000	
5310 SAFETY/EQUIPMENT/CLOTHING	950	1,000	1,000	677	1,000	5,200	5,200	
5320 SMALL TOOLS	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
BUILDING & SAFETY	197,796	202,900	188,100	137,023	188,100	305,400	305,400	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 43
6/28/2024
12:24 pm

City of Imperial

Month: 6/30/2024	Prior Year Actual	Original Budget	Amended Budget	Current Year -----		(6)	(7)	(8)
				Actual Thru June	Estimated Total	JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 410 LIBRARY SERVICES								
5101 SALARIES - FULL TIME	102,176	584,200	500,200	293,555	500,200	447,300	447,300	
5102 SALARIES - PART TIME	111,017	73,900	73,900	74,124	73,900	19,700	19,700	
5103 OVERTIME	510	2,000	2,000	626	2,000	1,000	1,000	
5104 COURT/TRAVEL/STANDBY	541	0	0	303	0			
5105 CERTIFICATE PAY	0	0	0	0	0			
5106 EDUCATIONAL INCENTIVE	0	0	0	0	0			
5108 SPECIALTY PAY	2,687	3,500	3,500	2,889	3,500	3,700	3,700	
5111 RETIREMENT	11,142	39,200	39,200	25,866	39,200	36,500	36,500	
5112 FICA	16,529	43,000	43,000	28,087	43,000	35,900	35,900	
5113 WORKER'S COMP	0	6,900	6,900	0	6,900	25,100	25,100	
5114 UNEMPLOYMENT INS.	1,599	4,600	4,600	1,703	4,600	4,900	4,900	
5115 HEALTH INSURANCE	9,551	51,600	51,600	34,367	51,600	43,200	43,200	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	14,400	14,400	
5123 WELLNESS PROGRAM	46	600	600	288	600	600	600	
5124 EDUCATION INCENTIVE	2,619	4,200	4,200	0	4,200	3,000	3,000	
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	45,365	5,000	89,000	91,199	89,000	9,000	9,000	
5221 FEE REFUNDS	0	0	0	0	0			
5222 LITERACY SERVICES	25	34,000	34,000	3,625	34,000	34,000	34,000	
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0	2,000	2,000	
5242 VEHICLE FUEL	0	0	0	287	0	1,000	1,000	
5250 PUBLICATION/DUES	1,249	10,000	10,000	8,507	10,000	13,700	13,700	
5260 TELEPHONE	42	0	1,200	1,036	1,200	1,200	1,200	
5265 TRAINING/EDUCATION	1,108	4,000	4,000	1,641	4,000	5,000	5,000	
5270 TRAVEL & MEETINGS	342	1,500	1,500	1,265	1,500	13,000	13,000	
5280 UTILITIES - ELECTRIC	16,761	20,000	20,000	18,815	20,000	20,000	20,000	
5301 OFFICE SUPPLIES	2,392	2,000	2,000	1,792	2,000	2,500	2,500	
5302 CUSTODIAL SUPPLIES	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	0	500	500	1,254	500	1,500	1,500	
5330 SPECIAL DEPARTMENTAL SUPPLIES	11,378	20,000	20,000	19,781	20,000	22,000	22,000	
5332 Cannabis CUP Funding	0	0	0	23,711	0	46,200	46,200	
5420 BUILDINGS	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 44
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 410 LIBRARY SERVICES								
5442 EQUIPMENT - OTHER	4,838	5,000	5,000	6,145	5,000	14,200	14,200	
5444 LIBRARY BOOKS	14,732	55,000	55,000	43,490	55,000	55,000	55,000	
5445 GRANT PRGRMS LUNCH LIBRARY	0	0	28,418	10,509	28,418		7,000	
5520 DEBT SERVICE - PRINCIPAL	0	0	0	0	0			
5521 TRUSTEE FEES	0	0	0	0	0			
LIBRARY SERVICES	356,649	970,700	1,000,318	694,865	1,000,318	875,600	882,600	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 45
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 411 LIBRARY ADULT SERVICES								
5102 SALARIES - PART TIME	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
LIBRARY ADULT SERVICES	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 46
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 412 LIBRARY YOUTH SERVICES								
5102 SALARIES - PART TIME	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
LIBRARY YOUTH SERVICES	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 47
6/28/2024
12:24 pm

City of Imperial

	Prior Year	Current Year				(6)	(7)	(8)
Month: 6/30/2024	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 415 COMMUNITY SERVICES MANAGEMENT								
5101 SALARIES - FULL TIME	114,160	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5104 COURT/TRAVEL/STANDBY	0	0	0	0	0			
5105 CERTIFICATE PAY	0	0	0	0	0			
5106 EDUCATIONAL INCENTIVE	0	0	0	0	0			
5108 SPECIALTY PAY	0	0	0	0	0			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	8,882	0	0	0	0			
5112 FICA	8,544	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	163	0	0	0	0			
5115 HEALTH INSURANCE	4,569	0	0	0	0			
5123 WELLNESS PROGRAM	439	0	0	0	0			
5124 EDUCATION INCENTIVE	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5242 VEHICLE FUEL	336	0	0	0	0			
5250 PUBLICATION/DUES	65	0	0	0	0			
5260 TELEPHONE	600	0	0	0	0			
5265 TRAINING/EDUCATION	275	0	0	0	0			
5270 TRAVEL & MEETINGS	1,681	0	0	0	0			
5301 OFFICE SUPPLIES	230	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
COMMUNITY SERVICES MANAGEMENT	139,944	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 48
6/28/2024
12:24 pm

City of Imperial

Month: 6/30/2024	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 420 PARKS & RECREATION								
5101 SALARIES - FULL TIME	527,187	916,700	916,700	828,574	916,700	952,000	952,000	
5102 SALARIES - PART TIME	13,355	19,300	19,300	0	19,300			
5103 OVERTIME	9,560	16,500	16,500	12,942	16,500	16,500	16,500	
5104 COURT/TRAVEL/STANDBY	9,580	18,700	18,700	14,051	18,700	15,000	15,000	
5106 EDUCATIONAL INCENTIVE	0	20,500	20,500	0	20,500	5,000	5,000	
5108 SPECIALTY PAY	308	500	500	744	500	900	900	
5110 UNIFORM ALLOWANCE	3,613	4,800	4,800	4,508	4,800	4,800	4,800	
5111 RETIREMENT	40,480	59,800	59,800	65,022	59,800	76,600	76,600	
5112 FICA	42,687	57,600	57,600	66,080	57,600	72,900	72,900	
5113 WORKER'S COMP	0	13,900	13,900	0	13,900	50,200	50,200	
5114 UNEMPLOYMENT INS.	2,639	4,400	4,400	2,880	4,400	4,400	4,400	
5115 HEALTH INSURANCE	70,243	106,800	106,800	91,762	106,800	162,000	162,000	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	14,400	14,400	
5123 WELLNESS PROGRAM	545	1,200	1,200	405	1,200	600	600	
5124 EDUCATION INCENTIVE	460	14,000	14,000	2,000	14,000	21,000	21,000	
5210 CONTRACT SERVICE	0	8,400	8,400	2,350	8,400	25,000	25,000	
5211 PROGRAMS (BF, RDA, ETC)	0	0	0	0	0			
5221 FEE REFUNDS	80	0	0	500	0			
5240 M & O IMPROVEMENTS	5,400	0	0	5,550	0	8,400	8,400	
5241 MAINTENANCE OF EQUIPMENT	52,494	75,000	75,000	71,659	75,000	75,000	75,000	
5242 VEHICLE FUEL	11,555	14,000	14,000	10,737	14,000	14,000	14,000	
5243 VEHICLE LEASES	0	0	0	0	0	38,000	38,000	
5250 PUBLICATION/DUES	1,372	4,600	4,600	2,564	4,600	7,800	7,800	
5252 RENT OF EQUIPMENT / PROPERTY	1,026	2,000	2,000	1,803	2,000	5,000	5,000	
5260 TELEPHONE	5,802	7,200	7,200	9,133	7,200	10,000	10,000	
5263 CHEMICALS	0	1,000	1,000	0	1,000	1,000	1,000	
5265 TRAINING/EDUCATION	615	3,600	3,600	3,399	3,600	3,600	3,600	
5270 TRAVEL & MEETINGS	3,128	6,100	6,100	4,386	6,100	10,000	10,000	
5280 UTILITIES - ELECTRIC	36,113	35,000	35,000	41,542	35,000	38,000	38,000	
5301 OFFICE SUPPLIES	457	2,000	2,000	1,813	2,000	2,000	2,000	
5302 CUSTODIAL SUPPLIES	3,551	7,000	7,000	4,373	7,000	10,000	10,000	
5310 SAFETY/EQUIPMENT/CLOTHING	13,940	13,800	13,800	6,115	13,800	10,000	10,000	
5320 SMALL TOOLS	5,821	9,200	9,200	7,541	9,200	9,200	9,200	
5330 SPECIAL DEPARTMENTAL SUPPLIES	18,690	30,600	30,600	19,202	30,600	20,000	20,000	
5350 WATER PURCHASES	732	1,500	1,500	547	1,500	1,500	1,500	
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 49
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 420 PARKS & RECREATION								
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	29,110	25,000	25,000	27,316	25,000	11,000	11,000	
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
PARKS & RECREATION	910,543	1,500,700	1,500,700	1,309,498	1,500,700	1,695,800	1,695,800	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 50
 6/28/2024
 12:24 pm

City of Imperial

Month: 6/30/2024	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 421 RECREATION & AQUATICS PROGRAM								
5101 SALARIES - FULL TIME	15,690	0	0	0	0			
5102 SALARIES - PART TIME	35,102	22,900	22,900	54,835	22,900	114,200	114,200	
5103 OVERTIME	454	0	0	0	0			
5104 COURT/TRAVEL/STANDBY	0	0	0	0	0			
5105 CERTIFICATE PAY	0	0	0	0	0			
5106 EDUCATIONAL INCENTIVE	0	0	0	0	0			
5108 SPECIALTY PAY	0	0	0	0	0			
5111 RETIREMENT	969	0	0	0	0			
5112 FICA	3,859	3,600	3,600	4,195	3,600	8,700	8,700	
5113 WORKER'S COMP	0	0	0	0	0	25,100	25,100	
5114 UNEMPLOYMENT INS.	795	3,000	3,000	1,177	3,000	3,200	3,200	
5115 HEALTH INSURANCE	2,270	0	0	0	0			
5123 WELLNESS PROGRAM	0	0	0	0	0			
5124 EDUCATION INCENTIVE	0	0	0	0	0			
5210 CONTRACT SERVICE	3,145	7,000	10,000	3,942	10,000	10,000	10,000	
5221 FEE REFUNDS	1,468	0	0	2,291	0			
5241 MAINTENANCE OF EQUIPMENT	356	1,500	1,500	1,500	1,500	2,500	2,500	
5242 VEHICLE FUEL	0	1,500	1,500	0	1,500	500	500	
5250 PUBLICATION/DUES	1,003	4,000	4,000	3,596	4,000	4,000	4,000	
5252 RENT OF EQUIPMENT / PROPERTY	1,350	5,000	5,000	1,440	5,000	5,000	5,000	
5260 TELEPHONE	451	0	0	0	0			
5265 TRAINING/EDUCATION	733	3,000	3,000	1,782	3,000	3,000	3,000	
5270 TRAVEL & MEETINGS	1,148	1,100	1,100	27	1,100	1,100	1,100	
5280 UTILITIES - ELECTRIC	0	0	0	0	0			
5301 OFFICE SUPPLIES	282	500	500	331	500	500	500	
5310 SAFETY/EQUIPMENT/CLOTHING	0	4,000	4,000	3,031	4,000	4,000	4,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	23,941	10,000	10,000	16,899	10,000	15,000	15,000	
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0	25,000	25,000	
5445 GRANT PRGRMS LUNCH LIBRARY	0	0	0	0	0	7,000		
RECREATION & AQUATICS PROGRAM	93,016	67,100	70,100	95,046	70,100	228,800	221,800	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 51
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 422 PARKS - SUNSET								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
PARKS - SUNSET	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 52
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 423 PARKS - ATEN								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
PARKS - ATEN	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 53
6/28/2024
12:24 pm

City of Imperial

	Prior Year	Current Year		(6)	(7)	(8)		
Month: 6/30/2024	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 431 POOL PROGRAMS								
5102 SALARIES - PART TIME	35,010	0	0	26,643	0			
5103 OVERTIME	35	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	2,681	0	0	2,038	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	793	0	0	533	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5210 CONTRACT SERVICE	473	0	0	0	0			
5221 FEE REFUNDS	178	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	11	0	0	0	0			
5250 PUBLICATION/DUES	942	0	0	0	0			
5263 CHEMICALS	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	563	0	0	-158	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	-1,897	0	0	3,974	0			
5442 EQUIPMENT - OTHER	752	0	0	-752	0			
POOL PROGRAMS	39,541	0	0	32,278	0	0	0	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 54
 6/28/2024
 12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 450 SPECIAL EVENTS								
5101 SALARIES - FULL TIME	11,457	10,000	10,000	9,337	10,000			
5102 SALARIES - PART TIME	2,033	5,000	5,000	4,264	5,000			
5103 OVERTIME	50,511	50,000	50,000	53,068	50,000	53,500	53,500	
5111 RETIREMENT	187	500	500	218	500			
5112 FICA	4,814	5,000	5,000	6,441	5,000			
5114 UNEMPLOYMENT INS.	92	1,000	1,000	235	1,000			
5115 HEALTH INSURANCE	6,497	7,000	7,000	4,771	7,000			
5201 ADVERTISING (INCL LEGAL)	806	3,500	3,500	1,849	3,500	3,500	3,500	
5210 CONTRACT SERVICE	96,670	150,000	150,000	112,154	150,000	150,000	150,000	
5211 PROGRAMS (BF, RDA, ETC)	0	0	0	0	0			
5212 MARKET SUPPLIES	72,565	65,000	65,000	61,819	65,000	70,000	70,000	
5221 FEE REFUNDS	0	0	0	15	0			
5241 MAINTENANCE OF EQUIPMENT	1,503	2,500	2,500	1,277	2,500	4,500	4,500	
5242 VEHICLE FUEL	0	1,500	1,500	0	1,500	1,500	1,500	
5250 PUBLICATION/DUES	3,566	10,000	10,000	7,885	10,000	18,500	18,500	
5252 RENT OF EQUIPMENT / PROPERTY	24,150	35,000	35,000	29,249	35,000	35,000	35,000	
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	1,393	2,500	2,500	668	2,500	2,500	2,500	
5303 BANK CHARGES	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	1,548	2,000	2,000	1,250	2,000	2,000	2,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	28,447	25,000	25,000	22,788	25,000	36,000	36,000	
5332 Cannabis CUP Funding	0	0	0	0	0	92,000	92,000	
SPECIAL EVENTS	306,239	375,500	375,500	317,288	375,500	469,000	469,000	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 55
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 499 Parade and Rally Event								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5102 SALARIES - PART TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
Parade and Rally Event	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 56
6/28/2024
12:24 pm

City of Imperial

	Prior Year	Current Year		(6)	(7)	(8)		
Month: 6/30/2024	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 801 OES/FEMA PROJECT								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5102 SALARIES - PART TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5242 VEHICLE FUEL	0	0	0	0	0			
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	0	0			
5262 TESTING SERVICES	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0			
5320 SMALL TOOLS	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5410 LAND	0	0	0	0	0			
5420 BUILDINGS	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
OES/FEMA PROJECT	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 57
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 803 15TH & N RRXING								
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
15TH & N RRXING	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 805 STREET OVERLAYS								
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
STREET OVERLAYS	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 806 DAHLIA PIPELINE PROJECT								
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
DAHLIA PIPELINE PROJECT	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 807 CIVIC CENTER ROOF								
5420 BUILDINGS	0	0	0	0	0			
CIVIC CENTER ROOF	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 61
6/28/2024
12:24 pm

City of Imperial

Month: 6/30/2024	Prior Year	Current Year		Actual Thru June	Estimated Total	(6)	(7)	(8)
	Actual	Original Budget	Amended Budget			JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 904 SUCCESSOR AGENCY								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5102 SALARIES - PART TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5211 PROGRAMS (BF, RDA, ETC)	0	0	0	0	0			
5221 FEE REFUNDS	0	0	0	0	0			
5242 VEHICLE FUEL	0	0	0	0	0			
5250 PUBLICATION/DUES	0	0	0	0	0			
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5521 TRUSTEE FEES	0	0	0	0	0			
SUCCESSOR AGENCY	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 62
6/28/2024
12:24 pm

City of Imperial

	Prior Year	Current Year		(6)	(7)	(8)		
Month: 6/30/2024	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 999 COVID-19								
5101 SALARIES - FULL TIME	22,889	0	0	0	0			
5102 SALARIES - PART TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	2,461	0	0	0	0			
5112 FICA	1,723	0	0	0	0			
5114 UNEMPLOYMENT INS.	7	0	0	0	0			
5115 HEALTH INSURANCE	1,931	0	0	0	0			
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5221 FEE REFUNDS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5250 PUBLICATION/DUES	0	0	0	0	0			
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	0	0			
5262 TESTING SERVICES	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	7,939	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5302 CUSTODIAL SUPPLIES	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0			
5320 SMALL TOOLS	268	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	153,601	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
COVID-19	190,819	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 63
6/28/2024
12:24 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 01 - GENERAL FUND								
Expenditures								
Total Expenditures	13,598,927	17,643,500	20,766,318	17,814,239	20,766,318	17,419,500	17,429,200	0
GENERAL FUND	600,725	-157,800	-4,000,000	-2,970,156	-4,000,000	185,900	176,200	0
Grand Total:	600,725	-157,800	-4,000,000	-2,970,156	-4,000,000	185,900	176,200	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 1
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 03 - TRAFFIC CONGESTION RELIEF								
Expenditures								
Dept: 320 STREET MAINTENANCE								
5210 CONTRACT SERVICE	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
STREET MAINTENANCE	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Fund: 04 - TRAFFIC SAFETY								
Expenditures								
Dept: 320 STREET MAINTENANCE								
5910 OPERATING TRANSFERS OUT	3,500	3,500	3,500	2,700	3,500	3,500	3,500	
STREET MAINTENANCE	3,500	3,500	3,500	2,700	3,500	3,500	3,500	0
Dept: 421 RECREATION & AQUATICS PROGRAM								
5103 OVERTIME	0	0	0	0	0			
RECREATION & AQUATICS PROGRAM	0	0	0	0	0	0	0	0
Total Expenditures	3,500	3,500	3,500	2,700	3,500	3,500	3,500	0
Fund: 05 - STATE GAS TAX								
Expenditures								
Dept: 320 STREET MAINTENANCE								
5210 CONTRACT SERVICE	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	400,000	1,649,600	1,649,600	1,589,739	1,649,600	500,000	500,000	
STREET MAINTENANCE	400,000	1,649,600	1,649,600	1,589,739	1,649,600	500,000	500,000	0
Total Expenditures	400,000	1,649,600	1,649,600	1,589,739	1,649,600	500,000	500,000	0
Fund: 06 - LOCAL TRANSPORTATION								
Expenditures								
Dept: 320 STREET MAINTENANCE								
5210 CONTRACT SERVICE	10,369	10,000	10,000	10,336	10,000	10,000	10,000	
5250 PUBLICATION/DUES	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	200	200	0	200	200	200	
5430 IMPROVEMENTS OTHER THAN BLDGS	0	40,000	40,000	0	40,000	40,000	40,000	
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	5,000	5,000	170,000	161,537	170,000	5,000	5,000	
STREET MAINTENANCE	15,369	55,200	220,200	171,873	220,200	55,200	55,200	0
Dept: 321 BICYCLE/PEDESTRIAN WAYS								
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 2
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 06 - LOCAL TRANSPORTATION								
Expenditures								
Dept: 321 BICYCLE/PEDESTRIAN WAYS								
5330 SPECIAL DEPARTMENTAL SUPPLIES	383	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
BICYCLE/PEDESTRIAN WAYS	383	0	0	0	0	0	0	0
Dept: 322 BUS SHELTERS/BENCHES								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
BUS SHELTERS/BENCHES	0	0	0	0	0	0	0	0
Total Expenditures	15,752	55,200	220,200	171,873	220,200	55,200	55,200	0
Fund: 07 - DIAL-A-RIDE								
Expenditures								
Dept: 390 DIAL-A-RIDE								
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
DIAL-A-RIDE	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Fund: 08 - LTA MEASURE D								
Expenditures								
Dept: 310 ENGINEERING								
5210 CONTRACT SERVICE	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	348,500	348,500	261,600	348,500	122,000	122,000	
ENGINEERING	0	348,500	348,500	261,600	348,500	122,000	122,000	0
Dept: 320 STREET MAINTENANCE								
5201 ADVERTISING (INCL LEGAL)	0	2,000	2,000	0	2,000	2,000	2,000	
5210 CONTRACT SERVICE	851,334	100,000	100,000	215,065	100,000	100,000	100,000	
5241 MAINTENANCE OF EQUIPMENT	7,954	30,000	30,000	0	30,000	30,000	30,000	
5250 PUBLICATION/DUES	0	0	0	0	0			
5252 RENT OF EQUIPMENT / PROPERTY	914	0	0	0	0			
5262 TESTING SERVICES	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5303 BANK CHARGES	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5320 SMALL TOOLS	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	372	10,000	10,000	0	10,000	10,000	10,000	

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 3
6/28/2024
12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 08 - LTA MEASURE D								
Expenditures								
Dept: 320 STREET MAINTENANCE								
5331 CONTRACTOR METERS, DIALS, ETC	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5520 DEBT SERVICE - PRINCIPAL	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	2,539,565	188,300	188,300	144,650	188,300	710,000	710,000	
STREET MAINTENANCE	3,400,139	1,530,300	1,530,300	359,715	1,530,300	2,052,000	2,052,000	0
Dept: 350 COMMUNITY DEVELOPMENT								
5910 OPERATING TRANSFERS OUT	0	29,500	29,500	22,200	29,500	30,000	30,000	
COMMUNITY DEVELOPMENT	0	29,500	29,500	22,200	29,500	30,000	30,000	0
Dept: 805 STREET OVERLAYS								
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
STREET OVERLAYS	0	0	0	0	0	0	0	0
Total Expenditures	3,400,139	1,908,300	1,908,300	643,515	1,908,300	2,204,000	2,204,000	0
Fund: 09 - PROP 172								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	97,942	97,900	97,900	73,500	97,900	150,000	150,000	
POLICE MANAGEMENT SERVICES	97,942	97,900	97,900	73,500	97,900	150,000	150,000	0
Total Expenditures	97,942	97,900	97,900	73,500	97,900	150,000	150,000	0
Fund: 10 - COPS GRANT - 2019								
Expenditures								
Dept: 146 CYBERSECURITY DIVISION OF IT								
5112 FICA	0	0	0	0	0			
CYBERSECURITY DIVISION OF IT	0	0	0	0	0	0	0	0
Dept: 210 POLICE MANAGEMENT SERVICES								
5103 OVERTIME	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5250 PUBLICATION/DUES	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 4
6/28/2024
12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 10 - COPS GRANT - 2019								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0			
5321 ARMORY/SUPPLIES	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	13,798	6,400	6,400	0	6,400	6,400	6,400	
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
POLICE MANAGEMENT SERVICES	13,798	6,400	6,400	0	6,400	6,400	6,400	0
Dept: 211 POLICE FIELD SERVICES								
5118 OVERTIME - Stonegarden	0	0	0	0	0			
POLICE FIELD SERVICES	0	0	0	0	0	0	0	0
Dept: 230 ANIMAL CONTROL								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
ANIMAL CONTROL	0	0	0	0	0	0	0	0
Total Expenditures	13,798	6,400	6,400	0	6,400	6,400	6,400	0
Fund: 11 - FEDERAL GRANTS - SBA (DHS)								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
POLICE MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Fund: 12 - ASSET FORFEITURE								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5105 CERTIFICATE PAY	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 5
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 12 - ASSET FORFEITURE								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5221 FEE REFUNDS	0	0	0	0	0			
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5250 PUBLICATION/DUES	0	0	0	0	0			
5262 TESTING SERVICES	0	0	0	0	0			
5265 TRAINING/EDUCATION	25	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0			
5321 ARMORY/SUPPLIES	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	194	0	0	16,169	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
7010 COMMUNITY DEVELOPMENT	0	0	0	0	0			
POLICE MANAGEMENT SERVICES	219	0	0	16,169	0	0	0	0
Total Expenditures	219	0	0	16,169	0	0	0	0
Fund: 13 - COPS GRANT - 2020								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	172	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0			
5321 ARMORY/SUPPLIES	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	3,145	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	1,986	0	0	0	0			
POLICE MANAGEMENT SERVICES	5,303	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 6
6/28/2024
12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 13 - COPS GRANT - 2020								
Expenditures								
Dept: 211 POLICE FIELD SERVICES								
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5118 OVERTIME - Stonegarden	0	0	0	0	0			
POLICE FIELD SERVICES	0	0	0	0	0	0	0	0
Dept: 212 INVESTIGATIONS / COPS								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5118 OVERTIME - Stonegarden	0	0	0	0	0			
5262 TESTING SERVICES	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0			
5311 GRAFFITI REMOVAL/GANG AWARENES	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	500	0	0	0	0			
INVESTIGATIONS / COPS	500	0	0	0	0	0	0	0
Dept: 230 ANIMAL CONTROL								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
ANIMAL CONTROL	0	0	0	0	0	0	0	0
Total Expenditures	5,803	0	0	0	0	0	0	0
Fund: 14 - COPS GRANT 2022								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5103 OVERTIME	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5260 TELEPHONE	0	0	0	0	0			
5265 TRAINING/EDUCATION	498	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 7
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 14 - COPS GRANT 2022								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5301 OFFICE SUPPLIES	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	1,149	0	0	0	0			
5321 ARMORY/SUPPLIES	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	64,721	0	0	74,662	0			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
POLICE MANAGEMENT SERVICES	66,368	0	0	74,662	0	0	0	0
Dept: 211 POLICE FIELD SERVICES								
5265 TRAINING/EDUCATION	1,905	0	0	0	0			
POLICE FIELD SERVICES	1,905	0	0	0	0	0	0	0
Dept: 420 PARKS & RECREATION								
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
PARKS & RECREATION	0	0	0	0	0	0	0	0
Dept: 421 RECREATION & AQUATICS PROGRAM								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
RECREATION & AQUATICS PROGRAM	0	0	0	0	0	0	0	0
Dept: 422 PARKS - SUNSET								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
PARKS - SUNSET	0	0	0	0	0	0	0	0
Dept: 423 PARKS - ATEN								
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
PARKS - ATEN	0	0	0	0	0	0	0	0
Total Expenditures	68,273	0	0	74,662	0	0	0	0
Fund: 15 - HOME								
Expenditures								
Dept: 155 COMMUNITY DEVELOPMENT								
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5215 HOUSING ASSISTANCE	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
COMMUNITY DEVELOPMENT	0	0	0	0	0	0	0	0
Dept: 156 CDBG GRANTS								
5270 TRAVEL & MEETINGS	0	0	0	0	0			

