



## **CALIPATRIA SERVICE AREA PLAN**

### **Prepared For:**

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## 1.0 EXECUTIVE SUMMARY

The purpose of the Service Area Plan (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 future development within the Sphere of Influence in accordance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. This Plan may also be used by City staff and residents to determine future demand for public facilities and services. 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-** Population projections provide the anticipated population in five year increments up to the year 2035 and were derived using estimates from the California Department of Finance E-5 City/County Population and Housing Estimates which includes a breakdown of those in households and group quarters (prison). In most cases throughout this document, only the household population was used to determine the demand for most public facilities. Prison population was used to analyze the demand for water and wastewater services.

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

**Facility Analysis-** The facility analysis determines the existing and future impacts or demands of public facilities and a per-capita cost based on the 17/18 Adopted Budget (Appendix A).

### I. POPULATION PROJECTIONS

The population projections are taken from the 2017 California Department of Finance which had the current 2017 population estimated at 3,696. An additional and approximate institutionalized population capacity of 4,000 are inmates at the Calipatria State Prison. For the purposes of this Service Area Plan the inmates are subtracted from the total population to leave a net number of residents. These net numbers are used to calculate future demand, per capita costs, and future costs for services in Calipatria.

**Table 1.1-1 Population Projections**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>
<b>2017</b>	3,696
<b>2020</b>	3,764
<b>2025</b>	3,880
<b>2030</b>	4,000
<b>2035</b>	4,124

Source: 2017 California Department of Finance

## II. PUBLIC FACILITY ANALYSIS

### ADMINISTRATIVE FACILITIES

<b>Performance Standard-</b>	2,430 square feet minimum plus 240 square feet per 1,000 residents
<b>Existing Facilities-</b>	City Hall: 4,851 sq. ft.
<b>Existing Demand-</b>	4,024 SF
<b>Adequacy-</b>	Building Square Footage Existing= 4,851 sf Demand= 4,024 sf Surplus = 827 sf
<b>Future Demand-</b>	Additional 150 sf beyond existing demand which can be accommodate with the existing surplus.
<b>Mitigation-</b>	<p><b>A-1</b> Prepare a precise public facilities plan for the government administrative offices and land uses, in conformance with General Plan Public Facilities Land Uses Goal 1. Such a plan would specifically discuss the adequacy of existing facilities, anticipate future needs of the City, and identify opportunities for expansion to properly accommodate City growth.</p> <p><b>A-2</b> Continue to periodically review the administrative facilities and personnel of the City through the preparation of annual reports. Such review will identify staffing and budgetary concerns as City growth continues to increase the demand on facilities and staff.</p>

**Funding Sources-** General Fund- property and sales tax, licenses and permits, fines and penalties, charges for services and other miscellaneous sources. Special Revenue Transfers to the General Fund that directly or indirectly fund administrative services.

**Annual Budget (2017/2018)-** **\$651,080**

**Cost Per Capita-** \$176.16

**WASTEWATER TREATMENT AND SEWER FACILITY CAPABILITY**

**Performance Standard-** 80 percent capacity at peak flow

**Existing Facilities-** Aeration system  
Four ponds- 1 MGD capacity  
15 miles of sewer lines of clay pipe, 6” to 8”, pvc pipe 6” to 15”  
Capacity is 1.7 MGD

**Existing Demand-** 1 MGD

**Adequacy-** Capacity = 1.7 MGD  
Demand = 1.0 MGD  
Total = .7 MGD surplus

The Holt Group Inc. has completed a preliminary Engineering Report for Improvements to the Wastewater System for the City of Calipatria.

**Future Demand-**

**Table 1.2-1 WWTP & Sewer Facility Future Demand**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>MGD</b>
<b>2020</b>	3,764	1.43
<b>2025</b>	3,880	1.45
<b>2030</b>	4,000	1.46
<b>2035</b>	4,124	1.47

**Mitigation-** **S-1** Continue to periodically review the wastewater rate and financing structure to assure adequate funding for the implementation of new projects and the maintenance of existing facilities.

**S-2** Prior to the recordation of a Final Map for a development project proposed within the City boundaries or the City Service Area Boundaries, the City shall require a development agreement indicating that adequate wastewater service would be available to the completed project.

**Funding Sources-** The primary sources of revenue for wastewater treatment and conveyance facilities are the sewer service charges and sewer connection fees. A copy of the ordinance and fee schedule for the



system is included in Appendix B to this Service Area Plan.

**Annual Budget-** **\$403,150** costs  
(2017/2018)

**Cost Per Capita-** \$109.07 per capita per year

**FIRE FACILITIES**

**Performance Standard-** The Calipatria Fire Department has established a performance standard for response time of 3 to 4-minute.

The performance standard for fire facilities is 1,157 square feet per 1,000 population. Considering the building facilities are currently more than adequate and can accommodate growth, this standard may need to be reassessed as demand increases.

The performance standard for fire personnel for the City of Calipatria is four per 1,000 population.

**Existing Facilities-** One (1) Type 1 Engine, (City Owned)  
 One (1) 50 Foot Quint with ladder (City Owned)  
 One (1) 2,500 Water Tender -Tactical (City Owned)  
 One (1) Command Vehicle (City Owned)  
 One (1) Utility Vehicle (City Owned)  
 One (1) Type 3 4x4 Brush Engine, Contract Engine  
 One (1) Light Tower-Generator, Trailer Mounted (OES Owned)  
 One (1) Hazards Materials/Incident Command (IID Owned)

**Existing Demand-** 4,575 SF  
 16 personnel (2 paid full time, 7 part time, and 7 paid call)

**Adequacy-** Fire protection services currently meet the needs of the City.

**Future Demand-**

**Table 1.2-2 Fire Facilities Future Demand**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>Future Personnel Demand</b>	<b>Future Square Footage Demand</b>
<b>2020</b>	3,764	14.8	3,764 SF
<b>2025</b>	3,880	15.3	3880 SF
<b>2030</b>	4,000	15.8	4,000 SF
<b>2035</b>	4,124	16.3	4,124 SF

**Mitigation-**

- F-1** Update and/or revise the performance standard or performance goal for personnel presented in the Service Area Plan. A standard may be set in terms of engineers/firefighters on staff per 1,000 City residents. An official standard for personnel would enable the City and the Calipatria Fire Department to better analyze existing and future performance and quantify the need for additional personnel. Fire performance standards will be developed within six months of the finalization of this Service Area Plan by the City of Calipatria.
- F-2** Establish a performance standard or performance goal for vehicles. A standard may be set in terms of fire trucks per 1,000 City residents. An official standard for vehicles would enable the City and the Calipatria Fire Department to better analyze existing and future performance and quantify the need for additional equipment. Fire performance standards will be developed within six months of the finalization of this Service Area Plan by the City of Calipatria.
- F-3** Continue the periodic review of number of calls and responses to determine the adequacy of existing service and any need for improvement or additional resources.
- F-4** Pursue additional finances to find additional personnel, equipment, and vehicles of the Calipatria Fire Department in addition to secure additional space for storage of some equipment apparatus.

**Funding Sources-**

Property and sales taxes from the General Fund and from the fire service contract with the County of Imperial, responses under the California Fire Assistance Agreement, of which 37 percent of the refunds are placed into the Calipatria capital outlay account. In addition, the Department has an impact/mitigation fee schedule, as well as billing for medical aid services, and repairs and maintenance for other City departments.

**Annual Budget  
(2017/2018)-**

**\$383,650** cost

**Cost Per Capita-**

\$103.80 per capita (excluding prison population)

**LAW ENFORCEMENT**

**Performance Standard-** 1 officer/1,000 population  
3-minute emergency response time

**Existing Facilities-** One (1) Police Chief  
Three (3) full time police officers  
1 part time officer  
4 black/white patrol cars  
1 unmarked patrol vehicle  
1 PAL van  
1 PAL vehicle  
2,060 square feet of building

**Existing Demand-** 4 personnel

**Adequacy-** According to the Police Chief, the facilities are less than adequate to meet the demands of the City, both in square footage and personnel.

**Future Demand-**

**Table 1.2-3 Law Enforcement Future Demand**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>Future Personnel Demand</b>
<b>2020</b>	3,764	4.0
<b>2025</b>	3,880	4.0
<b>2030</b>	4,000	4.0
<b>2035</b>	4,124	4.5

- Mitigation-**
- LE-1** Establish a performance standard for facility space in order to enable the City and the Calipatria Police Department to better analyze existing and future performance, determine the feasibility of service to areas in the County, and determine the need for additional resources.
  - LE-2** Update and/or revise the performance standards for personnel presented in this Service Area Plan. Official standards enable the City and the Calipatria Police Department to better analyze existing and future performance, determine the feasibility of service to areas in the County, and determine the need for additional resources.
  - LE-3** Pursue additional finances to fund additional personnel, equipment, and vehicles of the Calipatria Police Department.

- LE-4** Obtain additional sworn personnel, non-sworn personnel, and vehicles to meet the existing and future deficit of officers identified according to the performance standard.
- LE-5** Review existing development impact fees for Calipatria Police Department services. The Police Protection Facilities Development Charge is a developer fee imposed on any new construction within the City limits. Adopted by Resolution 91-11 on October 8, 1991, this is a one-time developer fee so that the City could reasonably and adequately provide the necessary police protection. Identify necessary improvements to the current fee structure, and implement revised fee structure.

**Funding Sources-** 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.

**Annual Budget (2017/2018)-** \$462,350 cost

**Cost Per Capita-** \$ 125.09 per capita

**LIBRARY FACILITIES**

**Performance Standard-** 500 square feet per 1,000 population.

**Existing Facilities-**

Floor area	2,634 sq. ft
Number of Books	11,000
Number of Reader seats	30
Number of Computers	5
Staffing	1.5

**Existing Demand-** 2,634 SF

**Adequacy-** According to the library staff, the existing facilities are adequate.

**Future Demand-**

**Table 1.2-4 Library Facilities Future Demand**

<b>Year</b>	<b>Future Demand for Library Facilities</b>
<b>2020</b>	2,465 SF
<b>2025</b>	2,541 SF
<b>2030</b>	2,620 SF
<b>2035</b>	2,742 SF

**Mitigation-**

- L-1** Continue to periodically review the facilities and personnel of the Calipatria Public Library through the preparation of annual reports. Such review will identify staffing and budgetary concerns as City growth continues to increase the demand on library facilities and staff.
- L-2** Update and/or revise the library performance standards presented in this Service Area Plan with which to analyze the adequacy of existing and future resources and to determine the need for additional resources and staffing. Such a standards may be developed in terms of number of books, computers, or reader seats per 1,000 City residents, number of staff members per 1,000 residents, and/or square footage of library building area per 1,000 residents.
- L-3** Continue to apply for all possible library funding opportunities from the State.
- L-4** Continue to accept donations of money and supplies as a means of augmenting library services while conserving allocated finances.

**Funding Sources-**

Library facilities janitorial maintenance is currently financed by sales taxes from the City General Fund. The library operations, resources, and staff are provided by the County of Imperial per agreement.

**Annual Budget  
(2017/2018)-**

About **\$5,670** of tax dollars are raised in Calipatria proper through property taxes.

**Cost Per Capita**

\$ 1.53 per capita

**PARK AND RECREATIONAL FACILITIES**

**Performance Standard-** 5.0 acres/1000 population

**Existing Facilities-** 11.87 acres

**Adequacy-** Parkland Acreage  
 Existing= 11.87  
 Demand= 16.445  
 Total= (4.575) SF (**Deficiency**)

**Future Demand-**

**Table 1.2-5 Park & Recreational Facilities Future Demand**

<b>Year</b>	<b>Demand for Future Parks</b>
<b>2020</b>	4.00 acres
<b>2025</b>	4.00 acres
<b>2030</b>	4.00 acres
<b>2035</b>	4.25 acres

- Mitigation-**
- P-1** Current funding sources should continue to be used as a source for financing park and recreational facilities.
  - P-2** Require developers of new subdivisions to dedicate park land and/or pay development impact fees for the improvement and expansion of existing park and recreational facilities.
  - P-3** Continue to implement a five-year capital improvement plan for all park and recreational facilities within the City as recommended by the General Plan.

**Funding Sources-**

**Current-** Park facilities are currently financed by property and sales taxes from the General Fund, Proposition 40 and by impact and user fees.

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

**Annual Budget (2017/2018)-** **\$83,270.00**

**Cost Per Capita** \$22.53

## **CIRCULATION FACILITIES**

<b>Performance Standard-</b>	A traffic level of service (LOS) C or better as the standard for all major intersections within the City.
<b>Existing Facilities-</b>	The major north/south arterial system consists of Sorenson Avenue/State Highway 111, Lyerly Road, International Blvd., and East Avenue. The major east/west arterial system consists of Main Street/Highway 115, Young Road, Date Street, and Bowles Road. Other facilities include the Calipatria Municipal Airport and the Union Pacific Railroad.
<b>Adequacy-</b>	The existing circulation system is generally adequate to accommodate the current needs of the City in that paved roadways properly link existing residential, commercial, and industrial development.
<b>Future Demand-</b>	Improvements to circulation facilities will be provided concurrently with new development. Developers will construct required internal street improvements associated with each project. Timing for these improvements will be based on the timing for future development.
<b>Mitigation-</b>	<b>C-1</b> Continue to periodically review the list of approved roadway capital improvement projects slated for implementation by the City to determine project status, need for revision of the program schedule, and budgetary needs. <b>C-2</b> Review the existing development impact fees schedule for circulation and roadway projects, identify necessary improvement to the current fee structure, and implement revised fee structure.
<b>Funding Sources-</b>	General Fund and the Local Transportation Authority (LTA) Measure D Sales Tax Fund, Gas Tax, and Developer funding
<b>Annual Budget (2017/2018)-</b>	<b>\$707,046.00</b>
<b>Cost Per Capita-</b>	\$191.30 per capita

## **DRAINAGE FACILITIES**

- Performance Standard-** No formally adopted performance standards
- Existing Facilities-** The City prepared a Stormwater Facility Master Plan in 1995. The underground drainage facilities primarily exist in the downtown portion of the City.
- Adequacy-** The City’s stormwater drainage facilities are primarily surface flow facilities and are adequate to meet light rainfall events but would be inadequate for 25-year storm events. The area west of Railroad Avenue has a storm water drainage system while the area east of Industrial Avenue does not.
- Future Demand-** As the City continues to grow, additional impervious surfaces will be constructed over agricultural land or otherwise undeveloped land, disabling storm water and urban runoff from seeping into the ground in its natural drainage pattern. This will require consideration for additional drainage facilities to prevent flood conditions.
- Mitigation-**
- D-1** Continue to implement the design recommendations set forth in the Citywide Stormwater Facility Master Plan and Hydrology Study (1995, The Holt Group, Inc).
  - D-2** Require new roadways within the City boundaries and the City Sphere of Influence boundaries to meet City requirements for provision of gutter features and slopes to properly convey storm flow.
  - D-3** Continue to require that new development projects address potential drainage issues and provide adequate facilities to convey storm flow. If developments would drain into facilities of the City’s system, require that the developer consult with the City Manager and the City Engineer to assure that planned improvements are engineered and constructed to City standards.



<b>Funding Sources-</b>	Funded by developers as projects are implemented. However, the estimated annual cost to operate the maintenance of existing drainage facilities is \$2,000.00, which is taken from the General Fund.
<b>Annual Budget (2017/2018)-</b>	\$2000.00 cost includes weed abatement and control.
<b>Cost Per Capita-</b>	\$ .54 per capita per year

## **WATER FACILITIES**

### **Performance Standard-**

Southern California Water Company operates the system under standards set by the Department of Health Service (Title 22) and the Public Utilities Commission (General Order 103). These set standards regarding water quality, minimum pressures, and meter accuracy.

### **Existing Facilities-**

Water flows by gravity from an IID canal to four settling basins. The water flows in series through the four settling basins. They have a total capacity of 4.23 MG. Five boosters with a rated capacity of 5,500 gpm pump water from the last basin through five pressure filters. Water flows from the filters directly to the distribution system. The distribution system has approximately 94,000 feet of main ranging in size from 2” to 16”. Most of the pipe material is AC or PVC. There is no gravity storage.

### **Existing Demand-**

Approximately 2.5 MGD.

### **Adequacy-**

The existing capacity is 6 MGD.

### **Future Demand-**

**Table 1.2-6 Water Future Demand**

<b>Year</b>	<b>Projected Population with Prison Population</b>	<b>MGD</b>
<b>2020</b>	7,764	0.78
<b>2025</b>	7,880	0.79
<b>2030</b>	8,000	0.80
<b>2035</b>	8,124	0.81

### **Mitigation-**

None. It is all privately owned and operated.

### **Funding Sources-**

The primary sources of revenue for water treatment and distribution facilities are the water service charges. The City of Calipatria is not involved in funding or providing water services, which are strictly owned and operated by Southern California Water Company. The following rate schedule was obtained from the American States Water Company web site of which Southern California Water Company is a subsidiary.

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## **2.0 INTRODUCTION**

### **I. BACKGROUND ON THE CITY OF CALIPATRIA**

The City of Calipatria (City) was incorporated on February 28, 1918, as a general law city in the State of California. It is located in the north end of the Imperial Valley within the Southeast Desert Air Basin (SEDAB). The City has an arid climate with hot, relatively humid summers and very mild, pleasant winters.

The City Limits and Sphere of Influence for the City of Calipatria is shown on **Figure 2-1**. The City of Calipatria is approximately 899 acres plus two additional tracts of land that are not connected to the City, including the Calipatria Prison, which is 1,227.05 acres located northeast of the City and the Wastewater Treatment Plant, which is approximately 177.5 acres located northwest of the City. The Calipatria State Prison provides stable employment for many City residents. The City is known as having the tallest flagpole in the Imperial Valley at 180 feet tall. The top of the flagpole is located at Sea Level and symbolizes friendship.

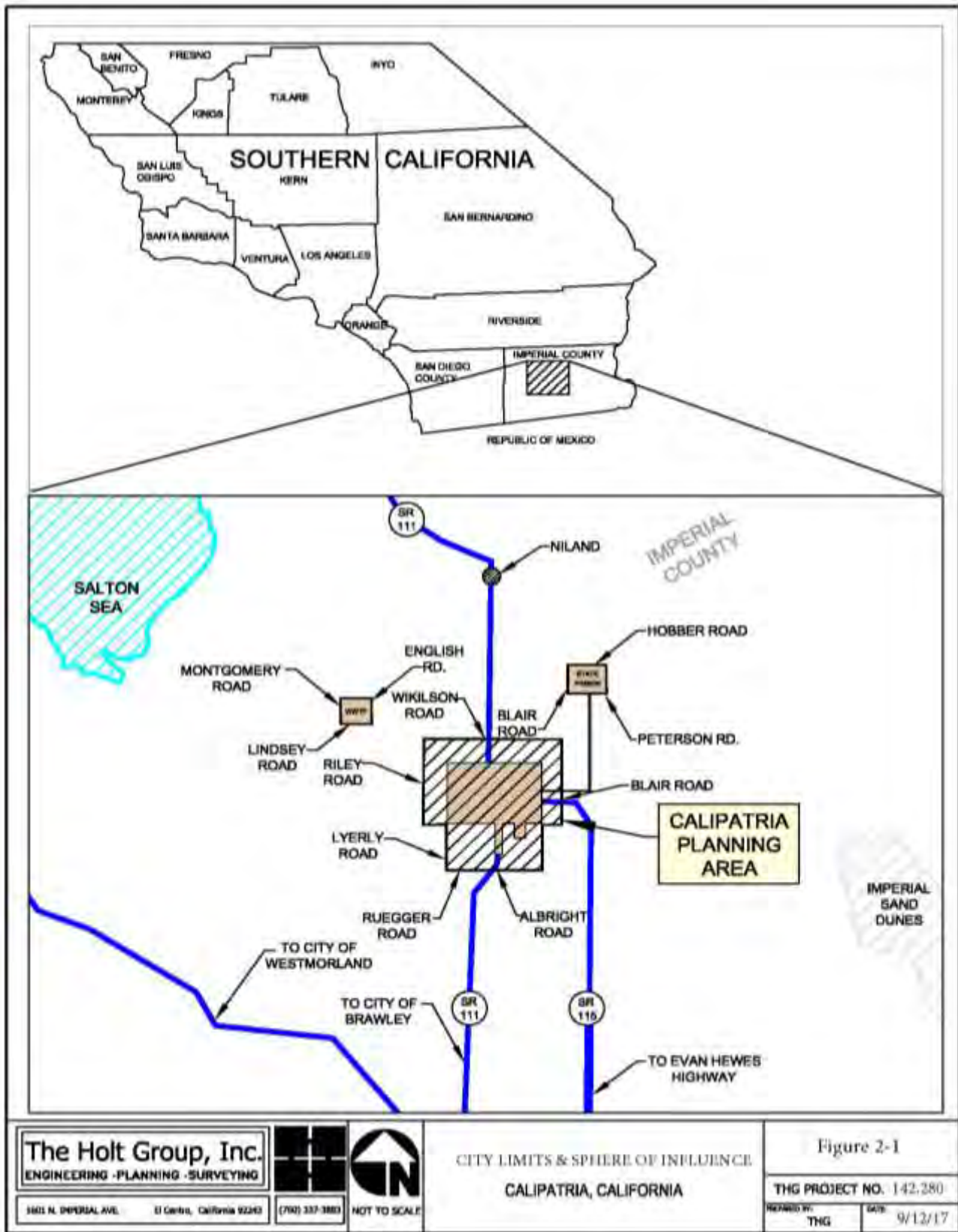
### **II. PURPOSE OF THE SERVICE AREA PLAN**

The City Limits and Sphere of Influence for the City of Calipatria is shown on **Figure 2-1**. The City of Calipatria is approximately 899 acres plus two additional tracts of land that are not connected to the City, including the Calipatria Prison, which is 1,227.05 acres located northeast of the City and the Wastewater Treatment Plant, which is approximately 177.5 acres located northwest of the City. The Calipatria State Prison provides stable employment for many City residents. The City is known as having the tallest flagpole in the Imperial Valley at 180 feet tall. The top of the flagpole is located at Sea Level and symbolizes friendship.

### **III. ORGANIZATION AND USE OF THE SERVICE AREA PLAN**

This SAP outlines the City's existing public services and facilities, estimates the current and future anticipated demand for such facilities and services, and describes how necessary facilities and services will be or may be developed and extended to meet demands. The SAP is intended to demonstrate the City's intent and ability to provide adequate services to the SOI boundaries at the time of annexation. An approximately 20-year planning horizon is used to forecast growth, and the estimated demands and provision to meet demands are based on population projections in five-year increments until 2035. Population projections were derived using estimates from the California Department of Finance E-5 City/County Population and Housing Estimates which includes a breakdown of those in households and group quarters (prison). In most cases, only the household population was used to determine the demand as the City only provides wastewater services to the prison population. Prison population is constantly in flux so an estimate of 4,000 inmates were used to project future demand in water and wastewater.

Figure 2-1 City Limits and Sphere of Influence



The document is organized into the following six chapters that satisfy the requirements set forth in the LAFCO guidelines.

**Chapter 1.0 EXECUTIVE SUMMARY:** provides a brief summary of the SAP, highlighting key information regarding demand and financing.

**Chapter 2.0 INTRODUCTION:** outlines the purpose and intent of the SAP and presents the layout of the SAP to help the reader use the document. This chapter also gives a background of the City and of the planning documents that enabled the preparation of the SAP.