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 8
6/28/2024
12:27 pm

City of Imperial

Month: 6/30/2024	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Fund: 15 - HOME								
Expenditures								
CDBG GRANTS	0	0	0	0	0	0	0	0
Dept: 190 GENERAL SERVICES								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
GENERAL SERVICES	0	0	0	0	0	0	0	0
Dept: 802 CDBG 95 - STBG - 969								
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
CDBG 95 - STBG - 969	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Fund: 16 - HOUSING REHAB								
Expenditures								
Dept: 190 GENERAL SERVICES								
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5218 UTILITY ASSISTANCE	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	5,000	5,000	5,000	3,900	5,000	5,000	5,000	
GENERAL SERVICES	5,000	5,000	5,000	3,900	5,000	5,000	5,000	0
Dept: 321 BICYCLE/PEDESTRIAN WAYS								
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
BICYCLE/PEDESTRIAN WAYS	0	0	0	0	0	0	0	0
Dept: 703 STBG 6717								
5210 CONTRACT SERVICE	0	0	0	0	0			
5215 HOUSING ASSISTANCE	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
STBG 6717	0	0	0	0	0	0	0	0
Dept: 704 STBG - 1014 HOUSING GRANT								
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5211 PROGRAMS (BF, RDA, ETC)	0	0	0	0	0			
5240 M & O IMPROVEMENTS	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 9
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 16 - HOUSING REHAB								
Expenditures								
STBG - 1014 HOUSING GRANT	0	0	0	0	0	0	0	0
Dept: 707 STBG 1703 GRANT								
5210 CONTRACT SERVICE	0	0	0	0	0			
STBG 1703 GRANT	0	0	0	0	0	0	0	0
Dept: 708 BUSINESS ASSISTANT PROGRAM								
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
BUSINESS ASSISTANT PROGRAM	0	0	0	0	0	0	0	0
Total Expenditures	5,000	5,000	5,000	3,900	5,000	5,000	5,000	0
Fund: 17 - ECONOMIC DEVELOPMENT - CDBG								
Expenditures								
Dept: 140 ADMIN/FINANCIAL SERVICES								
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
ADMIN/FINANCIAL SERVICES	0	0	0	0	0	0	0	0
Dept: 705 STBG - 1507 PTA GRANT								
5218 UTILITY ASSISTANCE	0	0	0	0	0			
5219 HOUSING CONDITION SURVEY	0	0	0	0	0			
5220 HOUSEHOLD INCOME SURVEY	0	0	0	0	0			
5221 FEE REFUNDS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
STBG - 1507 PTA GRANT	0	0	0	0	0	0	0	0
Dept: 706 EDBG								
5210 CONTRACT SERVICE	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
EDBG	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Fund: 18 - RLA - Fund								
Expenditures								
Dept: 155 COMMUNITY DEVELOPMENT								
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5215 HOUSING ASSISTANCE	0	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 10
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 18 - RLA - Fund								
Expenditures								
Dept: 155 COMMUNITY DEVELOPMENT								
5216 RECYCLING/LITTER REDUCTION	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	5,000	5,000	3,900	5,000	5,000	5,000	
COMMUNITY DEVELOPMENT	0	5,000	5,000	3,900	5,000	5,000	5,000	0
Dept: 190 GENERAL SERVICES								
5214 BUSINESS ASSISTANCE	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	5,000	0	0	0	0			
GENERAL SERVICES	5,000	0	0	0	0	0	0	0
Dept: 704 STBG - 1014 HOUSING GRANT								
5301 OFFICE SUPPLIES	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
STBG - 1014 HOUSING GRANT	0	0	0	0	0	0	0	0
Total Expenditures	5,000	5,000	5,000	3,900	5,000	5,000	5,000	0
Fund: 19 - IMPERIAL IT ENTERPRISE								
Expenditures								
Dept: 143 INFORMATION TECHNOLOGY SERVICE								
5101 SALARIES - FULL TIME	0	0	408,800	345,358	408,800	344,000	344,000	
5102 SALARIES - PART TIME	0	0	24,800	1,087	24,800			
5103 OVERTIME	0	0	7,000	11,097	7,000	10,000	10,000	
5104 COURT/TRAVEL/STANDBY	0	0	0	477	0	2,000	2,000	
5105 CERTIFICATE PAY	0	0	0	0	0			
5106 EDUCATIONAL INCENTIVE	0	0	1,000	0	1,000	1,100	1,100	
5108 SPECIALTY PAY	0	0	0	300	0	600	600	
5111 RETIREMENT	0	0	24,100	17,990	24,100	26,000	26,000	
5112 FICA	0	0	26,300	19,476	26,300	26,300	26,300	
5113 WORKER'S COMP	0	0	6,100	0	6,100	12,600	12,600	
5114 UNEMPLOYMENT INS.	0	0	1,400	572	1,400	1,500	1,500	
5115 HEALTH INSURANCE	0	0	33,600	24,012	33,600	43,200	43,200	
5123 WELLNESS PROGRAM	0	0	400	619	400	800	800	
5124 EDUCATION INCENTIVE	0	0	6,600	0	6,600			
5210 CONTRACT SERVICE	0	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 11
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 19 - IMPERIAL IT ENTERPRISE								
Expenditures								
Dept: 143 INFORMATION TECHNOLOGY SERVICE								
5241 MAINTENANCE OF EQUIPMENT	0	0	4,500	2,709	4,500	1,800	1,800	
5242 VEHICLE FUEL	0	0	2,000	1,814	2,000	2,000	2,000	
5243 VEHICLE LEASES	0	0	0	0	0		6,000	
5250 PUBLICATION/DUES	0	0	5,000	1,224	5,000	3,700	3,700	
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	0	0	1,900	1,900	
5260 TELEPHONE	0	0	2,700	4,443	2,700	4,300	4,300	
5265 TRAINING/EDUCATION	0	0	5,200	4,247	5,200	6,000	6,000	
5270 TRAVEL & MEETINGS	0	0	900	651	900	2,000	2,000	
5282 FIBER OPTIC	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	2,000	1,959	2,000	3,000	3,000	
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	1,300	1,339	1,300	2,000	2,000	
5320 SMALL TOOLS	0	0	3,000	3,264	3,000	3,500	3,500	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	5,000	3,298	5,000	5,000	5,000	
5440 EQUIPMENT - AUTOMOTIVE	0	0	40,000	0	40,000			
5442 EQUIPMENT - OTHER	0	0	0	3,894	0	6,000		
INFORMATION TECHNOLOGY SERVICE	0	0	611,700	449,830	611,700	509,300	509,300	0
Dept: 144 INFORMATION TECHNOLOGY SUPPORT								
5210 CONTRACT SERVICE	0	0	38,500	28,511	38,500	22,800	22,800	
5250 PUBLICATION/DUES	0	0	275,300	239,441	275,300			
5251 LICENSES	0	0	0	0	0	51,000	51,000	
5253 SAS - SOFTWARE AS SVC	0	0	0	0	0	237,600	237,600	
5254 TECH SUPPORT SERVICES	0	0	0	0	0	57,500	57,500	
5255 IT SERVICES (OTHER)	0	0	0	0	0	3,000	3,000	
5265 TRAINING/EDUCATION	0	0	0	0	0			
5282 FIBER OPTIC	0	0	33,700	33,688	33,700	33,200	33,200	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	25,000	26,556	25,000	25,000	25,000	
5442 EQUIPMENT - OTHER	0	0	56,100	94,092	56,100	43,800	43,800	
INFORMATION TECHNOLOGY SUPPORT	0	0	428,600	422,288	428,600	473,900	473,900	0
Dept: 145 GIS DIVISION OF IT SERVICES								
5101 SALARIES - FULL TIME	0	0	0	0	0	110,300	110,300	
5111 RETIREMENT	0	0	0	0	0	8,300	8,300	
5112 FICA	0	0	0	0	0	8,400	8,400	
5113 WORKER'S COMP	0	0	0	0	0	3,100	3,100	
5115 HEALTH INSURANCE	0	0	0	0	0	10,800	10,800	
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0	1,500	1,500	
5242 VEHICLE FUEL	0	0	0	0	0	1,500	1,500	

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 12
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 19 - IMPERIAL IT ENTERPRISE								
Expenditures								
Dept: 145 GIS DIVISION OF IT SERVICES								
5250 PUBLICATION/DUES	0	0	0	0	0			
5251 LICENSES	0	0	0	0	0	8,400	8,400	
5253 SAS - SOFTWARE AS SVC	0	0	0	0	0	79,400	79,400	
5260 TELEPHONE	0	0	0	0	0	900	900	
5265 TRAINING/EDUCATION	0	0	0	0	0	4,000	4,000	
5270 TRAVEL & MEETINGS	0	0	0	0	0	11,300	11,300	
5301 OFFICE SUPPLIES	0	0	0	0	0	1,000	1,000	
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0	1,600	1,600	
5320 SMALL TOOLS	0	0	0	0	0	5,000	5,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0	8,300	8,300	
5442 EQUIPMENT - OTHER	0	0	0	0	0			
GIS DIVISION OF IT SERVICES	0	0	0	0	0	263,800	263,800	0
Dept: 146 CYBERSECURITY DIVISION OF IT								
5101 SALARIES - FULL TIME	0	0	0	0	0	64,500	64,500	
5111 RETIREMENT	0	0	0	0	0	5,000	5,000	
5112 FICA	0	0	0	0	0	4,900	4,900	
5115 HEALTH INSURANCE	0	0	0	0	0	10,800	10,800	
5250 PUBLICATION/DUES	0	0	0	0	0			
5251 LICENSES	0	0	0	0	0	46,600	46,600	
5253 SAS - SOFTWARE AS SVC	0	0	0	0	0	80,600	80,600	
5260 TELEPHONE	0	0	0	0	0	600	600	
5265 TRAINING/EDUCATION	0	0	0	0	0	3,000	3,000	
CYBERSECURITY DIVISION OF IT	0	0	0	0	0	216,000	216,000	0
Dept: 147 BROADBAND DIVISION OF IT								
5210 CONTRACT SERVICE	0	0	0	0	0	20,000	20,000	
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	0	0	4,500	4,500	
5282 FIBER OPTIC	0	0	0	0	0	11,100	11,100	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0	5,000	5,000	
BROADBAND DIVISION OF IT	0	0	0	0	0	40,600	40,600	0
Dept: 400 LIGHTING DISTRICT								
5210 CONTRACT SERVICE	0	0	0	0	0			
LIGHTING DISTRICT	0	0	0	0	0	0	0	0
Dept: 520 WASTEWATER OPERATIONS								
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
WASTEWATER OPERATIONS	0	0	0	0	0	0	0	0
Total Expenditures	0	0	1,040,300	872,118	1,040,300	1,503,600	1,503,600	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 13
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 20 - LIBRARY ZIPBOOKS								
Expenditures								
Dept: 330 SOLID WASTE MGMT SANITATION								
5216 RECYCLING/LITTER REDUCTION	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
SOLID WASTE MGMT SANITATION	0	0	0	0	0	0	0	0
Dept: 410 LIBRARY SERVICES								
5221 FEE REFUNDS	0	0	0	0	0			
5444 LIBRARY BOOKS	21,969	0	0	11,942	0			
LIBRARY SERVICES	21,969	0	0	11,942	0	0	0	0
Total Expenditures	21,969	0	0	11,942	0	0	0	0
Fund: 21 - WILDFLOWER#8-LANDSCAPE/LIGHTNG								
Expenditures								
Dept: 400 LIGHTING DISTRICT								
5201 ADVERTISING (INCL LEGAL)	28	0	0	0	0			
5210 CONTRACT SERVICE	2,193	0	0	1,697	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0	12,500	12,500	
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	0	0	6,000	6,000	
5910 OPERATING TRANSFERS OUT	3,500	17,100	17,100	12,900	17,100	17,200	17,200	
LIGHTING DISTRICT	5,721	17,100	17,100	14,597	17,100	35,700	35,700	0
Dept: 500 LANDSCAPE								
5201 ADVERTISING (INCL LEGAL)	28	400	400	99	400	400	400	
5210 CONTRACT SERVICE	2,216	3,200	3,200	1,744	3,200	3,200	3,200	
5241 MAINTENANCE OF EQUIPMENT	12,314	3,500	3,500	893	3,500	3,500	3,500	
5242 VEHICLE FUEL	429	0	0	640	0	3,000	3,000	
5260 TELEPHONE	0	100	100	0	100	100	100	
5320 SMALL TOOLS	0	500	500	549	500	3,000	3,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	500	500	0	500	500	500	
5430 IMPROVEMENTS OTHER THAN BLDGS	0	40,000	40,000	0	40,000	40,000	40,000	
5910 OPERATING TRANSFERS OUT	13,624	0	0	0	0			
LANDSCAPE	28,611	48,200	48,200	3,925	48,200	53,700	53,700	0
Total Expenditures	34,332	65,300	65,300	18,522	65,300	89,400	89,400	0
Fund: 22 - EQUIP/VEHICLE REPLACEMENT								
Expenditures								
Dept: 320 STREET MAINTENANCE								
5210 CONTRACT SERVICE	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
STREET MAINTENANCE	0	0	0	0	0	0	0	0
Dept: 346 VEHICLE REPLACEMENT								

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 14
6/28/2024
12:27 pm

City of Imperial

Month: 6/30/2024	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Fund: 22 - EQUIP/VEHICLE REPLACEMENT								
Expenditures								
Dept: 346 VEHICLE REPLACEMENT								
5910 OPERATING TRANSFERS OUT	0	0	0	0	0	950,000	950,000	
VEHICLE REPLACEMENT	0	0	0	0	0	950,000	950,000	0
Dept: 610 VEHICLE/EQUIP REPLACEMENT								
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
VEHICLE/EQUIP REPLACEMENT	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	950,000	950,000	0
Fund: 23 - PASEO DEL SOL-LANDSCAPE/LIGHT								
Expenditures								
Dept: 000								
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
Dept: 000	0	0	0	0	0	0	0	0
Dept: 400 LIGHTING DISTRICT								
5201 ADVERTISING (INCL LEGAL)	28	0	0	0	0			
5210 CONTRACT SERVICE	2,193	0	0	1,697	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	3,500	17,100	17,100	52,200	17,100	69,600	69,600	
LIGHTING DISTRICT	5,721	17,100	17,100	53,897	17,100	69,600	69,600	0
Dept: 420 PARKS & RECREATION								
5320 SMALL TOOLS	0	0	0	0	0			
PARKS & RECREATION	0	0	0	0	0	0	0	0
Dept: 500 LANDSCAPE								
5201 ADVERTISING (INCL LEGAL)	28	400	400	99	400	400	400	
5210 CONTRACT SERVICE	2,216	3,200	3,200	1,744	3,200	3,200	3,200	
5241 MAINTENANCE OF EQUIPMENT	9,736	17,000	17,000	0	17,000	17,000	17,000	
5242 VEHICLE FUEL	1,715	1,500	1,500	2,560	1,500	4,000	4,000	
5252 RENT OF EQUIPMENT / PROPERTY	0	5,000	5,000	0	5,000	2,500	2,500	
5260 TELEPHONE	0	600	600	0	600			
5305 POSTAGE/FREIGHT	0	1,500	1,500	0	1,500			
5320 SMALL TOOLS	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	500	500	0	500	500	500	
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	66,078	66,100	66,100	0	66,100	66,100	66,100	
LANDSCAPE	79,773	95,800	95,800	4,403	95,800	93,700	93,700	0
Dept: 510 WATER OPERATIONS								
5241 MAINTENANCE OF EQUIPMENT	-9,736	0	0	0	0			
WATER OPERATIONS	-9,736	0	0	0	0	0	0	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 15
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 23 - PASEO DEL SOL-LANDSCAPE/LIGHT								
Total Expenditures	75,758	112,900	112,900	58,300	112,900	163,300	163,300	0
Fund: 24 - JOSHUA TREE STREET IMPROVEMENT								
Expenditures								
Dept: 000								
5210 CONTRACT SERVICE	0	0	0	0	0			
Dept: 000	0	0	0	0	0	0	0	0
Dept: 320 STREET MAINTENANCE								
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
STREET MAINTENANCE	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Fund: 25 - DONATIONS - LIBRARY								
Expenditures								
Dept: 410 LIBRARY SERVICES								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5444 LIBRARY BOOKS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
LIBRARY SERVICES	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Fund: 26 - SB 1383								
Expenditures								
Dept: 320 STREET MAINTENANCE								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0	20,000	20,000	
STREET MAINTENANCE	0	0	0	0	0	20,000	20,000	0
Dept: 350 COMMUNITY DEVELOPMENT								
5330 SPECIAL DEPARTMENTAL SUPPLIES	5,119	0	0	31,243	0			
5910 OPERATING TRANSFERS OUT	0	0	0	13,910	0			
COMMUNITY DEVELOPMENT	5,119	0	0	45,153	0	0	0	0
Total Expenditures	5,119	0	0	45,153	0	20,000	20,000	0
Fund: 27 - RISK MANAGEMENT FUND								
Expenditures								
Dept: 120 CITY ATTORNEY								
5210 CONTRACT SERVICE	0	0	0	0	0			
CITY ATTORNEY	0	0	0	0	0	0	0	0
Dept: 152 RISK MANAGEMENT								
5910 OPERATING TRANSFERS OUT	0	0	0	0	0	250,000	250,000	
RISK MANAGEMENT	0	0	0	0	0	250,000	250,000	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 16
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 27 - RISK MANAGEMENT FUND								
Expenditures								
Dept: 320 STREET MAINTENANCE								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
STREET MAINTENANCE	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	250,000	250,000	0
Fund: 28 - ATEN & HWY 86								
Expenditures								
Dept: 320 STREET MAINTENANCE								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
STREET MAINTENANCE	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Fund: 30 - COPS GRANT 2021								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5104 COURT/TRAVEL/STANDBY	0	0	0	0	0			
5105 CERTIFICATE PAY	0	0	0	0	0			
5107 SHIFT DIFFERENTIAL	0	0	0	0	0			
5108 SPECIALTY PAY	0	0	0	0	0			
5110 UNIFORM ALLOWANCE	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	44,688	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	500	18,400	300	18,400	500	500	
POLICE MANAGEMENT SERVICES	0	500	18,400	44,988	18,400	500	500	0
Dept: 211 POLICE FIELD SERVICES								
5102 SALARIES - PART TIME	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 17
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 30 - COPS GRANT 2021								
Expenditures								
Dept: 211 POLICE FIELD SERVICES								
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
POLICE FIELD SERVICES	0	0	0	0	0	0	0	0
Dept: 213 COMMUNICATIONS								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
COMMUNICATIONS	0	0	0	0	0	0	0	0
Total Expenditures	0	500	18,400	44,988	18,400	500	500	0
Fund: 31 - COPS 2017								
Expenditures								
Dept: 210 POLICE MANAGEMENT SERVICES								
5210 CONTRACT SERVICE	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5262 TESTING SERVICES	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	1,374	0	0	0	0			
5321 ARMORY/SUPPLIES	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	59,235	0	0	0	0			
POLICE MANAGEMENT SERVICES	60,609	0	0	0	0	0	0	0
Total Expenditures	60,609	0	0	0	0	0	0	0
Fund: 32 - SOLID WASTE SANITATION FUND								
Expenditures								
Dept: 000								
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
Dept: 000	0	0	0	0	0	0	0	0
Dept: 320 STREET MAINTENANCE								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
STREET MAINTENANCE	0	0	0	0	0	0	0	0
Dept: 330 SOLID WASTE MGMT SANITATION								
5210 CONTRACT SERVICE	0	0	1,900,000	1,830,753	1,900,000	1,900,000	1,900,000	
5216 RECYCLING/LITTER REDUCTION	0	0	300	0	300	300	300	
5217 RECYCLING TASK FORCE	0	0	70,000	72,077	70,000	70,000	70,000	

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 18
6/28/2024
12:27 pm

City of Imperial

Month: 6/30/2024	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Fund: 32 - SOLID WASTE SANITATION FUND								
Expenditures								
Dept: 330 SOLID WASTE MGMT SANITATION								
5301 OFFICE SUPPLIES	0	0	900	997	900	900	900	
SOLID WASTE MGMT SANITATION	0	0	1,971,200	1,903,827	1,971,200	1,971,200	1,971,200	0
Total Expenditures	0	0	1,971,200	1,903,827	1,971,200	1,971,200	1,971,200	0
Fund: 34 - EAGER PARK IMPROVEMENTS								
Expenditures								
Dept: 420 PARKS & RECREATION								
5210 CONTRACT SERVICE	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	29,258	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
PARKS & RECREATION	29,258	0	0	0	0	0	0	0
Total Expenditures	29,258	0	0	0	0	0	0	0
Fund: 35 - SKY RANCH DISTRICT								
Expenditures								
Dept: 420 PARKS & RECREATION								
0000	0	0	0	0	0			
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5240 M & O IMPROVEMENTS	2,700	0	0	675	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5242 VEHICLE FUEL	0	0	0	0	0			
5302 CUSTODIAL SUPPLIES	0	0	0	945	0			
5320 SMALL TOOLS	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	878	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
PARKS & RECREATION	3,578	0	0	1,620	0	0	0	0
Dept: 500 LANDSCAPE								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 19
 6/28/2024
 12:27 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 35 - SKY RANCH DISTRICT								
Expenditures								
Dept: 500 LANDSCAPE								
5115 HEALTH INSURANCE	0	0	0	0	0			
5201 ADVERTISING (INCL LEGAL)	28	1,600	1,600	99	1,600	5,000	5,000	
5210 CONTRACT SERVICE	5,829	3,200	3,200	4,427	3,200	6,000	6,000	
5240 M & O IMPROVEMENTS	0	0	0	2,175	0	3,200	3,200	
5241 MAINTENANCE OF EQUIPMENT	173,389	12,000	12,000	13,237	12,000	52,500	52,500	
5242 VEHICLE FUEL	4,288	3,000	3,000	6,575	3,000	8,000	8,000	
5252 RENT OF EQUIPMENT / PROPERTY	0	7,300	7,300	302	7,300	3,500	3,500	
5260 TELEPHONE	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5302 CUSTODIAL SUPPLIES	0	0	0	1,695	0	5,000	5,000	
5310 SAFETY/EQUIPMENT/CLOTHING	0	1,800	1,800	64	1,800	1,800	1,800	
5320 SMALL TOOLS	0	0	0	559	0	1,000	1,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	500	500	0	500	500	500	
5350 WATER PURCHASES	0	0	0	0	0			
5420 BUILDINGS	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	99,243	99,200	99,200	74,400	99,200	99,300	99,300	
LANDSCAPE	282,777	128,600	128,600	103,533	128,600	185,800	185,800	0
Dept: 520 WASTEWATER OPERATIONS								
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
WASTEWATER OPERATIONS	0	0	0	0	0	0	0	0
Total Expenditures	286,355	128,600	128,600	105,153	128,600	185,800	185,800	0
Fund: 39 - LIBRARY LITERACY STATE								
Expenditures								
Dept: 410 LIBRARY SERVICES								
5102 SALARIES - PART TIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5250 PUBLICATION/DUES	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	2,646	0	0	1,349	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 20
6/28/2024
12:27 pm

City of Imperial

Month: 6/30/2024	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Fund: 39 - LIBRARY LITERACY STATE								
Expenditures								
Dept: 410 LIBRARY SERVICES								
5910 OPERATING TRANSFERS OUT	42,201	42,200	42,200	31,800	42,200	42,200	42,200	
LIBRARY SERVICES	44,847	42,200	42,200	33,149	42,200	42,200	42,200	0
Dept: 500 LANDSCAPE								
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
LANDSCAPE	0	0	0	0	0	0	0	0
Total Expenditures	44,847	42,200	42,200	33,149	42,200	42,200	42,200	0
Fund: 47 - COMMUNITY SERVICES GRANTS								
Expenditures								
Dept: 410 LIBRARY SERVICES								
5102 SALARIES - PART TIME	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	154	0	0	3,727	0			
5444 LIBRARY BOOKS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
LIBRARY SERVICES	154	0	0	3,727	0	0	0	0
Dept: 421 RECREATION & AQUATICS PROGRAM								
5102 SALARIES - PART TIME	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
RECREATION & AQUATICS PROGRAM	0	0	0	0	0	0	0	0
Total Expenditures	154	0	0	3,727	0	0	0	0
Grand Total:	-4,573,827	-4,080,400	-7,274,800	-5,676,837	-7,274,800	-8,105,100	-8,105,100	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 1
6/28/2024
12:29 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 50 - WATER								
Expenditures								
Dept: 000								
5221 FEE REFUNDS	234	0	0	0	0			
5331 CONTRACTOR METERS, DIALS, ETC	0	0	0	0	0			
Dept: 000	234	0	0	0	0	0	0	0
Dept: 140 ADMIN/FINANCIAL SERVICES								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
ADMIN/FINANCIAL SERVICES	0	0	0	0	0	0	0	0
Dept: 510 WATER OPERATIONS								
5101 SALARIES - FULL TIME	873,342	601,700	601,700	636,088	601,700	663,200	663,200	
5102 SALARIES - PART TIME	0	2,100	2,100	0	2,100			
5103 OVERTIME	27,044	33,000	33,000	28,881	33,000	33,000	33,000	
5104 COURT/TRAVEL/STANDBY	22,342	25,200	25,200	26,230	25,200	25,200	25,200	
5105 CERTIFICATE PAY	13,675	7,800	7,800	13,125	7,800	14,000	14,000	
5106 EDUCATIONAL INCENTIVE	0	23,000	23,000	0	23,000	5,000	5,000	
5108 SPECIALTY PAY	463	1,500	1,500	2,779	1,500	2,500	2,500	
5110 UNIFORM ALLOWANCE	13,954	4,800	4,800	13,490	4,800	14,000	14,000	
5111 RETIREMENT	67,178	49,200	49,200	74,037	49,200	54,900	54,900	
5112 FICA	68,962	47,600	47,600	75,455	47,600	51,300	51,300	
5113 WORKER'S COMP	55,331	11,600	11,600	0	11,600	28,200	28,200	
5114 UNEMPLOYMENT INS.	2,427	6,000	6,000	2,494	6,000	6,400	6,400	
5115 HEALTH INSURANCE	98,437	72,000	72,000	99,043	72,000	86,400	86,400	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	4,800	4,800	
5119 COMPENSATED ABSENCES	0	0	0	0	0			
5120 VEHICLE ALLOWANCE	0	0	0	0	0			
5123 WELLNESS PROGRAM	466	700	700	820	700	600	600	
5124 EDUCATION INCENTIVE	425	13,200	13,200	854	13,200	1,000	1,000	
5201 ADVERTISING (INCL LEGAL)	2,442	5,000	5,000	4,788	5,000	5,000	5,000	
5210 CONTRACT SERVICE	28,991	391,800	391,800	48,584	391,800	256,500	256,500	
5211 PROGRAMS (BF, RDA, ETC)	0	5,000	5,000	0	5,000	5,000	5,000	
5221 FEE REFUNDS	0	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 2
 6/28/2024
 12:29 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 50 - WATER								
Expenditures								
Dept: 510 WATER OPERATIONS								
5230 GENERAL LIABILITY INSURANCE	174,279	0	0	0	0	291,700	291,700	
5240 M & O IMPROVEMENTS	540	61,500	61,500	663	61,500	29,000	29,000	
5241 MAINTENANCE OF EQUIPMENT	248,218	990,000	990,000	237,497	990,000	277,500	277,500	
5242 VEHICLE FUEL	38,612	69,400	69,400	38,342	69,400	50,000	50,000	
5243 VEHICLE LEASES	0	0	0	0	0		32,000	
5250 PUBLICATION/DUES	48,819	120,000	120,000	43,127	120,000	50,000	50,000	
5252 RENT OF EQUIPMENT / PROPERTY	0	7,800	7,800	0	7,800	7,800	7,800	
5260 TELEPHONE	16,576	22,000	22,000	10,733	22,000	18,000	18,000	
5262 TESTING SERVICES	52,077	228,000	228,000	60,981	228,000	100,000	100,000	
5263 CHEMICALS	320,455	569,000	569,000	318,223	569,000	350,000	350,000	
5264 FILTER MEDIA GAC	96,508	600,000	600,000	96,508	600,000	400,000	400,000	
5265 TRAINING/EDUCATION	884	10,000	10,000	693	10,000	10,000	10,000	
5270 TRAVEL & MEETINGS	1,967	10,500	10,500	6,455	10,500	10,500	10,500	
5280 UTILITIES - ELECTRIC	270,358	385,000	385,000	287,028	385,000	350,000	350,000	
5301 OFFICE SUPPLIES	5,354	11,000	11,000	5,309	11,000	11,000	11,000	
5302 CUSTODIAL SUPPLIES	0	1,100	1,100	482	1,100	1,500	1,500	
5303 BANK CHARGES	44,795	30,000	30,000	83,467	30,000	25,000	25,000	
5305 POSTAGE/FREIGHT	10,213	13,800	13,800	5,781	13,800	10,000	10,000	
5310 SAFETY/EQUIPMENT/CLOTHING	6,875	14,900	14,900	8,682	14,900	12,000	12,000	
5320 SMALL TOOLS	2,349	26,000	26,000	15,776	26,000	7,500	7,500	
5330 SPECIAL DEPARTMENTAL SUPPLIES	7,281	165,000	165,000	27,004	165,000	7,500	7,500	
5331 CONTRACTOR METERS, DIALS, ETC	0	0	0	0	0			
5350 WATER PURCHASES	92,450	125,400	125,400	59,400	125,400	110,000	110,000	
5420 BUILDINGS	0	264,000	264,000	0	264,000			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	269,500	269,500	18,927	269,500	50,000	50,000	
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	11,196	2,447,800	2,447,800	352,892	2,447,800	1,400,000	1,400,000	
5490 DEPRECIATION	1,271,157	0	0	0	0			
5510 AMORTIZATION-COI	0	0	0	0	0			
5520 DEBT SERVICE - PRINCIPAL	424,260	1,382,500	1,382,500	1,059,593	1,382,500	1,382,500	1,382,500	
5521 TRUSTEE FEES	-123,403	5,000	5,000	5,000	5,000	5,000	5,000	
5522 COMMITMENT FEES	0	0	0	0	0			
5523 DEBT SERVICE - INTERST	0	0	0	0	0			
5530 DEPRECIATION	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	132,221	976,900	976,900	806,561	976,900	1,200,000	1,200,000	
5990 CONTINGENCY APPROPRIATION	0	0	0	0	0			

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 3
 6/28/2024
 12:29 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 50 - WATER								
Expenditures								
Dept: 510 WATER OPERATIONS								
6010 INFRASTRUCTURE IMPROVEMENTS	-18,266	0	0	0	0			
WATER OPERATIONS	4,411,254	10,107,300	10,107,300	4,575,792	10,107,300	7,423,500	7,455,500	0
Dept: 515 WATER CONSERVATION								
5101 SALARIES - FULL TIME	10,705	19,700	19,700	0	19,700			
5102 SALARIES - PART TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5105 CERTIFICATE PAY	0	0	0	0	0			
5106 EDUCATIONAL INCENTIVE	0	600	600	0	600			
5108 SPECIALTY PAY	0	300	300	0	300			
5111 RETIREMENT	819	1,600	1,600	697	1,600			
5112 FICA	800	1,600	1,600	682	1,600			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	30	0	0	31	0			
5115 HEALTH INSURANCE	1,133	1,700	1,700	937	1,700			
5123 WELLNESS PROGRAM	0	100	100	0	100			
5124 EDUCATION INCENTIVE	0	0	0	0	0			
5201 ADVERTISING (INCL LEGAL)	0	600	600	0	600			
5210 CONTRACT SERVICE	0	9,500	9,500	0	9,500			
5241 MAINTENANCE OF EQUIPMENT	0	900	900	0	900			
5242 VEHICLE FUEL	0	1,200	1,200	1,075	1,200			
5250 PUBLICATION/DUES	0	300	300	0	300			
5260 TELEPHONE	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	1,000	1,000	0	1,000			
5270 TRAVEL & MEETINGS	0	2,000	2,000	0	2,000			
5301 OFFICE SUPPLIES	104	1,000	1,000	104	1,000			
5305 POSTAGE/FREIGHT	635	1,300	1,300	0	1,300			
5310 SAFETY/EQUIPMENT/CLOTHING	0	600	600	80	600			
5330 SPECIAL DEPARTMENTAL SUPPLIES	228	7,700	7,700	7,386	7,700			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0	518,900	518,900	
5990 CONTINGENCY APPROPRIATION	0	0	0	0	0			
WATER CONSERVATION	14,454	51,700	51,700	10,992	51,700	518,900	518,900	0
Dept: 518 BACKFLOW PREVENTION								
5442 EQUIPMENT - OTHER	0	0	0	0	0			
BACKFLOW PREVENTION	0	0	0	0	0	0	0	0
Dept: 530 INFRASTRUCTURE IMPR								
5442 EQUIPMENT - OTHER	0	0	0	0	0			
6010 INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0			

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 4
6/28/2024
12:29 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 50 - WATER								
Expenditures								
INFRASTRUCTURE IMPR	0	0	0	0	0	0	0	0
Dept: 555 COLLECTIONS & DISTRIBUTION								
5101 SALARIES - FULL TIME	136,438	97,100	97,100	51,211	97,100	99,100	99,100	
5103 OVERTIME	0	3,300	3,300	0	3,300			
5104 COURT/TRAVEL/STANDBY	0	0	0	0	0			
5105 CERTIFICATE PAY	0	1,600	1,600	0	1,600	350	400	
5106 EDUCATIONAL INCENTIVE	0	1,700	1,700	0	1,700			
5110 UNIFORM ALLOWANCE	0	3,400	3,400	0	3,400			
5111 RETIREMENT	10,087	7,500	7,500	4,472	7,500	7,550	7,550	
5112 FICA	10,113	7,600	7,600	4,948	7,600	7,650	7,650	
5113 WORKER'S COMP	0	1,900	1,900	0	1,900	6,300	6,300	
5114 UNEMPLOYMENT INS.	584	900	900	184	900			
5115 HEALTH INSURANCE	21,507	13,200	13,200	7,124	13,200	16,200	16,200	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	4,800	4,800	
5123 WELLNESS PROGRAM	0	200	200	0	200	300	300	
5124 EDUCATION INCENTIVE	0	2,200	2,200	0	2,200			
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	10,948	24,000	24,000	0	24,000			
5241 MAINTENANCE OF EQUIPMENT	880,706	2,590,000	2,590,000	110,647	2,590,000	2,600,000	2,600,000	
5242 VEHICLE FUEL	5,231	6,000	6,000	5,628	6,000	6,000	6,000	
5250 PUBLICATION/DUES	135	100	100	0	100	100	100	
5265 TRAINING/EDUCATION	745	2,500	2,500	50	2,500	3,000	3,000	
5270 TRAVEL & MEETINGS	897	2,600	2,600	0	2,600	3,000	3,000	
5310 SAFETY/EQUIPMENT/CLOTHING	710	3,900	3,900	526	3,900	3,900	3,900	
5320 SMALL TOOLS	810	21,400	21,400	3,693	21,400	12,000	12,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	62,446	212,500	212,500	240,108	212,500	98,000	98,000	
COLLECTIONS & DISTRIBUTION	1,141,357	3,003,600	3,003,600	428,591	3,003,600	2,868,250	2,868,300	0
Dept: 810 NANCE ROAD WATERLINE PROJECT								
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
NANCE ROAD WATERLINE PROJECT	0	0	0	0	0	0	0	0
Total Expenditures	5,567,299	13,162,600	13,162,600	5,015,375	13,162,600	10,810,650	10,842,700	0
Fund: 51 - WATER CAPACITY								
Expenditures								
Dept: 510 WATER OPERATIONS								
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	90,000	90,000	0	90,000	90,000	90,000	
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 5
6/28/2024
12:29 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 51 - WATER CAPACITY								
Expenditures								
Dept: 510 WATER OPERATIONS								
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
WATER OPERATIONS	0	90,000	90,000	0	90,000	90,000	90,000	0
Total Expenditures	0	90,000	90,000	0	90,000	90,000	90,000	0
Grand Total:	-5,567,299	-13,252,600	-13,252,600	-5,015,375	-13,252,600	-10,900,650	-10,932,700	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 1
6/28/2024
12:31 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 55 - WASTEWATER								
Expenditures								
Dept: 000								
5490 DEPRECIATION	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
Dept: 000	0	0	0	0	0	0	0	0
Dept: 140 ADMIN/FINANCIAL SERVICES								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
ADMIN/FINANCIAL SERVICES	0	0	0	0	0	0	0	0
Dept: 520 WASTEWATER OPERATIONS								
5101 SALARIES - FULL TIME	795,825	472,500	472,500	556,824	472,500	392,800	392,800	
5102 SALARIES - PART TIME	0	2,100	2,100	0	2,100			
5103 OVERTIME	13,179	33,000	33,000	19,044	33,000	30,000	30,000	
5104 COURT/TRAVEL/STANDBY	16,131	25,200	25,200	17,869	25,200	27,000	27,000	
5105 CERTIFICATE PAY	2,300	5,900	5,900	2,250	5,900	5,200	5,200	
5106 EDUCATIONAL INCENTIVE	0	19,000	19,000	0	19,000			
5108 SPECIALTY PAY	171	1,500	1,500	1,571	1,500	2,000	2,000	
5110 UNIFORM ALLOWANCE	10,424	4,800	4,800	11,141	4,800	10,500	10,500	
5111 RETIREMENT	59,952	38,500	38,500	59,199	38,500	30,000	30,000	
5112 FICA	60,379	37,300	37,300	59,868	37,300	30,400	30,400	
5113 WORKER'S COMP	42,312	9,100	9,100	0	9,100	15,700	15,700	
5114 UNEMPLOYMENT INS.	2,155	4,500	4,500	2,062	4,500	4,800	4,800	
5115 HEALTH INSURANCE	77,948	51,600	51,600	68,527	51,600	32,400	32,400	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	9,600	9,600	
5119 COMPENSATED ABSENCES	0	0	0	0	0			
5120 VEHICLE ALLOWANCE	0	0	0	0	0			
5123 WELLNESS PROGRAM	480	600	600	490	600	600	600	
5124 EDUCATION INCENTIVE	1,950	11,000	11,000	4,122	11,000	11,000	11,000	
5201 ADVERTISING (INCL LEGAL)	0	1,000	1,000	0	1,000			
5210 CONTRACT SERVICE	50,678	350,500	350,500	60,699	350,500	50,000	50,000	
5211 PROGRAMS (BF, RDA, ETC)	0	1,000	1,000	0	1,000	1,000	1,000	
5230 GENERAL LIABILITY INSURANCE	174,279	0	0	0	0	288,500	288,500	

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 2
 6/28/2024
 12:31 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 55 - WASTEWATER								
Expenditures								
Dept: 520 WASTEWATER OPERATIONS								
5240 M & O IMPROVEMENTS	21,684	1,051,500	1,051,500	1,987	1,051,500	1,301,500	1,301,500	
5241 MAINTENANCE OF EQUIPMENT	422,799	1,573,400	1,573,400	474,224	1,573,400	185,000	185,000	
5242 VEHICLE FUEL	36,721	98,500	98,500	35,194	98,500	55,000	55,000	
5243 VEHICLE LEASES	0	0	0	0	0		35,000	
5250 PUBLICATION/DUES	32,877	58,500	58,500	21,945	58,500	35,000	35,000	
5252 RENT OF EQUIPMENT / PROPERTY	15,040	38,500	38,500	0	38,500			
5260 TELEPHONE	16,254	21,500	21,500	10,783	21,500	15,000	15,000	
5262 TESTING SERVICES	16,787	104,500	104,500	31,970	104,500	30,000	30,000	
5263 CHEMICALS	75,732	247,500	247,500	57,709	247,500	180,000	180,000	
5265 TRAINING/EDUCATION	17	10,500	10,500	1,696	10,500	10,500	10,500	
5270 TRAVEL & MEETINGS	2,606	6,500	6,500	421	6,500	6,500	6,500	
5280 UTILITIES - ELECTRIC	354,627	457,000	457,000	369,621	457,000	375,000	375,000	
5281 UTILITIES - GAS	1,017	1,400	1,400	585	1,400	1,500	1,500	
5301 OFFICE SUPPLIES	7,587	7,500	7,500	5,412	7,500	7,500	7,500	
5302 CUSTODIAL SUPPLIES	0	1,700	1,700	0	1,700	2,500	2,500	
5303 BANK CHARGES	44,795	1,000	1,000	83,467	1,000	24,400	24,400	
5305 POSTAGE/FREIGHT	5,671	10,000	10,000	4,910	10,000	5,700	5,700	
5310 SAFETY/EQUIPMENT/CLOTHING	5,747	11,000	11,000	10,826	11,000	6,000	6,000	
5320 SMALL TOOLS	4,537	35,500	35,500	10,400	35,500	13,000	13,000	
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,777	58,300	58,300	5,776	58,300	2,500	2,500	
5335 OTHER	0	0	0	0	0			
5350 WATER PURCHASES	0	0	0	0	0			
5420 BUILDINGS	0	264,000	264,000	0	264,000			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	825,500	825,500	0	825,500			
5440 EQUIPMENT - AUTOMOTIVE	0	0	0	0	0			
5442 EQUIPMENT - OTHER	11,196	1,597,400	1,597,400	293,166	1,597,400	25,000	25,000	
5490 DEPRECIATION	1,669,811	0	0	0	0			
5510 AMORTIZATION-COI	0	0	0	0	0			
5520 DEBT SERVICE - PRINCIPAL	725,899	301,600	301,600	1,428,543	301,600	900,000	900,000	
5521 TRUSTEE FEES	-89,313	4,500	4,500	5,000	4,500	4,500	4,500	
5522 COMMITMENT FEES	0	0	0	0	0			
5523 DEBT SERVICE - INTERST	0	0	0	0	0			
5530 DEPRECIATION	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	79,216	997,700	997,700	822,161	997,700	1,200,000	1,200,000	
5990 CONTINGENCY APPROPRIATION	0	40,000	40,000	0	40,000			
6010 INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0			

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 3
6/28/2024
12:31 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 55 - WASTEWATER								
Expenditures								
WASTEWATER OPERATIONS	4,771,247	8,894,100	8,894,100	4,539,462	8,894,100	5,327,600	5,362,600	0
Dept: 530 INFRASTRUCTURE IMPR								
6010 INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0			
INFRASTRUCTURE IMPR	0	0	0	0	0	0	0	0
Dept: 555 COLLECTIONS & DISTRIBUTION								
5101 SALARIES - FULL TIME	24,382	37,700	37,700	2,905	37,700	99,100	99,100	
5103 OVERTIME	0	0	0	0	0			
5104 COURT/TRAVEL/STANDBY	0	0	0	0	0			
5105 CERTIFICATE PAY	0	500	500	0	500	500	500	
5106 EDUCATIONAL INCENTIVE	0	600	600	0	600	600	600	
5108 SPECIALTY PAY	0	0	0	0	0	600	600	
5111 RETIREMENT	1,821	2,900	2,900	1,865	2,900	7,550	7,550	
5112 FICA	1,830	3,100	3,100	1,826	3,100	7,650	7,650	
5114 UNEMPLOYMENT INS.	87	300	300	95	300	300	300	
5115 HEALTH INSURANCE	3,676	6,100	6,100	2,864	6,100	16,200	16,200	
5116 HEALTH INS IN LIEU PMTS	0	0	0	0	0	4,800	4,800	
5123 WELLNESS PROGRAM	0	100	100	0	100	300	300	
5124 EDUCATION INCENTIVE	0	0	0	0	0			
5210 CONTRACT SERVICE	0	100,000	100,000	23,535	100,000	25,000	25,000	
5241 MAINTENANCE OF EQUIPMENT	134,432	1,111,500	1,111,500	301,194	1,111,500	633,000	633,000	
5242 VEHICLE FUEL	1,744	5,500	5,500	3,942	5,500	6,000	6,000	
5250 PUBLICATION/DUES	45	300	300	3,746	300	4,000	4,000	
5265 TRAINING/EDUCATION	0	1,000	1,000	0	1,000	1,000	1,000	
5270 TRAVEL & MEETINGS	0	1,000	1,000	0	1,000	5,000	5,000	
5310 SAFETY/EQUIPMENT/CLOTHING	151	800	800	846	800	1,500	1,500	
5910 OPERATING TRANSFERS OUT	0	0	0	0	0	456,000	456,000	
COLLECTIONS & DISTRIBUTION	168,168	1,271,400	1,271,400	342,818	1,271,400	1,269,100	1,269,100	0
Total Expenditures	4,939,415	10,165,500	10,165,500	4,882,280	10,165,500	6,596,700	6,631,700	0
Fund: 56 - WASTEWATER CAPACITY								
Expenditures								
Dept: 520 WASTEWATER OPERATIONS								
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5410 LAND	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
WASTEWATER OPERATIONS	0	0	0	0	0	0	0	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 4
6/28/2024
12:31 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 56 - WASTEWATER CAPACITY								
Total Expenditures	0	0	0	0	0	0	0	0
Grand Total:	-4,939,415	-10,165,500	-10,165,500	-4,882,280	-10,165,500	-6,596,700	-6,631,700	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 1
 6/28/2024
 12:32 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 61 - CFD BRATTON PASEO 91740/45								
Expenditures								
Dept: 191 CFD BRATTON-PASEO								
5201 ADVERTISING (INCL LEGAL)	0	500	500	0	500	5,000	5,000	
5205 PROFESSIONAL SERVICES	200	15,700	15,700	3,735	15,700	15,700	15,700	
5209 PROFESSIONAL SERVICES (OTHER)	0	0	0	0	0			
5210 CONTRACT SERVICE	10,301	99,000	99,000	8,506	99,000	99,000	99,000	
5241 MAINTENANCE OF EQUIPMENT	1,179	0	0	5,937	0	50,000	50,000	
5242 VEHICLE FUEL	2,011	0	0	3,200	0	5,000	5,000	
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	3,405	0	7,500	7,500	
5302 CUSTODIAL SUPPLIES	0	0	0	1,004	0	2,500	2,500	
5320 SMALL TOOLS	0	0	0	565	0	2,000	2,000	
5520 DEBT SERVICE - PRINCIPAL	416,049	394,800	394,800	240,000	394,800	394,800	394,800	
5523 DEBT SERVICE - INTERST	0	0	0	159,637	0			
5525 DEVELOPER REIMBURSEMENTS	0	40,000	40,000	40,000	40,000	40,000	40,000	
5910 OPERATING TRANSFERS OUT	62,200	65,000	65,000	48,900	65,000	65,000	65,000	
CFD BRATTON-PASEO	491,940	615,000	615,000	514,889	615,000	686,500	686,500	0
Total Expenditures	491,940	615,000	615,000	514,889	615,000	686,500	686,500	0
Fund: 62 - CFD MAYFIELD 91760/65								
Expenditures								
Dept: 192 CFD MAYFIELD								
5201 ADVERTISING (INCL LEGAL)	0	1,500	1,500	0	1,500	5,000	5,000	
5205 PROFESSIONAL SERVICES	22,652	15,700	15,700	13,909	15,700	15,700	15,700	
5209 PROFESSIONAL SERVICES (OTHER)	0	0	0	0	0			
5210 CONTRACT SERVICE	8,951	15,600	15,600	7,224	15,600	15,600	15,600	
5520 DEBT SERVICE - PRINCIPAL	184,765	184,500	184,500	87,000	184,500	184,500	184,500	
5523 DEBT SERVICE - INTERST	0	0	0	98,324	0			
5525 DEVELOPER REIMBURSEMENTS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	73,700	65,000	65,000	48,900	65,000	65,000	65,000	
CFD MAYFIELD	290,068	282,300	282,300	255,357	282,300	285,800	285,800	0
Total Expenditures	290,068	282,300	282,300	255,357	282,300	285,800	285,800	0
Fund: 63 - CFD MONTERREY 91770/75								
Expenditures								
Dept: 193 CFD MONTERREY								
5201 ADVERTISING (INCL LEGAL)	0	500	500	0	500	5,000	5,000	
5205 PROFESSIONAL SERVICES	0	15,100	15,100	0	15,100	15,100	15,100	
5209 PROFESSIONAL SERVICES (OTHER)	0	0	0	0	0			
5210 CONTRACT SERVICE	9,697	65,600	65,600	8,002	65,600	15,600	15,600	
5241 MAINTENANCE OF EQUIPMENT	14,931	0	0	3,038	0	90,000	90,000	

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 2
 6/28/2024
 12:32 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 63 - CFD MONTERREY 91770/75								
Expenditures								
Dept: 193 CFD MONTERREY								
5242 VEHICLE FUEL	1,609	0	0	2,560	0	4,000	4,000	
5252 RENT OF EQUIPMENT / PROPERTY	2,575	0	0	2,156	0	6,500	6,500	
5302 CUSTODIAL SUPPLIES	0	0	0	580	0	2,500	2,500	
5320 SMALL TOOLS	0	0	0	549	0	5,000	5,000	
5520 DEBT SERVICE - PRINCIPAL	450,541	448,000	448,000	250,000	448,000	448,000	448,000	
5523 DEBT SERVICE - INTERST	0	0	0	183,439	0			
5525 DEVELOPER REIMBURSEMENTS	0	70,000	70,000	70,000	70,000	70,000	70,000	
5910 OPERATING TRANSFERS OUT	73,700	65,000	65,000	48,900	65,000	65,000	65,000	
CFD MONTERREY	553,053	664,200	664,200	569,224	664,200	726,700	726,700	0
Total Expenditures	553,053	664,200	664,200	569,224	664,200	726,700	726,700	0
Fund: 71 - CFD SAVANNAH 91720/25								
Expenditures								
Dept: 194 CFD SAVANNAH								
5201 ADVERTISING (INCL LEGAL)	0	500	500	0	500	5,000	5,000	
5205 PROFESSIONAL SERVICES	0	15,100	15,100	0	15,100	15,100	15,100	
5209 PROFESSIONAL SERVICES (OTHER)	0	0	0	0	0			
5210 CONTRACT SERVICE	24,694	62,400	62,400	8,006	62,400	61,400	61,400	
5241 MAINTENANCE OF EQUIPMENT	6,689	0	0	16,002	0	48,000	48,000	
5242 VEHICLE FUEL	1,609	0	0	2,560	0	4,000	4,000	
5252 RENT OF EQUIPMENT / PROPERTY	1,560	0	0	2,156	0	7,500	7,500	
5302 CUSTODIAL SUPPLIES	0	0	0	540	0	5,000	5,000	
5320 SMALL TOOLS	0	0	0	549	0	5,000	5,000	
5520 DEBT SERVICE - PRINCIPAL	288,075	293,000	293,000	175,000	293,000	293,000	293,000	
5523 DEBT SERVICE - INTERST	0	0	0	98,170	0			
5525 DEVELOPER REIMBURSEMENTS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	14,652	65,000	65,000	48,900	65,000	65,000	65,000	
CFD SAVANNAH	337,279	436,000	436,000	351,883	436,000	509,000	509,000	0
Total Expenditures	337,279	436,000	436,000	351,883	436,000	509,000	509,000	0
Fund: 72 - GENERAL LONG TERM DEBT								
Expenditures								
Dept: 195 CFD SPRINGFIELD								
5209 PROFESSIONAL SERVICES (OTHER)	0	0	0	0	0			
CFD SPRINGFIELD	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Fund: 73 - CFD SPRINGFIELD 91730/35								

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 3
 6/28/2024
 12:32 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 73 - CFD SPRINGFIELD 91730/35								
Expenditures								
Dept: 195 CFD SPRINGFIELD								
5201 ADVERTISING (INCL LEGAL)	0	500	500	0	500	5,000	5,000	
5205 PROFESSIONAL SERVICES	0	13,900	13,900	0	13,900	13,900	13,900	
5210 CONTRACT SERVICE	7,606	26,000	26,000	6,150	26,000	26,000	26,000	
5241 MAINTENANCE OF EQUIPMENT	3,461	0	0	5,299	0	45,000	45,000	
5242 VEHICLE FUEL	804	0	0	1,280	0	3,000	3,000	
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	385	0	7,500	7,500	
5302 CUSTODIAL SUPPLIES	0	0	0	464	0	5,000	5,000	
5320 SMALL TOOLS	0	0	0	549	0	5,000	5,000	
5520 DEBT SERVICE - PRINCIPAL	425,577	406,700	406,700	235,000	406,700	406,700	406,700	
5523 DEBT SERVICE - INTERST	0	0	0	154,010	0			
5525 DEVELOPER REIMBURSEMENTS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	27,800	65,000	65,000	48,900	65,000	65,000	65,000	
CFD SPRINGFIELD	465,248	512,100	512,100	452,037	512,100	582,100	582,100	0
Total Expenditures	465,248	512,100	512,100	452,037	512,100	582,100	582,100	0
Fund: 74 - CFD VICTORIA 91750/55								
Expenditures								
Dept: 196 CFD VICTORIA								
5201 ADVERTISING (INCL LEGAL)	756	500	500	0	500	5,000	5,000	
5205 PROFESSIONAL SERVICES	0	15,900	15,900	0	15,900	13,900	13,900	
5210 CONTRACT SERVICE	25,701	99,000	99,000	8,506	99,000	99,000	99,000	
5241 MAINTENANCE OF EQUIPMENT	4,862	0	0	14,274	0	45,500	45,500	
5242 VEHICLE FUEL	4,022	0	0	6,400	0	8,000	8,000	
5252 RENT OF EQUIPMENT / PROPERTY	3,449	0	0	3,499	0	7,500	7,500	
5302 CUSTODIAL SUPPLIES	0	0	0	1,004	0	2,500	2,500	
5320 SMALL TOOLS	0	0	0	549	0	5,000	5,000	
5520 DEBT SERVICE - PRINCIPAL	467,440	394,800	394,800	230,000	394,800	394,800	394,800	
5523 DEBT SERVICE - INTERST	0	0	0	170,495	0			
5525 DEVELOPER REIMBURSEMENTS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	17,600	65,000	65,000	48,900	65,000	65,000	65,000	
CFD VICTORIA	523,830	575,200	575,200	483,627	575,200	646,200	646,200	0
Total Expenditures	523,830	575,200	575,200	483,627	575,200	646,200	646,200	0
Grand Total:	-2,661,418	-3,084,800	-3,084,800	-2,627,017	-3,084,800	-3,436,300	-3,436,300	0