**Chapter 3.0 GROWTH PROJECTIONS:** provides general information about projected population, current and future land use trends in the City and the City's SOI, and the implications of these trends for the development of City services and facilities.

**Chapter 4.0 FACILITIES AND SERVICES:** details the current and planned facilities and services, their current and projected adequacy, measures to ensure adequacy, and how such measures will be achieved and financed. An analysis of the following facilities and services are provided:

- Administrative Facilities
- Drainage Facilities
- Fire Facilities
- Law Enforcement
- Library Facilities
- Park and Recreational Facilities
- Circulation Facilities
- Wastewater Treatment and Sewer Facilities
- Water Facilities

Analysis for each public service in the SAP is based on the standards developed by LAFCO. Each subchapter of Chapter 5 contains the following four sections:

1. **Performance Standard:** A description of any standards or goals that have been adopted by the City to the review of the adequacy of service within the existing and future timeframes.
2. **Facility Planning and Adequacy Analysis:** An inventory of the existing facilities, the adequacy of the facilities when compared to existing demands, the anticipated demand for facilities pursuant to growth of the City, and the phasing of the demand for facilities.
3. **Financing:** An explanation and identification of how services and facilities are currently being funded, including a per capita cost, and how future services and facilities may be funded.
4. **Mitigation:** A series of recommendations to ensure that adequate facilities will be provided and that proper levels of service will be maintained.

**Chapter 5.0 FINANCING:** identifies all of the potential funding mechanisms for public services and facilities provision that are available to the City. This section presents potential funding sources and then identifies how each service or facility sector is currently funded and appropriate future funding opportunities, as well as cost saving opportunities.

**Chapter 6.0 SERVICES NOT PROVIDED BY THE CITY:** provides an overview of services not provided by the City such as schools, electricity, and telecommunications.

**APPENDICES:** provides the technical material used in the preparation of this SAP as appendices.

### **3.0 GROWTH AND 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 Calipatria. 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.

The City of Calipatria is approximately 899 acres in addition to two other tracts of land that are not connected to the City, including the Calipatria Prison, which is 1,227.05 acres located northeast of the City and the Wastewater Treatment Plant, which is approximately 177.5 acres located northwest of the City. Considering the amount of developable land within the City, the need for annexation in order to accommodate growth does not currently exist.

#### **II. PROJECTED POPULATION INCREASE**

Although Calipatria’s population includes institutionalized inmates at the Calipatria State Prison, this Service Area Plan will only examine the non-institutionalized population. The City only provides limited services to the Prison (mainly wastewater treatment services). Calipatria’s total population has been decreasing since 2010 according to population estimates prepared by the Department of Finance. The total population in 2010 was 7,705 and 7,555 in 2017. The population in group quarters (prison) is decreasing but the total residential population grew from 3,541 persons in 2010 to 3,696 in 2017 at an average growth rate of 0.6% per year. Based on this growth, Calipatria’s residential population is expected to be 3,764 in 2020 and 3,880 in 2025.

**Table 3.2-1 Growth and Phasing Project Population**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>
<b>2020</b>	3,764
<b>2025</b>	3,880
<b>2030</b>	4,000
<b>2035</b>	4,124

#### **III. AREAS OF ANNEXATION**

The City has ample of land within the City Limits for infill development. There are currently no plans for annexation to the City of Calipatria. The area with the most potential for annexation in the next 5-10 years is located west of the City limits adjacent to Lyrly Road.



#### **IV. EXISTING LAND USE**

Existing land use in the City is governed by the provisions of the City of Calipatria Zoning Ordinance, adopted in 2013 and is guided by the goals and policies presented in the General Plan. By implementing the language of the General Plan Land Use Element, the City dictates what type of land uses are allowed throughout specific areas within its boundaries. The General Plan Land Use Element lists the following land use designations: Low Density Residential, Medium Density Residential, High Density Residential, Open Space Recreational and Open Space Agriculture; Public Facility; General Commercial, Airport Commercial, Downtown District, Light Industrial, Heavy Industrial, Airport Light Industrial, and Specific Plan Area (Figure 3-1).

Much of the land surrounding the City is involved in agricultural uses, as farming has historically been a principal component of the region's economy. It is generally the City's policy to allow continuation of existing agricultural activity on land while planning for the development of this land for other uses.

#### **V. PLANNED LAND USE**

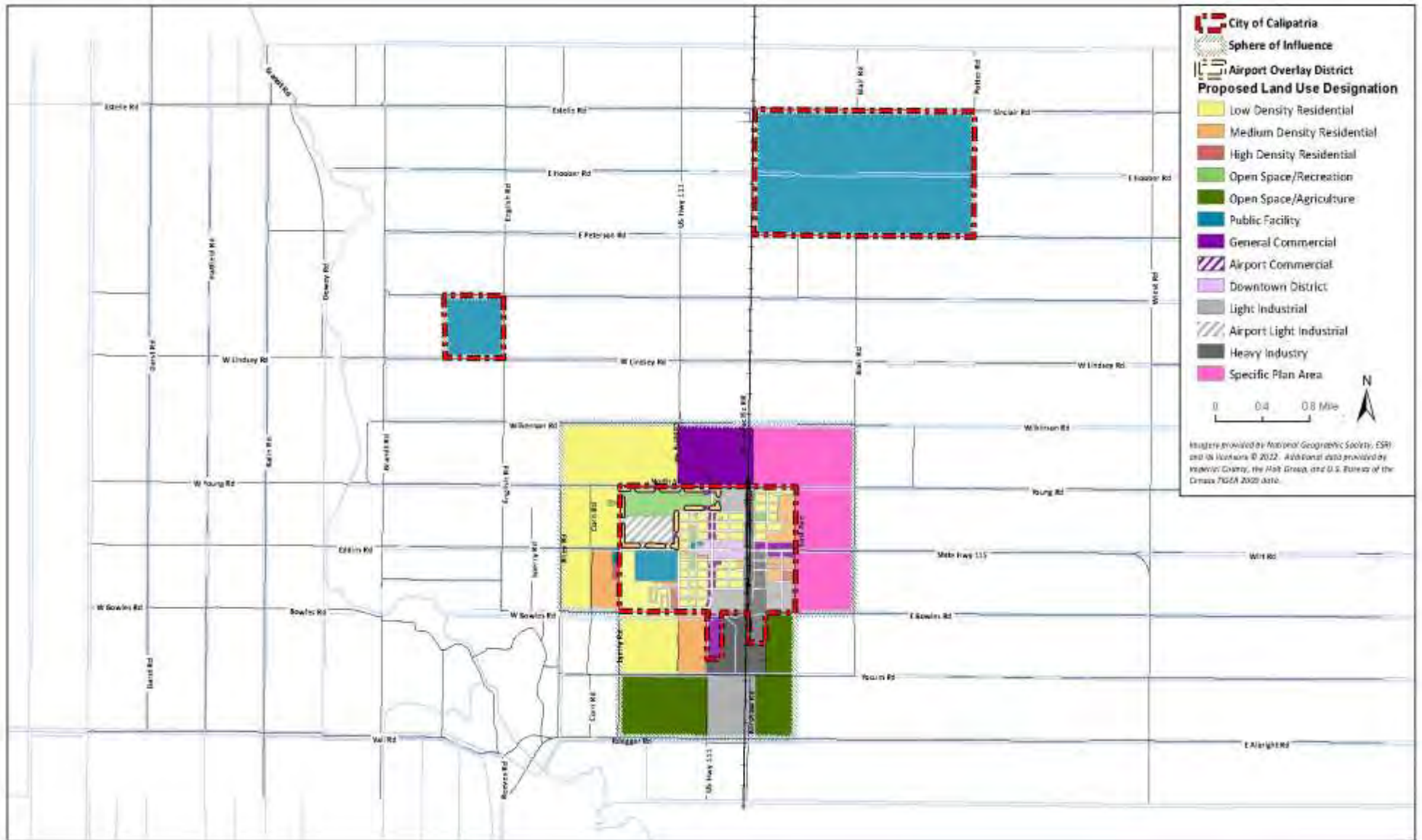
Planning and development within the City boundaries is guided by the goals and policies of the General Plan Land Use Element. Through the implementation of this element and the application of the land use designations detailed above, the City is able to foresee where and to what extent growth would occur within its boundaries. Generally speaking, the City's land use policy encourages infill development within the boundaries of existing developed areas instead of new development of agricultural lands or vacant lands in order to best utilize existing facilities and services. Figure 3-1 is an accurate representation of the anticipated future land uses.

It is assumed that all of the land within the City's Sphere of Influence will one day be annexed into the City proper. The General Plan does not provide a specific schedule for the annexation of land to the City.

#### **VI. BUILDOUT PROJECTIONS**

There are an estimated 1,122 total housing units as of January 2017 according to the Department of Finance. If all lots that are currently vacant but zoned for residential development are fully developed, it would result in approximately 936 additional units at full buildout (Calipatria Housing Element 2017). Growth in residential construction has been stagnant whereby only one new house was constructed in the past seven years.

Figure 3-1 Existing Land Use Map



## **4.0 PUBLIC FACILITIES AND SERVICES**

The following chapter provides a detailed account of the various public services and facilities that are developed, maintained, and operated by the City. The section covers facilities and services for City administration, drainage, fire, law enforcement, library, parks and recreation, circulation and roadways, wastewater treatment and sewer, and water. For each of these facilities areas, an inventory of existing facilities is given and performance standards are identified (where applicable) to gauge the effectiveness and adequacy of the existing facilities. Demands for future facilities are discussed relative to projected growth outlined in Chapter 3 above. Where applicable, plans for future facilities are discussed. Discussion is presented regarding the current funding methods for each facilities area and the prospective sources of funding that could be used in the future. Finally, mitigation measures are presented that would aid the City in ensuring future adequacy and efficiency.

### **4.1 ADMINISTRATIVE FACILITIES**

#### **I. PERFORMANCE STANDARD**

There are no adopted performance standards for administrative facilities for the City of Calipatria, however, performance standards can be established based on the number of personnel needed to service a certain amount of population. There are currently five (5) employees servicing the needs of the City's existing 3,696 residents. Although budgetary constraints have prevented the hiring of additional necessary employees, the City has hired a recreation program administrator in the past. Based on this information, a ratio of six (6) employees is required for 3,696 residents or, stated another way, 1.6 full time equivalent (FTE) employee for every 1,000 residents.

Administrative services are currently performed out of the existing 4,851 square-foot City Hall which is comprised of a lobby, Council Chambers, a conference room, file storage rooms, office space, and restrooms. There are two (2) walled offices, while the rest of building contains an open-concept 1,727 square-foot office area. There are currently three (3) employees utilizing approximately 900 square feet of the open space area, and according to City Staff, there is plenty of room to house the current number of employees with additional room more employees. Open space offices can accommodate one employee for every 100-150 square feet of space, therefore another 4.6 employees. Because 1.6 FTE employees are needed for every 1,000 residents, a performance standard of 240 square feet per 1,000 residents (1.6 FTE x 150 square feet) per employee will be used for this Service Area Plan.

#### **II. FACILITY PLANNING AND ADEQUACY ANALYSIS**

This analysis provides an inventory of the existing City Administrative facilities owned by the City of Calipatria, 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. Administrative services are performed out of the 4,851 square-foot City Hall located at 125 North Park Avenue. The facility is comprised of the following spaces:

#### 4.1-1 City Administrative Facilities

Administrative Facility Area	Square Feet
Council Chambers:	770 sf
Lobby:	327 sf
Bathroom Area:	375 sf
Storage:	773 sf
Conference Room:	185 sf
City Manager's Office:	360 sf
Finance Officer's Office	334 sf
Open-Concept Office Area:	1,727 sf
<b>Total</b>	<b>4,851 sf</b>

#### *Adequacy of Existing Facilities*

The existing City Administrative facilities are sufficiently sized and adequate, and the buildings are generally in acceptable condition and spacious enough to accommodate the scope and scale of City services. The existing amount of office space and meeting space is more than adequate to accommodate the employees, customers, and users of City administrative facilities. There is approximately 827 square feet of unused space within City Hall which is an indication that the existing administrative facilities is more than adequate to serve the existing population.

#### *Future Demand for Facilities*

As the City of Calipatria continues to grow, so does the need for administrative facilities, but the City's growth is fairly modest at 0.6% per year. In 2035, the estimated population will only increase by 428 persons for a total of 4,124 residents. As stated previously, a total of 1.6 FTE employees are needed for every 1,000 residents. The 2035 population will require a total of 6.6 personnel (1.6 FTE x 4,124). The additional 0.6 employee will need 150 square feet. As there is an excess of 827 square feet in the existing City Hall building, there is more than sufficient room to accommodate future personnel to address the 2035 population.

#### *Opportunities for Shared Facilities*

In order to reduce administrative service costs, the City of Calipatria out sources some of the administrative services such as City Attorney, City Planner, City Engineer and Special Project Manager.

#### *Phasing*

There are currently no plans for expansion of City Hall. There is ample room for growth beyond the time span examined in this Service Area Plan.

### III. FUNDING

Funding for administrative facilities is currently provided by the General Fund. Specific revenue sources include property and sales tax, 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. The budget covers utilities and building maintenance for the shop, City Hall and Fire Department building. It also covers the City Hall debt.

**Per Capita Costs**

The City of Calipatria budgeted \$651,080 in costs for FY 2017/2018. The current population of 3,696 is taken from the California Department of Finance. Using the current population of 3,696 (which excludes inmate population), administrative facilities and services costs are per resident. This data was calculated by dividing the tax dollars raised in Calipatria that are expended for administrative services by the existing (net) population.

- \$651,080 cost/ 3,696 residents = **\$ 176.16 per capita**

**Future Funding Costs**

**Table 4.1-2 Future Funding Costs**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>Future Funding Costs</b>
<b>2020</b>	3,764	\$663,066
<b>2025</b>	3,880	\$683,500
<b>2030</b>	4,000	\$704,640
<b>2035</b>	4,124	\$726,483

**Future Funding Sources**

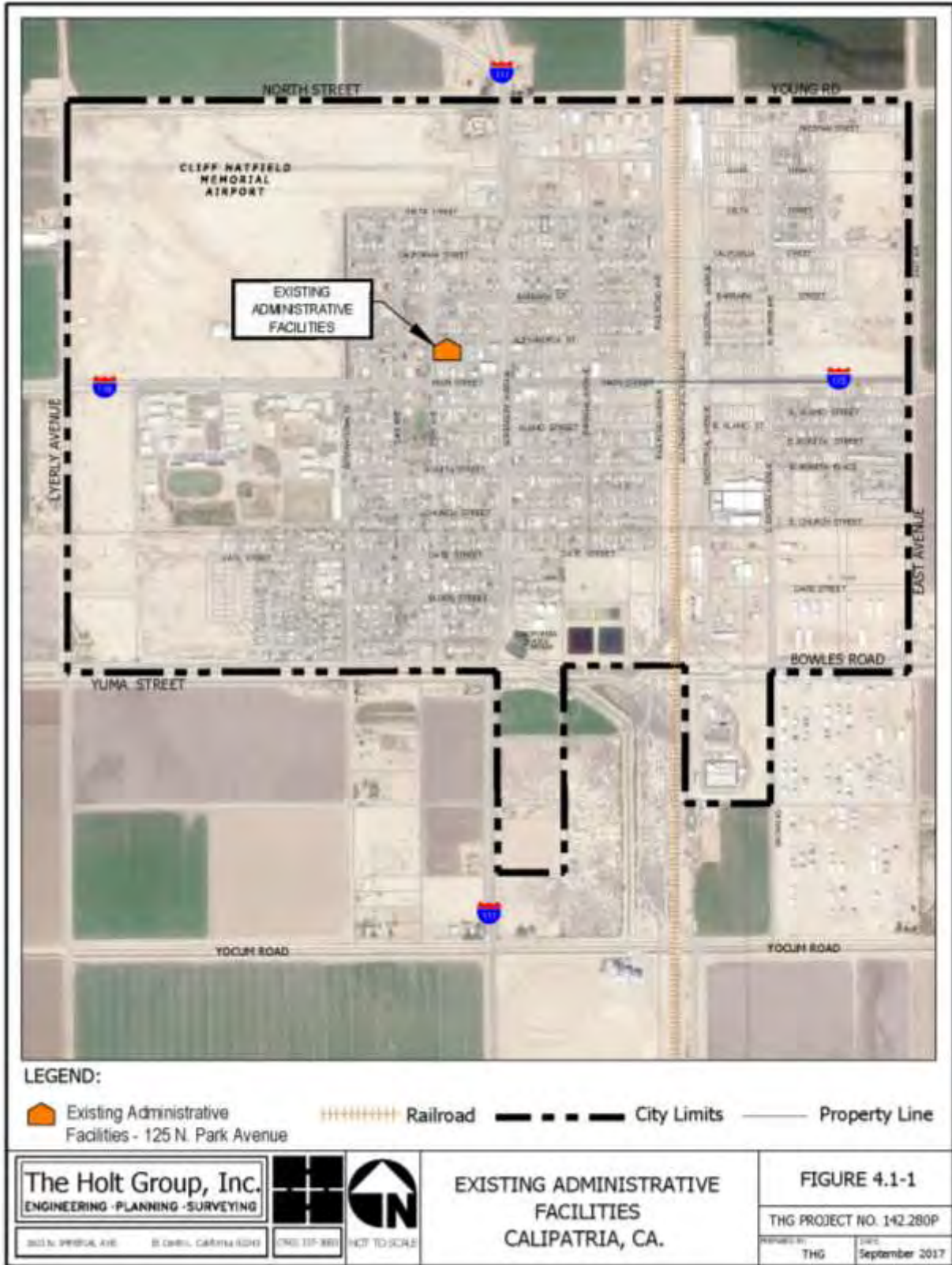
In addition to the continued use of existing funding sources, development impact fees may be established to help fund future administrative facilities demand created by future development. If additional funding is needed, then General Obligation Bonds can be issued or a citywide community facilities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

**IV. MITIGATION**

In order for the City to provide to its residents adequate administrative services and to assure that future demands for facilities are properly identified and addressed, the City should implement the following measures.

- A-1** Prepare a precise plan for the government administrative offices and land uses in conformance with General Plan Public Facilities Land Uses Goal 1. Such a plan would specifically discuss the adequacy of existing facilities, anticipate future needs of the City, and identify opportunities for expansion to properly accommodate City growth.
- A-2** Continue to periodically review the administrative facilities and personnel of the City through the preparation of annual reports. Such review will identify staffing and budgetary concerns as City growth continues to increase the demand on facilities and staff.

Figure 4.1-1 Existing Administrative Facilities



## 4.2 WASTEWATER FACILITIES

### I. PERFORMANCE STANDARD

The City of Calipatria owns, operates and maintains a Wastewater Treatment System which provides wastewater collection and treatment services to the Calipatria community, the Calipatria State Prison and areas immediately outside of the City limits to some isolated rural, unincorporated residences. There are performance standards for wastewater treatment facilities and wastewater collection facilities as follows:

**Wastewater Treatment Plant-** The Performance standards and requirements for the Calipatria Wastewater Treatment Plant are governed by the National Pollution Discharge Elimination System (NPDES) discharge permit. The City of Calipatria Wastewater Treatment Plant operates under NPDES Permit No. CA 0105015 as issued by the California Regional Water Quality Control Board, Colorado River Basin Region. The NPDES permit establishes the Waste Discharge Requirements (WDR's) 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 the standards and criteria by which the Calipatria Wastewater Treatment Plant operates. The facilities are designed/permitted for an 80 percent capacity at peak flow and treatment capacity of 1.73 MGD.

**Collection System-** The City of Calipatria utilizes standards established by the United States Environmental Protection Agency (EPA), State Water Resources Control Board's Regional Water Quality Control Board, the Water Environment Federation (WEF) and American Water Works Association (AWWA) to establish performance standards and criteria for the wastewater collection 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 (PWWF) incurred during wet weather conditions. The 25 percent reserve is therefore provided to account for groundwater infiltration and rainfall dependent inflow, plus additional sewer capacity reserve allowance. This 25 percent reserve contingency factor is a commonly used allowance in evaluating wastewater utilities. The following are general design criteria for determining sanitary sewer pipeline capacity:

**Table 4.2-1 Flow Capacity**

Pipeline Size	Flow Capacity
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 feet per second (fps) at peak

wet weather flow (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

### *Inventory of Existing Facilities*

The Wastewater Treatment Plant is located approximately 2½ miles northwest of the City between English and Brandt Road, north of Lindsay Road. The Wastewater Treatment Plant is located at 106 West Lindsey Road. Located on a 160 acre parcel of land owned by the City. The wastewater treatment plant facility is located in the southwest corner of the 160-acre parcel of land on approximately 25 acres. The remaining 135 acres of land consists of vacant native fields. Please See **Figure 4.7-2** Wastewater Treatment Plant Vicinity Map and Service Area. Facilities consist of four ponds with a 1 MGD Capacity and an Aeration System with a total Treatment Capacity of 1.7 MGD.

The City of Calipatria owns over 15 miles of sanitary sewer collection pipelines ranging in size from 6-inch to 15-inch in diameter that collect wastewater from the urbanized City Limits before transmitting it to the Wastewater Treatment Plant at Lindsay Road. The City of Calipatria operates two lift stations into its collection system: The Delta Pump Station and the Calipatria Prison Pump Station. The facilities are operated by one part-time employee and two part-time workers.

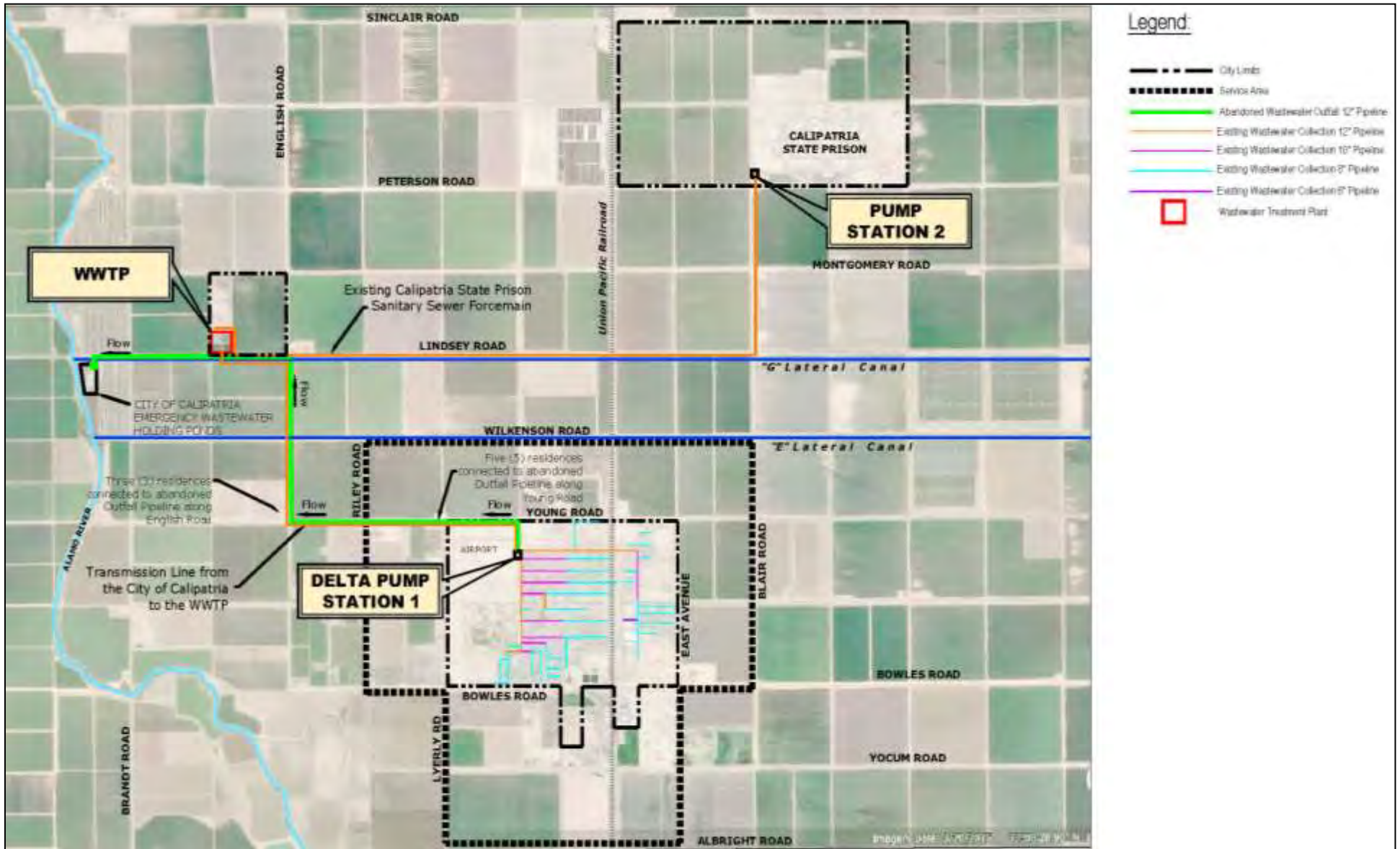
### *Adequacy of Existing Facilities*

The average daily flow entering the Calipatria Wastewater Treatment Facility from the Calipatria State Prison averages 471,000 gallons per day. There are currently no records of the average daily flow entering the Calipatria Wastewater Treatment Facility from the City of Calipatria Delta Street Pump Station. Based on available Public Works records (July 2015 – April 2016), the average daily effluent from the Calipatria Wastewater Treatment Plant varies with monthly effluent averages ranging between 0.61 million gallons per day (MGD) to 0.75 MGD and peaking at 1.1 MGD largely due to water conservation efforts (previously averaging 1.1). The average daily influent flow is determined to be .85 MGD to err on the conservative side. Capacity improvements would be needed when the average daily demand at the treatment plant exceeds 80 percent of the peak permitted capacity of 1.73 MGD. The plant is currently operating at less than 50% percent of capacity and has average flows of 115 gallons per day per capita.

During the preparation of this Service Area Plan (2017), the City of Calipatria had been exceeding effluent limitations which have resulted in violations for E.Coli, Total Suspended Solids (TSS), and Biochemical Oxygen Demand 5-Day 20°C (BOD). Violations were alleged to have occurred over six-month period from July 2008 through January 2009. Additionally, there are eight residential units in the unincorporated areas discharging wastewater into an abandoned outfall main pipeline that is in violation of standards. The City is in the processing of improving the Wastewater Treatment Plant to correct these violations as it has received 100% Grant funding from the Water Resources Control Board Clean Water State Revolving Fund Program. The project will be 100% constructed as of the end of 2018.



Figure 4.2-1 Wastewater Treatment Plant Vicinity Map and Service Area



A headworks facility to screen the raw wastewater flow from the State Prison for removal of large objects and debris from the wastewater flow is also necessary. The debris and solids from the Calipatria State Prison periodically clog or become entangled with the aeration propellers and shafts at the Calipatria Wastewater Treatment Plant causing system failure. Effluent received from the State Prison contains excessive amounts of large debris, solids and grit from the prison sewer flow. These conditions demand excessive maintenance to an already overburdened staff of two operators and two part-time employees. It is anticipated that sometime in the near future, the City of Calipatria will need to design construct an equalization basin and headworks facility at the City owned property.

**Future Demand for Facilities**

As the City of Calipatria continues to grow, so does the need for wastewater services and facilities. The Joint Powers Agreement with the California Department of Corrections commits the City to reserve 0.73 million gallons per day (MGD) of the facility’s 1.73 MGD treatment capacity. This leaves an excess capacity of 1.0 MGD to respond to the needs of the residents. At a current average rate of 115 gpcd, the future population of 4,124 residents in the year 2035 will generate an estimated average demand of 0.47 MGD. The treatment plant will then be operating at 85% capacity. The Regional Water Quality Control Board generally requires agencies to begin engineering design at 80% capacity and begin construction at 90% capacity. Given that the City’s growth rate is minimal, the treatment plant is not expected to reach 90% capacity until 2062. The City of Calipatria has sufficient capacity to meet the current demands of its service area both in the short and the long term based on the anticipated population through the year 2035.

**Opportunities for Shared Facilities**

In order to reduce wastewater treatment facilities maintenance and capital improvement costs, the City of Calipatria outsources services requiring a Special Project Manager and certified Wastewater Treatment Plant Operator. The City has participated in studies that consider regional consolidating with Niland, however, that was determined to not be cost effective.

**Phasing**

**Table 4.2-2 MGD**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>MGD</b>
<b>2020</b>	3,764	1.43
<b>2025</b>	3,880	1.45
<b>2030</b>	4,000	1.46
<b>2035</b>	4,124	1.47

**III. FUNDING**

The primary sources of revenue for wastewater treatment and conveyance facilities are the sewer service charges and grant opportunities as they become available. There is also a sewer connection/impact fee which is a flat fee of \$1,800. This cost largely covers the actual cost of

connection only and leaves little revenue for capital improvement needs at the treatment facility. 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 capital needs and demand. A copy of the sewer ordinance and fees is included as Appendix B of this Service Area Plan.

Improvement demands generated entirely by the Prison will need to be assessed directly to the Calipatria State Prison. It is essential for the City of Calipatria to revisit its service contract to ensure that the Prison is paying for its fair share of capital needs.

**Per Capita Costs**

For the fiscal year 2017-2018 Budget, the City of Calipatria costs were \$403,150 for wastewater services. The current population of 7,555 is taken from the Department of Finance and includes an inmate population of 3,859. Using the current population serviced by the wastewater collection and treatment system, wastewater services costs are \$53.36 per capita. This data was calculated by dividing the annual budget for wastewater services by the existing serviced population.

- \$403,150 costs/7,555 population = **\$53.36 per capita per year**

**Future Funding Costs**

A cost estimate for future wastewater facilities is provided in the table below. These estimations were calculated by utilizing the existing per capita costs to determine future costs based on population projections. Prison population is constantly in flux so an estimate of 4,000 inmates was used to project future demand for wastewater.

**Table 4.2-3 Future Costs for Wastewater Facilities**

<b>Year</b>	<b>Projected Population (Residents+ 4,000 inmates)</b>	<b>Future Costs for Wastewater Facilities</b>
<b>2020</b>	7,764	\$414,290
<b>2025</b>	7,880	\$420,490
<b>2030</b>	8,000	\$426,883
<b>2035</b>	8,124	\$433,473

**Future Funding Sources**

The current fee structure will need to be reviewed periodically. The City has not raised its sewer fees since 2005 and service fee revenues only cover operation and maintenance costs and don't allow for capital need reserves. The 2017 Rate Study (in progress during September of 2017) will assess all operation, maintenance, and reserve needs. The City should periodically adjust its established development impact fees. Other potential revenue sources include Special Assessment Districts, Community Facilities Districts, local bond issuance and development impact fees. Because the City of Calipatria is an economically disadvantaged community it should continue to pursue grant funding from State and Federal agencies in order to subsidize impacts to residents.

#### **IV. MITIGATION**

In order for the City to assure adequate service to its wastewater customers as development continues, the City should implement the following measures.

- S-1** Continue to periodically review the wastewater rate and financing structure to assure adequate funding for the implementation of capital needs and the proper maintenance of existing facilities.
- S-2** Re-evaluate the existing Service Contract with the Calipatria State Prison and ensure that the customer is paying for it's fair share of capital improvement needs and service costs.
- S-3** Prior to the recordation of a Final Map for a development project proposed within the service area, the City shall require a development agreement indicating that adequate wastewater service would be available to the completed project and that the associated costs will be borne to the development.

## **4.3 FIRE FACILITIES**

### **I. PERFORMANCE STANDARD**

The Calipatria Fire Department currently has no performance standards for response times except a 3 to 4-minute out the door performance goal is maintained. The *Agreement for Fire Protection Services* made with the Imperial County Fire Department states that, “the County reserves the right to set the level of service expected of the Agency (City of Calipatria Fire Department).” However, no exact standards for response times are set forth in the Agreement. Therefore, the performance standard necessary to maintain the current level of service shall not exceed the 3 to 4-minute out the door response time.

The square footage of the existing building facilities is more than adequate and can accommodate growth, and equipment is also adequate according to Chief Hall. Therefore, a performance standard can be determined based on the existing facilities square footage and the existing population at the time of the preparation of the Service Area Plan. The performance standard for fire facilities for the City of Calipatria is 1,000 square feet per 1,000 population. Considering the current facilities are more than adequate and can accommodate growth, these standards may need to be reassessed as demand for facilities increases. The performance standard for fire personnel for the City of Calipatria is 4 per 1,000 population.

### **II. FACILITY PLANNING AND ADEQUACY ANALYSIS**

The City of Calipatria has a contract with the County of Imperial for fire suppression in the unincorporated areas (approximately 250 square miles) surrounding the City (See Appendix C). The current agreement is effective June 2015 and shall be self-renewed annually.

#### **Inventory of Existing Facilities**

The Calipatria Fire Department is located at 125 N. Park and is approximately 4,720 square feet. Please refer to Figure 4.3-1 Existing Fire Facilities. There are 16 personnel (2 paid full time, 7 part time, and 7 paid call). There are 2 personnel on duty each shift, 7 days a week including Saturdays and Sundays through the summer months, but only 1 firefighter on duty Saturdays and Sundays during the winter. There is currently no night shift.

The following fire protection facilities are currently available:

- One (1) Type 1 Engine, City Owned
- One (1) 50 foot Quint, (same as engine but has ladder) City Owned
- One (1) 2,500 Water Tender, (tactical), City Owned
- One (1) Command Vehicle, City Owned
- One (1) Utility Vehicle, City Owned
- One (1) Type 3 4X4 Brush Engine, Contract Engine
- One (1) Light Tower-Generator, Trailer Mounted (OES Owned)
- One (1) Hazards Materials/Incident Command (IID Owned)

Figure 4.3-1 Existing Fire Station Facilities



### **Adequacy of Existing Facilities**

According to Chief Hall the existing facilities are adequate. The Fire Station, which is currently 4,720 square feet, has adequate room to expand. Using the performance formula provided below, the existing demand for fire facilities is:

$$3,696 \text{ Existing Net Population} / 1,000 \text{ population} \times 1,000 \text{ SF} = \mathbf{3,696 \text{ square feet}}$$

#### **Existing surplus of 1,024 SF**

Considering the current facilities are more than adequate and can accommodate growth, these standards may need to be reassessed as demand for facilities increases.

As previously noted, there are 22 personnel, including 1 Chief, 2 Captains, and 1 Lieutenant and 16 reserves (paid per call) and 4 advanced EMT's. While there are 2 personnel on duty at a time, the Department averages a response of 7 to 8 personnel per call. According to Chief Hall, this response is more than adequate. Using the performance formula provided below, the existing demand for personnel is:

$$3,956 \text{ Existing Net population} \times 3.94 \text{ personnel} / 1,000 \text{ Population} = \mathbf{14.6 \text{ personnel}}$$

Using the higher ratio of 3.94 firefighter per 1,000 population, the current staffing level can protect a population of 5,583 which the City is not expected to reach until well beyond 2050. No additional equipment or facilities are needed.

The fire station is centrally located in the City of Calipatria, therefore the current response times can be maintained in the near future. However, if development occurs outside the current City Limits, response times may decrease due to the potential for simultaneous calls.

### **Future Demand for Facilities**

As the City of Calipatria continues to grow, so does the need for fire services and facilities. However, future growth is only expected to occur as a result of natural growth and infill development. Calipatria's response area is not expected to grow and the Fire Department can respond to all areas of the City within the required 8-minute response time. At full build out, the City's population is only expected to increase from the current 3,696 persons to 4,544 persons in 2045, an increase of only 848 persons. The Fire Department has sufficient personnel to protect existing and future population.

### **Opportunities for Shared Facilities**

The City of Calipatria does have a contract with the County of Imperial for fire suppression in the unincorporated areas (approximately 250 square miles) surrounding the City (See Appendix B). The County places an engine and pays a fee to the City for the service. Under this service agreement, the City may use the contract engine placed by the County as an extra engine if needed or should one of the City units be down for maintenance. While the contract is for fire suppression only, the City has chosen to provide all services such as medical request to the

contract area. This service is provided largely using City equipment. Additionally, in order to reduce fire protection services costs, the City of Calipatria and the City of El Centro maintain an agreement for fire dispatch services. The City of Calipatria is further a signatory to the California Master Mutual Aid Agreement in addition to the Imperial Valley Fire Service and Rescue Mutual Aid Plan. The City also has an automatic aid agreement with the Niland Fire District.

**Phasing**

Considering the current facilities are more than adequate and can accommodate growth, these standards may need to be reassessed as demand for facilities increases.

**Table 4.3-1 Future Personnel Demand**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>Future Personnel Demand</b>	<b>Future Square Footage Demand</b>
<b>2020</b>	3,764	14.8	3,764 SF
<b>2025</b>	3,880	15.3	3880 SF
<b>2030</b>	4,000	15.8	4,000 SF
<b>2035</b>	4,124	16.3	4,124 SF

**III. FUNDING**

Costs for the City of Calipatria Fire Department to provide fire protection services to the City of Calipatria and unincorporated areas are currently financed by property and sales taxes from the General Fund and from the fire service contract with the County of Imperial. The Department also receives funding from responses under the California Fire Assistance Agreement, of which an estimated 35 percent of the refunds are placed into the Calipatria capital outlay account. In addition, the Department has an impact/mitigation fee schedule, as well as billing for medical aid services, and vehicle repairs and maintenance for other City departments.

**Per Capita Costs**

For the fiscal year 2017-2018, the City of Calipatria budgeted costs were \$383,643 for fire protection services. The current population of 3,696 is taken from 2017 Department of Finance population estimates and excludes inmate population. Using the current population of 3,696, fire protection services costs are \$103.79 per resident. This data was calculated by dividing the annual budget of the fire department by the existing (net) population. This amount may not reflect actual costs of employing firefighters since the department generates income. It may also not reflect actual costs in the future, considering the majority of current staff are reserves and paid per call.

- \$383,643 cost/ 3,696 residents = **\$103.79 per capita**



### **Future Funding Costs**

A cost estimate for future fire facilities is provided in the table below. These estimations were calculated by utilizing the existing per capita costs to determine future costs based on population projections. This amount may not reflect actual costs of employing full-time firefighters in the future, considering the majority of current staff are reserves and paid per call.

**Table 4.3-2 Future Cost Estimate for Fire Services**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>Future Cost Estimate for Fire Services</b>
<b>2020</b>	3,764	\$390,665
<b>2025</b>	3,880	\$402,705
<b>2030</b>	4,000	\$415,160
<b>2035</b>	4,124	\$428,030

### **Future Funding Sources**

Current funding sources for the 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. The impact fee established in 1991 is \$300 per residential unit and .25 cents per square foot of all non-residential structures. These fees should be re-assessed on a periodic basis as most jurisdictions update every five to ten years. Other possible funding sources for fire protection facilities are as follows:

- Community Development Block Grant Revolving Funds
- USDA Rural Assistance Community Facilities Program
- A Special Assessment District

## **IV. MITIGATION**

In order for the City to assure adequate fire and emergency response service within its boundaries as development continues within the City boundaries and within the Sphere of Influence, the City should implement the following mitigation measures:

- F-1** Evaluate periodically and update and/or revise the performance standard or performance goal for personnel presented in the Service Area Plan as necessary.
- F-2** Establish a performance standard or performance goal for fire protection vehicles. A standard may be set in terms of fire trucks per 1,000 City residents. An official standard for vehicles would enable the City and the Calipatria Fire Department to better analyze existing and future performance and quantify the need for additional equipment.
- F-3** Continue the periodic review of number of calls and responses to determine the adequacy of existing service and any need for improvement or additional resources.
- F-4** Pursue additional finances to find additional personnel, equipment, and vehicles of the Calipatria Fire Department.

## **4.4 LAW ENFORCEMENT**

### **I. PERFORMANCE STANDARD**

The performance standard for law enforcement personnel was established under the 2004 Service Area Plan Update by then Police Chief Gomez. The performance standard is one officer per 1,000 population. This officer performance standard was reviewed and continued to be accepted by Acting Police Chief Lyn Mora while preparing this Service Area Plan Update. There are no performance standards for response times. Presently, the department lacks the technology to track exact response times. According to Chief Mora, response times vary from one minute to five minutes. However, there are infrequent circumstances where an officer will be busy at one service call and another call will be waiting. A response time standard of 3 minutes is applied.

There are no existing performance standards for police facilities. The current police station measures 2,060 square feet. According to Acting Chief Mora, the police station is sufficient to house up to 6 police offices, so a performance standard of 343 square feet per office will be used for this Service Area Plan.

### **II. FACILITY PLANNING AND ADEQUACY ANALYSIS**

The City of Calipatria has its own police department located at 140 West Main Street (See Figure 4.3-2 Law Enforcement Facilities). The Police Department staffs anywhere from 1-3 officers per shift (Chief included). Each shift for a police officer is 12 hours in length, while the Chief's shift is 8 hours in length. Dispatching services are currently contracted through the City of Brawley Police Department.

The City of Calipatria Police Department also assists the California Highway Patrol and Imperial County Sheriff's Office if the agencies do not have an officer in the near vicinity upon their request. The Calipatria Police Department also provides backup for these agencies when requested to ensure officer safety measures.

The Department handles and investigates certain calls for service in the vicinity of the Calipatria State Prison. The prison rests in the City's jurisdiction, but is several miles away from Calipatria's residential population.

#### **Inventory of Existing Facilities and Staff**

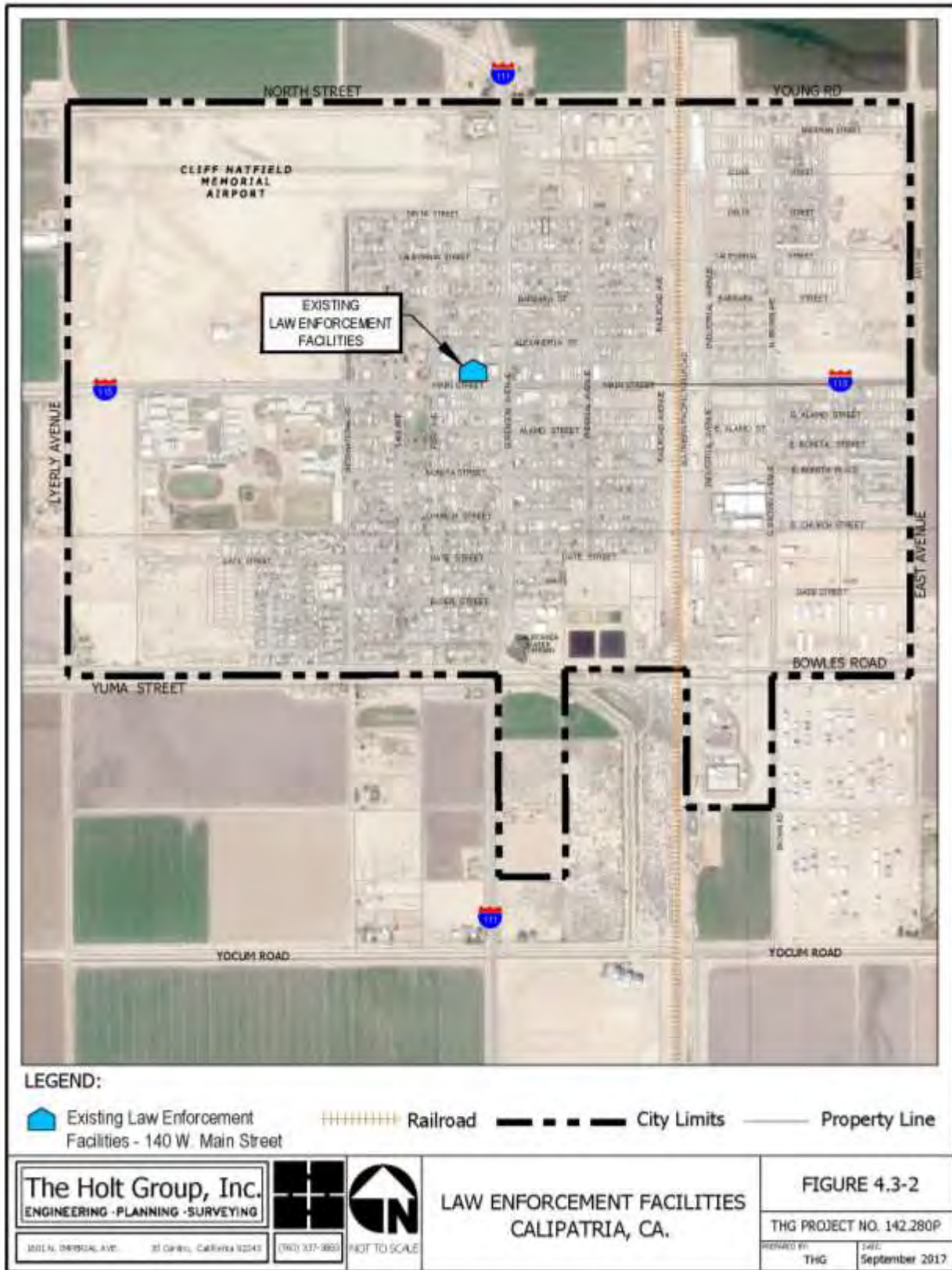
One (1) Police Chief

Five (3) Full time police officers

One (1) Part Time Officer

4 black/white patrol cars  
1 unmarked patrol vehicle  
1 PAL van  
1 PAL vehicle  
2,060 square feet of building

Figure 4.4-1 Law Enforcement Facilities



### **Adequacy of Existing Facilities and Staff**

There are presently no performance standards for square feet of building space/personnel. According to Chief Mora, there is little to no room to expand the existing office space. The current police station measures 2,060 square feet. This size is sufficient for up to six officers. In turn, as the demand grows the current building will not be adequate.

The Police Department currently employs 4 full-time staff, but staffs anywhere from 1-3 officers at a time. Using the performance formula, the existing demand for personnel is:

$$3,696 \text{ Existing Net population} \times 1 \text{ personnel/ } 1,000 \text{ Population} = \mathbf{4 \text{ personnel}}$$

The current population of 3,696 is taken from the 2017 California Department of Finance population estimates. Using the performance standard of 1 officer required for each 1,000 persons, there should be a minimum of 4 officers. The current demand meets this standard, considering there are 4 full time employees.

The Department handles and investigates certain calls for service in the vicinity of the Calipatria State Prison. The prison is located with the City's incorporated jurisdiction, but is located approximately 4.4 driving miles away from Calipatria's residential population and police station location. The inmate population was not included in the population projections to determine the existing demand considering the Police Department does not handle all incidents at the prison.