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 1
6/28/2024
12:33 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 94 - SUCCESSOR AGENCY FUND								
Expenditures								
Dept: 000								
5520 DEBT SERVICE - PRINCIPAL	0	0	0	0	0			
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Dept: 000	0	0	0	0	0	0	0	0
Dept: 904 SUCCESSOR AGENCY								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5120 VEHICLE ALLOWANCE	0	0	0	0	0			
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	3,700	0	7,400	7,400	7,400	7,400	7,400	
5230 GENERAL LIABILITY INSURANCE	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5260 TELEPHONE	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5303 BANK CHARGES	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5520 DEBT SERVICE - PRINCIPAL	606,274	0	1,414,800	1,414,743	1,414,800	1,400,000	1,400,000	
5521 TRUSTEE FEES	9,000	0	9,000	9,000	9,000	9,000	9,000	
5910 OPERATING TRANSFERS OUT	250,000	250,000	500,000	187,500	500,000	250,000	250,000	
	<u>868,974</u>	<u>250,000</u>	<u>1,931,200</u>	<u>1,618,643</u>	<u>1,931,200</u>	<u>1,666,400</u>	<u>1,666,400</u>	<u>0</u>
SUCCESSOR AGENCY	868,974	250,000	1,931,200	1,618,643	1,931,200	1,666,400	1,666,400	0
Total Expenditures	868,974	250,000	1,931,200	1,618,643	1,931,200	1,666,400	1,666,400	0
Fund: 95 - SUCCESSOR RDA HOUSING FUND								
Expenditures								
Dept: 905 LOW TO MODERATE HOUSING FUND								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 2
6/28/2024
12:33 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 95 - SUCCESSOR RDA HOUSING FUND								
Expenditures								
Dept: 905 LOW TO MODERATE HOUSING FUND								
5210 CONTRACT SERVICE	0	0	0	0	0			
5215 HOUSING ASSISTANCE	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5250 PUBLICATION/DUES	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5303 BANK CHARGES	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5420 BUILDINGS	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
LOW TO MODERATE HOUSING FUND	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Fund: 96 - SUCCESSOR RDA PROJECT FUND								
Expenditures								
Dept: 000								
5102 SALARIES - PART TIME	0	0	0	0	0			
Dept: 000	0	0	0	0	0	0	0	0
Dept: 900 IMPERIAL IMPROVEMENT CORP.								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
IMPERIAL IMPROVEMENT CORP.	0	0	0	0	0	0	0	0
Dept: 906 REDEVELOPMENT PROJECT FUND								
5101 SALARIES - FULL TIME	0	0	0	0	0			
5102 SALARIES - PART TIME	0	0	0	0	0			
5103 OVERTIME	0	0	0	0	0			
5111 RETIREMENT	0	0	0	0	0			
5112 FICA	0	0	0	0	0			
5113 WORKER'S COMP	0	0	0	0	0			
5114 UNEMPLOYMENT INS.	0	0	0	0	0			
5115 HEALTH INSURANCE	0	0	0	0	0			
5120 VEHICLE ALLOWANCE	0	0	0	0	0			
5201 ADVERTISING (INCL LEGAL)	0	0	0	0	0			
5210 CONTRACT SERVICE	0	0	0	0	0			
5230 GENERAL LIABILITY INSURANCE	0	0	0	0	0			

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 3
6/28/2024
12:33 pm

City of Imperial

	Prior Year	Current Year		(6)	(7)	(8)		
Month: 6/30/2024	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	JUN 19 REQ	JUN 27 REC	JULY 3 ADOPT
Fund: 96 - SUCCESSOR RDA PROJECT FUND								
Expenditures								
Dept: 906 REDEVELOPMENT PROJECT FUND								
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0			
5250 PUBLICATION/DUES	0	0	0	0	0			
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	0	0			
5260 TELEPHONE	0	0	0	0	0			
5265 TRAINING/EDUCATION	0	0	0	0	0			
5270 TRAVEL & MEETINGS	0	0	0	0	0			
5301 OFFICE SUPPLIES	0	0	0	0	0			
5302 CUSTODIAL SUPPLIES	0	0	0	0	0			
5303 BANK CHARGES	0	0	0	0	0			
5305 POSTAGE/FREIGHT	0	0	0	0	0			
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0			
5320 SMALL TOOLS	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
5410 LAND	0	0	0	0	0			
5420 BUILDINGS	0	0	0	0	0			
5430 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0			
5442 EQUIPMENT - OTHER	0	0	0	0	0			
5512 BOND ISSUANCE	0	0	0	0	0			
5520 DEBT SERVICE - PRINCIPAL	0	0	0	0	0			
5521 TRUSTEE FEES	0	0	0	0	0			
5522 COMMITMENT FEES	0	0	0	0	0			
5540 PROPERTY TAXES	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
REDEVELOPMENT PROJECT FUND	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Fund: 97 - SUCCESSOR AGENCY RENTALS								
Expenditures								
Dept: 190 GENERAL SERVICES								
5210 CONTRACT SERVICE	0	0	0	0	0			
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0			
GENERAL SERVICES	0	0	0	0	0	0	0	0
Dept: 907 CAPITALIZED INTEREST								
5512 BOND ISSUANCE	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
CAPITALIZED INTEREST	0	0	0	0	0	0	0	

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 4
6/28/2024
12:33 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 97 - SUCCESSOR AGENCY RENTALS								
Total Expenditures	0	0	0	0	0	0	0	0
Fund: 98 - SUCCESSOR RDA DEBT SERVIC								
Expenditures								
Dept: 908 DEBT SERVICE FUND								
5210 CONTRACT SERVICE	0	0	0	0	0			
5520 DEBT SERVICE - PRINCIPAL	0	0	0	0	0			
5521 TRUSTEE FEES	0	0	0	0	0			
5522 COMMITMENT FEES	0	0	0	0	0			
5523 DEBT SERVICE - INTERST	0	0	0	0	0			
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
DEBT SERVICE FUND	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Grand Total:	-868,974	-250,000	-1,931,200	-1,618,643	-1,931,200	-1,666,400	-1,666,400	0

BUDGET WORKSHEET
 REVIEWED BY COUNCIL 06/27/2024

Page: 1
 6/28/2024
 12:34 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 19 - IMPERIAL IT ENTERPRISE								
Revenues								
Dept: 000								
4270 IT Services (Internal)	0	0	1,040,300	0	1,040,300	597,500	597,500	
4280 IT Services (External)	0	0	33,000	33,275	33,000	33,000	33,000	
4545 SEWER CLARK ROAD	0	0	0	0	0			
4610 INTEREST EARNED	0	0	0	0	0			
4901 TRANSFER IN - General Fund	0	0	0	0	0			
4910 OPERATING TRANSFERS IN	0	0	1,000,000	1,300,687	1,000,000			
4950 TRANSFER IN - Water	0	0	0	0	0	518,900	518,900	
4955 TRANSFER IN - Waste Water	0	0	0	0	0	456,000	456,000	
Dept: 000	0	0	2,073,300	1,333,962	2,073,300	1,605,400	1,605,400	0
Total Revenues	0	0	2,073,300	1,333,962	2,073,300	1,605,400	1,605,400	0
Expenditures								
Dept: 143 INFORMATION TECHNOLOGY SERVICE								
5101 SALARIES - FULL TIME	0	0	408,800	345,358	408,800	344,000	344,000	
5102 SALARIES - PART TIME	0	0	24,800	1,087	24,800			
5103 OVERTIME	0	0	7,000	11,097	7,000	10,000	10,000	
5104 COURT/TRAVEL/STANDBY	0	0	0	477	0	2,000	2,000	
5105 CERTIFICATE PAY	0	0	0	0	0			
5106 EDUCATIONAL INCENTIVE	0	0	1,000	0	1,000	1,100	1,100	
5108 SPECIALTY PAY	0	0	0	300	0	600	600	
5111 RETIREMENT	0	0	24,100	17,990	24,100	26,000	26,000	
5112 FICA	0	0	26,300	19,476	26,300	26,300	26,300	
5113 WORKER'S COMP	0	0	6,100	0	6,100	12,600	12,600	
5114 UNEMPLOYMENT INS.	0	0	1,400	572	1,400	1,500	1,500	
5115 HEALTH INSURANCE	0	0	33,600	24,012	33,600	43,200	43,200	
5123 WELLNESS PROGRAM	0	0	400	619	400	800	800	
5124 EDUCATION INCENTIVE	0	0	6,600	0	6,600			
5210 CONTRACT SERVICE	0	0	0	0	0			
5241 MAINTENANCE OF EQUIPMENT	0	0	4,500	2,709	4,500	1,800	1,800	
5242 VEHICLE FUEL	0	0	2,000	1,814	2,000	2,000	2,000	
5243 VEHICLE LEASES	0	0	0	0	0		6,000	
5250 PUBLICATION/DUES	0	0	5,000	1,224	5,000	3,700	3,700	
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	0	0	1,900	1,900	
5260 TELEPHONE	0	0	2,700	4,443	2,700	4,300	4,300	
5265 TRAINING/EDUCATION	0	0	5,200	4,247	5,200	6,000	6,000	
5270 TRAVEL & MEETINGS	0	0	900	651	900	2,000	2,000	
5282 FIBER OPTIC	0	0	0	0	0			

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

Page: 2
6/28/2024
12:34 pm

City of Imperial

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Month: 6/30/2024								
Fund: 19 - IMPERIAL IT ENTERPRISE								
Expenditures								
Dept: 143 INFORMATION TECHNOLOGY SERVICE								
5301 OFFICE SUPPLIES	0	0	2,000	1,959	2,000	3,000	3,000	
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	1,300	1,339	1,300	2,000	2,000	
5320 SMALL TOOLS	0	0	3,000	3,264	3,000	3,500	3,500	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	5,000	3,298	5,000	5,000	5,000	
5440 EQUIPMENT - AUTOMOTIVE	0	0	40,000	0	40,000			
5442 EQUIPMENT - OTHER	0	0	0	3,894	0	6,000		
INFORMATION TECHNOLOGY SERVICE	0	0	611,700	449,830	611,700	509,300	509,300	0
Dept: 144 INFORMATION TECHNOLOGY SUPPORT								
5210 CONTRACT SERVICE	0	0	38,500	28,511	38,500	22,800	22,800	
5250 PUBLICATION/DUES	0	0	275,300	239,441	275,300			
5251 LICENSES	0	0	0	0	0	51,000	51,000	
5253 SAS - SOFTWARE AS SVC	0	0	0	0	0	237,600	237,600	
5254 TECH SUPPORT SERVICES	0	0	0	0	0	57,500	57,500	
5255 IT SERVICES (OTHER)	0	0	0	0	0	3,000	3,000	
5265 TRAINING/EDUCATION	0	0	0	0	0			
5282 FIBER OPTIC	0	0	33,700	33,688	33,700	33,200	33,200	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	25,000	26,556	25,000	25,000	25,000	
5442 EQUIPMENT - OTHER	0	0	56,100	94,092	56,100	43,800	43,800	
INFORMATION TECHNOLOGY SUPPORT	0	0	428,600	422,288	428,600	473,900	473,900	0
Dept: 145 GIS DIVISION OF IT SERVICES								
5101 SALARIES - FULL TIME	0	0	0	0	0	110,300	110,300	
5111 RETIREMENT	0	0	0	0	0	8,300	8,300	
5112 FICA	0	0	0	0	0	8,400	8,400	
5113 WORKER'S COMP	0	0	0	0	0	3,100	3,100	
5115 HEALTH INSURANCE	0	0	0	0	0	10,800	10,800	
5241 MAINTENANCE OF EQUIPMENT	0	0	0	0	0	1,500	1,500	
5242 VEHICLE FUEL	0	0	0	0	0	1,500	1,500	
5250 PUBLICATION/DUES	0	0	0	0	0			
5251 LICENSES	0	0	0	0	0	8,400	8,400	
5253 SAS - SOFTWARE AS SVC	0	0	0	0	0	79,400	79,400	
5260 TELEPHONE	0	0	0	0	0	900	900	
5265 TRAINING/EDUCATION	0	0	0	0	0	4,000	4,000	
5270 TRAVEL & MEETINGS	0	0	0	0	0	11,300	11,300	
5301 OFFICE SUPPLIES	0	0	0	0	0	1,000	1,000	
5310 SAFETY/EQUIPMENT/CLOTHING	0	0	0	0	0	1,600	1,600	
5320 SMALL TOOLS	0	0	0	0	0	5,000	5,000	

BUDGET WORKSHEET
REVIEWED BY COUNCIL 06/27/2024

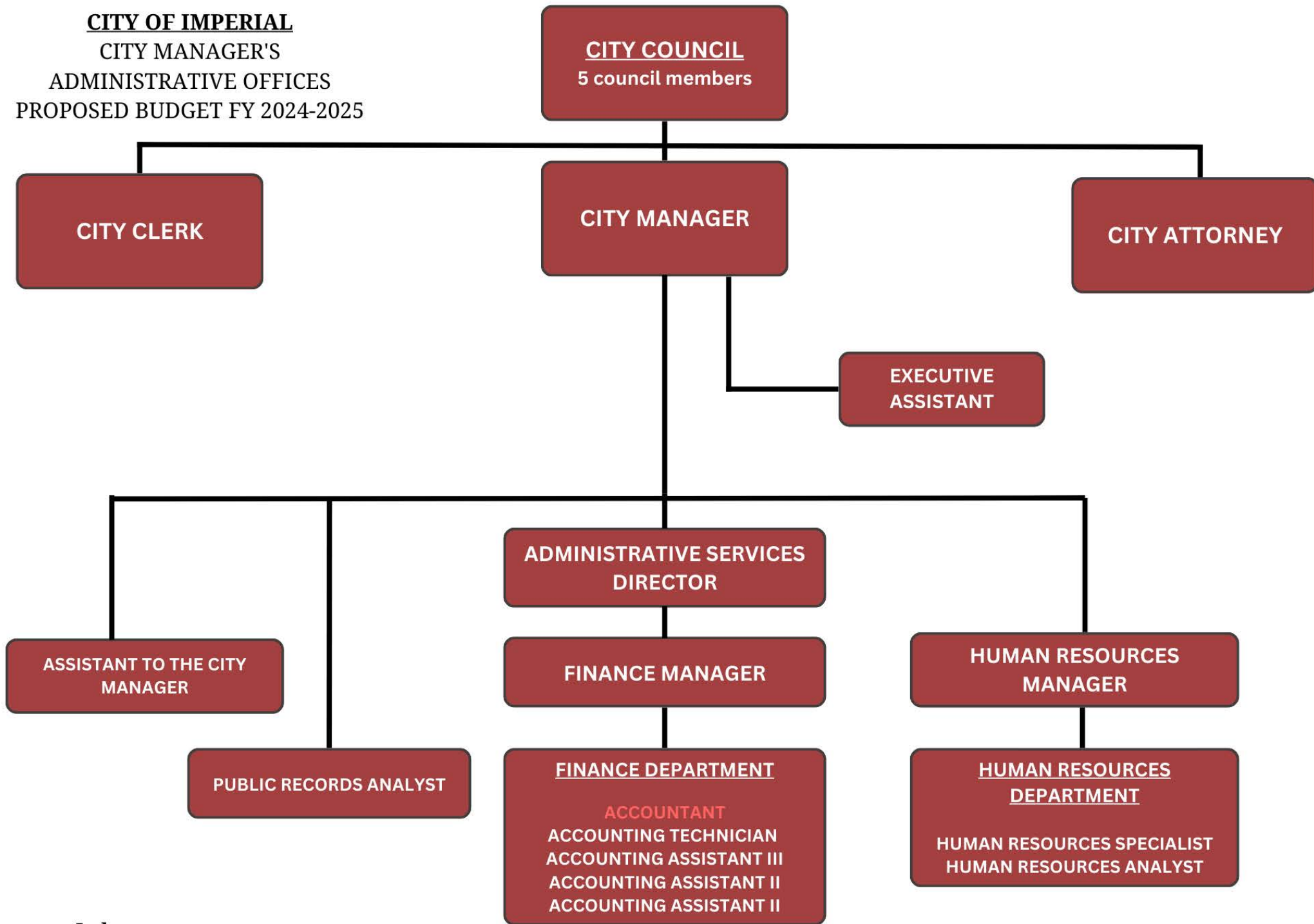
Page: 3
6/28/2024
12:34 pm

City of Imperial

Month: 6/30/2024	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) JUN 19 REQ	(7) JUN 27 REC	(8) JULY 3 ADOPT
Fund: 19 - IMPERIAL IT ENTERPRISE								
Expenditures								
Dept: 145 GIS DIVISION OF IT SERVICES								
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0	8,300	8,300	
5442 EQUIPMENT - OTHER	0	0	0	0	0			
GIS DIVISION OF IT SERVICES	0	0	0	0	0	263,800	263,800	0
Dept: 146 CYBERSECURITY DIVISION OF IT								
5101 SALARIES - FULL TIME	0	0	0	0	0	64,500	64,500	
5111 RETIREMENT	0	0	0	0	0	5,000	5,000	
5112 FICA	0	0	0	0	0	4,900	4,900	
5115 HEALTH INSURANCE	0	0	0	0	0	10,800	10,800	
5250 PUBLICATION/DUES	0	0	0	0	0			
5251 LICENSES	0	0	0	0	0	46,600	46,600	
5253 SAS - SOFTWARE AS SVC	0	0	0	0	0	80,600	80,600	
5260 TELEPHONE	0	0	0	0	0	600	600	
5265 TRAINING/EDUCATION	0	0	0	0	0	3,000	3,000	
CYBERSECURITY DIVISION OF IT	0	0	0	0	0	216,000	216,000	0
Dept: 147 BROADBAND DIVISION OF IT								
5210 CONTRACT SERVICE	0	0	0	0	0	20,000	20,000	
5252 RENT OF EQUIPMENT / PROPERTY	0	0	0	0	0	4,500	4,500	
5282 FIBER OPTIC	0	0	0	0	0	11,100	11,100	
5330 SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	0	5,000	5,000	
BROADBAND DIVISION OF IT	0	0	0	0	0	40,600	40,600	0
Dept: 400 LIGHTING DISTRICT								
5210 CONTRACT SERVICE	0	0	0	0	0			
LIGHTING DISTRICT	0	0	0	0	0	0	0	0
Dept: 520 WASTEWATER OPERATIONS								
5910 OPERATING TRANSFERS OUT	0	0	0	0	0			
WASTEWATER OPERATIONS	0	0	0	0	0	0	0	0
Total Expenditures	0	0	1,040,300	872,118	1,040,300	1,503,600	1,503,600	0
IMPERIAL IT ENTERPRISE	0	0	1,033,000	461,844	1,033,000	101,800	101,800	0
Grand Total:	0	0	1,033,000	461,844	1,033,000	101,800	101,800	0

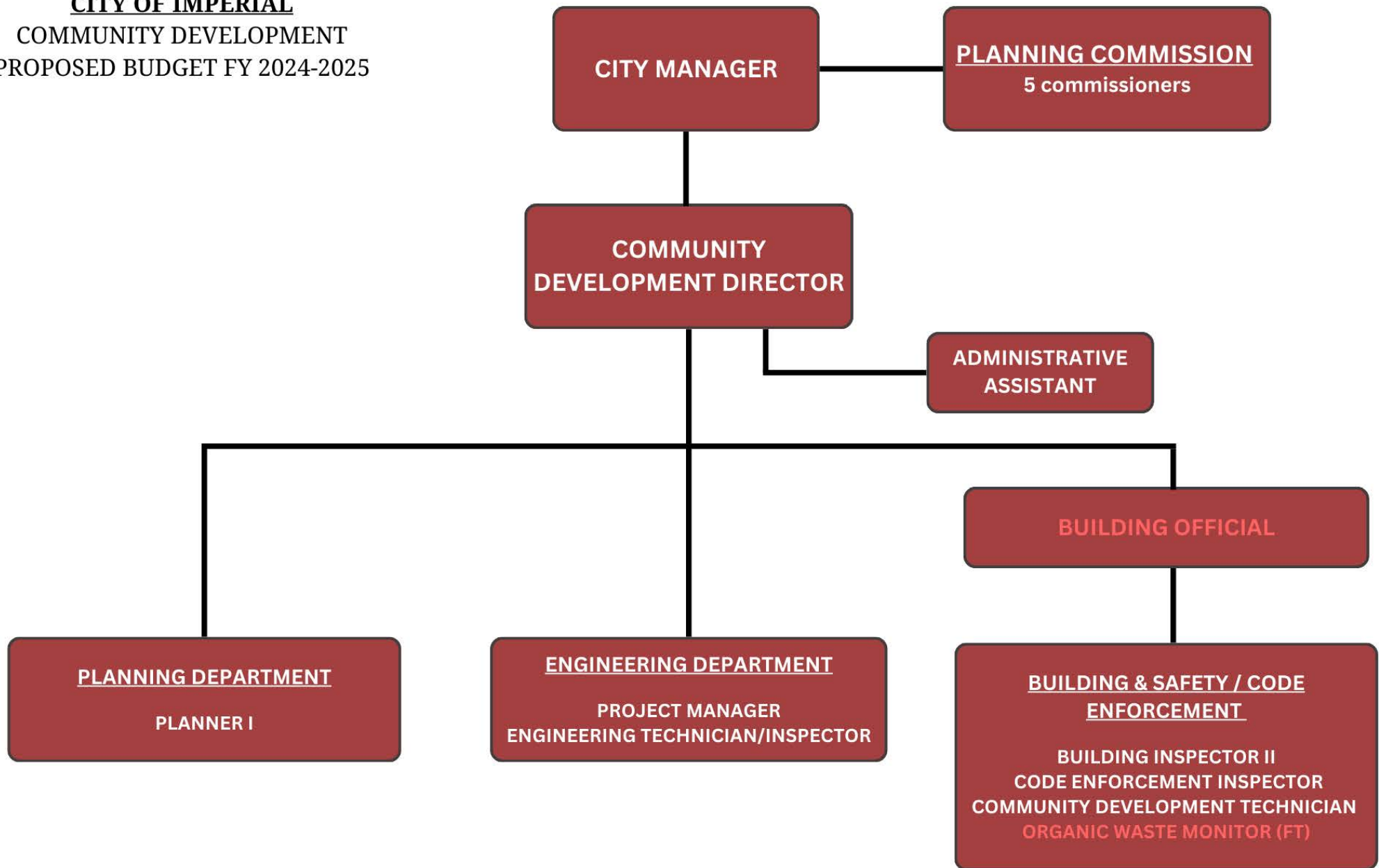
BUDGET & "% OF COMPLETION" FOR ALL CIP PROJECTS - AS OF CURRENT MONTH								NOTES FOR THIS MONTH'S CIP REPORT
CIP Project No.	CIP Project Description	FY 2024 Carryover Budget	FY 2025 Q1 Budget Amendments	FY 2025 Revised Budget	YTD Actual 9/30/2024	YTD Encumbrance	FY 2025 Available Budget	
811	Accounting Clean Up	149,000	-	149,000	303,585.00	-	(154,585)	
812	ERP System	300,000	-	300,000	-	-	300,000	
813	La Brucherie Rd Widening	-	-	-	-	-	-	
814	Aten Blvd Class II Bike Path	480,900	-	480,900	-	-	480,900	
815	7th Street Rehab Pedestrian Imp	498,000	-	498,000	-	-	498,000	
816	816 CRRSAA (2 Vehicles)	-	-	-	72,604.60	-	(72,605)	
817	Aten Blvd Street Rehab	1,353,800	-	1,353,800	-	-	1,353,800	
818	Aten Blvd SR86 Railroad XX	598,700	-	598,700	-	-	598,700	
819	Fire Dept Feasibility Study	100,000	-	100,000	-	-	100,000	
820	Fire Dept Feasibility Study	10,000	-	10,000	-	-	10,000	
821	Streets Maintenance CIP	780,000	-	780,000	352,539.09	-	427,461	
822	Storm Drain Improvements	700,000	-	700,000	-	-	700,000	
823	Sustainable Transportation	-	-	-	-	-	-	
824	Sustainable Transportation Am	924,700	-	924,700	-	-	924,700	
825	Transportation Partnership	181,700	-	181,700	-	-	181,700	
826	Haulotte Articulating Tow Lift	50,000	-	50,000	-	-	50,000	
827	Welcome Sign	-	25,000	25,000	-	-	25,000	
828	Highway 86 Fence Replacement	-	-	-	157,636.51	-	(157,637)	
829	Corridor Safety Improvements	-	3,000,000	3,000,000	-	-	3,000,000	
830	Sunset Park Improvements	120,000	-	120,000	-	-	120,000	
Total CIP Project Expenditures		6,126,800	3,025,000	9,151,800	886,365.20	-	8,265,435	
Revenue Account	Funding Source Description	FY 2024 Carryover Budget	FY 2025 Q1 Budget Amendments	FY 2025 Revised Budget	YTD Actual 09/30/20-24	YTD Encumbrance	FY 2025 Available Funding	
54-000-4901	Transfer In - General Fund	621,900	-	621,900	155,663.69	-	466,236	
54-000-4902	Transfer In - ARPA	104,500	25,000	129,500	-	-	129,500	
54-000-4905	Transfer In - Gas Tax	855,000	-	855,000	352,539.09	-	502,461	
54-000-4906	Transfer In - Local Transportation	202,300	-	202,300	157,636.51	-	44,663	
54-000-4908	Transfer In - LTA Measure D	552,700	-	552,700	3,349.60	-	549,350	
54-000-4911	Transfer In - Federal Grants	1,667,000	3,000,000	4,667,000	-	-	4,667,000	
54-000-4915	Transfer In - HOME Grant	-	-	-	-	-	-	
54-000-4918	Transfer In - RLA Fund	-	-	-	-	-	-	
54-000-4950	Transfer In - Water Fund	111,300	-	111,300	73,960.62	-	37,339	
54-000-4955	Transfer In - Wastewater Fund	111,300	-	111,300	73,960.69	-	37,339	
54-000-4978	Transfer In - CMAQ Fund	404,000	-	404,000	-	-	404,000	
54-000-4981	Transfer In - SB1 Road & Rehab	249,000	-	249,000	-	-	249,000	
54-000-4988	Transfer In - LTA Bond 2012	-	-	-	-	-	-	
54-000-4969	Transfer In - Circulation DIFs	-	-	-	-	-	-	
54-000-4942	Transfer In - State Grants (Various)	1,247,800	-	1,247,800	69,255.00	-	1,178,545	
Total Funding Sources		6,126,800	3,025,000	9,151,800	886,365.20	-	8,265,435	
		-	-	-	-	-	-	

CITY OF IMPERIAL
CITY MANAGER'S
ADMINISTRATIVE OFFICES
PROPOSED BUDGET FY 2024-2025



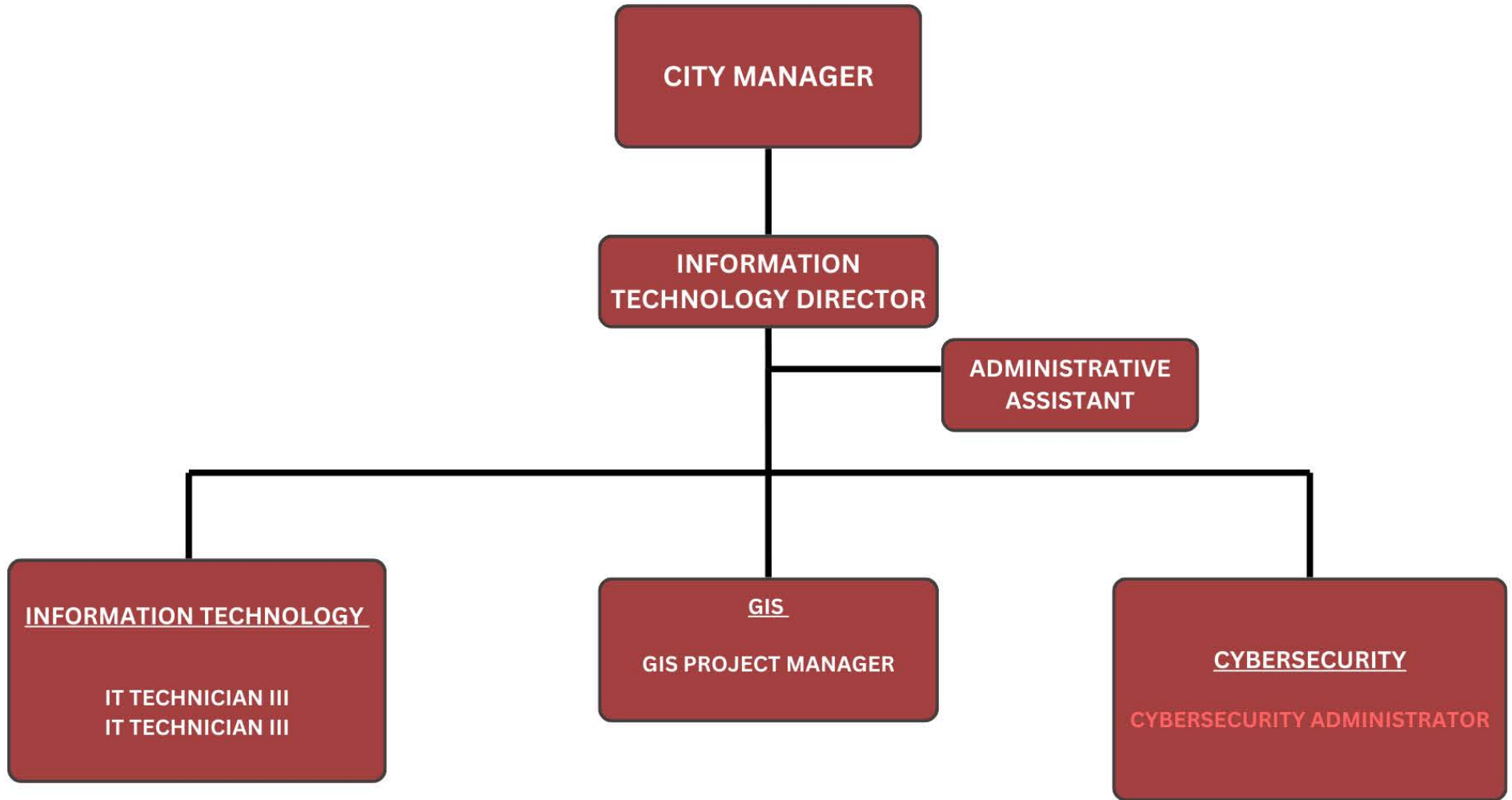
Index
Vacant Position
Proposed Positions
PT = Part Time

CITY OF IMPERIAL
COMMUNITY DEVELOPMENT
PROPOSED BUDGET FY 2024-2025



Index
Vacant Position
Proposed Positions
PT = Part Time

CITY OF IMPERIAL
INFORMATION TECHNOLOGY
PPROPOSED BUDGET FY 2024-2025



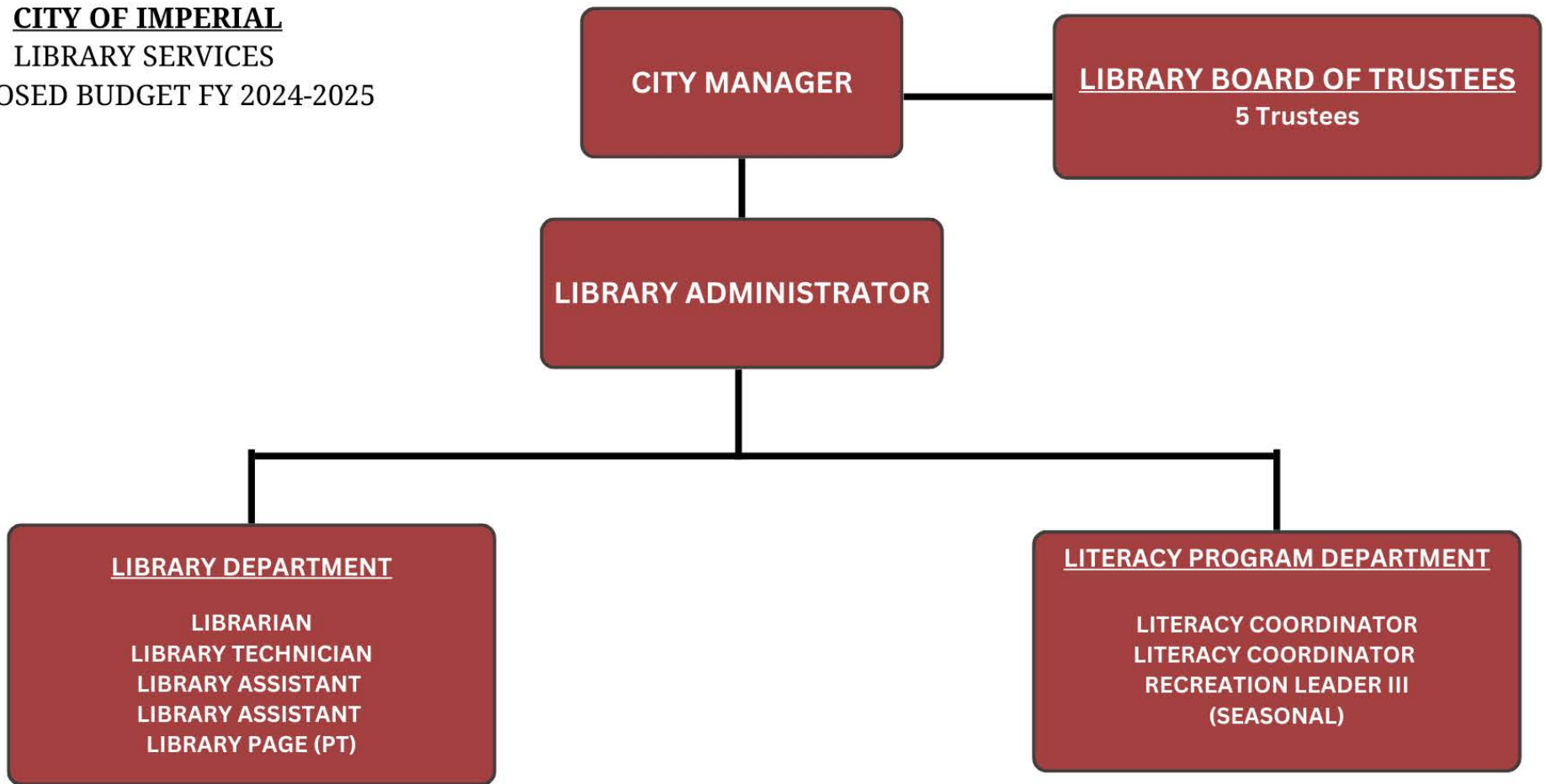
Index

Vacant Position

Proposed Positions

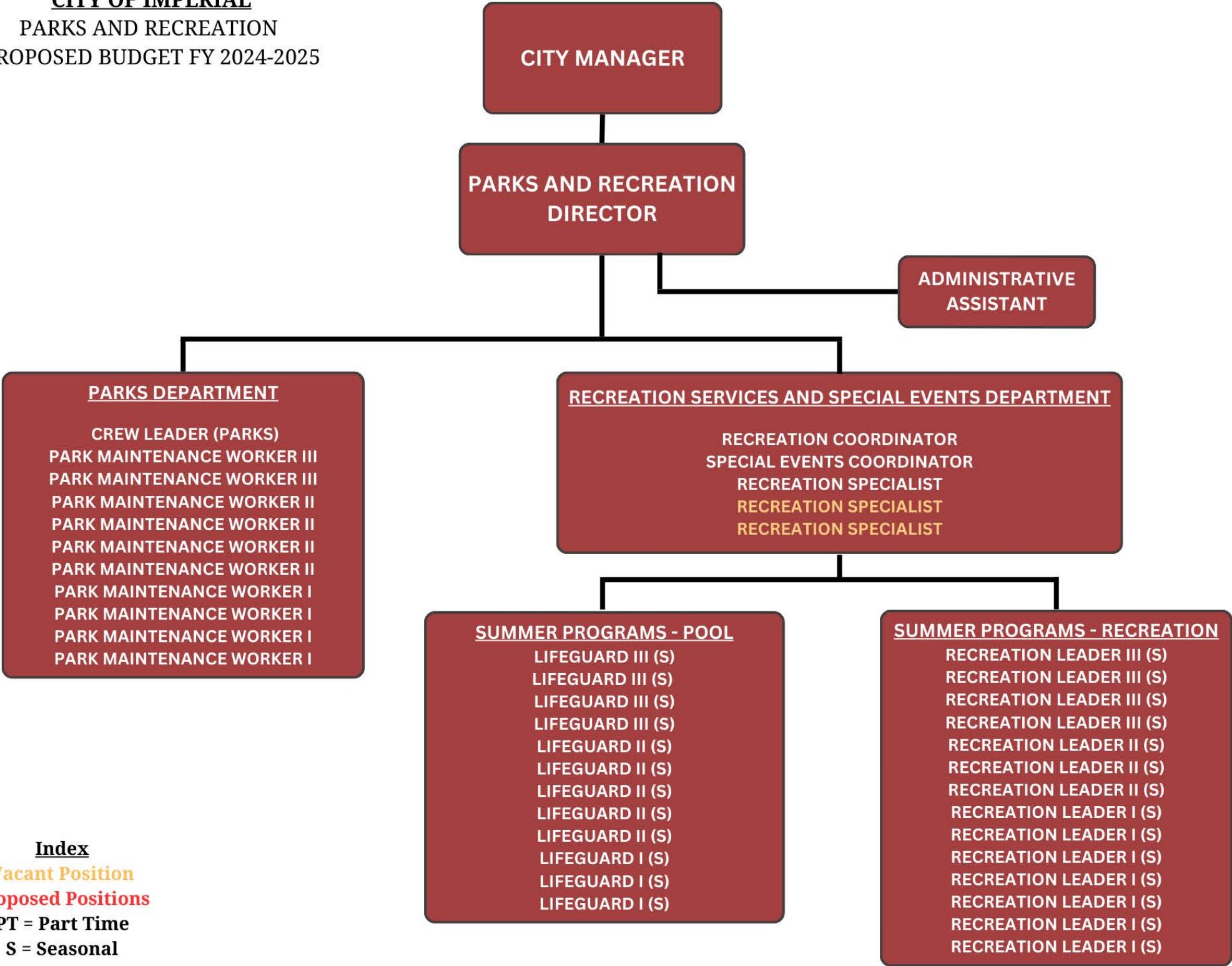
PT = Part Time

CITY OF IMPERIAL
LIBRARY SERVICES
PROPOSED BUDGET FY 2024-2025

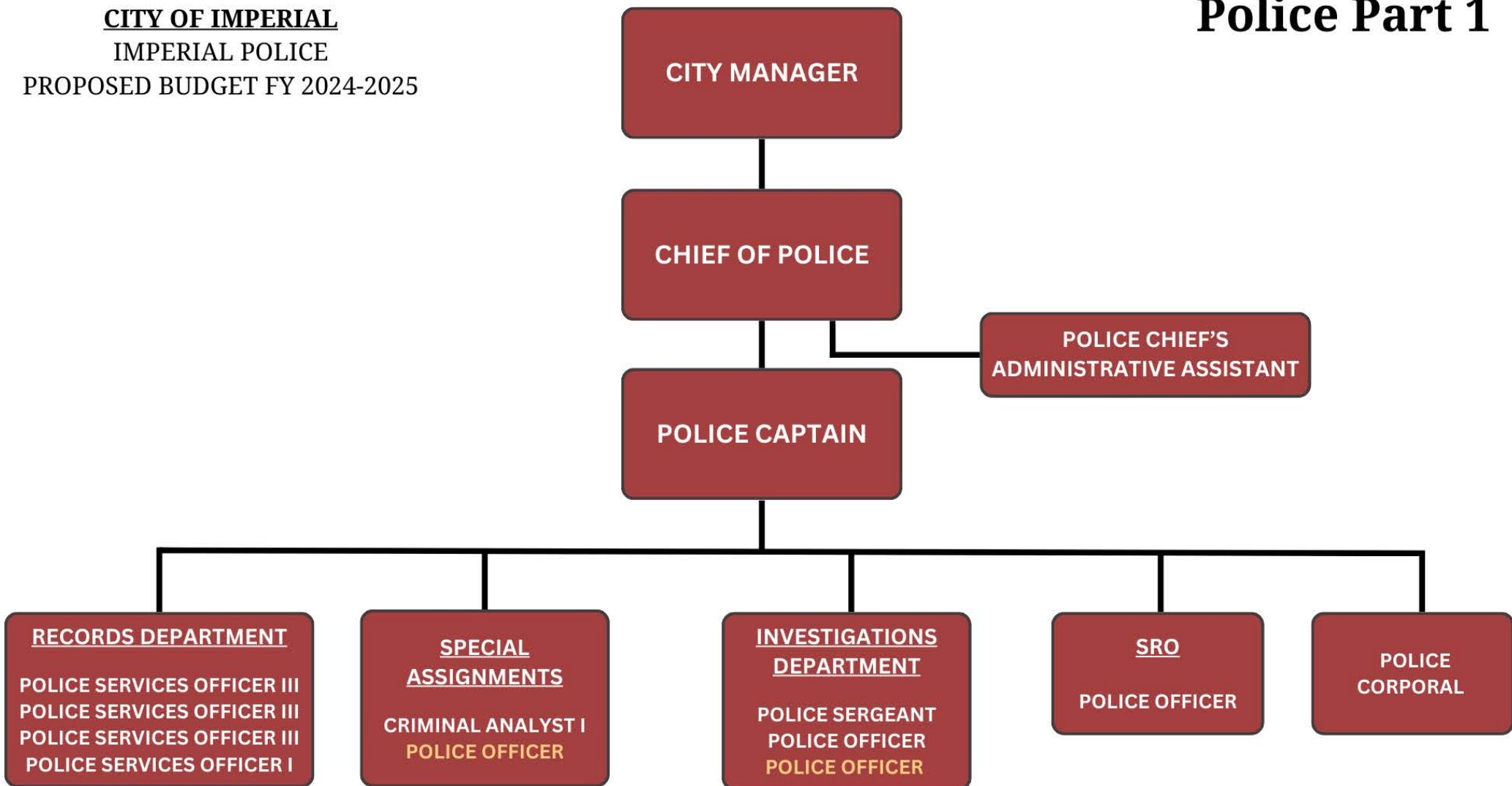


Index
Vacant Position
Proposed Positions
PT = Part Time
S = Seasonal

CITY OF IMPERIAL
PARKS AND RECREATION
PROPOSED BUDGET FY 2024-2025



Index
Vacant Position
Proposed Positions
PT = Part Time
S = Seasonal

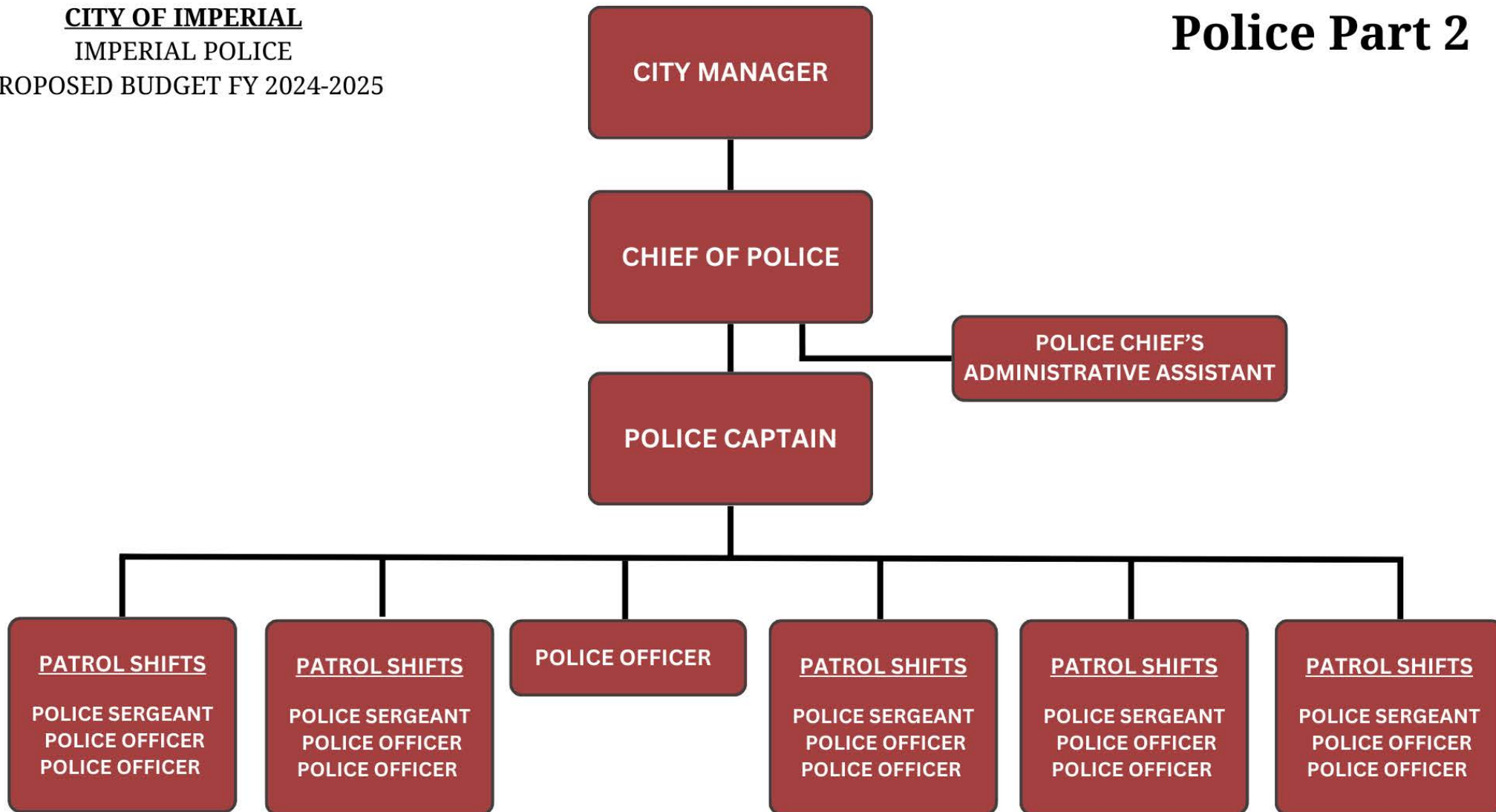


Index

Vacant Position

Proposed Positions

PT = Part Time



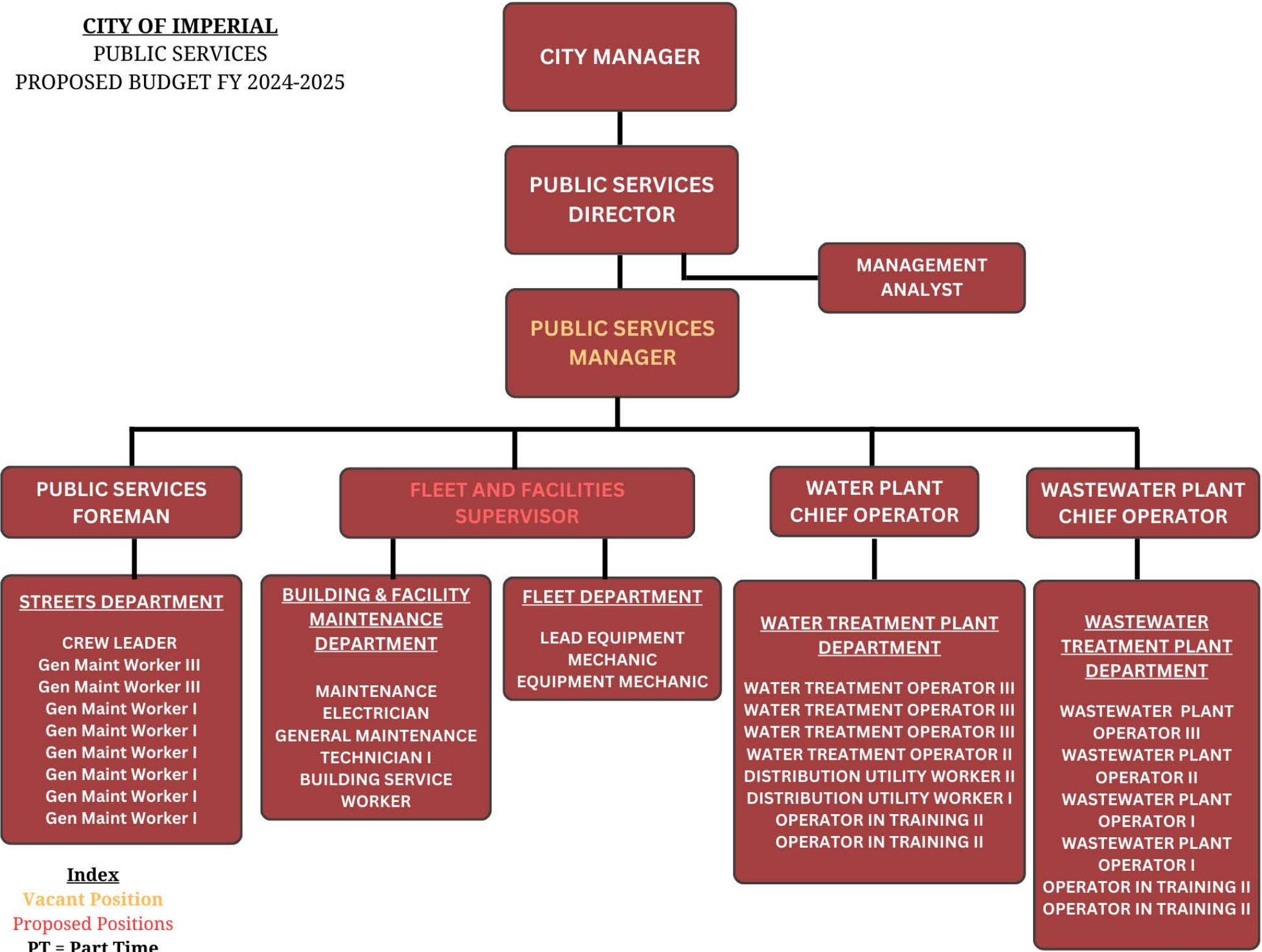


EXHIBIT D

Annual Financial Report for Fiscal Year Ended June 30, 2023

CITY OF IMPERIAL
Annual Financial Report
Fiscal Year Ended June 30, 2023

CITY OF IMPERIAL, CALIFORNIA
ANNUAL FINANCIAL REPORT
Fiscal Year Ended June 30, 2023

TABLE OF CONTENTS

I. FINANCIAL SECTION

A. Independent Auditor's Report	1
B. Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet.....	8
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	9
Statement of Revenues, Expenditures, and Changes in Fund Balances	10
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	11
Proprietary Funds:	
Statement of Net Position	12
Statement of Revenues, Expenses, and Changes in Net Position	13
Statement of Cash Flows	14
Fiduciary Funds:	
Statement of Fiduciary Net Position	15
Statement of Changes in Fiduciary Net Position	16
Notes to Basic Financial Statements	17
D. Required Supplementary Information:	
General Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual.....	43
LTA Measure D – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual.....	44
ARPA – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual.....	45
Schedule of the City's Proportionate Share of the Net Pension Liability	46
Schedule of Pension Contributions	47
E. Supplemental Information	
Description of Nonmajor Governmental Funds	49
Combining Nonmajor Governmental Funds Balance Sheet.....	52
Combining Nonmajor Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances.....	60



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA
ALEXANDER C HOM, CPA
ADAM V GUISE, CPA
TRAVIS J HOLE, CPA
WILSON LAM, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES

8383 WILSHIRE BLVD., SUITE 800
BEVERLY HILLS, CA 90211
TEL: 310.670.2745
FAX: 310.670.1689
www.mlhcpas.com

GOVERNMENTAL AUDIT SERVICES

5800 HANNUM AVE., SUITE E
CULVER CITY, CA 90230
TEL: 310.670.2745
FAX: 310.670.1689
www.mlhcpas.com

INDEPENDENT AUDITOR'S REPORT

The Members of the City Council of the
City of Imperial
Imperial, California

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Imperial, California as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Imperial, California, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and those standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – General Fund, the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – LTA Measure D Special Revenue Fund, Expenditures, and Changes in Fund Balance – Budget to Actual – ARPA Special Revenue Fund, Schedule of Changes in the Net Pension Liability and Related Ratios, and Schedule of Pension Contributions on pages 47 through 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has chosen not to present a Management's Discussion and Analysis. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Imperial's basic financial statements. The Combining Financial Statements for the Nonmajor Governmental Funds listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The Combining Financial Statements for the Nonmajor Governmental Funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the

underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Moss, Levy & Hartzheim, LLP
Culver City, California
February 2, 2025

Page intentionally left blank

CITY OF IMPERIAL
Statement of Net Position
June 30, 2023

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and Investments	\$ 23,022,570	\$ 22,945,786	\$ 45,968,356
Cash and Investments with Fiscal Agent		7,986,766	7,986,766
Accounts Receivable	1,217,086	1,234,882	2,451,968
Notes Receivable	1,277,391		1,277,391
Inventory		35,842	35,842
Capital Assets, Not Being Depreciated	5,802,867	278,397	6,081,264
Capital Assets, Net of Accumulated Depreciation	23,458,917	29,365,701	52,824,618
Total Assets	<u>54,778,831</u>	<u>61,847,374</u>	<u>116,626,205</u>
Deferred Outflows of Resources:			
Pension related	2,635,008	593,109	3,228,117
Total Deferred Outflows of Resources	<u>2,635,008</u>	<u>593,109</u>	<u>3,228,117</u>
Liabilities:			
Accounts Payable	1,537,444	1,204,226	2,741,670
Deposits Payable	234,110	812,934	1,047,044
Noncurrent Liabilities:			
Net Pension Liability	4,515,805	1,227,482	5,743,287
Due Within One Year		1,581,354	1,581,354
Due in More Than One Year	535,562	29,142,924	29,678,486
Total Liabilities	<u>6,822,921</u>	<u>33,968,920</u>	<u>40,791,841</u>
Deferred Inflows of Resources:			
Pension related	115,685	31,446	147,131
Total Deferred Inflows of Resources	<u>115,685</u>	<u>31,446</u>	<u>147,131</u>
Net Position:			
Net Investment in Capital Assets	29,261,784	6,974,670	36,236,454
Restricted for:			
Parks and Recreation	2,804,517		2,804,517
Public Works	3,882,901		3,882,901
Public Safety	1,542,274		1,542,274
Community Development	2,821,763		2,821,763
Unrestricted	10,161,994	21,465,447	31,627,441
Total Net Position	<u>\$ 50,475,233</u>	<u>\$ 28,440,117</u>	<u>\$ 78,915,350</u>

The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
Statement of Activities
For the Fiscal Year Ended June 30, 2023

Functions	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 4,457,611	\$ 2,763,222	\$ 5,965,787	\$ -
Public Safety	5,820,862	71,690	407,969	
Community Development	726,983	17,224	13,885	
Public Works	5,138,684	432,352	1,595,323	1,140,637
Parks and Recreation	1,946,744	127,148	254,231	
Total Governmental Activities	18,090,884	3,411,636	8,237,195	1,140,637
Business-type Activities:				
Water	4,808,859	6,418,975		
Sewer	6,664,393	6,677,286	(121,920)	
Total Business-type Activities	11,473,252	13,096,261	(121,920)	
Total Primary Government	\$ 29,564,136	\$ 16,507,897	\$ 8,115,275	\$ 1,140,637

General Revenues:

Taxes:

Property Taxes

Sales and Use Taxes

Business License Taxes

Transient Occupancy Taxes

Franchise Taxes

Other Taxes

Unrestricted Motor Vehicle License Tax

Licenses and Permits

Fines and Forfeitures

Use of Money and Property

Other Revenue

Transfers

Total General Revenues and Transfers

Change in net position

Net Position - Beginning of Fiscal Year

Prior Period Adjustments

Net Position - Beginning of Fiscal Year (restated)

Net Position - End of Fiscal Year

The notes to the financial statements are an integral part of this statement.