### **Future Demand for Facilities and Staff**

As the City of Calipatria continues to grow, so does the need for law enforcement services and facilities. At a ratio of one (1) police officer per 1,000 residents, the existing four (4) officers can effectively handle a 2035 population of 4,124 residents. No additional expansion of police facilities is required.

### **Opportunities for Shared Facilities**

Mutual aid services are practiced through the Police Department. Dispatching services are currently contracted through the City of Brawley Police Department. The City of Calipatria Police Department also assists the California Highway Patrol and Imperial County Sheriff's Office if the agencies do not have an officer in the near vicinity upon their request. The Calipatria Police Department also provides backup for these agencies when requested to ensure officer safety measures.

The police station building is too small for shared facilities, however, City management may be considering consolidating law enforcement operations with City Hall which is 4,857 square feet for an administrative staff of five (one of which is part-time).

**Phasing**

**Table 4.4-1 Law Enforcement Future Personnel Demand**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>Future Personnel Demand</b>
<b>2020</b>	3,764	4.0
<b>2025</b>	3,880	4.0
<b>2030</b>	4,000	4.0
<b>2035</b>	4,124	4.0

**III. FUNDING**

A portion of funding for law enforcement is currently financed by property and sales taxes from the General Fund. Other funding sources include the Narcotics Task Force and State C.O.P.S. Grant.

**Per Capita Costs**

For the fiscal year 2017-2018, the City of Calipatria budgeted costs for police was \$462,349.00 (anticipated revenue of \$451,849 was not taken into account) Expenses for law enforcement services were applied to a population of 3,696. The current population is taken from the 2017 California Department of Finance and does not include inmate population. Using the current population, police protection services costs are \$125.09 per resident. This data was calculated by dividing the annual budget of the police department by the existing (net) population.

- \$462,349 cost/ 3,696 residents = **\$ 125.09 per capita**

**Future Funding Costs**

A cost estimate for future law enforcement facilities and services is provided in the table below. These estimations were calculated by utilizing the existing per capita costs to determine future costs based on population projections. The net population (Total – 4,000 inmates) was used to estimate the costs.

**Table 4.4-2 Future Cost Estimate for Police Services**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>Future Cost Estimate for Police Services</b>
<b>2020</b>	3,764	\$470,838
<b>2025</b>	3,880	\$485,349
<b>2030</b>	4,000	\$500,360
<b>2035</b>	4,124	\$515,871

**Future Funding Sources**

Current funding sources for law enforcement should continue to be used. In addition, development impact fees were established in 1991 to ensure future development contributes its proportional share to the future demand created. The Police Protection Facilities Development Charge is a developer fee imposed on any new construction within the City limits. This is a one-time developer fee so that the City could reasonably and adequately provide the necessary police

protection. The fee established in 1991 is \$300 per residential unit and .25 cents per square foot of all non-residential structures. These fees should be re-assessed on a periodic basis as most jurisdictions update every five to ten years. Other recommended funding sources include increasing existing department customer service fees and increasing existing City of Calipatria Ordinance fines.

#### **IV. MITIGATION**

In order for the City to assure adequate law enforcement service within its boundaries as development continues within the City boundaries and within the Sphere Of Influence, the City should implement the following mitigation measures.

- LE-1** Establish a performance standard or performance goal for response times and facility space. Official standards for response times and facility space would enable the City and the Calipatria Police Department to better analyze existing and future performance, determine the feasibility of service to areas in the County, and determine the need for additional resources.
- LE-2** Address shortfalls in performance standards for personnel presented in this Service Area Plan. Maintaining standards enables the City and the Calipatria Police Department to better serve the community.
- LE-3** Consider the possibility of relocating to 125 North Park Avenue, currently used by City administration office and the City Council. This building is adequate to house the Police Department and may be large enough to occupy as shared facilities. Continue to pursue this option and other possible locations for adequate facilities.
- LE-4** Pursue additional finances to fund additional personnel, equipment, and vehicles of the Calipatria Police Department.
- LE-5** Obtain additional sworn personnel, non-sworn personnel, and vehicles to meet the future demand.
- LE-6** Review existing development impact fees for Calipatria Police Department services. Identify necessary improvement to the current fee structure, and implement revised fee structure.

**4.5 LIBRARY FACILITIES**

**I. PERFORMANCE STANDARD**

Library services are provided by the County of Imperial at a facility owned by the City of Calipatria within the Cadwell community park which is centrally located. The public library is named Meyer Memorial Library. There are no existing performance standards for library facilities for the City of Calipatria, however according to library staff, the performance standard was established in 2004, based on the existing 2004 library facilities square footage and the population at the time. The performance standard for library facilities for the City of Calipatria was established at 665 square feet of library facilities per 1,000 population.

**II. FACILITY PLANNING AND ADEQUACY ANALYSIS**

As previously noted, the County of Imperial provides for library services. The City of Calipatria provides the facilities and the corresponding maintenance costs of the facility. The Imperial County Free Library (ICFL) formed in 1912 to serve the people of Imperial County who reside outside the city limits of Brawley, Calexico, El Centro and Imperial. There are currently four library branches open to the public as follows: one in Calipatria, one in Heber, one in Holtville, and one at the Salton City. The ICFL provides recreational and informational reading, audiotapes, some videos and DVDs, periodicals, and reference services to its patrons. Materials can be requested via interlibrary loan. Internet and public-access computers are available at most branches. The branch operates Monday through Friday for at least eight hours each day.

This analysis provides an inventory of the existing facility provided in conjunction with the County of Imperial for the delivery of library services to the City of Calipatria, the existing and future demand for facilities as well as a projected phasing schedule based on population projections. The purpose of this analysis is to determine if the existing facilities will be needed in order to meet future demand.

**Inventory of Existing Facilities**

Library Facilities include the library space, the contents of the library as well as the staff that manage the library. It also includes any support equipment such as computers, copy machines, and other office equipment that may be available to the general public. The Calipatria Branch is located at 105 South Lake Street (See Figure 4-5).

**Calipatria Branch:**

Floor area	2,634 sq. ft
Number of Books	11,000
Number of Reader seats	30
Number of Computers	5
Staffing	1.5

### Adequacy of Existing Facilities

Using the performance formula provided below, the existing demand for library facilities is:

$$3,696 \text{ Existing Net Population} \times 665 \text{ SF} / 1,000 \text{ Population} = \mathbf{2,457 \text{ SF}}$$

According to the library staff, the existing facilities are adequate and therefore, as stated above the performance standard is sufficient at the existing facilities.

### Future Demand for Facilities

As the City of Calipatria grows, so will the need for library facilities. With a population expected to reach 4,124 by the year 2035, additional library facilities will be needed to serve the future residents. In order to meet this future demand, an additional 108 square feet (2,742 SF - 2,634 SF) of library facilities will be needed.

### Opportunities for Shared Facilities

The Calipatria Branch is part of the Imperial County Free Library system. The existing facility shares resources with the communities of Heber, Holtville, and the Salton City.

### Phasing

**Table 4.5-1 Future Demand for Library Facilities**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>Future Demand for Library Facilities</b>
<b>2020</b>	3,764	2,465 SF
<b>2025</b>	3,880	2,541 SF
<b>2030</b>	4,000	2,620 SF
<b>2035</b>	4,124	2,742 SF

The Calipatria Library Facility was found sufficient to meet the needs of the current population. There are no current plans to expand the existing library system in Calipatria.

## **III. FUNDING**

As previously noted, the City of Calipatria covers the cost of building maintenance while all supplies and staffing is covered by Imperial County. Library facilities janitorial maintenance is currently financed by sales taxes from the City General Fund. The library operations, resources, and staff are provided by the County of Imperial per the agreement. The funding for the branch comes from that system, which receives .0072% of the property taxes from those areas in the County that do not maintain their own municipal library systems. Additionally, the County Librarian seeks grants and dollars, such as Public Library Funds, from the California State Library to benefit the Calipatria branch.

### Per Capita Costs

Based on 2017/18 Fiscal Year Budget figures, while more than \$80,000 is expended per year operating the branch, about \$5,670 of tax dollars are raised in Calipatria proper through property



taxes, which are then paid to the County Library Service District. The current population of 3,696 is taken from California Department of Finance and excludes inmate population. Using the current population of 3,696 library facilities and services costs are \$1.54 per resident. This data was calculated by dividing the tax dollars raised in Calipatria that are expended for library services by the existing (net) population.

- \$5,670 cost/ 3,696 residents = **\$ 1.54 per capita**

**Future Funding Costs**

While the cost to residents to fund the Calipatria Meyer Memorial Library is minimal, per year. The funding mechanism for the library facilities may change in the future, which would alter the following table. The future costs for library facilities is based on the current per capita costs multiplied by the projected population, not on the costs to run the facility, because these funds are currently provided by the County of Imperial.

**Table 4.5-2 Future Costs for Library Facilities**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>Future Costs for Library Facilities</b>
<b>2020</b>	3,764	\$5,796
<b>2025</b>	3,880	\$5,975
<b>2030</b>	4,000	\$6,160
<b>2035</b>	4,124	\$6,350

**Future Funding Sources**

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.

**IV. MITIGATION**

In order for the City to provide to its residents adequate library services and to assure that the library system is sufficiently expanded to accommodate growth within the City and the boundaries of the Sphere of Influence, the City should implement the following measures:

- L-1** Continue to periodically review the facilities and personnel of the Calipatria Public Library through the preparation of annual reports. Such review will identify staffing and budgetary concerns as City growth continues to increase the demand on library facilities and staff.
- L-2** Continue to apply for all possible library funding opportunities from the State.
- L-3** Review existing development impact fees for library services, identify necessary improvements to the current fee structure, and implement revised fee structure.
- L-4** Continue to accept donations of money and supplies as a means of augmenting library services while conserving allocated finances.

## 4.6 PARK AND RECREATIONAL FACILITIES

### I. PERFORMANCE STANDARD

The Calipatria General Plan Open Space Element is a plan for the comprehensive and long-range preservation and conservation of Open Space. Public Parks and Recreational facilities are classified as Open Space. The General Plan require new residential subdivisions to provide approximately 5 acres of Open Space for parkland and recreation uses per 1,000 new residents or to pay fees, as per the Quimby Act provisions of the subdivision ordinance.

### II. FACILITY PLANNING AND ADEQUACY ANALYSIS

#### Inventory of Existing Facilities

Total park acreage in the City of Calipatria is **11.87** acres. The list of parks is as follows:

• Caldwell Park	4 acres
• Radamacher Park	4 acres
• Mikesell Park	.17 acres
• Hernandez Park	3.7 acres
<b>TOTAL</b>	<b>11.87 acres</b>

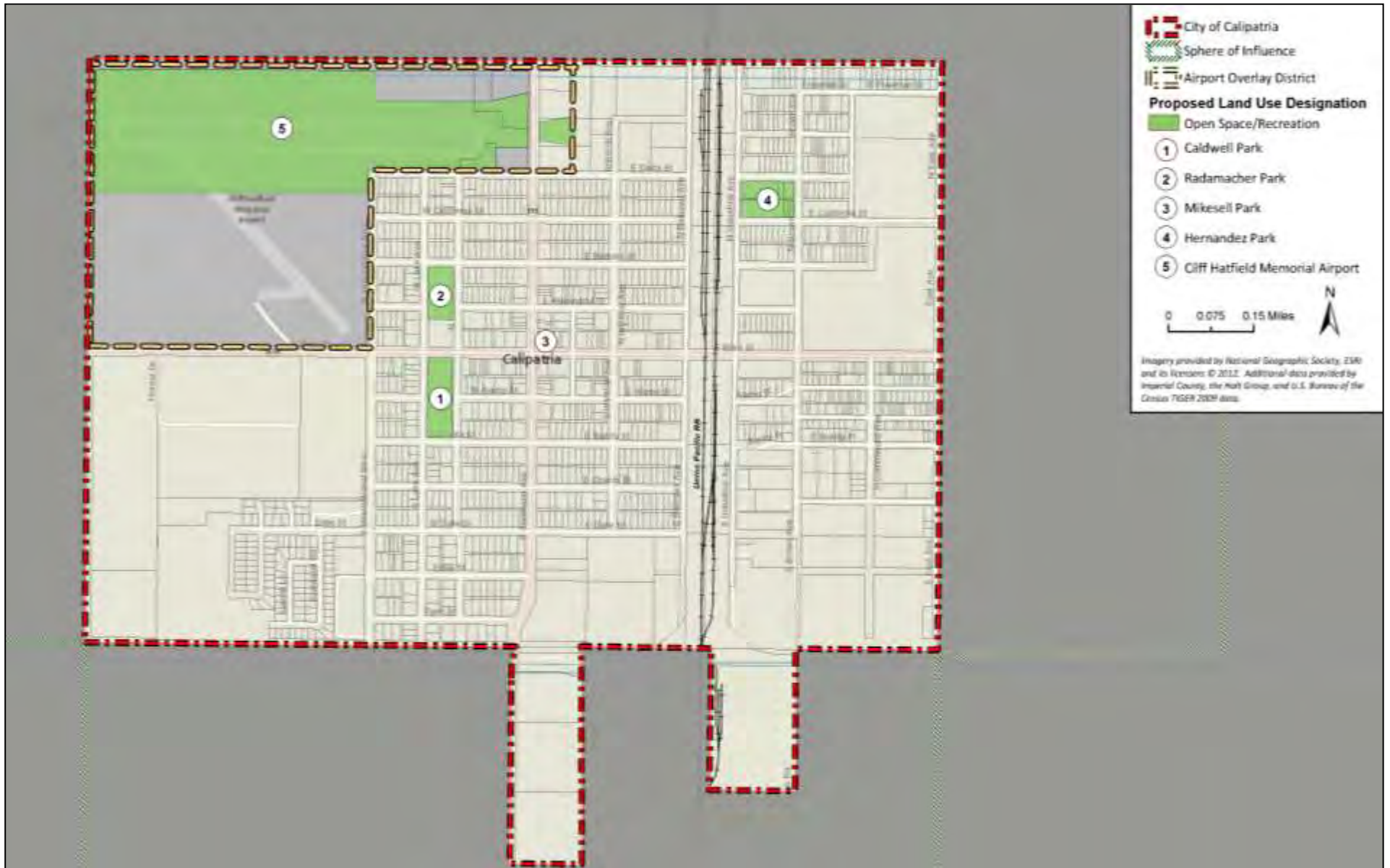
**Figure 4.6-1** shows the location of the parks listed above. The City presently has three maintenance workers responsible for maintaining parks, landscaping at City Hall, the Fire Department, the Police Department and along airport property on Main Street in addition to maintenance of local streets, sewer lines, lift station, aerators at the wastewater treatment plant and street sweeping. Four other administrative employees perform tasks related to park facilities: the Administrative Assistant, Finance Director, Public Works Director, and City Manager. Each of these administrative employees spends approximately 5% of their time on park related tasks.

Caldwell Park, located on South Park Avenue between Main Street and Bonita Street, contains playground equipment, skate park, performance gazebo, and open fields. Radamacher Park, located on North Park Avenue between Main Street and Barbara Street, contains basketball courts, baseball field, and shaded picnic tables. Mikesell park is a small park on the northeast corner of Main Street and Highway 111 with shaded picnic tables. Hernandez Park serves the east part of the City and is located on California Street and Brown Avenue. Amenities at Hernandez Park include a basketball court, a soccer field, and minimal playground equipment.

#### Adequacy of Existing Facilities

The City's current residential population of 3,696 generates a demand of 18.5 acres based on a standard of 5 acres per 1,000 in population. There is an existing deficiency of 6.63. acres. This deficiency cannot be funded by development impact fees (DIFs). The National Recreation and Parks Association (NRPA) published park location, size, and amenities standards in 1970 and is still widely used. The NRPA recommends that a neighborhood park of 1-2 acres in size for every 1,000 residents be located within a half-mile radius of all residential uses. NRPA standard further require certain amenities based on population size.

Figure 4.6-1 Park Locations



For example, one (1) picnic shelter and one (1) playground equipment should be provided for every 2,000 residents, but the NRPA also recommends one (1) tennis court for every 2,000 residents. Most communities will use NRPA standards as a starting point in determining the type of amenities required.

All residences in Calipatria are located within a half-mile of one of three parks in the City. At a rate of 2 acres for every 1,000 residents, a total of only 7.4 acres of neighborhood parkland is required.

$$3,696 \text{ Net Existing Population} \times 5 \text{ Acres} / 1,000 \text{ Population} = 18.75 \text{ Acres}$$

$$11.78 \text{ acres of existing parkland} - 18.75 \text{ acres of current demand} = \mathbf{(6.63) \text{ Acres deficient}}$$

**Future Demand for Facilities and Staff**

Based on the 2045 buildout population projection of 4,544 the City of Calipatria will need 22.5 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 10.63 additional acres of parkland by the year 2045. This figure was determined as follows:

$$5.0 \text{ Acres}/1,000 \text{ Population} \times 4,544 \text{ Population} = 22.5 \text{ Acres of Future Demand}$$

$$22.5 \text{ Acres of Future Demand} - 11.87 \text{ Acres of Existing Parkland} = 10.63 \text{ Acres Needed}$$

**Opportunities for Shared Facilities**

Parks and recreation facilities include open space areas, both improved and unimproved for recreational use, owned and operated by the City of Calipatria. Facility amenities within the parks may include swings, slides, and shade structures for the use of the public. Only those park facilities owned by the City are applicable under this discussion or that are under a mutual use agreement with the City of Calipatria for the provision of recreational services to the community. Recreational Open Space may further be found on public school sites and private developer areas dedicated to parks or open space.

**Phasing**

There are currently no planned expansions of park facilities. Based on the standard of 5.0 acres per 1,000 population, the following table represents the demand for parkland acreage for the next 20 years in five year increments.

**Table 4.6-1 Demand for Future Parks**

Year	Projected Population (Excluding inmates)	Demand for Future Parks
2020	3,866	19.5 acres
2025	4,050	20.0 acres
2030	4,170	21.0 acres
2035	4,293	21.5 acres
2040	4,421	22.0 acres

Note: Demand for parkland is based on the General Plan standard of 5.0 acres per 1,000 population

### Per Capita Costs

The City's 2017/2018 budget allocates \$83,270 to Parks. Using the current population of 3,696, park facilities costs are \$22.53 per resident. This data was calculated by dividing the FY 17/18 budgeted tax dollars raised in Calipatria that are expended for parks services by the existing (net) population.

- \$83,270 cost/ of 3,696 residents = **\$22.53 per capita**

### Future Funding Costs

**Table 4.6-2 Future Funding Costs for Parks**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>Future Funding Costs for Parks</b>
<b>2020</b>	3,866	\$87,097
<b>2025</b>	4,050	\$91,245
<b>2030</b>	4,170	\$93,944
<b>2035</b>	4,293	\$96,276
<b>2040</b>	4,421	\$99,594
<b>2045</b>	4,544	\$102,381

### Future Funding Sources

Current funding sources should continue to be used as a source for financing park and recreational facilities. In addition, it is essential that the City require developers of new subdivisions to dedicate parkland and/or pay development impact fees for the improvement and expansion of existing park and recreational facilities in accordance with the Quimby Act (Governmental Code Sections 66477-66477.3). It would also be beneficial to continue to update and implement a five-year capital improvement plan for all park and recreational facilities within the City.

## **IV. MITIGATION**

In order for the City to provide to its residents adequate parkland that is efficiently managed and maintained as growth continues within the City, the following measures should be implemented:

- P-1** Current funding sources should continue to be used as a source for financing park and recreational facilities. The adopted park impact fees should furthermore be reviewed periodically for adequacy, at least every five years.
- P-2** Require developers of new subdivisions to dedicate parkland and/or pay development impact fees for the improvement and expansion of existing park and recreational facilities.
- P-3** Update and implement a five-year capital improvement plan for all park and recreational facilities within the City.
- P-4** Re-evaluate General Plan park standards to be more in line with NRPA standards.

## 4.7 CIRCULATION FACILITIES

The Circulation Element of the Calipatria General Plan (2013) addresses the current and future needs of the community for transportation facilities, which will provide for the efficient movement of persons and goods throughout the City. The Circulation Element discloses the City’s goals, policies, and performance criteria with respect to the circulation system, presents the minimum design standards for City streets, and provides a Circulation Plan that shows the anticipated development of the system as growth occurs within the City.

In addition to streets and highways, the Circulation Element is also concerned with other transportation facilities and services. Included among these other facilities are the Calipatria Municipal Airport and the Union Pacific Railroad. The Circulation Element is also concerned with the provision of transit services. These services include bus transportation to and from the City, taxicab services, and air transportation.

### I. PERFORMANCE STANDARD

The Circulation Element of the General Plan identifies performance criteria for the various types of roadways found in the local system. The criteria, which are summarized below in Table 4.7-1, are based on the graded scale “level of service” (LOS) classification system. The LOS system quantifies the effective operation of a particular roadway by determining the average daily traffic (ADT) capacity and how changes in ADT affect roadway service. LOS A represents effective service with little traffic congestion, while LOS F represents ineffective service with a great deal of traffic congestion.

The Circulation Element sets goals to maintain a traffic level of service (LOS) C or better as the standard for all major intersections within the City. If a development project is anticipated to present traffic conditions in excess of this threshold, the project would be required to implement physical improvements that would address project-related traffic impacts.

<b>Table 4.7-1 Roadway Design Standards</b>						
<b>Roadway Classification</b>	<b>Right-of-Way</b>	<b>On Street Parking</b>	<b>Curb-to-Curb Distance</b>	<b>Travel Lanes</b>	<b>Target LOS</b>	<b>Peak LOS</b>
Major Arterial Street (with Median or Turn Lane)	100 feet	Yes	82 feet	4	A	B
Arterial Street	84 feet	Yes	64 feet	4	A	B
Arterial Street (Divided or Turn Lane)	84 feet	No	70 feet	4	A	B
Collector Street	70 feet	Yes	52 feet	2	B	C
Local Street	60-68 feet	Yes	40-48 feet	2	B	C

Source: City of Calipatria, Standard Plans and Specifications

## II. FACILITY PLANNING AND ADEQUACY ANALYSIS

### *Inventory of Existing Facilities*

The City of Calipatria 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 Sorenson Avenue/State Highway 111, Lyerly Road, International Boulevard and East Avenue. The major east/west arterial system consists of Main Street/Highway 115, Young Road, Date Street, and Bowles Road. **Figure 4.7-1** shows the existing Street classifications for the City.

The primary arterials are Highway 111 and State Route 115 which intersect each other in the center of town. The highest volume of traffic is at this intersection of State Route 115 and State Highway 111. State Highway 115 is Main Street west of the Highway 111 intersection and State Highway 111 is referred to as Sorenson Avenue within the City Limits. The City has no official jurisdiction over SR 115 or Highway 111, as they are State Highways under the jurisdiction of the California Department of Transportation (Caltrans). Caltrans, in addition to controlling the state highway right-of-ways, is also responsible for all maintenance of these streets within and outside the City limits. This benefits the City in that the City does not have to be concerned with maintenance of these two major arterials.

Other local transportation facilities include the Union Pacific Railroad. The railroad bisects the town as it runs in a north/south orientation and provides critical services to industrial operations based out of the City of Calipatria and other Imperial County communities. Yet another important transportation facility is the Cliff Hatfield Memorial Airport which is owned by the City. The paved runway extends for 3440 feet. The facility is at an elevation of 180 feet at a distance of about one mile from the City of Calipatria boundary. The airport serves a number of agricultural operations and State prison officials.

There are currently three public works staff members employed by the City of Calipatria, who are responsible for maintaining roads and the Airport property. They spend 25 percent of their work hours servicing roads. They utilize one dump truck, one small roller, and one asphalt spreader to maintain streets. The majority of street maintenance services are contracted out.

### *Adequacy of Existing Facilities*

The City does not routinely monitor traffic circulation throughout the City owned street system in terms of ADT and LOS, and it is not known whether any City facilities currently carry traffic in excess of the performance standards listed above. Existing LOS for a roadway is usually determined during the environmental review process for individual projects proposed within the City. Both the SR 115 and Highway 111 owned and maintained by Caltrans operate at a LOS C or better even during peak hours.

The existing circulation system is generally adequate to accommodate the current needs of the City in that paved roadways properly link existing residential, commercial, and industrial development. As discussed in detail below, the City has determined the need to implement continuous circulation system improvements throughout the City and focusing on new construction and major rehabilitation in the eastern portion of the City where development is space.

**Figure 4.7-1 Street System**





### **Future Demand for Facilities**

As residential, commercial, and industrial in-fill development continues within the City boundaries the City will need to ensure the capacity of the internal circulation system and roadways serving the proposed development are adequate. The City will need to continue to upgrade and improve existing roadways and create new roadways as large parcels of land are subdivided in order to maintain a service level that is in keeping with the goals established in the General Plan

### **Opportunities for Shared Facilities**

Not all maintenance is completed by the Department of Public Works. Continuous and periodic maintenance is outsourced as funding becomes available. As stated previously, East Main Street is also State Highway 115 and Sorenson Avenue is State Highway 111 which are maintained by the State Department of Transportation. In addition to controlling the state highway right-of-ways, Caltrans is also responsible for all maintenance of these streets within and outside the City limits. This benefits the City in that the City does not have to be concerned with maintenance of these two major arterials.

### **Phasing**

The City of Calipatria just completed two major capital improvement projects along International Avenue and Railroad Avenue. The City also has plans for roadway improvement to north Brown Avenue as well as routine maintenance for numerous streets. Caltrans routinely maintains both Highway 111 and SR 115.

Long range transportation plans include the completion of the Airport Industrial Park and the access to the Municipal Airport for airfreight opportunities will allow a business options for transportation, Air, Union Pacific Rail, and Highway 111. In the interim, the City completes periodic maintenance to the airport facilities and runways. The most recent project was completed in 2017.

In addition, new construction or improvements to circulation facilities will be provided concurrently with new development. Developers will construct required internal street improvements associated with each project. Timing for these improvements will be based on the timing of future development.

## **III. FINANCING**

Funding for circulation facilities is provided by the Highway User Tax Account (HUTA), the Local Transportation Authority (LTA) Measure D Sales Tax Fund as well as developer funding. Developer funding is used to construct required street improvements associated with a project. The City further applies for grant funds as they become available. A most recent added source for funding is SB 1. The Senate Bill provides new funding from the Road Maintenance and Rehabilitation Account (RMRA) for monthly apportionment to the City. The League of California Cities estimates Calipatria's share to be \$50,000 for FY17-18 and exceed \$100,000 for the following fiscal years to be apportioned on a monthly basis. The State provides approximately \$10,000.00 per year for basic maintenance to airport facilities.

**Per Capita Costs**

For the fiscal year 2017-2018, the City of Calipatria budgeted costs of \$707,046.00 for roadway improvements. The current population of 3,696 is taken from the California Department of Finance and excludes approximately 4,000 are institutionalized inmates at Calipatria State Prison. Using the current population of 3,696, circulation improvement and maintenance services costs are \$191.30 per resident. This data was calculated by dividing the annual budget for circulation services by the existing (net) population and does not take into account grant funds receive.

- \$707,046.00 cost/ 3,696 residents = **\$ 191.30 per capita per year**

**Future Funding Costs**

A cost estimate for future circulation maintenance is provided in the table below. These estimations were calculated by utilizing the existing per capita costs to determine future costs based on population projections.

**Table 4.7-2 Future Cost Estimate for Circulation Facilities**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>Future Cost Estimate for Circulation Facilities</b>
<b>2020</b>	3,764	\$720,053
<b>2025</b>	3,880	\$742,244
<b>2030</b>	4,000	\$765,200
<b>2035</b>	4,124	\$788,921

**Future Funding Sources**

Current funding sources for circulation facilities should continue to be used. Additional funding should be provided through the collection of development impact fees. The City of Calipatria is one of the few City’s which has not adopted Transportation Impact Fees. When imposed fees could be used to meet the local match requirements for grant funding. Additionally, there are several alternative funding sources for circulation facilities such as community facilities district, special assessment district and other state and federal grants which should be pursued.

**IV. MITIGATION**

In order for the City to maintain adequate circulation and provide roadways that are sound and efficient, the City should implement the following measures.

- C-1** Continue to periodically review the list of approved roadway maintenance improvement projects slated for implementation by the City to determine project status, need for revision of the program schedule, and budgetary needs.

- C-2** Consider updating the existing development impact fee schedule to include an assessment for circulation and roadway projects.
- C-3** Develop a Capital Improvement Project for local roadways, rank by priority and seek funding for projects as opportunities become available.
- C-4** Continue to assess traffic volumes with existing road conditions and request functional classification changes to roadways that will need future investment due to increased traffic flows in order to make them eligible for FHWA funding.

## **4.8 DRAINAGE FACILITIES**

The City owns, operates, and maintains a system of drains that conveys storm water and urban runoff. The majority of the storm-water conveyance system, however, is surface flow. Stormwater drainage facilities in the City of Calipatria are primarily composed of street-level drainage in the form of curb-and-gutters and valley gutters. The system is managed by the City Engineer, Jack Holt of the Holt Group. The City system within the incorporated City limits ultimately drains into agricultural drains along the outskirts of town. These agricultural drains are owned and operated by the Imperial Irrigation District.

### **I. PERFORMANCE STANDARD**

The City does not maintain performance standards for its drainage system. In general, the goal of the system is to prevent flood conditions that would adversely affect residences, businesses, and facilities within the City. The drainage system must conform to standards set forth by the National Pollutant Discharge Elimination System permit requirements, Federal Emergency Management Agency requirements, and Imperial Irrigation District requirements. Structural and nonstructural control measures and management practices to minimize the addition of runoff volume and pollution to the stormwater system are applied on a case by case basis. Best management practices (BMPs) to reduce the volume of runoff from new development, such as detention/retention units or infiltration structures, are incorporated as needed.

### **II. FACILITY PLANNING AND ADEQUACY ANALYSIS**

#### **Inventory of Existing Facilities**

The City completed a Citywide Stormwater Facility Master Plan and Hydrology Study for the drainage system in 1995. Underground drainage facilities primarily exist in the downtown portion of the City. As a general policy, the City approves of the installation of retention basins on development projects. Projects developed within the City often contain grass fields or vegetated areas into which development-related flows drain and seep into the ground. Thus, drainage within the City is often self-contained within specific developments and does not flow into one large, City-operated system.

#### **Adequacy of Existing Facilities**

According to the City Engineer, the City's facilities are adequate to meet light rainfall events but would be inadequate for 25-year storm events. The area west of Railroad Avenue has a storm water drainage system while the area east of Industrial Avenue does not. Due to the age of portions of the underground pipelines, periodic maintenance of the existing system will be necessary as well as the future development of regional retention basins.

The Citywide Stormwater Facility Master Plan and Hydrology Study (1995) states, "the existing paved street sections within the City have been constructed without consistent design parameters. Street widths, alignments, as well as slope and elevation criteria vary. Storm water carriers such as curb and gutters, cross gutters, storm drains, grader ditches, channels and swales are either nonexistent or ineffectively applied. The lack of comprehensive storm water control system causes runoff to puddle, pond and inundate low lying areas, thus necessitating this study."

### **Future Demand for Facilities**

As the City continues to grow, additional impervious surfaces will be constructed over agricultural land or otherwise undeveloped land, disabling storm water and urban runoff from seeping into the ground in its natural drainage pattern. This will require consideration for additional drainage facilities to prevent flood conditions. It is most likely that the City would continue to allow the construction of drainage facilities in each development that contains the flows from the development. Such facilities would be constructed by the developer, which would prevent the City from needing to conduct major improvements in most parts of the City boundaries and Sphere of Influence boundaries.

### **Opportunities for Shared Facilities**

There are no opportunities for shared facilities.

### **Phasing**

The City does not currently have plans for major improvements to the existing system of drainage facilities. As development continues within the City boundaries and the Sphere of Influence, consideration will be given for storm water drainage issues in order to prevent flood conditions. According to the Subdivision Map Act, developers are required to provide on-site drainage facilities. Newly constructed roads associated with new development will be engineered to City standards and will include gutters and adequate slope from the centerline to allow the proper conveyance of storm water.

## **III. FUNDING**

Within the City and the Sphere of Influence, these facilities are mostly installed and funded by developers as projects are implemented. However, the estimated annual cost to operate and maintain the drainage facilities is \$2,000.00, which is taken from the General Fund.

### **Per Capita Costs**

For the fiscal year 2017-2018, the City of Calipatria budgeted costs were \$2,000.00 for drainage maintenance services. The current population of 3,696 is taken from the 2017 California Department of Finance population estimates. Inmates are excluded from this population base. Using the current net population of 3,696, drainage maintenance services costs are \$.54 per resident. This data was calculated by dividing the annual budget for drainage services by the existing (net) population.

- \$2000.00 cost/ 3,696 residents = **\$.54 per capita per year**

### **Future Funding Costs**

A cost estimate for future drainage maintenance is provided in the table below. These estimations were calculated by utilizing the existing per capita costs to determine future costs based on population projections.

**Table 4.8-1 Future Cost Estimate for Drainage Services**

<b>Year</b>	<b>Projected Population (Excluding inmates)</b>	<b>Future Cost Estimate for Drainage Services</b>
<b>2020</b>	3,764	\$2,032
<b>2025</b>	3,880	\$2,095
<b>2030</b>	4,000	\$2,160
<b>2035</b>	4,124	\$2,226

**Future Funding Sources**

Funding responsibilities for project-related facilities shall remain with the developers and secured prior to construction.

**IV. MITIGATION**

In order for the City to assure the adequate provision of storm water and urban runoff drainage within the City boundaries and within the Sphere of Influence, the City should implement the following measures.

- D-1** Continue to implement the design recommendations set forth in the Citywide Stormwater Facility Master Plan and Hydrology Study (1995, Holt Group).
- D-2** Require new roadways within the City boundaries and the City Sphere of Influence boundaries to meet City requirements for provision of gutter features and slopes to properly convey storm flow.
- D-3** Continue to require that new development projects address potential drainage issues and provide adequate facilities to convey storm flow. If developments would drain into facilities of the City’s system, require that the developer consult with the Public Works Director and the City Engineer to assure that improvements are engineered and constructed to City standards.

## **4.9 WATER FACILITIES**

The water facilities in Calipatria are privately owned and operated by Golden State Water Company. Golden State Water Company is a public utility in California and is a wholly owned subsidiary of American States Water Company. As an investor owned utility, it is not eligible for government subsidies and shareholders provide the primary source of capital that enables Golden State Water Company to make needed system infrastructure investments and improvements that albeit for the benefit of its customers is also at the ultimate cost to its customers--without subsidies. This mechanism proves to be an expensive service to customers of the private utility, particularly in low income communities, where otherwise subsidies would be critical for affordable service. This is particularly true, being that Golden State must ensure a profitable venture to its shareholders unlike a more traditional public owned system.

### **I. PERFORMANCE STANDARD**

Golden State Water Company is regulated by the U.S. Environmental Protection Agency, the California Department of Public Health and the California Public Utilities Commission. Southern California Water Company operates the system under standards set by the Department of Health Service (Title 22) and the Public Utilities Commission (General Order 103). These set standards regarding water quality, minimum pressures, and meter accuracy.

### **II. FACILITY PLANNING AND ADEQUACY ANALYSIS**

The source of virtually all surface waters in Imperial County is the Colorado River. The water is diverted from the Colorado River at the Palo Verde Wier north of Blythe by the Palo Verde Irrigation District and at the Imperial Dam by the Imperial Irrigation District (IID). The water delivered to customers in the Calipatria water system is carried from the C West lateral gate #38 canals of the IID East High line and is treated at the company's Calipatria water treatment facility.

#### **Existing Facilities-**

Water flows by gravity from an IID canal to four settling basins. The water flows in series through the four settling basins. They have a total capacity of 4.23 MG. Five boosters with a rated capacity of 5,500 gpm pump water from the last basin through five pressure filters. Water flows from the filters directly to the distribution system. The distribution system has approximately 94,000 feet of main ranging in size from 2" to 16". Most of the pipe material is AC or PVC. There is no gravity storage.

#### **Existing Demand-**

Approximately 2.5 MGD.

#### **Adequacy-**

The existing capacity is 6 MGD

### **Inventory of Existing Facilities**

The existing main water treatment and pump station facilities are located at the south end of the City limits at 631 Sorenson Avenue. A new treatment facilities was placed on service in 2005 with a capacity of 6.0 MGD. The current peak demand is 2.5 MGD (summer) and can drop as low as 1.2 MGD in the winter months. The following are system components:

- Water flows by gravity from an IID canal to two 4.5 MG raw water storage basins.
- Water is pumped from the raw water storage basins to three Microfloc Treatment Units, operating in parallel. These units have an upflow clarifier followed by media filtration. Each unit has a capacity of 2 MGD.
- Water from the Microfloc Treatment Units is pumped through two 1.1 MG finished water reservoirs.
- Five boosters with a rated capacity of 5,500 gpm pump water from the last basin through five pressure filters and then directly to the distribution system.
- The distribution system has approximately 94,000 feet of main ranging in size from 2” to 16”. Most of the pipe material is AC or PVC. There is no gravity storage.

### **Adequacy of Existing Facilities**

The treatment capacity of 6 MGD would meet the projected growth demand. This new facility has not had any compliance issues since constructed.

### **Future Demand for Facilities**

The City’s average annual projected water use is shown below. As prison population is constantly in flux, a constant of 4,000 inmates were used to project future demand.

**Table 4.9-1 Future Demand for Water Facilities**

<b>Year</b>	<b>Projected Population With Prison Population</b>	<b>MGD</b>
<b>2020</b>	7,764	0.78
<b>2025</b>	7,880	0.79
<b>2030</b>	8,000	0.80
<b>2035</b>	8,124	0.81

### **Opportunities for Shared Facilities**

The Golden State Water Company plant stationed in Calipatria serves a much broader area. The plant services the community of Niland, and the Calipatria State Prison.

### **Phasing and Buildout**

The water system was last upgraded in 2005. No additional major capital improvements are anticipated to maintain an adequate water supply for existing and future population growth or to meet environmental regulations.



### **III. FUNDING**

The primary sources of revenue for water treatment and distribution facilities are the water service charges implemented by Golden State Water Company. The City of Calipatria is not involved in funding or providing water services, which are strictly owned and operated by Golden State Water Company.

## **5.0 FINANCING**

### **I. INTRODUCTION**

This section of the Service Area Plan discusses various financing mechanisms available to the City of Calipatria. 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 an 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**

The following list presents sources of revenue that are currently utilized by the City of Calipatria to accumulate finances necessary to develop and operate the various facilities and services discussed within the Service Area Plan.

#### **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 Calipatria 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 business 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, City's 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:

- Law Enforcement
- Fire Protection
- Streets
- Traffic Signals
- Storm Drainage
- Water Treatment and Conveyance
- General Facilities
- Open Space Acquisition
- Park Land & Facilities
- Public Library

#### **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.

#### **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:

### ***State Water Resources Control Board***

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. The State Water Resource Control Board administers the Clean Water State Revolving Fund (CWSRF), the Drinking Water State Revolving Fund and Small Community Wastewater Grant (SCWG) Programs. More information on each Program is found below.

- **Clean Water State Revolving Fund Program (CWSRF)**- The Clean Water State Revolving Fund Program accepts applications on a continuous basis. The Federal Water Pollution Control Act (Clean Water Act or CWA), as amended in 1987, established the Clean Water State Revolving Fund (CWSRF) program. The CWSRF program offers low interest financing agreements for water quality projects. Annually, the program disburses between \$200 and \$300 million to eligible projects.
- **Drinking Water State Revolving Fund Program (DWSRF)**- The Drinking Water State Revolving Funds Program was established by the 1996 amendments to the Safe Drinking Water Act (SDWA). The DWSRF is a financial assistance program to help water systems and states to achieve the health protection objectives of the SDWA. The state DWSRFs have provided more than \$32.5 billion to water systems through 2016. Small disadvantaged communities can obtain up to 100% grant funding for eligible projects.
- **Small Community Wastewater Grant (SCWG)**- The Small Community Wastewater Grant Program was created to aid small, financially disadvantaged communities in correcting public health and water quality problems. The SCWG Program originally received funding through the Clean Water Bond Law of 1984, but has relied on several additional funding propositions to continue to assist small communities with water quality needs. Priority is given to small disadvantaged communities which have a significant water quality investment with wastewater rates of at least 1.5% of the communities MHI. Small disadvantaged communities can obtain up to 100% grant funding for eligible projects.

***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 area available for the specific purpose of developing and implementing transportation programs that reduce traffic congestion and air pollution.

### ***Intermodal Surface Transportation Efficiency Act (ISTEA)***

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.

- **Community Assistance Program (CAP):** The Community Assistance Program is administered through BECC and funds smaller shovel ready projects up to \$500,000. Funded with NADB's retained earnings, this program offers grant financing to support the implementation of projects sponsored by public entities in all environmental sectors eligible for NADB financing. The objective of this program is to support the implementation of critical environmental infrastructure projects for sponsors with limited capacity to incur debt.
- **Project Development Assistance Program (PDAP):** Funding is available for project development activities necessary for certification of projects including, but not limited to planning studies, environmental assessment, final design, financial feasibility, community participation, and development of sustainability elements. Final design grant assistance is limited to 50% of the final design costs and cannot exceed \$500,000.

- **Border Environmental Infrastructure Fund (BEIF):** Grants are intended to supplement funding from other sources in order to complete a project’s financial package. Applicants must seek other sources of funding since BEIF is considered to be the funding of last resort. Actual BEIF participation is considered on a project-by-project basis and determined according to funding availability and based on an affordability analysis to be conducted by NADBank during project development.

## **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. They are usually available for purchase in denominations of \$5,000.

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**

##### ***Current Funding***

Funding for administrative facilities is currently provided by the General Fund. Specific revenue sources include property and sales tax, 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.

##### ***Cost Avoidance Opportunities***

In order to reduce administrative service costs, the City of Calipatria out sources some of the administrative services such as City Attorney, City Planner, City Engineer, and Special Project Manager.

##### ***Recommended Funding***

In addition to the continued use of existing funding sources, development impact fees may be 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**

##### ***Current Funding***

Within the City and the Sphere of Influence, drainage facilities are mostly installed and funded by developers as projects are implemented. However, the estimated annual cost to operate the maintenance of drainage facilities is \$2,000.00, which is taken from the General Fund.

##### ***Cost Avoidance Opportunities***

None

##### ***Recommended Funding***

Funding responsibilities for project-related facilities shall remain with the developers and secured prior to construction.

#### **C. Fire Facilities**

##### ***Current Funding***

Costs for the City of Calipatria Fire Department to provide fire protection services to the City of Calipatria are currently financed by property and sales taxes from the General Fund.



### ***Cost Avoidance Opportunities***

In order to reduce fire protection services costs, the City of Calipatria and the City of El Centro maintain an agreement for fire dispatch services.

### ***Recommended Funding***

Current funding sources for the 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**

### ***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 and State C.O.P.S. Grant.

### ***Cost Avoidance Opportunities***

In order to reduce law enforcement cost, the City of Calipatria receives dispatching services from the City of Brawley as a part of the 911 request for emergency response.

### ***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**

### ***Current Funding***

Library facilities janitorial maintenance is currently financed by sales taxes from the General Fund. The library operations, resources, and staff are provided by the County of Imperial per agreement.

### ***Cost Avoidance Opportunities***

In order to reduce library costs, the City of Calipatria will continue to contract with the County to provide library services.

### ***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 Recreational Facilities**

### ***Current Funding***

Park facilities are currently financed by property and sales taxes from the General Fund and by user fees.

### ***Cost Avoidance Opportunities***

None

### ***Recommended Funding***

Current funding sources should continue to be used as a source for financing park and recreational facilities. In addition, it is essential that the City requires developers of new subdivisions to dedicate parkland and/or pay development impact fees for the improvement and expansion of existing park and recreational facilities in accordance with the Quimby Act (Governmental Code Sections 66477-66477.3). It would also be beneficial to develop and implement a five-year capital improvement plan for all park and recreational facilities within the City as recommended by the General Plan.

## **G. Circulation Facilities**

### ***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 developer funding. Developer funding is used to construct required street improvements associated with a project.

### ***Cost Avoidance Opportunities***

None.

### ***Recommended Funding***

Current funding sources for circulation facilities should continue to be used. Additional funding will be provided through the collection of development impact fees. Additionally, there are several funding sources for circulation facilities such as community facilities district, special assessment district, Certificate of Participation, Intermodal Surface Transportation Efficiency Act (ISTEA), Surface Transportation Program (STP), Transportation Enhancement Activities (TEA) 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 Facility Capacity**

### ***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 sewer 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 has also been approved for grant funding under the Clean Water State Revolving Loan Fund and has used CDBG Grant Funds in the past. 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.

### ***Cost Avoidance Opportunities***

In order to reduce wastewater treatment facilities maintenance and capital improvements costs, the City of Calipatria outsources services requiring a Special Projects Manager for some of the City's wastewater treatment and conveyance system capital improvement projects.

### ***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 Rural Assistance* and the Water Resources Control Board *Clean Water State Revolving Fund*. The City of Calipatria should consider these programs for additional assistance in providing for adequate wastewater facilities to the residents of the City of Calipatria.

## **I. Water Facilities**

The City of Calipatria water facilities are privately owned and operated by Southern California Water Company (SCWC). SCWC provides treated water and is currently building a new water treatment plant to service the City of Calipatria, State Department of Corrections, and the community of Niland. Funding comes at direct cost to the user with connection and user fees.

## **6.0 AVAILABILITY OF SERVICES NOT PROVIDED BY THE CITY**

As indicated in the previous sections, the provision of services to the population of Calipatria is shared with other agencies. This section addresses the availability of services not provided by the City.

### **I. SCHOOLS**

The City of Calipatria is served by the Calipatria Unified School District. This District operates one high school, one middle school, one elementary school, and one continuation school. Both Bill E. Young Middle School and Fremont Primary School serve about 400 students respectively. Calipatria High School serves between 350-400 students, while the Midway Continuation School serves close to 30 students. All of the schools are located on the southeast block of Main Street and International.

Bill E. Young Middle School opened new facilities in 2000 and Calipatria High School is currently under construction and expected to be finished in July 2004.

Currently the expansion of school services is financed by local bond funds, developer fees and state matching funds.

### **II. TELECOMMUNICATIONS**

Pacific Bell provides telecommunication services to the City. The California Public Utilities Commission sets the performance standard through a series of established tariffs. The telephone company is a publicly regulated utility and is obligated to serve the community and improve facilities as needed to serve the community. The exact need for telephone lines cannot be determined at this time. Conservative estimates could result in the installation of two lines per residential dwelling unit and an unknown number of lines to serve commercial and industrial areas. No impacts to telephone services have been identified.