Net (Expenses) Revenues and Changes in Net Position

Governmental Activities	Business- type Activities	Total
\$ 4,271,398	\$ -	\$ 4,271,398
(5,341,203)		(5,341,203)
(695,874)		(695,874)
(1,970,372)		(1,970,372)
(1,565,365)		(1,565,365)
(5,301,416)		(5,301,416)
	1,610,116	1,610,116
	(109,027)	(109,027)
	1,501,089	1,501,089
(5,301,416)	1,501,089	(3,800,327)
2,168,895		2,168,895
3,803,410		3,803,410
66,979		66,979
235,390		235,390
347,402		347,402
172,463		172,463
2,163,728		2,163,728
9,415		9,415
193,445		193,445
97,174	127,577	224,751
101,450		101,450
211,437	(211,437)	
9,571,188	(83,860)	9,487,328
4,269,772	1,417,229	5,687,001
46,003,334	27,046,492	73,049,826
202,127	(23,604)	178,523
46,205,461	27,022,888	73,228,349
\$ 50,475,233	\$ 28,440,117	\$ 78,915,350

CITY OF IMPERIAL
Balance Sheet
Governmental Funds
June 30, 2023

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>		
	<u>General</u>	<u>LTA Measure D</u>	<u>ARPA</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:						
Cash and Investments	\$ 10,040,562	\$ 19,512	\$ 1,439,846	\$ 66,179	\$ 11,456,471	\$ 23,022,570
Accounts Receivable	987,095				229,991	1,217,086
Loans Receivable					1,277,391	1,277,391
Due from Other Funds	235,417					235,417
Total Assets	<u>\$ 11,263,074</u>	<u>\$ 19,512</u>	<u>\$ 1,439,846</u>	<u>\$ 66,179</u>	<u>\$ 12,963,853</u>	<u>\$ 25,752,464</u>
Liabilities and Fund Balances:						
Liabilities:						
Accounts Payable	\$ 710,739	\$ 159,633	\$ 4,893	\$ 84,637	\$ 577,542	\$ 1,537,444
Deposits Payable	234,110					234,110
Due to Other Funds					235,417	235,417
Total Liabilities	<u>944,849</u>	<u>159,633</u>	<u>4,893</u>	<u>84,637</u>	<u>812,959</u>	<u>2,006,971</u>
Deferred Inflows of Resources::						
Loans Related - unavailable					1,277,391	1,277,391
Total Deferred Inflows of Resources					<u>1,277,391</u>	<u>1,277,391</u>
Total Liabilities and Deferred Inflows of Resources	<u>944,849</u>	<u>159,633</u>	<u>4,893</u>	<u>84,637</u>	<u>2,090,350</u>	<u>3,284,362</u>
Fund Balances:						
Restricted for:						
Community Development					2,821,763	2,821,763
Public Safety					1,542,274	1,542,274
Public Works					3,882,901	3,882,901
Parks and Recreation					2,804,517	2,804,517
Unassigned	10,318,225	(140,121)	1,434,953	(18,458)	(177,952)	11,416,647
Total Fund Balances	<u>10,318,225</u>	<u>(140,121)</u>	<u>1,434,953</u>	<u>(18,458)</u>	<u>10,873,503</u>	<u>22,468,102</u>
Total Liabilities and Fund Balances	<u>\$ 11,263,074</u>	<u>\$ 19,512</u>	<u>\$ 1,439,846</u>	<u>\$ 66,179</u>	<u>\$ 12,963,853</u>	<u>\$ 25,752,464</u>

The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2023

Total fund balances - governmental funds	\$ 22,468,102
---	---------------

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$ 61,637,926	
Accumulated depreciation	<u>(32,376,142)</u>	29,261,784

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows related to pension	2,635,008
Deferred inflows related to pension	(115,685)

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net pension liability	(4,515,805)
Compensated absences payable	(535,562)

Certain notes receivable are not available to pay for current period expenditures and, therefore, are offset by deferred inflows of resources in the governmental funds.

Total net position - governmental activities	<u><u>\$ 50,475,233</u></u>
---	-----------------------------

The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2023

		Special Revenue Funds		Capital Projects Fund		
	General	LTA Measure D	ARPA	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$ 2,168,895	\$ -	\$ -	\$ -	\$ -	\$ 2,168,895
Sales and Use Taxes	3,803,410	1,580,696				5,384,106
Business License Taxes	66,979					66,979
Transient Occupancy Tax	235,390					235,390
Other Taxes	2,336,191					2,336,191
Licenses and Permits	9,415					9,415
Fines and Forfeitures	193,445					193,445
Use of Money and Property	16,949	1,607	4,168		74,450	97,174
Charges for Services	2,940,370				696,064	3,636,434
Intergovernmental	3,999,622	169,370	2,167,345		1,460,799	7,797,136
Franchise Tax	347,402					347,402
Other	101,298				152	101,450
Total Revenues	16,219,366	1,751,673	2,171,513		2,231,465	22,374,017
Expenditures						
Current:						
General Government	2,880,562		359,624	256,400		3,496,586
Public Safety	4,815,521				88,962	4,904,483
Public Works	3,154,726	853,773			222,383	4,230,882
Parks and Recreation	1,811,232			29,258	106,254	1,946,744
Community Development	703,491				23,492	726,983
Capital Outlay	213,677		199,984	2,473,467		2,887,128
Total Expenditures	13,579,209	853,773	559,608	2,759,125	441,091	18,192,806
Excess (Deficiency) of Revenues over (under) Expenditures	2,640,157	897,900	1,611,905	(2,759,125)	1,790,374	4,181,211
Other Financing Sources (Uses):						
Transfers In	1,443,186			2,740,667	1,024,754	5,208,607
Transfers Out	(1,055,040)	(2,539,565)	(50,764)		(1,351,801)	(4,997,170)
Total Other Financing Sources (Uses)	388,146	(2,539,565)	(50,764)	2,740,667	(327,047)	211,437
Net Change in Fund Balances	3,028,303	(1,641,665)	1,561,141	(18,458)	1,463,327	4,392,648
Fund Balances - June 30, 2022	7,731,103	1,501,544	(126,188)		9,458,333	18,564,792
Prior Period Adjustments	(441,181)				(48,157)	(489,338)
Fund Balances - June 30, 2022, Restated	7,289,922	1,501,544	(126,188)		9,410,176	18,075,454
Fund Balances - June 30, 2023	\$ 10,318,225	\$ (140,121)	\$ 1,434,953	\$ (18,458)	\$ 10,873,503	\$ 22,468,102

The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2023

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	4,392,648
---	-----------	------------------

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those capital assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.

Capital outlay	\$	2,832,910	
Depreciation expense		<u>(2,372,373)</u>	460,537

Certain notes receivable are reported in the governmental funds as expenditures and then, offset by a deferred inflow of resources, as they are not available to pay current expenditures. Likewise, when the note is collected, it is reflected in revenue. This is the net change between notes receivable collected and issued.

(224,798)

Compensated absence expenditures reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in a governmental fund. This is the net change in compensated absences for the current period.

(107,441)

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. In addition, changes in Net Pension Liability are deferred inflows and outflows and amortized. This is the difference between accrual-basis pension costs and actual employer contributions and amortization of deferred inflows and outflows in the current fiscal year.

(251,174)

Change in net position of governmental activities

\$ 4,269,772

The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
Statement of Net Position
Proprietary Funds
June 30, 2023

	Business-type Activities-Enterprise Funds		
	Water Fund	Sewer Fund	Total
Assets			
Current Assets:			
Cash and Investments	\$ 11,221,022	\$ 11,724,764	\$ 22,945,786
Cash and Investments with Fiscal Agent	7,148,779	837,987	7,986,766
Accounts Receivable	636,962	597,920	1,234,882
Inventory	35,842		35,842
Total Current Assets	<u>19,042,605</u>	<u>13,160,671</u>	<u>32,203,276</u>
Noncurrent Assets:			
Capital Assets:			
Land	99,357	179,040	278,397
Building and Improvements	11,207,018	8,063,593	19,270,611
Machinery and Equipment	4,887,452	1,912,784	6,800,236
Infrastructure	14,531,898	34,236,519	48,768,417
Less:			
Accumulated Depreciation	<u>(23,793,900)</u>	<u>(21,679,663)</u>	<u>(45,473,563)</u>
Total Noncurrent Assets	<u>6,931,825</u>	<u>22,712,273</u>	<u>29,644,098</u>
Deferred Outflows of Resources:			
Pension Related	361,022	232,087	593,109
Total Deferred Outflows of Resources	<u>361,022</u>	<u>232,087</u>	<u>593,109</u>
Total Assets and Deferred Outflows of Resources	<u>26,335,452</u>	<u>36,105,031</u>	<u>62,440,483</u>
Liabilities			
Current Liabilities:			
Accounts Payable	1,029,344	174,882	1,204,226
Deposits Payable	407,444	405,490	812,934
Long Term Debt - Due within One Year	764,200	817,154	1,581,354
Total Current Liabilities	<u>2,200,988</u>	<u>1,397,526</u>	<u>3,598,514</u>
Noncurrent Liabilities:			
Compensated Absences	53,614	14,470	68,084
Net Pension Liability	747,161	480,321	1,227,482
Due in More Than One Year	10,658,861	18,415,979	29,074,840
Total Noncurrent Liabilities	<u>11,459,636</u>	<u>18,910,770</u>	<u>30,370,406</u>
Deferred Inflows of Resources:			
Pension Related	19,141	12,305	31,446
Total Deferred Inflows of Resources	<u>19,141</u>	<u>12,305</u>	<u>31,446</u>
Total Liabilities and Deferred Inflows of Resources	<u>13,679,765</u>	<u>20,320,601</u>	<u>34,000,366</u>
Net Position			
Net Investment in Capital Assets	2,657,543	4,317,127	6,974,670
Unrestricted	9,998,144	11,467,303	21,465,447
Total Net Position	<u>\$ 12,655,687</u>	<u>\$ 15,784,430</u>	<u>\$ 28,440,117</u>

The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2023

	Business-type Activities - Enterprise funds		
	Water Fund	Sewer Fund	Total
Operating Revenues:			
Charges for Services	\$ 6,675,905	\$ 6,417,816	\$ 13,093,721
Other Operating Revenue	1,381	1,159	2,540
Total Operating Revenues	<u>6,677,286</u>	<u>6,418,975</u>	<u>13,096,261</u>
Operating Expenses:			
Personnel	1,336,189	1,050,671	2,386,860
Administrative	1,504,479	259,634	1,764,113
Materials and Supplies	1,122,786	634,927	1,757,713
Maintenance	1,128,925	557,231	1,686,156
Depreciation	1,271,157	1,669,810	2,940,967
Total Operating Expenses	<u>6,363,536</u>	<u>4,172,273</u>	<u>10,535,809</u>
Operating Income	<u>313,750</u>	<u>2,246,702</u>	<u>2,560,452</u>
Non-operating Revenues (Expenses):			
Interest Revenue	79,006	48,571	127,577
Interest and Fiscal Charges	(300,857)	(636,586)	(937,443)
Intergovernmental Revenue (Expense)		(121,920)	(121,920)
Total Non-Operating Revenue (Expenses)	<u>(221,851)</u>	<u>(709,935)</u>	<u>(931,786)</u>
Income before transfers	<u>91,899</u>	<u>1,536,767</u>	<u>1,628,666</u>
Transfers			
Transfers Out	(132,221)	(79,216)	(211,437)
Total Transfers	<u>(132,221)</u>	<u>(79,216)</u>	<u>(211,437)</u>
Change in Net Position	<u>(40,322)</u>	<u>1,457,551</u>	<u>1,417,229</u>
Net Position - Beginning of Fiscal Year	12,585,559	14,460,933	27,046,492
Prior Period Adjustments	<u>110,450</u>	<u>(134,054)</u>	<u>(23,604)</u>
Net Position - Beginning of the Fiscal Year, Restated	<u>12,696,009</u>	<u>14,326,879</u>	<u>27,022,888</u>
Net Position - End of Fiscal Year	<u>\$ 12,655,687</u>	<u>\$ 15,784,430</u>	<u>\$ 28,440,117</u>

The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds		
	Water Fund	Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Users	\$ 6,650,373	\$ 6,403,028	\$ 13,053,401
Cash Payments to Suppliers and Contractors	(2,920,907)	(1,613,008)	(4,533,915)
Cash Payments to Employees	(1,292,816)	(1,022,787)	(2,315,603)
Net Cash Provided (Used) By Operating Activities	2,436,650	3,767,233	6,203,883
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers Out	(132,221)	(79,216)	(211,437)
Net Cash Provided (Used) By Noncapital Financing Activities	(132,221)	(79,216)	(211,437)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest Received	79,006	48,571	127,577
Net Cash Provided (Used) in Investing Activities	79,006	48,571	127,577
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of Property, Plant, and Equipment	(65,459)	(317,027)	(382,486)
Intergovernmental		(121,920)	(121,920)
Principal Payments on Debt Borrowings	(675,000)	(745,000)	(1,420,000)
Interest Paid	(393,159)	(683,740)	(1,076,899)
Net Cash Provided (Used) In Capital and Related Financing Activities	(1,133,618)	(1,867,687)	(3,001,305)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,249,817	1,868,901	3,118,718
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	17,119,984	10,693,850	27,813,834
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	\$ 18,369,801	\$ 12,562,751	\$ 30,932,552
Reconciliation to Statement of Net Position:			
Cash and Investments	\$ 11,221,022	\$ 11,724,764	\$ 22,945,786
Cash and Investments with Fiscal Agent	7,148,779	837,987	7,986,766
	\$ 18,369,801	\$ 12,562,751	\$ 30,932,552
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating Income	\$ 313,750	\$ 2,246,702	\$ 2,560,452
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	1,271,157	1,669,810	2,940,967
Changes in Assets, Deferred Outflows, Liabilities, and Deferred Inflows:			
(Increase) Decrease in Accounts Receivable	(26,913)	(15,947)	(42,860)
Increase (Decrease) in Accounts Payable	759,006	(193,079)	565,927
Increase (Decrease) in Net Pension Liability	452,610	290,966	743,576
(Increase) Decrease in Pension Related Deferred Outflows	(208,966)	(134,336)	(343,302)
Increase (Decrease) in Pension Related Deferred Inflows	(200,271)	(128,746)	(329,017)
Increase (Decrease) in Deposits Payable	76,277	31,863	108,140
Total Adjustments	2,122,900	1,520,531	3,643,431
Net Cash Provided (Used) By Operating Activities	\$ 2,436,650	\$ 3,767,233	\$ 6,203,883

The notes to the financial statements are an integral part of this statement.

**CITY OF IMPERIAL
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
June 30, 2023**

	Private Purpose Trust Fund RDA Successor Agency	Custodial Fund
ASSETS		
Cash and investments	\$ 756,987	\$ 2,484,627
Cash and investments with fiscal agent		3,051,812
Capital assets, net of accumulated depreciation	311,012	
Total Assets	<u>1,067,999</u>	<u><u>\$ 5,536,439</u></u>
LIABILITIES		
Deposits payable		5,536,439
Long-term debt, due within one year	830,000	
Long-term debt, due in more than one year	<u>15,230,000</u>	
Total Liabilities	<u>16,060,000</u>	<u><u>\$ 5,536,439</u></u>
NET POSITION		
Held in trust for others	<u>(14,992,001)</u>	
Total Net Position	<u><u>\$ (14,992,001)</u></u>	

The notes to the financial statements are an integral part of this statement.

**CITY OF IMPERIAL
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2023**

	Private Purpose Trust Fund RDA Successor Agency
Additions:	
Intergovernmental	\$ 2,179,446
Use of money and property	18,944
Total additions	<u>2,198,390</u>
Deductions:	
Interest Expense	618,974
Contribution to City	<u>3,528,790</u>
Total deductions	<u>4,147,764</u>
Change in net position	<u>(1,949,374)</u>
Net Position - July 1, 2022	(12,541,554)
Prior period adjustment	<u>(501,073)</u>
Net Position, July 1, 2022, Restated	<u>(13,042,627)</u>
Net Position - June 30, 2023	<u><u>\$ (14,992,001)</u></u>

The notes to the financial statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Imperial is a municipal corporation governed by an elected five-member City Council who, in turn, elects one of its members to serve as the Mayor. As required by accounting principles generally accepted in the United States of America, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the City. The blended component units have a June 30 fiscal year end to coincide with the City's.

Blended Component Units. In May 1994, the Imperial Financing Authority (Authority) was formed in order to provide a funding vehicle for necessary street improvements within the City. The governing board of the Imperial Financing Authority is the City Council, and the City Manager acts as Executive Director. A separate financial report is not being issued for the Imperial Financing Authority. The activity of the Authority is reported within the General Fund of the City.

The Imperial Community Facilities District (District) was formed in order to provide funding for necessary community development projects within the City. The City currently has six separate Districts: 2004-1 Victoria, 2004-2 Mayfield, 2004-3 Bratton, 2005-1 Springfield, 2006-Monterrey Park, and 2006-2 Savannah Ranch.

B. Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the City). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted net positions are available, unrestricted resources are used only after the restricted resources are depleted.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

Fund Financial Statements

The fund financial statements provide information about the City's funds, including fiduciary funds. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds; each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

Proprietary funds distinguish *operating* revenues from *Nonoperating*, such as charges for services, as they result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The City reports four major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the City that are not accounted for through other funds. For the City, the General Fund includes activities such as public protection, public works and facilities, parks and recreation, and community development.
- The *LTA Measure D Special Revenue Fund* was established to account for all proceeds and expenditures associated with street and highway projects received as part of the local transportation authority Measure D sales tax.
- The *ARPA Special Revenue Fund* was established to account for all proceeds and expenditures associated the American Rescue Plan.
- The *Capital Projects Capital Projects Fund* was established to account for revenue and expenditures related to capital projects within the City.

The City reports the following two major enterprise funds:

- The *Water Fund* was established to account for the financial activity for the purpose of operation and maintenance of City's water utility. The costs of providing these services to the general public are financed or recovered through user charges.
- The *Sewer Fund* was established to account for the financial activity for the purpose of operation and maintenance of the City's sewer system including the wastewater treatment plant. The costs of providing these services to the general public are financed or recovered through user charges.

The City reports the following additional fund types:

Fiduciary Funds

Custodial Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

Private Purpose Trust Fund accounts for the operations of the former redevelopment agency.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting and Measurement Focus

The government-wide, proprietary, and fiduciary funds financial statements except for Agency Funds (that have no measurement focus) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues available if they are collected within 60 days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for debt service expenditures which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and capital leases are reported as other financing sources.

Property taxes, transient occupancy taxes, and interest are susceptible to accrual. Sales taxes collected and held by the state at fiscal year-end on behalf of the City are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

D. Assets, Liabilities, and Equity

1. Deposits and Investments

In order to maximize the flexibility of its investment program and to aid in cash budgeting, the City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represents that fund's equity share of the City's cash and investment pool. As the City places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

Interest income earned on pooled cash and investments is allocated monthly to the various funds based on month-end balances and is adjusted at fiscal year-end. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

1. Deposits and Investments (Continued)

In accordance with the State of California Government Code, the City adopts an investment policy annually that, among other things, authorizes types and concentrations of investments and maximum investment terms.

The City's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from SEC-registered securities exchanges or NASDAQ dealers. LAIF determines the fair value of its portfolio quarterly and reports a factor to the City; the City applies that factor to convert its share of LAIF from amortized cost to fair value. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the City has defined cash and cash equivalents to be change and petty cash funds, equity in the City's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

Investments are stated at fair value in accordance with GASB Statement No.31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Short-term investments are reported at cost, which approximates fair value. The fair values are based on quoted market prices, if available, or estimated using quoted market prices for similar securities. Securities traded on national or international exchanges are valued at the last reported sales price at current exchange rates. Interest, dividends, and realized and unrealized gains and losses, based on the specific identification method, are included in interest revenue when earned.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Property tax revenue is recognized in the fiscal year for which the taxes have been levied providing they become available. Available means when due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities of the current period. The County of Imperial collects property taxes for the City and Agency. Tax liens attach annually on the first day in January preceding the fiscal year for which the taxes are levied. The tax levy covers the fiscal period July 1st to June 30th. One-half of the taxes on real property are due on November 1st; the second installment is due on March 1st. All taxes are delinquent, if unpaid by December 10th and April 10th respectively. Unsecured personal property taxes become due on July 1st of each year and are delinquent, if unpaid by August 31st.

The City has elected to receive the City's portion of the property taxes from the county under the county Teeter Bill program. Under this program, the City receives 100 percent of the City's share of the levied property taxes in periodic payments with the county assuming the responsibility for the delinquencies

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

2. Receivables and Payables (Continued)

GASB Statement No. 96, SBITAs

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in GASB Statement No. 87, Leases, as amended.

The City did not report any significant accounting changes from the implementation of this Statement during the fiscal year ended June 30, 2023.

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

4. Capital Assets

Capital assets, which include property, plant, equipment, fine art, and infrastructure assets (e.g., roads, bridges, sidewalks, traffic lights and signals, street lights, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the capital asset or materially extend capital asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized during the fiscal year ended June 30, 2023.

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets				Years	
Buildings					30
Improvements other than buildings					30
Infrastructure					20 to 40
Utility systems					40 to 75
Vehicles					5 to 15
Computer equipment					7
Other equipment and furnishings					7

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

5. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. All vacation and sick leave benefits are accrued as earned by employees. A portion of unused sick leave benefits, varying by employee bargaining unit, vests and is payable upon retirement. For proprietary funds, a current liability is reported for that portion of the estimated value of vacation and sick leave benefits to be used during the subsequent fiscal year, and the estimated value of vacation vested sick leave benefits of employees approaching or at their respective retirement ages. The balance is considered a long-term obligation.

A liability is accrued for all earned but unused leave benefits in the government-wide and enterprise fund statements. This liability will be liquidated as either additional cash payments in the event of employee termination or as part of budgeted salary expenditures if used by employees as compensated leave time while still employed by the City. In the fund financial statements, governmental funds accrue current liabilities for material vacation leave benefits due on demand to governmental fund employees that have terminated prior to fiscal year-end. Non-current amounts will be recorded as fund expenditures in the fiscal year in which they are paid or become due on demand to terminated employees.

6. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Debt premiums and discounts are deferred and amortized over the life of the indebtedness using the straight line method. Notes payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize debt premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net Investment In Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the City, not restricted for any project or other purpose.

When an expense is incurred for purposes for which both restricted and unrestricted resources are available, the City's policy is to apply restricted resources first.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

F. Fund Balance

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

- Nonspendable fund balance – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance – amounts that can only be used for specific purposes determined by formal action of the City’s highest level of decision-making authority (the City Council) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- Assigned fund balance – amounts that are constrained by the City’s intent to be used for specific purposes. The intent can be established at either the highest level of decision making, or by a body or an official designated for that purpose.
- Unassigned fund balance – the residual classification for the City’s funds that include amounts not contained in the other classifications.

The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution.

G. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements.

The provisions for GASB Statement Number 99, “Omnibus 2022” are effective for fiscal year beginning after June 15, 2023.

The provisions of Statement Number 100 “Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62” are effective for fiscal years beginning after June 15, 2023.

The provisions of Statement Number 101 “Compensated Absences” are effective for fiscal years beginning after December 15, 2023.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

a. General Budget Policies

1. The annual budget adopted by the City Council provides for the general operation of the City. It includes proposed expenditures and the means of financing them.
2. The City Council approves total budgeted appropriations and any amendments to appropriations throughout the fiscal year. All amendments made during the fiscal year are included in the budgetary amounts reported herein. The “appropriated budget” covers all City expenditures, with the exception of debt service on bond issues and capital improvement projects carried forward from prior fiscal years, which expenditures constitute legally authorized “non-appropriated budget”. Actual expenditures may not exceed budgeted appropriations at the fund level, which is the legal level of control.
3. Formal budgetary integration is employed as a management control device during the fiscal year. Commitments for materials and services, such as purchase orders and contracts, are recorded as encumbrances to assist in controlling expenditures. Appropriations which are encumbered, lapse at fiscal year-end, and then are added to the following fiscal year’s budgeted appropriations.
4. Budgets for the General and Special Revenue Funds are adopted on a basis substantially consistent with accounting principles generally accepted in the United States of America (USGAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items. For the fiscal year ended June 30, 2023 the following nonmajor funds did not have legally adopted budgets : COPS, Dial-a-ride, Asset Forfeiture, Library Literacy, Police Tech Grant, August Worthington, Community Services Grant, STLP, ARPA Utility, CARES, Early Learning Grant, Per Capita, Utility Assistance, SB 1383.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.

Budget comparisons are not presented for the Proprietary Funds, as the City is not legally required to adopt a budget for these fund types.

B. Budget/USGAAP Reconciliation

No funds adopted project-length or budgetary basis budgets and, therefore, no schedule reconciling the amounts on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual to the amounts on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances has been prepared.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

C. Excess of Expenditures over Appropriations

For the fiscal year ended June 30, 2023, the following funds had excess expenditures over appropriations.

Fund	Amount
<u>Major Governmental Fund:</u>	
General Fund:	
Public Works	\$ 1,272,502
Capital Outlay	213,677

D. Deficit Fund Equity

At June 30, 2023, the following funds had an accumulated deficit:

Fund	Amount
<u>Major Governmental Funds:</u>	
LTA Measure D	\$ 140,121
Capital Projects	18,458
<u>Nonmajor Governmental Funds:</u>	
Per Capita	177,952

These fund balance deficits are primarily due to the City incurring costs in excess of receiving revenues. The Funds should alleviate these deficits as revenues are received or as General Fund transfers funds.

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2023 are classified in the accompanying financial statements as follows:

Cash and investments as of June 30, 2023 consist of the following:

Cash on hand	\$ 450
Deposits with financial institutions	44,443,592
Investments	15,804,506
Total cash and investments	\$ 60,248,548

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

A. Investments Authorized by the California Government Code and the City’s Investment Policy

The table below identifies the investment types that are authorized for the City of Imperial (City) by the California Government Code (or the City’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City rather than the general provisions of the California Government Code or the City’s investment policy.

		Maximum	Maximum	Maximum
		Maturity	Percentage	Investment
<u>Authorized Investment Type</u>			of Portfolio	in One Issuer
Bonds issued by the City		N/A	None	None
US Treasury Obligations		5 years	None	None
Federal Agency Issues		5 years	None	None
Negotiable Certificates of Deposit		5 years	30%	None
Repurchase Agreements		1 year	None	None
Bankers' Acceptances		180 days	40%	30%
Medium Term Notes		5 years	30%	None
Money Market Mutual Funds		N/A	None	10%
Commercial Paper		270 days	25%	None
County Pool Investment Funds		N/A	None	None
Local Agency Investment Fund (LAIF)		N/A	None	\$75 Million
Collateralized Bank Deposits		N/A	None	None
Mortgage Pass-through Securities		5 years	20%	None
Shares of Beneficial Interest by a JPA		N/A	None	None

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

B. Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements rather than the general provisions of the California Government Code or the City’s investment policy. The table below identifies the Investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 – CASH AND INVESTMENTS (Continued)

B. Investments Authorized by Debt Agreements (Continued)

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	N/A	None	None
U.S. Treasury Obligations	N/A	None	None
State Obligations	N/A	None	None
U.S. Government Agency Issues	N/A	None	None
Money Market Mutual Fund	N/A	None	None
Bankers Acceptances	N/A	None	None
Commercial Paper	270 days	None	None
Certificates of Deposit	N/A	None	None
Repurchase Agreements	N/A	None	None
Investment Agreements	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

C. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25-60 Months</u>	<u>More Than 60 Months</u>
State Investment Pool (LAIF)	\$ 15,804,506	\$ 15,804,506	\$ -	\$ -	\$ -
	\$ 15,804,506	\$ 15,804,506	\$ -	\$ -	\$ -

D. Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City has no investments (including investments held by bond trustees) that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above).