### **III. NATURAL GAS**

Southern California Gas is the natural gas supplier to the City of Calipatria. The City coordinates with the supplier when new development occurs to ensure adequate right-of-ways and easements are provided. Natural gas supply and infrastructure are well established and can be extended as future requests are made. Facilities will be installed as development proceeds.

### **IV. ELECTRIC**

The City coordinates the provision of electricity and other services for new development to ensure that adequate right-of-ways, easements, and improvements are provided. The source of electrical energy for this region is a combination of fossil fuels, hydropower, nuclear power, and natural gas. Peak demand, which occurs during the summer months in Calipatria due to the increased use of air conditioning, was estimated at 807 megawatts system wide in 2003.

There are currently two substations in Calipatria. Both substations are in adequate condition. The Calipatria Substation has been upgraded over the last ten years and the Calipatria Prison Substation is relatively new. The Calipatria Substation output to distribution for the year 2003 was 37,124,640 kilowatt hours. The Calipatria Prison Substation had an output to distribution of 31,661,100 kilowatt hours for 2003.

Adequate power and communication infrastructure is required for continued growth and development in Calipatria. As planned development proceeds in Calipatria, power infrastructure for electricity, natural gas service and communication infrastructure must be simultaneously constructed.

## Appendices

**APPENDIX A**  
**2017/2018 APPROVED BUDGET**



**City of Calipatria**

**Tentative Budget & Financial Plan**

**FY 2017-2018**

FL



RESOLUTION 17-17

A RESOLUTION OF THE CITY OF CALIPATRIA APPROVING THE 2017/2018  
TENTATIVE BUDGET AND FINANCIAL PLAN

**BE IT RESOLVED** that the City of Calipatria City Council approve the 2017/2018  
Tentative Budget and Financial Plan; *and*

**BE IT FURTHER RESOLVED** that the City Council of the City of Calipatria expresses  
its gratitude to all City Employees, *and*


**PASSED, APPROVED, AND ADOPTED** at a regular held meeting this 30<sup>th</sup> day of May  
2017 by the following vote:

AYES: Beltran F, Flores, Beltran H, Nava-Froelich, Spellins

NAYES: None

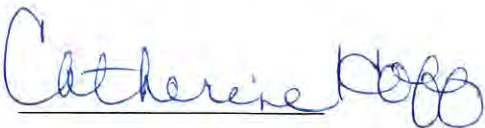
ABSENT: None

OPPOSE: None

  
\_\_\_\_\_  
Jim Spellins, Mayor

ATTEST:

I, Catherine Hoff, City Clerk of the City of Calipatria, hereby certify the above and foregoing to  
be a full, true and correct Resolution 17-17 adopted by said city council on this 30<sup>th</sup> day of May  
2017.



Catherine Hoff, City Clerk

## **Elected Officials**

Mayor

Jim Spellins

Mayor Pro-Tem

Fidel Flores

Councilmember

Maria Nava-Froelich

Councilmember

Fred Beltran

Councilmember

Heather Beltran

City Clerk

Catherine J. Hoff

City Treasurer

Patricia Nelson

## **Appointed Officials**

City Manager

Romualdo J. Medina

Finance Officer

Katherine R. Lopez

Fire Chief

Christopher R. Hall

Interim Police Chief

Anthony Lynn Mara

Public Works Supervisor

Alfred M. Spence

RECAP BUDGET FY 2017.2018

<b>GENERAL FUND</b>	<b>Fund #</b>	<b>Revenue</b>	<b>Expense</b>	<b>Revenue over (under) Expenses</b>	<b>Grand Total All Funds</b>	
	<b>01</b>					
City Attorney	01-03		\$ (20,000.00)	\$ (20,000.00)		
Planning	01-05	\$ 35,000.00	\$ (54,006.00)	\$ (19,006.00)		
City Hall	01-16		\$ (164,257.00)	\$ (164,257.00)		
Non-Departmental	01-17	\$ 1,300,493.00	\$ (254,149.00)	\$ 1,046,344.00		
CDBG-84	01-23		\$ (2,739.00)	\$ (2,739.00)		
Police Dept.	01-25	\$ 10,500.00	\$ (462,349.00)	\$ (451,849.00)		
Fire Dept.	01-26	\$ 101,093.00	\$ (383,643.00)	\$ (282,550.00)		
Gen-FTHB	01-32		\$ (23,805.00)	\$ (23,805.00)		
Gen-HREHAB	01-33		\$ (23,805.00)	\$ (23,805.00)		
Gen-Streets	01-40	\$ 6,300.00	\$ (38,846.00)	\$ (32,546.00)		
Gen-SA	01-41	\$ 135,311.00	\$ (31,072.00)	\$ 104,239.00		
PW-Shop	01-50		\$ (18,744.00)	\$ (18,744.00)		
PW-Library	01-60		\$ (5,669.00)	\$ (5,669.00)		
PW-Comm. Bldgs	01-80		\$ (14,000.00)	\$ (14,000.00)		
PW-Parks	01-90		\$ (83,266.00)	\$ (83,266.00)		
		\$ 1,588,697.00	\$ (1,580,350.00)	\$ 8,347.00	\$ 8,347.00	Page # 16
<b>Enterprise Funds</b>						
Solid Waste	01-09	\$ 304,100.00	\$ (300,504.00)	\$ 3,596.00	\$ 3,596.00	Page # 18
Sewer Fund	06-00	\$ 629,700.00	\$ (403,111.00)	\$ 226,589.00	\$ 226,589.00	Page # 22
<b>Airport Funds</b>						
Special Aviation	13-00	\$ 10,000.00	\$ (70,000.00)	\$ (60,000.00)	\$ (60,000.00)	Page # 24
Cliff Hatfield Airport	14-00	\$ 22,700.00	\$ (10,429.00)	\$ 12,271.00	\$ 12,271.00	Page # 26
<b>Street Funds</b>						
Gas Tax	10-00	\$ 211,798.00	\$ (192,346.00)	\$ 19,452.00	\$ 19,452.00	Page # 28
Traffic Safety	12-00	\$ 200.00	\$ (200.00)	\$ -	\$ -	Page # 30
SB821	19-00	\$ 14,000.00	\$ (14,500.00)	\$ (500.00)	\$ (500.00)	Page # 32
LTA	22-00	\$ 150,000.00	\$ (500,000.00)	\$ (350,000.00)	\$ (350,000.00)	Page # 34
<b>RLF Funds</b>						
FTHB	32-00	\$ 46,848.00	\$ (137,000.00)	\$ (90,152.00)	\$ (90,152.00)	Page # 36
HREHAB	33-00	\$ 46,848.00	\$ (137,000.00)	\$ (90,152.00)	\$ (90,152.00)	Page # 38
HOME Fund	69-00	\$ 1,700.00		\$ 1,700.00	\$ 1,700.00	Page # 48
<b>Impact Funds</b>						
Offsite Improvement	40-00	\$ 443.00		\$ 443.00	\$ 443.00	Page # 40
Impact Fund-Police-Fire-Pa	59-00	\$ 3,200.00	\$ (35,000.00)	\$ (31,800.00)	\$ (31,800.00)	Page # 42
Sewer Connection	66-00	\$ 4,800.00		\$ 4,800.00	\$ 4,800.00	Page # 44
<b>Special Revenue</b>						
Successor Agency	41-00	\$ 407,004.00	\$ (357,504.00)	\$ 49,500.00	\$ 49,500.00	Page # 46
Capital Equipment FD	02-00					
COPS Fund	03-00	\$ 100,000.00	\$ (100,000.00)	\$ -	\$ -	Page # 50
Capital Equipment FD	02-00	\$ -	\$ -			Page # 52
<b>GRAND TOTAL ALL FUNDS</b>		\$ 3,542,038.00	\$ (3,837,944.00)	\$ (295,906.00)	\$ (295,906.00)	Page # 53

**GENERAL  
FUND**

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For City Attorney (03)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-03-7990 Legal Fees-Police Dept.	2,500.00 \$	0.00 \$	2,500.00 \$	0.00 \$	100.00%
01-03-7991 Legal Fees-Fire Dept	2,500.00	0.00	2,500.00	0.00	100.00%
01-03-7992 Legal Fees-City Hall	15,000.00	0.00	15,000.00	0.00	100.00%
01-03-8006 Legal Fees-Abatement	0.00	0.00	0.00	0.00	0.00%
<b>Total City Attorney Expenditures</b>	<b>20,000.00 \$</b>	<b>0.00 \$</b>	<b>20,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>City Attorney Excess of Revenues Over Expenditures</b> \$	<b>(20,000.00)</b>	<b>0.00 \$</b>	<b>(20,000.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For Planning Dept. (05)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-05-4811 Zoning/Plan Ck./Misc. Revenue	35,000.00 \$	0.00 \$	35,000.00 \$	0.00 \$	100.00%
<b>Total Planning Dept. Revenues</b>	<b>35,000.00 \$</b>	<b>0.00 \$</b>	<b>35,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
01-05-6001 Salaries/Wages	22,264.00 \$	0.00 \$	22,264.00 \$	0.00 \$	100.00%
01-05-6900 Benefits Expense	6,742.00	0.00	6,742.00	0.00	100.00%
01-05-7003 Professional/Technical/Contract	20,000.00	0.00	20,000.00	0.00	100.00%
01-05-7050 County Contract	5,000.00	0.00	5,000.00	0.00	100.00%
<b>Total Planning Dept. Expenditures</b>	<b>54,006.00 \$</b>	<b>0.00 \$</b>	<b>54,006.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Planning Dept. Excess of Revenues Over Expenditures \$</b>	<b>(19,006.00)</b>	<b>0.00 \$</b>	<b>(19,006.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For City Hall (16)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-16-6001 Salaries/Wages	107,798.00 \$	0.00 \$	107,798.00 \$	0.00 \$	100.00%
01-16-6900 Benefits Expense	31,959.00	0.00	31,959.00	0.00	100.00%
01-16-7001 Office Expense	5,000.00	0.00	5,000.00	0.00	100.00%
01-16-7013 Utilities/Maint./Supplies	17,000.00	0.00	17,000.00	0.00	100.00%
01-16-7015 Vehicle Expense	2,500.00	0.00	2,500.00	0.00	100.00%
01-16-7018 Capital Outlay	0.00	0.00	0.00	0.00	0.00%
<b>Total City Hall Expenditures</b>	<b>164,257.00 \$</b>	<b>0.00 \$</b>	<b>164,257.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>City Hall Excess of Revenues Over Expenditures</b>	<b>\$ (164,257.00)</b>	<b>0.00 \$</b>	<b>(164,257.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

*For Non-Departmental (17)*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-17-4006 Animal License Revenue	1,200.00 \$	0.00 \$	1,200.00 \$	0.00 \$	100.00%
01-17-4110 Property Tax Revenue	43,500.00	0.00	43,500.00	0.00	100.00%
01-17-4111 Current Unsecured Property Taxes	3,000.00	0.00	3,000.00	0.00	100.00%
01-17-4114 Aircraft Tax	250.00	0.00	250.00	0.00	100.00%
01-17-4207 Animal Control Fines	100.00	0.00	100.00	0.00	100.00%
01-17-4210 Franchise Fee Revenue	40,000.00	0.00	40,000.00	0.00	100.00%
01-17-4211 Sales Tax Revenue	0.00	0.00	0.00	0.00	0.00%
01-17-4214 Housing In Lieu Revenue	8,500.00	0.00	8,500.00	0.00	100.00%
01-17-4216 VLF Swap (IC)	652,670.00	0.00	652,670.00	0.00	100.00%
01-17-4310 Business License Revenue	8,500.00	0.00	8,500.00	0.00	100.00%
01-17-4510 Sale of City Property	465,000.00	0.00	465,000.00	0.00	100.00%
01-17-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
01-17-4514 Refunds	0.00	0.00	0.00	0.00	0.00%
01-17-4611 Other Court Fines	300.00	0.00	300.00	0.00	100.00%
01-17-4817 Miscellaneous Revenue	3,000.00	0.00	3,000.00	0.00	100.00%
01-17-4900 Transient Occupancy Tax	30,000.00	0.00	30,000.00	0.00	100.00%
01-17-4990 Returned Check Charge	250.00	0.00	250.00	0.00	100.00%
01-17-4998 Lease Revenue	44,223.00	0.00	44,223.00	0.00	100.00%
<b>Total Non-Departmental Revenues</b>	<b>1,300,493.00 \$</b>	<b>0.00 \$</b>	<b>1,300,493.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
01-17-6001 Salaries/Wages	12,000.00 \$	0.00 \$	12,000.00 \$	0.00 \$	100.00%
01-17-6900 Benefits Expense	1,149.00	0.00	1,149.00	0.00	100.00%
01-17-7002 Dues/Subscriptions	15,000.00	0.00	15,000.00	0.00	100.00%
01-17-7003 Professional/Technical/Contract	52,300.00	0.00	52,300.00	0.00	100.00%
01-17-7009 General Insurance	108,000.00	0.00	108,000.00	0.00	100.00%
01-17-7010 Legal Publications	5,000.00	0.00	5,000.00	0.00	100.00%
01-17-7017 Miscellaneous Expense	4,500.00	0.00	4,500.00	0.00	100.00%
01-17-7020 State Compensation Additional Deposit	22,000.00	0.00	22,000.00	0.00	100.00%
01-17-7049 Animal Control	7,000.00	0.00	7,000.00	0.00	100.00%
01-17-7057 Housing In Lieu	8,200.00	0.00	8,200.00	0.00	100.00%
01-17-7064 Interfund Interest Expense	13,000.00	0.00	13,000.00	0.00	100.00%
01-17-7090 Bank Charges	5,500.00	0.00	5,500.00	0.00	100.00%
01-17-7925 Property Taxes	500.00	0.00	500.00	0.00	100.00%
01-17-8007 Abatement Program	0.00	0.00	0.00	0.00	0.00%
<b>Total Non-Departmental Expenditures</b>	<b>254,149.00 \$</b>	<b>0.00 \$</b>	<b>254,149.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Non-Departmental Excess of Revenues Over</b>	<b>\$ 1,046,344.00</b>	<b>0.00 \$</b>	<b>1,046,344.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>



**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For CDBG-84 (23)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-23-6001 Salaries/Wages-Admin	1,969.00 \$	0.00 \$	1,969.00 \$	0.00 \$	100.00%
01-23-6900 Benefits Expense	770.00	0.00	770.00	0.00	100.00%
<b>Total CDBG-84 Expenditures</b>	<b>2,739.00 \$</b>	<b>0.00 \$</b>	<b>2,739.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>CDBG-84 Excess of Revenues Over Expenditures</b>	<b>\$ (2,739.00)</b>	<b>0.00 \$</b>	<b>(2,739.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For Police Dept. (25)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-25-4411 1/2 Cent Sales Tax	10,000.00 \$	0.00 \$	10,000.00 \$	0.00 \$	100.00%
01-25-4810 Reports/Fingerprints/Misc./Bike License	500.00	0.00	500.00	0.00	100.00%
<b>Total Police Dept. Revenues</b>	<b>10,500.00 \$</b>	<b>0.00 \$</b>	<b>10,500.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
01-25-6001 Salaries/Wages	157,257.00 \$	0.00 \$	157,257.00 \$	0.00 \$	100.00%
01-25-6900 Benefits Expense	174,942.00	0.00	174,942.00	0.00	100.00%
01-25-7001 Office Expense	3,500.00	0.00	3,500.00	0.00	100.00%
01-25-7003 Professional/Technical/Contract	81,650.00	0.00	81,650.00	0.00	100.00%
01-25-7013 Utilities/Maint./Supplies	18,000.00	0.00	18,000.00	0.00	100.00%
01-25-7015 Vehicle Expense	25,000.00	0.00	25,000.00	0.00	100.00%
01-25-7016 Supplies/Equipment	1,000.00	0.00	1,000.00	0.00	100.00%
01-25-7017 Miscellaneous	1,000.00	0.00	1,000.00	0.00	100.00%
<b>Total Police Dept. Expenditures</b>	<b>462,349.00 \$</b>	<b>0.00 \$</b>	<b>462,349.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Police Dept. Excess of Revenues Over Expenditures</b>	<b>\$ (451,849.00)</b>	<b>0.00 \$</b>	<b>(451,849.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For Fire Department (26)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-26-4411 1/2 Cent Sales Tax	10,000.00 \$	0.00 \$	10,000.00 \$	0.00 \$	100.00%
01-26-4812 County Fire Contracts	87,893.00	0.00	87,893.00	0.00	100.00%
01-26-4848 Fire Report/Burn Permits/Misc.	3,200.00	0.00	3,200.00	0.00	100.00%
<b>Total Fire Department Revenues</b>	<b>101,093.00 \$</b>	<b>0.00 \$</b>	<b>101,093.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
01-26-6001 Salaries/Wages	105,753.00 \$	0.00 \$	105,753.00 \$	0.00 \$	100.00%
01-26-6800 Paid Call Reserves	29,930.00	0.00	29,930.00	0.00	100.00%
01-26-6900 Benefits Expense	100,536.00	0.00	100,536.00	0.00	100.00%
01-26-6963 STATION COVERAGE PART TIME	36,074.00	0.00	36,074.00	0.00	100.00%
01-26-7001 Office Expense	3,000.00	0.00	3,000.00	0.00	100.00%
01-26-7002 Dues/Subscriptions	350.00	0.00	350.00	0.00	100.00%
01-26-7003 Professional/Technical/Contract	40,000.00	0.00	40,000.00	0.00	100.00%
01-26-7004 Meeting/Travel/Education	2,000.00	0.00	2,000.00	0.00	100.00%
01-26-7010 Legal Publications	500.00	0.00	500.00	0.00	100.00%
01-26-7013 Utilities/Maint./Supplies	24,000.00	0.00	24,000.00	0.00	100.00%
01-26-7015 Vehicle Expense	28,000.00	0.00	28,000.00	0.00	100.00%
01-26-7016 Supplies/Equipment	12,000.00	0.00	12,000.00	0.00	100.00%
01-26-7017 Miscellaneous Expense	1,500.00	0.00	1,500.00	0.00	100.00%
01-26-8007 Abatement Program	0.00	0.00	0.00	0.00	0.00%
<b>Total Fire Department Expenditures</b>	<b>383,643.00 \$</b>	<b>0.00 \$</b>	<b>383,643.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Fire Department Excess of Revenues Over Expenditures \$</b>	<b>(282,550.00)</b>	<b>0.00 \$</b>	<b>(282,550.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

*For FT HB (32) Excluding Department 09*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-32-6001 Salaries/Wages	17,568.00 \$	0.00 \$	17,568.00 \$	0.00 \$	100.00%
01-32-6900 Benefits Expense	6,237.00	0.00	6,237.00	0.00	100.00%
<b>Total FT HB Expenditures</b>	<b>23,805.00 \$</b>	<b>0.00 \$</b>	<b>23,805.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>FT HB Excess of Revenues Over Expenditures</b>	<b>\$ (23,805.00)</b>	<b>0.00 \$</b>	<b>(23,805.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For HREHAB (33)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-33-6001 Salaries/Wages	17,568.00 \$	0.00 \$	17,568.00 \$	0.00 \$	100.00%
01-33-6900 Benefits Expense	6,237.00	0.00	6,237.00	0.00	100.00%
<b>Total HREHAB Expenditures</b>	<b>23,805.00 \$</b>	<b>0.00 \$</b>	<b>23,805.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
HREHAB Excess of Revenues Over Expenditures	\$ (23,805.00)	0.00 \$	(23,805.00) \$	0.00 \$	100.00%

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

*For Streets (40)*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-40-4855 State Highway Contract	6,300.00 \$	0.00 \$	6,300.00 \$	0.00 \$	100.00%
<b>Total Streets Revenues</b>	<b>6,300.00 \$</b>	<b>0.00 \$</b>	<b>6,300.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
01-40-6001 Salaries/Wages	22,043.00 \$	0.00 \$	22,043.00 \$	0.00 \$	100.00%
01-40-6900 Benefits Expense	9,803.00	0.00	9,803.00	0.00	100.00%
01-40-7015 Vehicle Expense	2,000.00	0.00	2,000.00	0.00	100.00%
01-40-7016 Supplies/Equipment	5,000.00	0.00	5,000.00	0.00	100.00%
01-40-7017 Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00%
<b>Total Streets Expenditures</b>	<b>38,846.00 \$</b>	<b>0.00 \$</b>	<b>38,846.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Streets Excess of Revenues Over Expenditures</b>	<b>\$ (32,546.00)</b>	<b>0.00 \$</b>	<b>(32,546.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

*For Successor Agency Admin (41)*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-41-4820 Successor Agency Admin Allowance	135,311.00 \$	0.00 \$	135,311.00 \$	0.00 \$	100.00%
<b>Total Successor Agency Admin Revenues</b>	<b>135,311.00 \$</b>	<b>0.00 \$</b>	<b>135,311.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
01-41-6001 Wages & Salaries-Regular	20,443.00 \$	0.00 \$	20,443.00 \$	0.00 \$	100.00%
01-41-6900 Benefits Expense	5,629.00	0.00	5,629.00	0.00	100.00%
01-41-7003 Professional/Technical/Contract	5,000.00	0.00	5,000.00	0.00	100.00%
<b>Total Successor Agency Admin Expenditures</b>	<b>31,072.00 \$</b>	<b>0.00 \$</b>	<b>31,072.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Successor Agency Admin Excess of Revenues Over</b>	<b>\$ 104,239.00</b>	<b>0.00 \$</b>	<b>104,239.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For Shop (50)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-50-6001 Salaries/Wages	7,401.00 \$	0.00 \$	7,401.00 \$	0.00 \$	100.00%
01-50-6900 Benefits Expense	5,343.00	0.00	5,343.00	0.00	100.00%
01-50-7001 Office Expense	1,000.00	0.00	1,000.00	0.00	100.00%
01-50-7013 Utilities/Maint/Supplies	5,000.00	0.00	5,000.00	0.00	100.00%
<b>Total Shop Expenditures</b>	<b>18,744.00 \$</b>	<b>0.00 \$</b>	<b>18,744.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Shop Excess of Revenues Over Expenditures</b>	<b>\$ (18,744.00)</b>	<b>0.00 \$</b>	<b>(18,744.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>



**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For Library (60)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-60-6001 Salaries/Wages	2,480.00 \$	0.00 \$	2,480.00 \$	0.00 \$	100.00%
01-60-6900 Benefits Expense	1,189.00	0.00	1,189.00	0.00	100.00%
01-60-7013 Utilities/Maint/Supplies	2,000.00	0.00	2,000.00	0.00	100.00%
<b>Total Library Expenditures</b>	<b>5,669.00 \$</b>	<b>0.00 \$</b>	<b>5,669.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Library Excess of Revenues Over Expenditures</b>	<b>\$ (5,669.00)</b>	<b>0.00 \$</b>	<b>(5,669.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

*For Community Buildings (80)*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-80-7013 Utilities/Maint./Supplies	14,000.00 \$	0.00 \$	14,000.00 \$	0.00 \$	100.00%
<b>Total Community Buildings Expenditures</b>	<b>14,000.00 \$</b>	<b>0.00 \$</b>	<b>14,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Community Buildings Excess of Revenues Over</b>	<b>\$ (14,000.00)</b>	<b>0.00 \$</b>	<b>(14,000.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For Parks (90)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-90-6001 Salaries/Wages	32,405.00 \$	0.00 \$	32,405.00 \$	0.00 \$	100.00%
01-90-6900 Benefits Expense	23,861.00	0.00	23,861.00	0.00	100.00%
01-90-7013 Utilities/Maint./Supplies	25,000.00	0.00	25,000.00	0.00	100.00%
01-90-7015 Vehicle Expense	2,000.00	0.00	2,000.00	0.00	100.00%
<b>Total Parks Expenditures</b>	<b>83,266.00 \$</b>	<b>0.00 \$</b>	<b>83,266.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Parks Excess of Revenues Over Expenditures</b>	<b>\$ (83,266.00)</b>	<b>0.00 \$</b>	<b>(83,266.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
**General Fund Grand Totals**  
*Budget FY 2017.2018*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	1,588,697.00 \$	0.00 \$	1,588,697.00 \$	0.00 \$	100.00%
Total Expenditures	1,580,350.00 \$	0.00 \$	1,580,350.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	8,347.00 \$	0.00 \$	8,347.00 \$	0.00 \$	100.00%



# Enterprise Funds



**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For Solid Waste Collection (01-09)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-09-4010 Grant Revenue	5,000.00 \$	0.00 \$	5,000.00 \$	0.00 \$	100.00%
01-09-4115 Late Charges Revenue	1,100.00	0.00	1,100.00	0.00	100.00%
01-09-4210 Franchise Fees	30,000.00	0.00	30,000.00	0.00	100.00%
01-09-4514 Refunds & Rebates	0.00	0.00	0.00	0.00	0.00%
01-09-4515 ARW Revenue	0.00	0.00	0.00	0.00	0.00%
01-09-4516 Monthly Solid Waste Charge Revenue	245,000.00	0.00	245,000.00	0.00	100.00%
01-09-4750 SB939 Recycling Fee	11,000.00	0.00	11,000.00	0.00	100.00%
01-09-4947 Delinquent Charges Revenue	12,000.00	0.00	12,000.00	0.00	100.00%
01-09-4988 Recycling Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>304,100.00 \$</b>	<b>0.00 \$</b>	<b>304,100.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
01-09-6001 Salaries/Wages	23,300.00 \$	0.00 \$	23,300.00 \$	0.00 \$	100.00%
01-09-6900 Benefits Expense	9,704.00	0.00	9,704.00	0.00	100.00%
01-09-7001 Office Expense	3,500.00	0.00	3,500.00	0.00	100.00%
01-09-7002 Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00%
01-09-7003 Professional/Technical/Contract	245,000.00	0.00	245,000.00	0.00	100.00%
01-09-7013 Utilities/Maint/Supplies	0.00	0.00	0.00	0.00	0.00%
01-09-7017 Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00%
01-09-7038 SB939 Costs	14,000.00	0.00	14,000.00	0.00	100.00%
01-09-7053 Refunds	0.00	0.00	0.00	0.00	0.00%
01-09-7985 Grant Contribution	5,000.00	0.00	5,000.00	0.00	100.00%
<b>Total General Fund Expenditures</b>	<b>300,504.00 \$</b>	<b>0.00 \$</b>	<b>300,504.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>General Fund Excess of Revenues Over Expenditures</b> \$	<b>3,596.00</b>	<b>0.00 \$</b>	<b>3,596.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
**Solid Waste Collection Grand Totals**  
*Budget FY 2017.2018*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	304,100.00 \$	0.00 \$	304,100.00 \$	0.00 \$	100.00%
Total Expenditures	300,504.00 \$	0.00 \$	300,504.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	3,596.00 \$	0.00 \$	3,596.00 \$	0.00 \$	100.00%

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For Sewer Treatment Plant (06)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
06-06-4115 Late Charges Revenue	700.00 \$	0.00 \$	700.00 \$	0.00 \$	100.00%
06-06-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
06-06-4514 Refunds	0.00	0.00	0.00	0.00	0.00%
06-06-4515 Sewer Revenue	500,000.00	0.00	500,000.00	0.00	100.00%
06-06-4947 Delinquent Charges Revenue	15,000.00	0.00	15,000.00	0.00	100.00%
06-06-4998 Lease Pmts	20,000.00	0.00	20,000.00	0.00	100.00%
<b>Total Sewer Treatment Plant Revenues</b>	<b>535,700.00 \$</b>	<b>0.00 \$</b>	<b>535,700.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
06-06-6001 Salaries/Wages	81,720.00 \$	0.00 \$	81,720.00 \$	0.00 \$	100.00%
06-06-6031 WASTE WATER OPERATION EXPENSE	68,068.00	0.00	68,068.00	0.00	100.00%
06-06-6800 Unemployment Insurance	0.00	0.00	0.00	0.00	0.00%
06-06-6900 Benefits Expense	58,323.00	0.00	58,323.00	0.00	100.00%
06-06-7001 Office Expense	0.00	0.00	0.00	0.00	0.00%
06-06-7003 Professional/Technical/Contract	0.00	0.00	0.00	0.00	0.00%
06-06-7004 Meeting/Travel/Education	0.00	0.00	0.00	0.00	0.00%
06-06-7013 Utilities/Maint./Supplies	170,000.00	0.00	170,000.00	0.00	100.00%
06-06-7015 Vehicle Expense	10,000.00	0.00	10,000.00	0.00	100.00%
06-06-7016 Supplies/Equipment	0.00	0.00	0.00	0.00	0.00%
06-06-7017 Miscellaneous	0.00	0.00	0.00	0.00	0.00%
06-06-7018 Capital Outlay	0.00	0.00	0.00	0.00	0.00%
06-06-7032 Bond Redemption	0.00	0.00	0.00	0.00	0.00%
06-06-7053 Refunds	0.00	0.00	0.00	0.00	0.00%
<b>Total Sewer Treatment Plant Expenditures</b>	<b>388,111.00 \$</b>	<b>0.00 \$</b>	<b>388,111.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Sewer Treatment Plant Excess of Revenues Over</b>	<b>\$ 147,589.00</b>	<b>0.00 \$</b>	<b>147,589.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>



**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

*For Sewer Bond Redemption (07)*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
06-07-4115 Late Charges Revenue	100.00 \$	0.00 \$	100.00 \$	0.00 \$	100.00%
06-07-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
06-07-4515 Sewer Revenue	22,500.00	0.00	22,500.00	0.00	100.00%
06-07-4947 Delinquent Charges Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Sewer Bond Redemption Revenues</b>	<b>22,600.00 \$</b>	<b>0.00 \$</b>	<b>22,600.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
06-07-7032 Bond Redemption	15,000.00 \$	0.00 \$	15,000.00 \$	0.00 \$	100.00%
06-07-7053 Refunds	0.00	0.00	0.00	0.00	0.00%
<b>Total Sewer Bond Redemption Expenditures</b>	<b>15,000.00 \$</b>	<b>0.00 \$</b>	<b>15,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Sewer Bond Redemption Excess of Revenues Over</b>	<b>\$ 7,600.00</b>	<b>0.00 \$</b>	<b>7,600.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For Sewer Expansion (08)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
06-08-4115 Late Charges Revenue	200.00 \$	0.00 \$	200.00 \$	0.00 \$	100.00%
06-08-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
06-08-4515 Sewer Revenue	71,200.00	0.00	71,200.00	0.00	100.00%
06-08-4947 Delinquent Charges Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Sewer Expansion Revenues</b>	<b>71,400.00 \$</b>	<b>0.00 \$</b>	<b>71,400.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
06-08-7032 Bond Redemption	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
<b>Total Sewer Expansion Expenditures</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00%</b>
<b>Sewer Expansion Excess of Revenues Over Expenditures</b>	<b>\$</b>	<b>71,400.00 \$</b>	<b>71,400.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
**Sewer Collection Grand Totals**  
*Budget FY 2017.2018*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	629,700.00 \$	0.00 \$	629,700.00 \$	0.00 \$	100.00%
Total Expenditures	403,111.00 \$	0.00 \$	403,111.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	226,589.00 \$	0.00 \$	226,589.00 \$	0.00 \$	100.00%



Airport Funds

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

*For Special Aviation (Airport) (13)*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
13-00-4513 Bank/LAIF Interest Revenue	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
13-00-4956 Fund Revenue	10,000.00	0.00	10,000.00	0.00	100.00%
<b>Total Special Aviation (Airport) Revenues</b>	<b>10,000.00 \$</b>	<b>0.00 \$</b>	<b>10,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
13-00-6001 Wages & Salaries-Regular	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
13-00-6900 Benefits Expense	0.00	0.00	0.00	0.00	0.00%
13-00-7606 Maintenance & Supplies	0.00	0.00	0.00	0.00	0.00%
13-00-7609 Projects	70,000.00	0.00	70,000.00	0.00	100.00%
<b>Total Special Aviation (Airport) Expenditures</b>	<b>70,000.00 \$</b>	<b>0.00 \$</b>	<b>70,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Special Aviation (Airport) Excess of Revenues Over</b>	<b>\$ (60,000.00)</b>	<b>0.00 \$</b>	<b>(60,000.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

*Special Aviation Grand Totals*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	10,000.00 \$	0.00 \$	10,000.00 \$	0.00 \$	100.00%
Total Expenditures	70,000.00 \$	0.00 \$	70,000.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	(60,000.00) \$	0.00 \$	(60,000.00) \$	0.00 \$	100.00%

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

**For Cliff Hatfield Memorial Airport (14)**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
14-00-4010 Grant Revenue	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
14-00-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
14-00-4953 Rent and Revenue Airport	0.00	0.00	0.00	0.00	0.00%
14-00-4956 Fund Revenue	22,700.00	0.00	22,700.00	0.00	100.00%
<b>Total Cliff Hatfield Memorial Airport Revenues</b>	<b>22,700.00 \$</b>	<b>0.00 \$</b>	<b>22,700.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
14-00-6001 Salaries/Wages	2,050.00 \$	0.00 \$	2,050.00 \$	0.00 \$	100.00%
14-00-6900 Benefits & Overhead	779.00	0.00	779.00	0.00	100.00%
14-00-7003 Professional/Technical/Contract	0.00	0.00	0.00	0.00	0.00%
14-00-7009 General Insurance	3,800.00	0.00	3,800.00	0.00	100.00%
14-00-7013 Utilities/Maint./Supplies	3,800.00	0.00	3,800.00	0.00	100.00%
14-00-7016 Supplies & Equipment	0.00	0.00	0.00	0.00	0.00%
14-00-7017 Miscellaneous	0.00	0.00	0.00	0.00	0.00%
14-00-7606 Maintenance & Supplies	0.00	0.00	0.00	0.00	0.00%
14-00-7607 Airport Projects	0.00	0.00	0.00	0.00	0.00%
<b>Total Cliff Hatfield Memorial Airport Expenditures</b>	<b>10,429.00 \$</b>	<b>0.00 \$</b>	<b>10,429.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Cliff Hatfield Memorial Airport Excess of Revenues Over</b>	<b>\$</b>	<b>12,271.00 0.00</b>	<b>\$ 12,271.00</b>	<b>\$ 0.00</b>	<b>\$</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

**Cliff Hatfield Airport Grand Total**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	22,700.00 \$	0.00 \$	22,700.00 \$	0.00 \$	100.00%
Total Expenditures	10,429.00 \$	0.00 \$	10,429.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	12,271.00 \$	0.00 \$	12,271.00 \$	0.00 \$	100.00%





# Streets & Roads

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For Gas Tax 2105-2106-2107 (Streets) (10)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
10-00-4100 Reimbursement	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
10-00-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
10-00-4980 2103 Revenue	86,066.00	0.00	86,066.00	0.00	100.00%
10-00-4982 2105 Revenue	39,552.00	0.00	39,552.00	0.00	100.00%
10-00-4985 2106 Revenue	35,581.00	0.00	35,581.00	0.00	100.00%
10-00-4989 2107 Revenue	50,599.00	0.00	50,599.00	0.00	100.00%
<b>Total Gas Tax 2105-2106-2107 (Streets) Revenues</b>	<b>211,798.00 \$</b>	<b>0.00 \$</b>	<b>211,798.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
10-00-6001 Salaries/Wages	21,848.00 \$	0.00 \$	21,848.00 \$	0.00 \$	100.00%
10-00-6900 Benefits Expense	10,498.00	0.00	10,498.00	0.00	100.00%
10-00-7003 Professional/Technical/Contract	50,000.00	0.00	50,000.00	0.00	100.00%
10-00-7010 Legal Publications	5,000.00	0.00	5,000.00	0.00	100.00%
10-00-7013 Utilities/Maint/Supplies	30,000.00	0.00	30,000.00	0.00	100.00%
10-00-7609 Projects	75,000.00	0.00	75,000.00	0.00	100.00%
<b>Total Gas Tax 2105-2106-2107 (Streets) Expenditures</b>	<b>192,346.00 \$</b>	<b>0.00 \$</b>	<b>192,346.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Gas Tax 2105-2106-2107 (Streets) Excess of Revenues</b> \$	<b>19,452.00</b>	<b>0.00 \$</b>	<b>19,452.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
*Budget FY 2017.2018*

**Special Revenue Gas Tax Grand Total**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	211,798.00 \$	0.00 \$	211,798.00 \$	0.00 \$	100.00%
Total Expenditures	192,346.00 \$	0.00 \$	192,346.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	19,452.00 \$	0.00 \$	19,452.00 \$	0.00 \$	100.00%

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For Traffic Safety (Streets) (12)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
12-00-4010 Grant Revenue	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
12-00-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
12-00-4949 Vehicle Code Fines	0.00	0.00	0.00	0.00	0.00%
12-00-4956 Fund Revenue	200.00	0.00	200.00	0.00	100.00%
<b>Total Traffic Safety (Streets) Revenues</b>	<b>200.00 \$</b>	<b>0.00 \$</b>	<b>200.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
12-00-7013 Utilities/Maint/Supplies	200.00 \$	0.00 \$	200.00 \$	0.00 \$	100.00%
12-00-7017 Miscellaneous	0.00	0.00	0.00	0.00	0.00%
<b>Total Traffic Safety (Streets) Expenditures</b>	<b>200.00 \$</b>	<b>0.00 \$</b>	<b>200.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Traffic Safety (Streets) Excess of Revenues Over</b>	<b>\$ 0.00</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

**Traffic Safety Grand Total**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	200.00 \$	0.00 \$	200.00 \$	0.00 \$	0.00%
Total Expenditures	200.00 \$	0.00 \$	200.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For SB821 (19)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
19-00-4008 Interest Article 8e	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
19-00-4513 Bank/LAIF Interest	0.00	0.00	0.00	0.00	0.00%
19-00-4956 Fund Revenue - Article 8E Benches &	1,500.00	0.00	1,500.00	0.00	100.00%
19-00-4959 Fund Revenue Article 3 Bikes/Pedestrians	12,500.00	0.00	12,500.00	0.00	100.00%
<b>Total SB821 Revenues</b>	<b>14,000.00 \$</b>	<b>0.00 \$</b>	<b>14,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
19-00-6001 Salaries/Wages	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
19-00-6013 Cell Phone Stipend	0.00	0.00	0.00	0.00	0.00%
19-00-6900 Benefits Expense	0.00	0.00	0.00	0.00	0.00%
19-00-7003 Professional/Technical/Contract	0.00	0.00	0.00	0.00	0.00%
19-00-7010 Legal Publications	0.00	0.00	0.00	0.00	0.00%
19-00-7017 Miscellaneous	0.00	0.00	0.00	0.00	0.00%
19-00-7055 Bus Shelter Maint.	2,000.00	0.00	2,000.00	0.00	100.00%
19-00-7609 Projects	12,500.00	0.00	12,500.00	0.00	100.00%
<b>Total SB821 Expenditures</b>	<b>14,500.00 \$</b>	<b>0.00 \$</b>	<b>14,500.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>SB821 Excess of Revenues Over Expenditures</b>	<b>\$ (500.00)</b>	<b>0.00 \$</b>	<b>(500.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
*Budget FY 2017.2018*

**SB821 Grand Total**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	14,000.00 \$	0.00 \$	14,000.00 \$	0.00 \$	100.00%
Total Expenditures	14,500.00 \$	0.00 \$	14,500.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	(500.00) \$	0.00 \$	(500.00) \$	0.00 \$	100.00%

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For LTA Fund (Streets) (22)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
22-00-4100 Reimbursement	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
22-00-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
22-00-4956 Fund Revenue	150,000.00	0.00	150,000.00	0.00	100.00%
<b>Total LTA Fund (Streets) Revenues</b>	<b>150,000.00 \$</b>	<b>0.00 \$</b>	<b>150,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
22-00-7003 Professional and Technical	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
22-00-7010 Legal Publications	0.00	0.00	0.00	0.00	0.00%
22-00-7032 Bond Redemption	0.00	0.00	0.00	0.00	0.00%
22-00-7609 Projects	500,000.00	0.00	500,000.00	0.00	100.00%
<b>Total LTA Fund (Streets) Expenditures</b>	<b>500,000.00 \$</b>	<b>0.00 \$</b>	<b>500,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>LTA Fund (Streets) Excess of Revenues Over Expenditures</b>	<b>\$</b>	<b>(350,000.00) 0.00</b>	<b>\$ (350,000.00)</b>	<b>\$ 0.00</b>	<b>\$</b>



**City of Calipatria**  
**Statement of Revenue and Expenditures**  
*Budget FY 2017.2018*

**LTA Grand Total**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	150,000.00 \$	0.00 \$	150,000.00 \$	0.00 \$	100.00%
Total Expenditures	500,000.00 \$	0.00 \$	500,000.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	(350,000.00) \$	0.00 \$	(350,000.00) \$	0.00 \$	100.00%



# CDBG Housing Funds



**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For RLF (1st Time Homebuyers) (32)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
32-00-4001 STBG-1458 Principal Pmt.	2,100.00	0.00	2,100.00	0.00	100.00%
32-00-4002 STBG-1458 Interest Pmt.	800.00	0.00	800.00	0.00	100.00%
32-00-4003 Late Charge	150.00	0.00	150.00	0.00	100.00%
32-00-4116 RLA Principal Pmt. Revenue	0.00	0.00	0.00	0.00	0.00%
32-00-4117 RLA Interest Pmt. Revenue	0.00	0.00	0.00	0.00	0.00%
32-00-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
32-00-4514 Refunds & Rebates	0.00	0.00	0.00	0.00	0.00%
32-00-4921 92-Grant Principal	9,653.00	0.00	9,653.00	0.00	100.00%
32-00-4922 92-Grant Interest	4,060.00	0.00	4,060.00	0.00	100.00%
32-00-4923 93-Grant Principal	3,200.00	0.00	3,200.00	0.00	100.00%
32-00-4924 93-Grant Interest	600.00	0.00	600.00	0.00	100.00%
32-00-4925 94-Grant Principal	3,200.00	0.00	3,200.00	0.00	100.00%
32-00-4926 94-Grant Interest	285.00	0.00	285.00	0.00	100.00%
32-00-4927 95-Grant Principal	2,500.00	0.00	2,500.00	0.00	100.00%
32-00-4928 95-Grant Interest	300.00	0.00	300.00	0.00	100.00%
32-00-4929 96-Housing Grant Principal	3,800.00	0.00	3,800.00	0.00	100.00%
32-00-4930 96-Housing Grant Interest	700.00	0.00	700.00	0.00	100.00%
32-00-4931 97-Grant Principal	0.00	0.00	0.00	0.00	0.00%
32-00-4932 97-Grant Interest	0.00	0.00	0.00	0.00	0.00%
32-00-4933 93-Reserve Grant Principal	2,800.00	0.00	2,800.00	0.00	100.00%
32-00-4934 93-Reserve Grant Interest	3,000.00	0.00	3,000.00	0.00	100.00%
32-00-4935 94-Reserve Grant Principal	3,400.00	0.00	3,400.00	0.00	100.00%
32-00-4936 94-Reserve Grant Interest	1,400.00	0.00	1,400.00	0.00	100.00%
32-00-4937 95-Reserve Grant Principal	1,800.00	0.00	1,800.00	0.00	100.00%
32-00-4938 95-Reserve Grant Interest	3,100.00	0.00	3,100.00	0.00	100.00%
32-00-4939 96-Reserve Grant Principal	0.00	0.00	0.00	0.00	0.00%
32-00-4940 96-Reserve Grant Interest	0.00	0.00	0.00	0.00	0.00%
32-00-4941 98-EDBG-551 Grant Principal	0.00	0.00	0.00	0.00	0.00%
32-00-4942 98-EDBG-551 Grant Interest	0.00	0.00	0.00	0.00	0.00%
32-00-4963 Late Charge Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total RLF (1st Time Homebuyers) Revenues</b>	<b>46,848.00</b>	<b>0.00</b>	<b>46,848.00</b>	<b>0.00</b>	<b>100.00%</b>
<b>Expenditures</b>					
32-00-6001 Salaries/Wages	0.00	0.00	0.00	0.00	0.00%
32-00-6900 Benefits Expense	0.00	0.00	0.00	0.00	0.00%
32-00-7001 Office Supplies	0.00	0.00	0.00	0.00	0.00%
32-00-7035 Administrative Services	12,000.00	0.00	12,000.00	0.00	100.00%
32-00-7047 Activity Delivery	125,000.00	0.00	125,000.00	0.00	100.00%
32-00-7090 Bank Charges	0.00	0.00	0.00	0.00	0.00%
32-00-7609 Projects	0.00	0.00	0.00	0.00	0.00%
<b>Total RLF (1st Time Homebuyers) Expenditures</b>	<b>137,000.00</b>	<b>0.00</b>	<b>137,000.00</b>	<b>0.00</b>	<b>100.00%</b>
<b>RLF (1st Time Homebuyers) Excess of Revenues Over</b>	<b>\$ (90,152.00)</b>	<b>0.00</b>	<b>\$ (90,152.00)</b>	<b>0.00</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

**RLF (FTHB) Grand Totals**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	46,848.00 \$	0.00 \$	46,848.00 \$	0.00 \$	100.00%
Total Expenditures	137,000.00 \$	0.00 \$	137,000.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	(90,152.00) \$	0.00 \$	(90,152.00) \$	0.00 \$	100.00%