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 – CASH AND INVESTMENTS (Continued)

E. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating, as of fiscal year end, for each investment type.

<u>Investment Type</u>	<u>Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Fiscal Year End</u>			
				<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>Not Rated</u>
State Investment Pool	\$ 15,804,506	N/A	\$ -	\$ -	\$ -	\$ -	\$ 15,804,506
Total	<u>\$ 15,804,506</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,804,506</u>

F. Concentration of Credit Risk

The investment policy of the City contains limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer (other than money market) that represent 5% or more of total City's investments.

G. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2023, all of the City's deposits with financial institutions in excess of federal depository insurance limits were held in collateralized accounts.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 – CASH AND INVESTMENTS (Continued)

H. Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

I. Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy establish by generally accepted accounting principles. These principles recognize a three tiered fair value hierarchy as follows: Level 1 – Investments reflect prices quoted in active markets; Level 2 – Investments reflect prices that are based on similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and Level 3 – Investments reflect prices based upon unobservable sources. The City did not have any investments applicable to recurring fair value measurements as of June 30, 2023.

NOTE 4 – INTERFUND TRANSACTIONS

A. Interfund Receivables and Payables

During the course of normal operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds". The following presents a summary of current interfund balances at June 30, 2023:

Receivable Fund	Amount	Payable Fund	Amount
Major Governmental Fund:		Nonmajor Governmental Funds:	
General Fund	\$ 235,417	Public Safety Prop 172	\$ 57,465
		Per Capita	177,952
Totals	<u>\$ 235,417</u>	Totals	<u>\$ 235,417</u>

B. Transfers between Funds

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations, and re-allocations of special revenues. All inter-fund transfers between individual government funds have been eliminated on the government-wide statements. The following schedule briefly summarizes the City's transfer activity for the fiscal year ended June 30, 2023:

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 4 – INTERFUND TRANSACTIONS (CONTINUED)

B. Transfers between Funds (Continued)

Fund	Transfers-in	Transfers-out
Major Governmental Funds:		
General Fund	\$ 1,443,186	\$ 1,055,040
LTA Measure D		2,539,565
ARPA		50,764
Capital Projects Capital Projects Fund	2,740,667	
Major Enterprise Funds:		
Water Fund		132,221
Sewer Fund		79,216
Nonmajor Governmental Funds:		
TCRF Special Revenue Fund	29,996	
Traffic Safety Special Revenue Fund		3,500
Gas Tax Special Revenue Fund		400,000
Local Transportation Special Revenue Fund		5,000
Public Safety Prop 172 Special Revenue Fund		97,942
COPS Grant Special Revenue Fund	61,895	76,720
Housing Rehabilitation Special Revenue Fund		5,000
RLA Special Revenue Fund		5,000
Wildflower Landscaping and Lighting Special Revenue Fund		17,124
Paseo Del Sol Landscaping and Lighting Special Revenue Fund		69,578
Sky Ranch District Special Revenue Fund		99,243
Prop 1B Special Revenue Fund	164,419	
Library Literacy Special Revenue Fund		42,856
Police Technology Grant	112,075	
SB1 Special Revenue Fund		499,213
Housing General Special Revenue Fund		5,000
Park Impact Fees Special Revenue Fund		25,625
STPL Special Revenue Fund	615,001	
Per Capita Special Revenue Fund	41,368	
ARPA Utility Special Revenue Fund		
Utility Assistance Special Revenue Fund		
Totals	\$ 5,208,607	\$ 5,208,607

Transfers into the General Fund are related to administrative costs and overhead costs that are part of a city-wide cost allocation plan.

Transfers from the General Fund are related to contributions made from unassigned funds to assist in capital projects and other operating costs of special revenue and capital project funds.

Transfers from the General Fund may also be council approved transfers to offset accumulated deficits that special revenue or capital projects funds may have accumulated due to unanticipated costs or change orders.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 5 – CAPITAL ASSETS

Capital Asset activity for the fiscal year ended June 30, 2023 was as follows:

	Balance at June 30, 2022	Additions	Deletions	Transfers	Prior Period Adjustment	Balance at June 30, 2023
Governmental activities:						
Capital assets, not being depreciated:						
Land	\$ 3,329,400	\$ -	\$ -	\$ -	\$ -	\$ 3,329,400
Construction in progress	-	2,473,467				2,473,467
Total capital assets, not being depreciated	<u>3,329,400</u>	<u>2,473,467</u>				<u>5,802,867</u>
Capital assets, being depreciated:						
Machinery and Equipment	8,743,015	359,443			113,224	9,215,682
Infrastructure	46,236,205				383,172	46,619,377
Total capital assets being depreciated	<u>54,979,220</u>	<u>359,443</u>			<u>496,396</u>	<u>55,835,059</u>
Less accumulated depreciation for:						
Machinery and Equipment	(7,139,020)	(534,848)			195,069	(7,478,799)
Infrastructure	(23,059,818)	(1,837,525)				(24,897,343)
Total accumulated depreciation	<u>(30,198,838)</u>	<u>(2,372,373)</u>			<u>195,069</u>	<u>(32,376,142)</u>
Total capital assets, being depreciated, net	<u>24,780,382</u>	<u>(2,012,930)</u>			<u>691,465</u>	<u>23,458,917</u>
Governmental activities capital assets, net	<u>\$ 28,109,782</u>	<u>\$ 460,537</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 691,465</u>	<u>\$ 29,261,784</u>
Business-type activities:						
Capital assets, not being depreciated:						
Land	\$ 278,397	\$ -	\$ -	\$ -	\$ -	\$ 278,397
Construction in progress	20,813,874	177,499		(20,991,373)		
Total capital assets, not being depreciated	<u>21,092,271</u>	<u>177,499</u>		<u>(20,991,373)</u>		<u>278,397</u>
Capital assets, being depreciated:						
Buildings and Improvements	19,270,611					19,270,611
Machinery and Equipment	6,613,514	186,722				6,800,236
Infrastructure	27,758,782	18,266		20,991,373		48,768,421
Total capital assets, being depreciated	<u>53,642,907</u>	<u>204,988</u>		<u>20,991,373</u>		<u>74,839,268</u>
Less accumulated depreciation for:						
Buildings and Improvements	(17,322,387)	(607,844)			97,192	(17,833,039)
Machinery and Equipment	(5,869,579)	(196,368)				(6,065,947)
Infrastructure	(19,703,777)	(2,136,755)			265,951	(21,574,581)
Total accumulated depreciation	<u>(42,895,743)</u>	<u>(2,940,967)</u>			<u>363,143</u>	<u>(45,473,567)</u>
Total capital assets, being depreciated, net	<u>10,747,164</u>	<u>(2,735,979)</u>		<u>20,991,373</u>	<u>363,143</u>	<u>29,365,701</u>
Business-type activities capital assets, net	<u>\$ 31,839,435</u>	<u>\$ (2,558,480)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 363,143</u>	<u>\$ 29,644,098</u>

Depreciation

Depreciation expense was charged to governmental functions as follows:

General Government	\$ 790,791
Public Works	790,791
Public Safety	<u>790,791</u>
Total depreciation expense – governmental functions	<u>\$ 2,372,373</u>

Depreciation expense was charged to business-type functions as follows:

Water	\$ 1,271,157
Sewer	<u>1,669,810</u>
Total depreciation expense – business-type functions	<u>\$ 2,940,967</u>

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 – NOTES RECEIVABLE

The City has established a number of housing assistance loan programs using HOME Investment Partnerships Program grant funds. These loans consist of several loans for first-time home buyers assistance and home rehabilitation assistance loans for qualified persons. The City also utilizes Community Development Block Grant (CDBG) to provide business assistance loans and home rehabilitation loans to qualified persons.

NOTE 7 – LONG-TERM LIABILITIES

The following is a schedule of long-term liabilities for Governmental Activities and Business-type Activities for the fiscal year ended June 30, 2023:

	Balance at June 30, 2022	Additions	Repayments	Balance at June 30, 2023	Due Within One Year
Governmental Activities:					
Compensated absences	\$ 428,121	\$ 384,904	\$ (277,463)	\$ 535,562	\$ -
Total	<u>\$ 428,121</u>	<u>\$ 384,904</u>	<u>\$ (277,463)</u>	<u>\$ 535,562</u>	<u>\$ -</u>
Business-type Activities:					
Water Fund:					
Compensated absences	\$ 53,614	\$ 53,614	\$ (53,614)	\$ 53,614	\$ -
2012 Certificates of participation	3,350,000		(615,000)	2,735,000	635,000
2012 Certificates of participation premium	178,587		(41,212)	137,375	41,212
2019 Water revenue bonds	7,990,000		(60,000)	7,930,000	65,000
2019 Water revenue bonds premium	643,674		(22,988)	620,686	22,988
Sewer Fund:					
Compensated absences	14,470	14,470	(14,470)	14,470	
2012 Certificates of participation	3,600,000		(660,000)	2,940,000	690,000
2012 Certificates of participation premium	48,346		(11,156)	37,190	11,156
2019 Wastewater revenue bonds	15,405,000		(85,000)	15,320,000	80,000
2019 Wastewater revenue bonds premium	971,941		(35,998)	935,943	35,998
Total	<u>\$ 32,255,632</u>	<u>\$ 68,084</u>	<u>\$ (1,599,438)</u>	<u>\$ 30,724,278</u>	<u>\$ 1,581,354</u>

1. Business-type Activities – Water/Wastewater 2012 COP

On April 1, 2012, the City issued the 2012 certificates of participation in the amount of \$10,065,000 for the water facility and \$8,550,000 for the wastewater facility. The proceeds of the sale were used together with other available moneys to provide funds to the City to prepay and defease on a current basis the City's Refunding Certificates of Participation Series 2001 of which \$7,190,000 (water) and \$4,995,000 (sewer) remained outstanding, and to finance certain capital improvements to the City's water and wastewater system, to fund a reserve fund for the Bonds, and to pay certain costs of issuing the Bonds. Interest is payable semi-annually on April and October 15 commencing on October 15, 2012 through October 15, 2026 and ranges from 3% to 5%. As of June 30, 2023, the balances remaining for Water and Wastewater Refunding COPs are \$2,735,000 and \$2,940,000 respectively. In the event of a default, the full outstanding balance of the debt is due and payable.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

Annual debt service requirements for the Certificates of Participation are shown below:

Fiscal Year Ended June 30,	2012 Certificates of Participation - Water		
	Principal	Interest	Total
2024	\$ 635,000	\$ 120,875	\$ 755,875
2025	665,000	88,375	753,375
2026	700,000	54,250	754,250
2027	735,000	18,375	753,375
	<u>\$ 2,735,000</u>	<u>\$ 281,875</u>	<u>\$ 3,016,875</u>

Fiscal Year Ended June 30,	2012 Certificates of Participation - Wastewater		
	Principal	Interest	Total
2024	\$ 690,000	\$ 110,287	\$ 800,287
2025	720,000	80,324	800,324
2026	750,000	49,087	799,087
2027	780,000	16,575	796,575
	<u>\$ 2,940,000</u>	<u>\$ 256,273</u>	<u>\$ 3,196,273</u>

2. Business-type Activities – Wastewater Revenue Bonds 2019

On May 1, 2019, the City issued the 2019 Wastewater revenue bonds in the amount of \$15,620,000 and pledged the City's Wastewater Fund as the specific revenue source for the repayment of the debt. The proceeds of the sale were used to provide funds to the City to prepay and defease on a current basis the City's Wastewater Parity COP 2005 in the amount of \$2,105,000 and to finance certain capital improvements to the City's wastewater system, to fund a reserve fund for the Bonds, and to pay certain costs of issuing the Bonds. Interest is payable semi-annually on April and October 15 commencing on October 15, 2019 through October 15, 2049 and ranges from 3% to 5%.. As of June 30, 2023, the balance outstanding for 2019 Wastewater revenue bonds was \$15,320,000. In the event of a default, the full outstanding balance of the debt is due and payable.

On December 1, 2019, the City issued the 2019 Water revenue bonds in the amount of \$8,115,000 and pledged the City's Water Fund as the specific revenue source for the repayment of the debt. The proceeds of the sale were used to provide funds to the City to prepay and defease on a current basis the City's Water Parity COP 2005 in the amount of \$1,535,000 and to finance certain capital improvements to the City's water system, to fund a reserve fund for the Bonds, and to pay certain costs of issuing the Bonds. Interest is payable semi-annually on April and October 15 commencing on April 15, 2020 through April 15, 2050 and ranges from 3% to 5%. As of June 30, 2023, the balance outstanding for 2019 Water revenue bonds was \$7,930,000. In the event of a default, the full outstanding balance of the debt is due and payable.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

2. Business-type Activities – Wastewater Revenue Bonds 2019 (Continued)

Annual debt service requirements for the Revenue Bonds are shown below:

Fiscal Year Ended June 30,	2019 Wastewater Revenue Bonds		
	Principal	Interest	Total
2024	\$ 80,000	\$ 590,526	\$ 670,526
2025	85,000	588,051	673,051
2026	90,000	585,426	675,426
2027	90,000	582,726	672,726
2028	465,000	569,751	1,034,751
2029-2033	2,695,000	2,467,427	5,162,427
2034-2038	3,055,000	1,831,905	4,886,905
2039-2043	3,195,000	1,274,755	4,469,755
2044-2048	3,840,000	611,933	4,451,933
2049-2050	1,725,000	56,469	1,781,469
	<u>\$ 15,320,000</u>	<u>\$ 9,158,969</u>	<u>\$ 24,478,969</u>

Fiscal Year Ended June 30,	2019 Water Revenue Bonds		
	Principal	Interest	Total
2024	\$ 65,000	\$ 280,600	\$ 345,600
2025	65,000	278,726	343,726
2026	65,000	276,776	341,776
2027	70,000	274,500	344,500
2028	270,000	270,400	540,400
2029-2033	1,515,000	1,181,600	2,696,600
2034-2038	1,625,000	862,000	2,487,000
2039-2043	1,560,000	618,915	2,178,915
2044-2048	1,865,000	271,573	2,136,573
2049-2050	830,000	75,345	905,345
	<u>\$ 7,930,000</u>	<u>\$ 4,390,435</u>	<u>\$ 12,320,435</u>

3. Compensated Absences

The City's policy relating to compensated absences is described in Note (1). Compensated absences are liquidated primarily by the general fund and proprietary funds. The total amount outstanding at June 30, 2023, was \$535,562 for governmental activities and \$58,084 for business-type activities.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – RISK MANAGEMENT

California Joint Powers Insurance Authority (CJPIA)

The City is a member of the California Joint Powers Insurance Authority's (Authority) Joint Liability Protection and worker's compensation coverage programs. The Authority is composed of 119 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group-purchased insurance for property and other lines of coverage. The Authority began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee. Audited financial statements for the Authority are available from Finance Director, at California Joint Powers Insurance Authority, 8081 Moody Street, La Palma, California 90623.

NOTE 9 – CONTINGENT LIABILITIES

The City is subject to litigation arising in the normal course of business. In the opinion of the City's management, there is no pending litigation that is likely to have a material adverse effect on the financial position of the City.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

The City does not offer any other post-employment benefits.

NOTE 11 – PENSION PLAN

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plans and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

A. General Information about the Pension Plan

Plan Descriptions - All qualified employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Plans, cost sharing defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 11 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	City Misc Plan		City Safety Plan	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2% @ 55	2% @ 62	3.0% @ 50	3.0% @ 50
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	50	50
Monthly benefits, as a percentage of eligible compensation	2.00%	2.00%	3.0%	1.0% to 2.5%
Required employee contribution rates	7.00%	6.25%	9.00%	11.50%
Required employer contribution rates	6.709%	6.237%	13.813%	6.237%

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2023, the City reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

Proportionate Share of Net Pension Liability	
Misc. Plan	Safety Plan
\$ 2,924,206	\$ 2,819,081

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2022 was as follows:

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 11 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

	City Miscellaneous Plan	City Safety Plan
Proportion - June 30, 2021	0.04426%	0.04057%
Proportion - June 30, 2022	0.06249%	0.04103%
Change - Increase (Decrease)	0.01823%	0.00046%

For the fiscal year ended June 30, 2023, the City recognized pension expense of \$928,581. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 996,599	\$ -
Net differences between projected and actual earnings on pension plan investments	980,809	-
Difference between actual vs proportionate contribution		(147,131)
Difference in actual experience	105,452	
Changes of assumptions	583,895	
Adjustment due to differences in proportions	561,362	-
Total	<u>\$ 3,228,117</u>	<u>\$ (147,131)</u>

\$996,599 reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized as pension expense as follows:

Fiscal Year Ended June 30,	Amount
2024	\$ 663,303
2025	534,946
2026	286,963
2027	599,175
Total	<u>\$ 2,084,387</u>

The City's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 11 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions - The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2021	June 30, 2021
Measurement Date	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	6.90%	6.90%
Inflation	2.30%	2.30%
Payroll Growth	3.00%	3.00%
Projected Salary Increase	3.30%-14.20% (1)	3.30%-14.20% (1)
Investment Rate of Return	6.90% (2)	6.90% (2)
Mortality	Derived using CalPERS' Membership Data	

(1) Depending on age, service and type of employment

(2) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2022 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 6.90% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound geometric returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated and adjusted to account for assumed administrative expenses rate.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 11 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Assumed	Real Return
	Asset Allocation	Years 1 - 10(a) (b)
Global Equity - cap-weighted	30.00%	4.45%
Global Equity - non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

(a) An expected inflation of 2.0% used for this period.

(b) Figures are based on the 2021-22 Asset Liability Management study.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate -The following presents the net pension liability of the Local Government for each Plan, calculated using the discount rate for each Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	Discount Rate -1%	Current Discount Rate	Discount Rate +1%
	5.90%	6.90%	7.90%
Employer's Net Pension Liability - Misc	\$ 4,865,748	\$ 2,924,206	\$ 1,326,800
Employer's Net Pension Liability - Safety	4,318,806	2,819,081	1,593,394
Employer's Net Pension Liability - Total	\$ 9,184,553	\$ 5,743,287	\$ 2,920,194

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Imperial (City) that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)

The Bill provides that upon dissolution of a redevelopment agency, either the city or other unit of local government will agree to serve as the “successor agency” to hold the assets until they are distributed to other units of state and local government. On January 10, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of the City resolution number 2012-04.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence as of the date of the dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

A. Capital assets of the Successor Agency as of June 30, 2023 consisted of the following:

	Balance at June 30, 2022	Additions	Deletions	Balance at June 30, 2023
Capital assets, not being depreciated:				
Land	\$ 311,012	\$ -	\$ -	\$ 311,012
Total capital assets, not being depreciated	311,012			311,012
Total capital assets, net	<u>\$ 311,012</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 311,012</u>

B. Long-term debt of the Successor Agency as of June 30, 2023, consisted of the following:

	Balance at June 30, 2022	Additions	Deletions	Balance at June 30, 2023	Due within one year
2016 A Series Tax Allocation Bond	\$ 4,695,000	\$ -	\$ (250,000)	\$ 4,445,000	\$ 250,000
2016 B Series Tax Allocation Bond	12,175,000		(560,000)	11,615,000	580,000
Totals	<u>\$ 16,870,000</u>	<u>\$ -</u>	<u>\$ (810,000)</u>	<u>\$ 16,060,000</u>	<u>\$ 830,000</u>

2016 Series A Tax Allocation Bonds

On May 18, 2016, the Successor Agency of the City of Imperial (the “Agency”) issued \$6,050,000 refunding the 2005 Tax Allocation Notes. Interest is payable semi-annually every June 1 and December 1 of each year, commencing June 1, 2016 and maturing on June 1, 2037 and ranges from 2% to 4%. As of June 30, 2023, the outstanding principal balance is \$4,445,000. In the event of a default, the full outstanding balance of the debt is due and payable.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)

2016 Series A Tax Allocation Bonds (Continued)

Fiscal Year Ended June 30,	2016 Series A Tax Allocation Bonds		
	Principal	Interest	Total
2024	250,000	167,900	\$ 417,900
2025	255,000	162,850	417,850
2026	260,000	155,100	415,100
2027	270,000	143,150	413,150
2028	280,000	130,800	410,800
2029-2033	1,600,000	470,800	2,070,800
2034-2037	1,530,000	125,400	1,655,400
	<u>\$ 4,445,000</u>	<u>\$ 1,356,000</u>	<u>\$ 5,801,000</u>

2016 Series B Tax Allocation Bonds

On May 18, 2016, the Successor Agency of the City of Imperial (the “Agency”) issued \$15,145,000 refunding the 2008 Tax Allocation Notes. Interest is payable semi-annually every June 1 and December 1 of each year, commencing June 1, 2016 and maturing on June 1, 2037 and ranges from 0.75% to 4%. As of June 30, 2023, the outstanding principal balance is \$11,615,000. In the event of a default, the full outstanding balance of the debt is due and payable.

Fiscal Year Ended June 30,	2016 Series B Tax Allocation Bonds		
	Principal	Interest	Total
2024	\$ 580,000	\$ 418,656	\$ 998,656
2025	595,000	401,756	996,756
2026	615,000	383,606	998,606
2027	630,000	364,538	994,538
2028	650,000	342,913	992,913
2029-2033	3,620,000	1,335,022	4,955,022
2034-2038	4,925,000	550,300	5,475,300
	<u>\$ 11,615,000</u>	<u>\$ 3,796,791</u>	<u>\$ 15,411,791</u>

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 13 – FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

Fund Balances	General	LTDA Measure D	ARPA	Capital Projects	Nonmajor Governmental Funds	Total
<u>Restricted for:</u>						
Community Development	\$ -	\$ -	\$ -	\$ -	\$ 2,821,763	\$ 2,821,763
Public Safety					1,542,274	1,542,274
Public Works					3,882,901	3,882,901
Parks and Recreation					2,804,517	2,804,517
Total Restricted					11,051,455	11,051,455
Unassigned:	10,318,225	(140,121)	1,434,953	(18,458)	(177,952)	11,416,647
Total Fund Balances	<u>\$ 10,318,225</u>	<u>\$ (140,121)</u>	<u>\$ 1,434,953</u>	<u>\$ (18,458)</u>	<u>\$ 10,873,503</u>	<u>\$ 22,468,102</u>

NOTE 14 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment of \$(48,157) was posted in the Circulations Impact Fees fund due to an overstatement of receivables in the prior fiscal year.

A prior period adjustment of \$(501,073) was posted in the RDA Successor Agency Private Purpose Trust Fund due to an overstatement of receivables in the prior fiscal year.

A prior period adjustment of \$181,618 was posted in the Water Fund due to an overstatement of accumulated depreciation in the prior fiscal year.

A prior period adjustment of \$(71,168) was posted in the Water Fund due to an overstatement of receivables in the prior fiscal year.

A prior period adjustment of \$181,526 was posted in the Wastewater Fund due to an overstatement of accumulated depreciation in the prior fiscal year.

A prior period adjustment of \$(315,580) was posted in the Wastewater Fund due to an overstatement of receivables in the prior fiscal year.

NOTE 15 – SUBSEQUENT EVENTS

The City may be negatively impacted by the effects of the worldwide coronavirus pandemic. The City is closely monitoring its operations, liquidity, and reserves and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the full impact to the City's financial position is not known.

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF IMPERIAL
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Property Taxes	\$ 1,926,846	\$ 1,926,846	\$ 2,168,895	\$ 242,049
Sales and Use Taxes	3,899,500	3,899,500	3,803,410	(96,090)
Business License Taxes	65,000	65,000	66,979	1,979
Transient Occupancy Tax	35,000	35,000	235,390	200,390
Other Taxes	56,711	56,711	2,336,191	2,279,480
Licenses and Permits	8,200	8,200	9,415	1,215
Fines and Forfeitures	113,500	113,500	193,445	79,945
Use of Money and Property	6,000	6,000	16,949	10,949
Charges for Services	2,734,410	2,734,410	2,940,370	205,960
Intergovernmental	2,417,070	2,417,070	3,999,622	1,582,552
Franchise Tax	250,000	250,000	347,402	97,402
Other	599,750	599,750	101,298	(498,452)
Total Revenues	12,111,987	12,111,987	16,219,366	4,107,379
Expenditures				
Current				
General Government	4,436,163	4,436,163	2,880,562	1,555,601
Public Safety	4,970,827	4,970,827	4,815,521	155,306
Public Works	1,882,224	1,882,224	3,154,726	(1,272,502)
Parks and Recreation	2,000,618	2,000,618	1,811,232	189,386
Community Development	753,621	753,621	703,491	50,130
Capital Outlay			213,677	(213,677)
Total Expenditures	14,043,453	14,043,453	13,579,209	464,244
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,931,466)	(1,931,466)	2,640,157	4,571,623
Other Financing Sources (uses):				
Transfers In	1,946,558	1,946,558	1,443,186	(503,372)
Transfers Out			(1,055,040)	(1,055,040)
Total Other Financing Sources (Uses)	1,946,558	1,946,558	388,146	(1,558,412)
Net Change in Fund Balance	15,092	15,092	3,028,303	3,013,211
Fund Balance - July 1, 2022	7,731,103	7,731,103	7,731,103	
Prior Period Adjustments			(441,181)	(441,181)
Fund Balance - July 1, 2022, Restated	7,731,103	7,731,103	7,289,922	(441,181)
Fund Balance - June 30, 2023	\$ 7,746,195	\$ 7,746,195	\$ 10,318,225	\$ 2,572,030

**CITY OF IMPERIAL
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LTA MEASURE D SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
Revenues				
Sales and Use Taxes	\$ 850,000	\$ 850,000	\$ 1,580,696	\$ 730,696
Use of Money and Property	200	200	1,607	1,407
Intergovernmental	8,217,302	8,217,302	169,370	(8,047,932)
Total Revenues	9,067,502	9,067,502	1,751,673	(7,315,829)
Expenditures				
Current				
Public Works	142,000	142,000	853,773	(711,773)
Capital Outlay	9,353,540	9,353,540	-	9,353,540
Total Expenditures	9,495,540	9,495,540	853,773	8,641,767
Excess (Deficiency) of Revenues Over (Under) Expenditures	(428,038)	(428,038)	897,900	1,325,938
Other Financing Sources (uses):				
Transfers Out	(566,311)	(566,311)	(2,539,565)	(1,973,254)
Total Other Financing Sources (Uses)	(566,311)	(566,311)	(2,539,565)	(1,973,254)
Net Change in Fund Balance	(994,349)	(994,349)	(1,641,665)	(647,316)
Fund Balance - July 1, 2022	1,501,544	1,501,544	1,501,544	
Fund Balance - June 30, 2023	\$ 507,195	\$ 507,195	\$ (140,121)	\$ (647,316)

**CITY OF IMPERIAL
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ARPA SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Use of Money and Property	\$ 200	\$ 100	\$ 4,168	\$ 4,068
Intergovernmental	2,167,344	2,167,544	2,167,345	(199)
Total Revenues	2,167,544	2,167,644	2,171,513	3,869
Expenditures				
Current				
General Government	750,000	750,000	359,624	390,376
Capital Outlay	3,495,623	3,495,623	199,984	3,295,639
Total Expenditures	4,245,623	4,245,623	559,608	3,686,015
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,078,079)	(2,077,979)	1,611,905	3,689,884
Other Financing Sources (uses):				
Transfers Out	(107,024)		(50,764)	(50,764)
Total Other Financing Sources (Uses)			(50,764)	(50,764)
Net Change in Fund Balance	(2,078,079)	(2,077,979)	1,561,141	3,639,120
Fund Balance - July 1, 2022	(126,188)	(126,188)	(126,188)	
Fund Balance - June 30, 2023	\$ (2,204,267)	\$ (2,204,167)	\$ 1,434,953	\$ 3,639,120

**CITY OF IMPERIAL
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2023**

Cost Sharing Defined Benefit Pension Plans

Schedule of the City's Proportionate Share of the Net Pension Liability – Last 10 Years*

	June 30, 2019		June 30, 2018		June 30, 2017		June 30, 2016		June 30, 2015	
	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan
Proportion of the net pension liability	0.04726%	0.03965%	0.04640%	0.03980%	0.04310%	0.04135%	0.03591%	0.04491%	0.05532%	0.04857%
Proportionate share of the net pension liability	\$ 1,781,201	\$ 2,326,685	\$ 1,829,307	\$ 2,377,969	\$ 1,497,198	\$ 2,141,864	\$ 985,073	\$ 1,850,541	\$ 1,367,153	\$ 1,821,888
Covered-employee payroll	\$ 3,150,971	\$ 1,550,355	\$ 1,926,480	\$ 1,022,595	\$ 1,739,004	\$ 1,059,307	\$ 1,642,544	\$ 1,032,855	\$ 1,651,054	\$ 1,075,212
Proportionate Share of the net pension liability as a percentage of covered-employee payroll	56.53%	150.07%	94.96%	232.54%	86.10%	202.19%	59.97%	179.17%	82.80%	169.44%
Plan's fiduciary net position	\$ 8,248,766	\$ 5,822,158	\$ 7,433,062	\$ 5,382,173	\$ 6,695,486	\$ 4,662,680	\$ 6,449,768	\$ 5,357,528	\$ 5,663,481	\$ 5,067,491
Plan's total pension liability	\$ 10,029,967	\$ 8,148,843	\$ 9,262,369	\$ 7,760,142	\$ 8,192,684	\$ 6,804,544	\$ 7,434,841	\$ 7,208,069	\$ 7,030,634	\$ 6,889,379
Plan fiduciary net position as a percentage of total pension liability	82.24%	71.45%	80.25%	69.36%	81.73%	68.52%	86.75%	74.33%	80.55%	73.56%
	June 30, 2023		June 30, 2022		June 30, 2021		June 30, 2020			
	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan
Proportion of the net pension liability	0.06249%	0.04103%	0.04426%	0.04057%	0.05447%	0.03873%	0.05071%	0.03895%		
Proportionate share of the net pension liability	\$ 2,924,206	\$ 2,819,081	\$ 840,360	\$ 1,423,795	\$ 2,297,687	\$ 2,580,520	\$ 2,030,745	\$ 2,431,739		
Covered-employee payroll	\$ 2,756,411	\$ 1,435,255	\$ 2,811,240	\$ 1,432,882	\$ 2,791,116	\$ 1,336,992	\$ 3,332,704	\$ 1,779,072		
Proportionate Share of the net pension liability as a percentage of covered-employee payroll	106.09%	196.42%	29.89%	99.37%	82.32%	193.01%	60.93%	136.69%		
Plan's fiduciary net position	\$ 11,318,527	\$ 8,040,745	\$ 12,326,290	\$ 8,667,190	\$ 9,716,791	\$ 7,193,696	\$ 8,941,408	\$ 6,473,977		
Plan's total pension liability	\$ 14,242,733	\$ 10,859,826	\$ 13,166,650	\$ 10,090,985	\$ 12,014,478	\$ 9,774,215	\$ 10,972,153	\$ 8,905,717		
Plan fiduciary net position as a percentage of total pension liability	79.47%	74.04%	93.62%	85.89%	80.88%	73.60%	81.49%	72.69%		

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a Golden Handshakes).

Change in Assumptions: In 2023, the accounting discount rate reduced from 7.14% to 6.90%.

In 2017, the accounting discount rate reduced from 7.65% to 7.15%.

*Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

**CITY OF IMPERIAL
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2023**

Cost Sharing Defined Benefit Pension Plans

Schedule of Contributions – Last 10 Years*

	June 30, 2019		June 30, 2018		June 30, 2017		June 30, 2016		June 30, 2015	
	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan
Contractual required contribution (actuarially determined)	\$ 196,053	\$ 200,094	\$ 146,000	\$ 152,674	\$ 249,335	\$ 161,109	\$ 223,103	\$ 182,273	\$ 313,414	\$ 374,623
Contributions in relation to the actuarially determined contributions	(196,053)	(200,094)	(146,000)	(152,674)	(249,335)	(161,109)	(223,103)	(182,273)	(313,414)	(374,623)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 3,332,704	\$ 1,779,072	\$ 3,150,971	\$ 1,550,355	\$ 1,926,480	\$ 1,022,595	\$ 173,904	\$ 1,059,307	\$ 1,642,544	\$ 1,032,855
Contributions as a percentage of covered employee payroll	5.88%	11.25%	4.63%	9.85%	12.94%	15.75%	128.29%	17.21%	19.08%	36.27%

	June 30, 2023		June 30, 2022		June 30, 2021		June 30, 2020			
	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan		
Contractual required contribution (actuarially determined)	\$ 543,587	\$ 453,012	\$ 486,544	\$ 442,037	\$ 425,121	\$ 501,738	\$ 305,578	\$ 412,284		
Contributions in relation to the actuarially determined contributions	(543,587)	(453,012)	(486,544)	(442,037)	(425,121)	(501,738)	(305,578)	(412,284)		
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Covered employee payroll	\$ 2,749,211	\$ 1,512,012	\$ 2,756,411	\$ 1,435,255	\$ 2,811,240	\$ 1,432,882	\$ 2,791,116	\$ 1,336,992		
Contributions as a percentage of covered employee payroll			19.77%	29.96%	17.65%	30.80%	15.12%	35.02%	10.95%	30.84%

Notes to Schedule

Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	For detail, see June 30, 2012 Funding Valuation Report
Assets Valuation Method	Actuarial Value of Assets. For details, see June 30, 2012 Funding Valuation Report.
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	3.00%
Investment Rate of Return	6.90% Net of Pension Plan Investment and Administrative Expenses; includes Inflation.
Retirement Age	The probabilities of Retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.
Mortality	The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and Post-retirement mortality rates included 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

*Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

Page intentionally left blank

OTHER SUPPLEMENTAL INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

The Traffic Congestion Relief Fund was established to account for TCRF funding for streets and road projects to ease congestion.

The Traffic Safety Fund was established to account money received for traffics safety programs.

The Gas Tax Fund was established to account for state gas tax revenues based on population. The revenues may be expended only for street and road repair, maintenance, design, construction, and traffic signal design and installation.

The Local Transportation Fund was established to funding received for local transportation capital projects.

The Dial-A-Ride Fund was established to account for monies received as part of the TDA paratransit program.

The Successor Housing Fund was established to account for the housing loan and housing rehabilitation loans as part of the former redevelopment agency.

The Public Safety Prop 172 Fund was established to account for Prop 172 public safety funds received by the City and dedicated to local public safety.

The COPS Grants Fund was established to account for monies received as part of several COPS police hiring grant from the United States Department of Justice.

The Asset Forfeiture Fund was established to account for monies received from asset seizures in the City's jurisdiction. The monies are to be spent on police protection and enforcement.

The CDBG HOME Fund was established to account for federal grants under the Housing and Community Development Act, to assist low and moderate income groups in obtaining loans to rehabilitate or revitalize their homes.

The Housing Rehabilitation Fund was established to account for funds to assist low and moderate income groups in obtaining loans to rehabilitate or revitalize their homes.

The ED CDBG Grants Fund was established to account for federal planning grants under the Housing and Community Development Act.

The RLA Fund was established to bridge the gap between old development and new development where Landscaping and Lighting Districts are not set up.

The Wildflower Landscaping and Lighting Fund was established to account for revenues received and expenditures made for projects and maintenance within the Wildflower Landscaping and Lighting District.

The Paseo Del Sol Landscaping and Lighting Fund was established to account for revenues received and expenditures made for projects and maintenance within the Paseo Del Sol Landscaping and Lighting District.

The Joshua Tree Street Improvement Fund was established to account for revenues received and expenditures made for Joshua Tree Street Improvement project.

The Library Donation Fund was established to account for donations received at the library.

The Sky Ranch District Fund was established to account for revenues received and expenditures made for projects and maintenance within the Sky Ranch District.

The Prop 1B Fund was established to account for Prop 1B funds that are used for local streets and roads.

The Library Literacy Fund was established to account for funds received and expended as part of the library literacy program.

The Police Technology Grant Fund was established to account for funds received as part of police technology grants.

The Austin Worthington Roads Fund was established to account for costs related to Austin Worthington Roads projects.

The Community Services Grant Fund was established to account for community services grants.

The General Housing Fund was established to account program revenue and costs associated with general housing programs.

The Fire Impact Fees Fund was established to account for fire impact fees.

The Police Impact Fees Fund was established to account for police impact fees.

The Administrative Impact Fees Fund was established to account for administrative impact fees.

The Library Impact Fees Fund was established to account for library impact fees.

The Park Impact Fees Fund was established to account for park impact fees.

The Circulation Impact Fees Fund was established to account for circulation impact fees.

The STPL Fund was established to account for funds received and expended for highway planning and construction projects.

The EDA Fund was established for funds received for Economic Development Administration programs.

The SB 1 Fund was established to account for funds provided for street projects as part of California Senate Bill 1.

ARPA Utility Fund was established to account for funds received as part of the American Rescue Plan dedicated towards utility assistance.

CARES Fund was established to account for funds received as part of COVID-19 Economic Relief Act.

Early Learning Grant Fund was established to account for funds received as part of California Early Learning and Care Workforce Development Pathways Grant.

Per Capita Grant Fund was established to account for funds made available for local park rehabilitation, creation, and improvement grants to local governments on a per capita basis

Utility Assistance Fund was established to account for funds provided for utility assistance for residents.

SB 1383 Fund was established to account funding provided as part of SB 1383 to measure and report organic waste material activity, including composting and anaerobic digestion.

CITY OF IMPERIAL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023

	Special Revenue Funds				
	Traffic Congestion Relief	Traffic Safety	Gas Tax	Local Transportation	Dial-A- Ride
Assets					
Cash and Investments	\$ -	\$ 10,912	\$ 954,348	\$ 404,292	\$ 14,607
Accounts Receivable			48,051		
Loans Receivable					
Total Assets	<u>\$ -</u>	<u>\$ 10,912</u>	<u>\$ 1,002,399</u>	<u>\$ 404,292</u>	<u>\$ 14,607</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due To Other Funds					
Total Liabilities					
Deferred Inflows of Resources:					
Loan Related					
Total Deferred Inflows of Resources					
Total Liabilities and Deferred Inflows of Resources					
Fund Balances (Deficits)					
Restricted		10,912	1,002,399	404,292	14,607
Unassigned					
Total Fund Balances (Deficits)		<u>10,912</u>	<u>1,002,399</u>	<u>404,292</u>	<u>14,607</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 10,912</u>	<u>\$ 1,002,399</u>	<u>\$ 404,292</u>	<u>\$ 14,607</u>

Special Revenue Funds					
Successor Housing	Public Safety Prop 172	COPS Grants	Asset Forfeiture	CDBG HOME Grant	Housing Rehab
\$ 246,920	\$ -	\$ 165,484	\$ 16,312	\$ 150,538	\$ 52,262
158,000	137,111			582,736	276,535
<u>\$ 404,920</u>	<u>\$ 137,111</u>	<u>\$ 165,484</u>	<u>\$ 16,312</u>	<u>\$ 733,274</u>	<u>\$ 328,797</u>
\$ -	\$ -	\$ 9,993	\$ 26	\$ -	\$ -
	57,465				
	57,465	9,993	26		
158,000				582,736	276,535
158,000				582,736	276,535
158,000	57,465	9,993	26	582,736	276,535
246,920	79,646	155,491	16,286	150,538	52,262
246,920	79,646	155,491	16,286	150,538	52,262
<u>\$ 404,920</u>	<u>\$ 137,111</u>	<u>\$ 165,484</u>	<u>\$ 16,312</u>	<u>\$ 733,274</u>	<u>\$ 328,797</u>

Continued

CITY OF IMPERIAL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023
(CONTINUED)

	Special Revenue Funds				
	ED CDBG	RLA	Wildflower Landscape Lighting	Paseo Del Sol Landscape Lighting	Joshua Tree Street Improvement
Assets					
Cash and Investments	\$ 50	\$ 81,827	\$ 273,277	\$ 40,047	\$ 31,287
Accounts Receivable			271		
Loans Receivable		151,977			
Total Assets	<u>\$ 50</u>	<u>\$ 233,804</u>	<u>\$ 273,548</u>	<u>\$ 40,047</u>	<u>\$ 31,287</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 1,140	\$ 1,290	\$ -
Due To Other Funds					
Total Liabilities			1,140	1,290	
Deferred Inflows of Resources:					
Loan Related		151,977			
Total Deferred Inflows of Resources		151,977			
Total Liabilities and Deferred Inflows of Resources		151,977	1,140	1,290	
Fund Balances (Deficits)					
Restricted	50	81,827	272,408	38,757	31,287
Unassigned					
Total Fund Balances (Deficits)	<u>50</u>	<u>81,827</u>	<u>272,408</u>	<u>38,757</u>	<u>31,287</u>
Total Liabilities and Fund Balances	<u>\$ 50</u>	<u>\$ 233,804</u>	<u>\$ 273,548</u>	<u>\$ 40,047</u>	<u>\$ 31,287</u>

Special Revenue Funds					
Library Donation	Sky Ranch District	Prop 1B	Library Literacy	Police Technology Grant	Austin Worthington
\$ 925	\$ 586,578 1,470	\$ -	\$ 102,843	\$ -	\$ 95,750
\$ 925	\$ 588,048	\$ -	\$ 102,843	\$ -	\$ 95,750
\$ -	\$ 3,636	\$ -	\$ 6,939	\$ -	\$ -
	3,636		6,939		
	3,636		6,939		
925	584,412		95,904		95,750
925	584,412		95,904		95,750
\$ 925	\$ 588,048	\$ -	\$ 102,843	\$ -	\$ 95,750

Continued

CITY OF IMPERIAL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023
(CONTINUED)

	Special Revenue Funds				
	Community Services Grant	General Housing	Fire Impact Fees	Police Impact Fees	Admin Impact Fees
Assets					
Cash and Investments	\$ 45,958	\$ 545,742	\$ 223,498	\$ 1,067,353	\$ 1,027,943
Accounts Receivable					
Loans Receivable		108,143			
Total Assets	<u>\$ 45,958</u>	<u>\$ 653,885</u>	<u>\$ 223,498</u>	<u>\$ 1,067,353</u>	<u>\$ 1,027,943</u>
Liabilities					
Accounts Payable	\$ 103	\$ -	\$ -	\$ -	\$ -
Due to Other Funds					
Total Liabilities	<u>103</u>				
Deferred Inflows of Resources:					
Loan Related		108,143			
Total Deferred Inflows of Resources		<u>108,143</u>			
Total Liabilities and Deferred Inflows of Resources	<u>103</u>	<u>108,143</u>			
Fund Balances (Deficits)					
Restricted	45,855	545,742	223,498	1,067,353	1,027,943
Unassigned					
Total Fund Balances (Deficits)	<u>45,855</u>	<u>545,742</u>	<u>223,498</u>	<u>1,067,353</u>	<u>1,027,943</u>
Total Liabilities and Fund Balances	<u>\$ 45,958</u>	<u>\$ 653,885</u>	<u>\$ 223,498</u>	<u>\$ 1,067,353</u>	<u>\$ 1,027,943</u>

Special Revenue Funds					
Library Impact Fees	Park Impact Fees	Circulation Impact Fees	STPL	EDA	SB 1
\$ 798,988	\$ 1,862,845	\$ 1,335,881	\$ -	\$ 602,085	\$ 548,321 43,088
<u>\$ 798,988</u>	<u>\$ 1,862,845</u>	<u>\$ 1,335,881</u>	<u>\$ -</u>	<u>\$ 602,085</u>	<u>\$ 591,409</u>
\$ -	\$ -	\$ 499,213	\$ -	\$ -	\$ -
		499,213			
		499,213			
798,988	1,862,845	836,668		602,085	591,409
<u>798,988</u>	<u>1,862,845</u>	<u>836,668</u>		<u>602,085</u>	<u>591,409</u>
<u>\$ 798,988</u>	<u>\$ 1,862,845</u>	<u>\$ 1,335,881</u>	<u>\$ -</u>	<u>\$ 602,085</u>	<u>\$ 591,409</u>

CITY OF IMPERIAL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023
(CONTINUED)

Special Revenue Funds				
	ARPA Utility	CARES	Early Learning Grant	Per Capita
Assets				
Cash and Investments	\$ 2,970	\$ 18,751	\$ 73,997	\$ -
Accounts Receivable				
Loans Receivable				
Total Assets	<u>\$ 2,970</u>	<u>\$ 18,751</u>	<u>\$ 73,997</u>	<u>\$ -</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ 1,075	\$ -
Due to Other Funds				177,952
Total Liabilities			<u>1,075</u>	<u>177,952</u>
Deferred Inflows of Resources:				
Loan Related				
Total Deferred Inflows of Resources				
Total Liabilities and Deferred Inflows of Resources			<u>1,075</u>	<u>177,952</u>
Fund Balances (Deficits)				
Restricted	2,970	18,751	72,922	
Unassigned				(177,952)
Total Fund Balances (Deficits)	<u>2,970</u>	<u>18,751</u>	<u>72,922</u>	<u>(177,952)</u>
Total Liabilities and Fund Balances	<u>\$ 2,970</u>	<u>\$ 18,751</u>	<u>\$ 73,997</u>	<u>\$ -</u>

<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
Utility Assistance	SB 1383	
\$ 19,753	\$ 54,127	\$ 11,456,471
		229,991
		1,277,391
<u>\$ 19,753</u>	<u>\$ 54,127</u>	<u>\$ 12,963,853</u>
\$ -	\$ 54,127	\$ 577,542
		235,417
	54,127	812,959
		1,277,391
		1,277,391
	54,127	2,090,350
19,753		11,051,455
		(177,952)
<u>19,753</u>		<u>10,873,503</u>
<u>\$ 19,753</u>	<u>\$ 54,127</u>	<u>\$ 12,963,853</u>

CITY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Special Revenue Funds				
	Traffic Congestion Relief	Traffic Safety	Gas Tax	Local Transportation	Dial-A- Ride
Revenues:					
Use of Money and Property	\$ -	\$ 36	\$ 3,009	\$ 1,245	\$ -
Charges for Services		3,933			
Intergovernmental			503,053		
Other					
Total Revenues		3,969	506,062	1,245	
Expenditures:					
Current:					
Community Development					
Public Safety					
Public Works				10,752	
Parks and Recreation					
Capital Outlay					
Total Expenditures				10,752	
Excess (Deficiency) of Revenues over (Under) Expenditures		3,969	506,062	(9,507)	
Other Financing Sources (Uses):					
Transfers In	29,996				
Transfers Out		(3,500)	(400,000)	(5,000)	
Total Other Financing Sources (Uses)	29,996	(3,500)	(400,000)	(5,000)	
Net Change in Fund Balances	29,996	469	106,062	(14,507)	
Fund Balances - June 30, 2022	(29,996)	10,443	896,337	418,799	14,607
Prior Period Adjustments					
Fund Balances - June 30, 2022, Restated	(29,996)	10,443	896,337	418,799	14,607
Fund Balances - June 30, 2023	\$ -	\$ 10,912	\$ 1,002,399	\$ 404,292	\$ 14,607

Special Revenue Funds					
Successor Housing	Public Safety Prop 172	COPS Grants	Asset Forfeiture	CDBG HOME Grant	Housing Rehab
\$ 28,188	\$ 288	\$ 217	\$ 47	\$ 16,260	\$ 545
	137,111	84,305		3,496	3,162
28,188	137,399	84,522	47	19,756	3,707
		86,761	219		
		86,761	219		
28,188	137,399	(2,239)	(172)	19,756	3,707
	(97,942)	61,895 (76,720)			(5,000)
	(97,942)	(14,825)			(5,000)
28,188	39,457	(17,064)	(172)	19,756	(1,293)
218,732	40,189	172,555	16,458	130,782	53,555
218,732	40,189	172,555	16,458	130,782	53,555
\$ 246,920	\$ 79,646	\$ 155,491	\$ 16,286	\$ 150,538	\$ 52,262

Continued

CITY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023
(CONTINUED)

	Special Revenue Funds				
	ED CDBG	RLA	Wildflower Landscape Lighting	Paseo Del Sol Landscape Lighting	Joshua Tree Street Improvement
Revenues:					
Use of Money and Property	\$ -	\$ 1,747	\$ 725	\$ 819	\$ -
Charges for Services			63,880	68,175	
Intergovernmental		2,108			
Other					
Total Revenues		<u>3,855</u>	<u>64,605</u>	<u>68,994</u>	
Expenditures:					
Current:					
Community Development					
Public Safety					
Public Works			17,208	6,181	
Parks and Recreation					
Capital Outlay					
Total Expenditures			<u>17,208</u>	<u>6,181</u>	
Excess (Deficiency) of Revenues over (Under) Expenditures		<u>3,855</u>	<u>47,397</u>	<u>62,813</u>	
Other Financing Sources (Uses):					
Transfers In					
Transfers Out		(5,000)	(17,124)	(69,578)	
Total Other Financing Sources (Uses)		<u>(5,000)</u>	<u>(17,124)</u>	<u>(69,578)</u>	
Net Change in Fund Balances		<u>(1,145)</u>	<u>30,273</u>	<u>(6,765)</u>	
Fund Balances - June 30, 2022	50	82,972	242,135	45,522	31,287
Prior Period Adjustments					
Fund Balances - June 30, 2022, Restated	<u>50</u>	<u>82,972</u>	<u>242,135</u>	<u>45,522</u>	<u>31,287</u>
Fund Balances - June 30, 2023	<u>\$ 50</u>	<u>\$ 81,827</u>	<u>\$ 272,408</u>	<u>\$ 38,757</u>	<u>\$ 31,287</u>

Special Revenue Funds					
Library Donation	Sky Ranch District	Prop 1B	Library Literacy	Police Technology Grant	Austin Worthington
\$ -	\$ 2,274 216,861	\$ -	\$ 160	\$ -	\$ -
			133,091		
152					
152	219,135		133,251		
	187,112		46,790		
	187,112		46,790		
152	32,023		86,461		
	(99,243)	164,419	(42,856)	112,075	
	(99,243)	164,419	(42,856)	112,075	
152	(67,220)	164,419	43,605	112,075	
773	651,632	(164,419)	52,299	(112,075)	95,750
773	651,632	(164,419)	52,299	(112,075)	95,750
\$ 925	\$ 584,412	\$ -	\$ 95,904	\$ -	\$ 95,750

Continued

CITY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023
(CONTINUED)

	Special Revenue Funds				
	Community Services Grant	General Housing	Fire Impact Fees	Police Impact Fees	Admin Impact Fees
Revenues:					
Use of Money and Property	\$ 17	\$ 1,701	\$ 555	\$ 2,906	\$ 2,782
Charges for Services		17,224	22,255	45,502	47,650
Intergovernmental	44,880				
Other					
Total Revenues	<u>44,897</u>	<u>18,925</u>	<u>22,810</u>	<u>48,408</u>	<u>50,432</u>
Expenditures:					
Current:					
Community Development					991
Public Safety			990	992	
Public Works					
Parks and Recreation	155				
Capital Outlay					
Total Expenditures	<u>155</u>		<u>990</u>	<u>992</u>	<u>991</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>44,742</u>	<u>18,925</u>	<u>21,820</u>	<u>47,416</u>	<u>49,441</u>
Other Financing Sources (Uses):					
Transfers In					
Transfers Out		(5,000)			
Total Other Financing Sources (Uses)		<u>(5,000)</u>			
Net Change in Fund Balances	<u>44,742</u>	<u>13,925</u>	<u>21,820</u>	<u>47,416</u>	<u>49,441</u>
Fund Balances - June 30, 2022	1,113	531,817	201,678	1,019,937	978,502
Prior Period Adjustments					
Fund Balances - June 30, 2022, Restated	<u>1,113</u>	<u>531,817</u>	<u>201,678</u>	<u>1,019,937</u>	<u>978,502</u>
Fund Balances - June 30, 2023	<u>\$ 45,855</u>	<u>\$ 545,742</u>	<u>\$ 223,498</u>	<u>\$ 1,067,353</u>	<u>\$ 1,027,943</u>

Special Revenue Funds					
Library Impact Fees	Park Impact Fees	Circulation Impact Fees	STPL	EDA	SB 1
\$ 2,161 46,450	\$ 4,900 80,698	\$ 2,047 83,436	\$ -	\$ -	\$ 1,384
					468,214
48,611	85,598	85,483			469,598
		991			139
15,865	991				
15,865	991	991			139
32,746	84,607	84,492			469,459
			615,001		(499,213)
	(25,625)				
	(25,625)		615,001		(499,213)
32,746	58,982	84,492	615,001		(29,754)
766,242	1,803,863	800,333	(615,001)	602,085	621,163
		(48,157)			
766,242	1,803,863	752,176	(615,001)	602,085	621,163
\$ 798,988	\$ 1,862,845	\$ 836,668	\$ -	\$ 602,085	\$ 591,409

CITY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023
(CONTINUED)

	Special Revenue Funds			
	ARPA Utility	CARES	Early Learning Grant	Per Capita
Revenues:				
Use of Money and Property	\$ 308	\$ 71	\$ 58	\$ -
Charges for Services				
Intergovernmental			76,260	
Other				
Total Revenues	<u>308</u>	<u>71</u>	<u>76,318</u>	
Expenditures:				
Current:				
Community Development		2,000	15,382	
Public Safety				
Public Works				
Parks and Recreation				42,453
Capital Outlay				
Total Expenditures		<u>2,000</u>	<u>15,382</u>	<u>42,453</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>308</u>	<u>(1,929)</u>	<u>60,936</u>	<u>(42,453)</u>
Other Financing Sources (Uses):				
Transfers In				41,368
Transfers Out				
Total Other Financing Sources (Uses)				<u>41,368</u>
Net Change in Fund Balances	<u>308</u>	<u>(1,929)</u>	<u>60,936</u>	<u>(1,085)</u>
Fund Balances - June 30, 2022	2,662	20,680	11,986	(176,867)
Prior Period Adjustments				
Fund Balances - June 30, 2022, Restated	<u>2,662</u>	<u>20,680</u>	<u>11,986</u>	<u>(176,867)</u>
Fund Balances - June 30, 2023	<u>\$ 2,970</u>	<u>\$ 18,751</u>	<u>\$ 72,922</u>	<u>\$ (177,952)</u>

<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
Utility Assistance	SB 1383	
\$ -	\$ -	\$ 74,450
		696,064
	5,119	1,460,799
		152
	5,119	2,231,465
	5,119	23,492
		88,962
		222,383
		106,254
	5,119	441,091
		1,790,374
		1,024,754
		(1,351,801)
		(327,047)
		1,463,327
19,753		9,458,333
		(48,157)
19,753		9,410,176
\$ 19,753	\$ -	\$ 10,873,503