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For RLF (Housing) (33)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
33-00-4001 STBG-1458 Principal Pmt.	2,100.00 \$	0.00 \$	2,100.00 \$	0.00 \$	100.00%
33-00-4002 STBG-1458 Interest Pmt.	800.00	0.00	800.00	0.00	100.00%
33-00-4003 Late Charge	150.00	0.00	150.00	0.00	100.00%
33-00-4116 RLA Principal Pmt. Revenue	0.00	0.00	0.00	0.00	0.00%
33-00-4117 RLA Interest Pmt. Revenue	0.00	0.00	0.00	0.00	0.00%
33-00-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
33-00-4921 92-Grant Principal	9,653.00	0.00	9,653.00	0.00	100.00%
33-00-4922 92-Grant Interest	4,060.00	0.00	4,060.00	0.00	100.00%
33-00-4923 93-Grant Principal	3,200.00	0.00	3,200.00	0.00	100.00%
33-00-4924 93-Grant Interest	600.00	0.00	600.00	0.00	100.00%
33-00-4925 94-Grant Principal	3,200.00	0.00	3,200.00	0.00	100.00%
33-00-4926 94-Grant Interest	285.00	0.00	285.00	0.00	100.00%
33-00-4927 95-Grant Principal	2,500.00	0.00	2,500.00	0.00	100.00%
33-00-4928 95-Grant Interest	300.00	0.00	300.00	0.00	100.00%
33-00-4929 96-Housing Grant Principal	3,800.00	0.00	3,800.00	0.00	100.00%
33-00-4930 96-Housing Grant Interest	700.00	0.00	700.00	0.00	100.00%
33-00-4931 97-Grant Principal	0.00	0.00	0.00	0.00	0.00%
33-00-4932 97-Grant Interest	0.00	0.00	0.00	0.00	0.00%
33-00-4933 93-Reserve Grant Principal	2,800.00	0.00	2,800.00	0.00	100.00%
33-00-4934 93-Reserve Grant Interest	3,000.00	0.00	3,000.00	0.00	100.00%
33-00-4935 94-Reserve Grant Principal	3,400.00	0.00	3,400.00	0.00	100.00%
33-00-4936 94-Reserve Grant Interest	1,400.00	0.00	1,400.00	0.00	100.00%
33-00-4937 95-Reserve Grant Principal	1,800.00	0.00	1,800.00	0.00	100.00%
33-00-4938 95-Reserve Grant Interest	3,100.00	0.00	3,100.00	0.00	100.00%
33-00-4939 96-Reserve Grant Principal	0.00	0.00	0.00	0.00	0.00%
33-00-4940 96-Reserve Grant Interest	0.00	0.00	0.00	0.00	0.00%
33-00-4941 98-EDBG-551 Grant Principal	0.00	0.00	0.00	0.00	0.00%
33-00-4942 98-EDBG-551 Grant Interest	0.00	0.00	0.00	0.00	0.00%
<b>Total RLF (Housing) Revenues</b>	<b>46,848.00 \$</b>	<b>0.00 \$</b>	<b>46,848.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
33-00-6001 Salaries/Wages	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
33-00-6900 Benefits Expense	0.00	0.00	0.00	0.00	0.00%
33-00-7003 Professional/Technical/Contract	0.00	0.00	0.00	0.00	0.00%
33-00-7035 Administrative Services	12,000.00	0.00	12,000.00	0.00	100.00%
33-00-7047 Activity Delivery	125,000.00	0.00	125,000.00	0.00	100.00%
33-00-7609 Projects	0.00	0.00	0.00	0.00	0.00%
<b>Total RLF (Housing) Expenditures</b>	<b>137,000.00 \$</b>	<b>0.00 \$</b>	<b>137,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>RLF (Housing) Excess of Revenues Over Expenditures \$</b>	<b>(90,152.00)</b>	<b>0.00 \$</b>	<b>(90,152.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

**RLF (HREHAB) Totals**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	46,848.00 \$	0.00 \$	46,848.00 \$	0.00 \$	100.00%
Total Expenditures	137,000.00 \$	0.00 \$	137,000.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	(90,152.00) \$	0.00 \$	(90,152.00) \$	0.00 \$	100.00%

# **IMPACT FUNDS**

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
*Budget FY 2017.2018*

*For Offsite Improvement Fund (40)*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
40-00-4513 Bank Interest	443.00 \$	0.00 \$	443.00 \$	0.00 \$	100.00%
40-00-4964 Offsite Improvement Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Offsite Improvement Fund Revenues</b>	<b>443.00 \$</b>	<b>0.00 \$</b>	<b>443.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
40-00-7977 Deposit Refunds	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
<b>Total Offsite Improvement Fund Expenditures</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00%</b>
<b>Offsite Improvement Fund Excess of Revenues Over</b> \$	<b>443.00</b>	<b>0.00 \$</b>	<b>443.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>



**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

**Offsite Improvement Fund Grand Total**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	443.00 \$	0.00 \$	443.00 \$	0.00 \$	100.00%
Total Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Excess of Revenues Over Expenditures	443.00 \$	0.00 \$	443.00 \$	0.00 \$	100.00%

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

*For Impact Fees (59)*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
59-00-4218 Fire Dept. Impact Fee	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
59-00-4219 Police Dept. Impact Fee	0.00	0.00	0.00	0.00	0.00%
59-00-4220 Parks Impact Fee	0.00	0.00	0.00	0.00	0.00%
59-00-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
59-25-4219 Police Dept. Impact Fee	1,200.00	0.00	1,200.00	0.00	100.00%
59-26-4218 Fire Dept. Impact Fee	1,200.00	0.00	1,200.00	0.00	100.00%
59-90-4220 Parks Impact Fee	800.00	0.00	800.00	0.00	100.00%
<b>Total Impact Fees Revenues</b>	<b>3,200.00 \$</b>	<b>0.00 \$</b>	<b>3,200.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
59-25-7305 Police Dept. Expense	35,000.00 \$	0.00 \$	35,000.00 \$	0.00 \$	100.00%
59-25-7403 Refunds-Impact Fees	0.00	0.00	0.00	0.00	0.00%
59-26-7304 Fire Dept. Expense	0.00	0.00	0.00	0.00	0.00%
59-26-7403 Refunds-Impact Fees	0.00	0.00	0.00	0.00	0.00%
59-90-7306 Parks Dept. Expense	0.00	0.00	0.00	0.00	0.00%
<b>Total Impact Fees Expenditures</b>	<b>35,000.00 \$</b>	<b>0.00 \$</b>	<b>35,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Impact Fees Excess of Revenues Over Expenditures</b>	<b>\$ (31,800.00)</b>	<b>0.00 \$</b>	<b>(31,800.00) \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

**Impact Fees Fund Totals**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	3,200.00 \$	0.00 \$	3,200.00 \$	0.00 \$	100.00%
Total Expenditures	35,000.00 \$	0.00 \$	35,000.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	(31,800.00) \$	0.00 \$	(31,800.00) \$	0.00 \$	100.00%

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

*For Sewer Connection Fee Account (66)*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
66-00-4100 Reimbursement	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
66-00-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
66-00-4514 Refunds	0.00	0.00	0.00	0.00	0.00%
66-00-4606 Sewer Connection Fees	4,800.00	0.00	4,800.00	0.00	100.00%
<b>Total Sewer Connection Fee Account Revenues</b>	<b>4,800.00 \$</b>	<b>0.00 \$</b>	<b>4,800.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
66-00-7404 Refund-Sewer Connection Fee	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
<b>Total Sewer Connection Fee Account Expenditures</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00%</b>
<b>Sewer Connection Fee Account Excess of Revenues Over</b>	<b>\$</b>	<b>4,800.00</b>	<b>\$ 4,800.00</b>	<b>\$ 0.00</b>	<b>\$</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

**Sewer Connection Fee Totals**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	4,800.00 \$	0.00 \$	4,800.00 \$	0.00 \$	100.00%
Total Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Excess of Revenues Over Expenditures	4,800.00 \$	0.00 \$	4,800.00 \$	0.00 \$	100.00%



# Special Revenue



**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For Successor Agency (41)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
41-00-4510 Sale of City Property	56,000.00 \$	0.00 \$	56,000.00 \$	0.00 \$	100.00%
41-00-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
41-00-4958 Tax Increment	351,004.00	0.00	351,004.00	0.00	100.00%
<b>Total Successor Agency Revenues</b>	<b>407,004.00 \$</b>	<b>0.00 \$</b>	<b>407,004.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
41-00-6035 ADMINISTRATIVE SERVICES	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
41-00-7003 Professional/Technical/Contract	6,500.00	0.00	6,500.00	0.00	100.00%
41-00-7032 Bond Redemption	351,004.00	0.00	351,004.00	0.00	100.00%
41-00-7035 Administrative Services	0.00	0.00	0.00	0.00	0.00%
41-00-7925 Property Taxes	0.00	0.00	0.00	0.00	0.00%
<b>Total Successor Agency Expenditures</b>	<b>357,504.00 \$</b>	<b>0.00 \$</b>	<b>357,504.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
 <b>Successor Agency Excess of Revenues Over Expenditures</b>	 <b>\$</b>	 <b>49,500.00</b>	 <b>\$ 49,500.00</b>	 <b>\$ 0.00</b>	 <b>\$</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
*Budget FY 2017.2018*

**Successor Agency Totals**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	407,004.00 \$	0.00 \$	407,004.00 \$	0.00 \$	100.00%
Total Expenditures	357,504.00 \$	0.00 \$	357,504.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	49,500.00 \$	0.00 \$	49,500.00 \$	0.00 \$	100.00%



**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For HOME FUND (69)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
69-00-4513 Bank Interest	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
69-00-4956 Fund Revenue	1,700.00	0.00	1,700.00	0.00	100.00%
<b>Total HOME FUND Revenues</b>	<b>1,700.00 \$</b>	<b>0.00 \$</b>	<b>1,700.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>HOME FUND Excess of Revenues Over Expenditures</b> \$	<b>1,700.00</b>	<b>0.00 \$</b>	<b>1,700.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

**HOME Fund Totals**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	1,700.00 \$	0.00 \$	1,700.00 \$	0.00 \$	100.00%
Total Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Excess of Revenues Over Expenditures	1,700.00 \$	0.00 \$	1,700.00 \$	0.00 \$	100.00%

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

For COPS (Police Dept.) (03)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
03-00-4513 Bank/LAIF Interest Revenue	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
03-00-4956 Fund Revenue	100,000.00	0.00	100,000.00	0.00	100.00%
<b>Total COPS (Police Dept.) Revenues</b>	<b>100,000.00 \$</b>	<b>0.00 \$</b>	<b>100,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>Expenditures</b>					
03-00-6001 Salaries/Wages	67,478.00 \$	0.00 \$	67,478.00 \$	0.00 \$	100.00%
03-00-6900 Benefits Expense	32,522.00	0.00	32,522.00	0.00	100.00%
03-00-7001 Office Expense	0.00	0.00	0.00	0.00	0.00%
03-00-7003 Professional/Technical/Contract	0.00	0.00	0.00	0.00	0.00%
03-00-7016 Supplies & Equipment	0.00	0.00	0.00	0.00	0.00%
03-00-7018 Capital Outlay	0.00	0.00	0.00	0.00	0.00%
<b>Total COPS (Police Dept.) Expenditures</b>	<b>100,000.00 \$</b>	<b>0.00 \$</b>	<b>100,000.00 \$</b>	<b>0.00 \$</b>	<b>100.00%</b>
<b>COPS (Police Dept.) Excess of Revenues Over</b>	<b>\$ 0.00</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00%</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
*Budget FY 2017.2018*

*COPS Fund Totals*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	100,000.00 \$	0.00 \$	100,000.00 \$	0.00 \$	0.00%
Total Expenditures	100,000.00 \$	0.00 \$	100,000.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
 Budget FY 2017.2018

*For Capital Equipment (Fire Dept.) (02)*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
02-00-4121 STRIKE TEAM REIMBURSEMENT	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
02-00-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
02-00-4956 Fund Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Capital Equipment (Fire Dept.) Revenues</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00%</b>
<b>Expenditures</b>					
02-00-7018 Capital Equipment	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
<b>Total Capital Equipment (Fire Dept.) Expenditures</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>	<b>0.00%</b>
<b>Capital Equipment (Fire Dept.) Excess of Revenues Over</b>	<b>\$</b>	<b>0.00 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$</b>

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
*Budget FY 2017.2018*

**Total for Capital Equipment**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Excess of Revenues Over Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%

**City of Calipatria**  
**Statement of Revenue and Expenditures**  
*Budget FY 2017.2018*

**Grand Total All Funds**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$ 3,542,038.00	\$ 0.00	\$ 3,542,038.00	\$ 0.00	100.00%
Total Expenditures	\$ 3,837,944.00	\$ 0.00	\$ 3,837,944.00	\$ 0.00	100.00%
Total Excess of Revenues Over Expenditures	\$ (295,906.00)	\$ 0.00	\$ (295,906.00)	\$ 0.00	100.00%

**APPENDIX B**  
**SEWER ORDINANCE AND FEES**



**ORDINANCE 05-002**

**AN ORDINANCE OF THE CITY OF CALIPATRIA,  
CALIFORNIA ESTABLISHING SEWER CONNECTION  
CHARGES AND SEWER USE FEES**

The City Council of the City of Calipatria does hereby ordain as follows:

**SECTION 1:** Ordinance number 276, passed and adopted January 8, 1991 is hereby repealed.

**SECTION 2:** The City Council of the City of Calipatria does hereby establish, determine and impose the following fees and charges to be paid to the City of Calipatria for the facilities and services furnished and rendered by the City of Calipatria for the connection to and use of its sanitary sewage system:

A. For each new, additional or renewal sewer connection or user, within and without the City limits, whether for housing, commercial or industrial purposes, specifically including restructuring of any residential, commercial or industrial units within the structure, a connection fee of \$1,200.00 per unit shall be imposed.

B. For each sewer connection or user, now existing or hereafter created, by property owners or users outside of the corporate limits of the City of Calipatria, in addition to the foregoing connection and user fee charges, each user shall pay the sum of \$100.00 per year, or any fraction thereof, in advance, due on July 1 of each and every year.

**SECTION 3:** The City Council of the City of Calipatria does hereby establish, determine and impose the followings fees and charges to be paid for sewer availability and use:

Residential (single family)	\$22.05 per month
Business Office	\$24.56 per month
Gas Station	\$41.26 per month
Beauty Shop	\$49.60 per month
Restaurant	\$57.93 per month
Store & Laundry	\$94.94 per month
School	\$341.40 per month
Apartments/Multi-Family Dwellings	
2-unit	\$33.07 per month
3-unit	\$44.10 per month
4-unit	\$55.12 per month
5-unit	\$66.15 per month
6-unit	\$77.17 per month

7-unit	\$88.20 per month
8-unit	\$99.22 per month
10-unit	\$121.27 per month
12-unit	\$143.32 per month
32-unit	\$363.82 per month
50-unit	\$562.26 per month
81-unit	\$865.10 per month
R.V. Park	\$75.00 per month
Shop or Shed	\$32.91 per month
Store with Butcher Shop	\$41.26 per month
20 Single Family Homes	\$440.99 per month
40 Unit Motel	\$73.81 per month
Yearly Outfall Sewer	\$264.59 per year
Yearly Sewer Expansion	\$48.00 per year

**SECTION 4:** The foregoing fees and charges shall be paid to the City Clerk.

**SECTION 5:** No property owner, user or person shall willfully fail, neglect or refuse to pay any of the charges or fees as established herein. The property owner shall be the responsible person for all of the above fees and charges. Upon failure of any person to pay when due any fee or charge provided herein, the City of Calipatria shall discontinue all sanitary sewage services and facilities to the property and shall not resume the services and facilities until all delinquent charges, including additional connection charges have been paid.

**SECTION 6:** The City of Calipatria may contract with a person or agency, public or private, for the collection of the foregoing charges.

**SECTION 7:** The charges herein provided shall be and constitute a lien upon the real property served, and may be collected by the City by personal action against the owner and/or occupant of said property, or by foreclosure of said lien.

**SECTION 8:** This ordinance shall take effect sixty days from and after its adoption, and prior to the expiration of 15 days from the passage thereof shall be published at least once in the Imperial Valley Press, a newspaper of general circulation.

Passed and adopted this 25 day of January, 2005 by the following vote:

**FIRST READING**


**AYES:** O'Malley, Nelson, Beltran, Vasquez, Navarro

NOES: NONE  
ABSENT: None

Passed and adopted this 8<sup>th</sup> day of February, 2005 by the following vote:

**SECOND READING**

AYES: Nelson, Navarro, Beltran, O'Malley, Vasquez  
NOES: None  
ABSENT: None

  
Fred R. Beltran, Mayor  
City of Calipatria

Attest:

  
Catherine Hoff, City Clerk

AYES:  
NOES:  
ABSENT:

I, Catherine Hoff, City Clerk of the City of Calipatria, do hereby certify that the foregoing Ordinance No. 05-002 was passed and adopted by the City Council of the City of Calipatria at a regular meeting held on the 8<sup>th</sup> day of February, 2005.

ATTEST:

  
Catherine Hoff, City Clerk

**APPENDIX C**  
**CURRENT FIRE AGREEMENT**



1 proper endorsements) licensed drivers to operate fire-fighting apparatus and shall provide an experienced  
2 crew of not less than two (2) persons, when responding to a call for assistance under this contract.  
3 AGENCY shall further participate in the California Department of Motor Vehicles Pull Program to ensure  
4 that its personnel are appropriately licensed.

5 4. TERM.

6 The term of this agreement shall be deemed to have commenced on July 1, 2015 and shall continue  
7 in effect until June 30, 2016, and shall be deemed self-renewed annually from fiscal year to fiscal year,  
8 unless either party elects to terminate pursuant to paragraph 20 herein.

9 5. SUPERSEDURE.

10 This agreement supersedes any and all agreements for fire protection services earlier entered into by  
11 the parties.

12 6. CONSIDERATION.

13 For and in consideration of the services to be rendered by AGENCY pursuant hereto, COUNTY  
14 agrees to pay, and AGENCY agrees to accept as full consideration therefore as follows:

15 6.1. A not to exceed annual sum of eighty seven thousand eight hundred ninety three  
16 dollars (\$87,893.00) payable by COUNTY in arrears in equal monthly installments.

17 6.2. Except as provided for in paragraph 6.1, COUNTY shall not be responsible to pay  
18 AGENCY any other payments, compensation, expenses, fees, or other remuneration.

19 7. ON-SITE COMMAND.

20 When AGENCY is responding to a fire with COUNTY equipment in the unincorporated area of the  
21 County of Imperial, whether or not within the AGENCY area, and the COUNTY Fire Chief and/or his duly  
22 appointed officers are present to assume a unified command of the placement and coordination of  
23 COUNTY's equipment, said AGENCY personnel shall place themselves, and the equipment in their  
24 possession, under the overall command of the COUNTY Fire Chief and/or his duly appointed officers and  
25 shall remain at the scene until released by the COUNTY Fire Chief or his representative in command. An  
26 operational communications plan shall be established by the Incident Commander to ensure effective  
27 communications for all units on scene. Nothing in this section shall preclude the AGENCY Fire Chief or  
28 his designee from recalling AGENCY personnel, if needed to respond to calls for service within the City.

1 8. RESPONSES OUTSIDE COUNTY.

2 At no time shall AGENCY send the COUNTY fire truck to answer a call outside the boundaries of  
3 the County of Imperial, without first obtaining permission from the COUNTY Fire Chief or his duly  
4 appointed officer.

5 9. LEVEL OF SERVICES.

6 9.1 COUNTY reserves the right to set the level of service expected of AGENCY, as set  
7 forth in Exhibit "C" attached hereto, and by this reference made a part hereof.

8 9.2 COUNTY and AGENCY agree that AGENCY may provide first responder  
9 emergency medical services and that AGENCY may bill for these services when allowable at  
10 AGENCY's established billing rates and procedures.

11 9.3 COUNTY may, from time to time, conduct inspections to determine whether the  
12 required level of service is being maintained by AGENCY.

13 9.4 AGENCY shall provide a training program for its personnel sufficient to conform to  
14 the minimum training standards set forth in Exhibit "D" attached hereto, and by this reference made  
15 a part hereof, and other mandated training as required by the State Fire Marshall, and state and  
16 federal regulations.

17 10. INTRA-AGENCY USE OF EQUIPMENT.

18 AGENCY may use the COUNTY fire-fighting apparatus and equipment in its custody for  
19 "standby" or "cover-in" when AGENCY's own equipment is otherwise in use and for the combating of  
20 fires or other local emergencies of any type when used in conjunction with AGENCY's own equipment.  
21 Notwithstanding this provision, AGENCY shall be responsible for any and all costs of operations and  
22 maintenance incurred in the course of such use and that AGENCY shall continue to perform all other  
23 provisions of this contract.

24 11. REPORTS.

25 AGENCY shall designate a Fire Chief who shall have the responsibility of insuring compliance  
26 with all provisions of this agreement. The AGENCY Fire Chief shall report to the COUNTY's Fire Chief  
27 or to the COUNTY's Executive Officer or their representatives, the loss or damage of any COUNTY fire  
28 truck or other equipment in the possession of AGENCY. If any such truck or equipment is involved in an

1 accident where death, personal injury or property damage has resulted, the AGENCY Fire Chief shall, in  
2 addition to any required police reports, report same to the COUNTY Fire Department as soon as possible  
3 and preferably at the time of the accident, but in no event later than twenty-four (24) hours following the  
4 accident. The AGENCY Fire Chief shall within ten (10) days following the accident report, in writing, to  
5 the COUNTY Fire Chief the circumstances of the accident and resulting loss or damage. The AGENCY  
6 Fire Chief shall submit to the COUNTY Fire Department monthly incident reports which outline incidents  
7 for which the COUNTY engine was utilized and monthly training reports of the AGENCY's personnel.  
8 The AGENCY shall also submit personnel rosters of firefighters and certified driver/operators monthly to  
9 the COUNTY Fire Department.

10 12. PERMITTED USES OF COUNTY EQUIPMENT.

11 12.1. AGENCY shall use COUNTY provided equipment exclusively for firefighting or  
12 other legitimate Emergency Services purposes only. AGENCY shall not use the COUNTY fire  
13 truck or its equipment for the purpose of washing fire hoses, flushing sewer lines, washing  
14 buildings, streets or alleys or other non-firefighting related activities.

15 12.2. COUNTY agrees that AGENCY may use COUNTY equipment for the training of  
16 its personnel as required above, when AGENCY equipment is not available for this purpose.  
17 However, it is agreed that AGENCY shall use its own equipment for training purposes whenever  
18 possible.

19 13. REPLACEMENT OF EQUIPMENT.

20 AGENCY shall be responsible for the care and custody of all the COUNTY equipment provided to  
21 it and shall return same to the COUNTY Fire Chief at the termination of this agreement in as good a  
22 condition as when provided, reasonable wear and tear excepted.

23 14. MAINTENANCE.

24 AGENCY shall maintain COUNTY fire-fighting apparatus and equipment in its possession  
25 pursuant hereto, and shall keep the same in good, serviceable condition, and shall properly house and  
26 shelter the same during the term thereof. In addition, AGENCY shall apply to said apparatus and  
27 equipment such tests and inspections as may, from time to time, be prescribed by the COUNTY Fire Chief.  
28 The results of said tests and inspections shall be reported to COUNTY in the manner and upon forms



1 prescribed by the COUNTY Fire Chief. In addition, AGENCY shall submit to COUNTY on or before the  
2 fifteenth (15<sup>th</sup>) day of each month, a report covering the operation by AGENCY of the apparatus and  
3 equipment of COUNTY pursuant to this agreement. Said report shall be made upon forms prescribed by  
4 the COUNTY Fire Chief and the AGENCY Fire Chief.

5 15. REPAIRS.

6 AGENCY shall make or cause to be made, all necessary minor repairs or routine maintenance to  
7 COUNTY equipment supplied hereunder, by qualified personnel. AGENCY shall provide the labor costs  
8 of all such minor repairs. Minor repair are defined as those where the costs of the parts do not exceed one  
9 hundred dollars (\$100) and the work can be performed by AGENCY's Fire Department personnel or  
10 AGENCY mechanic(s). COUNTY shall perform all other repairs at no charge to AGENCY.

11 16. ANNUAL INVENTORY.

12 AGENCY shall permit COUNTY to inventory all COUNTY equipment in AGENCY's possession  
13 on or before July 10 of each year of this agreement.

14 17. FUEL.

15 COUNTY agrees to provide fuel for the operation of all COUNTY equipment provided herein for  
16 the performance of the provisions of this agreement.

17 18. INSURANCE.

18 AGENCY shall maintain public liability and property damage insurance sufficient to cover  
19 liabilities that may arise out of the performance of this agreement. AGENCY shall also provide workers'  
20 compensation insurance covering its members. Certificates of insurance for each required policy shall be  
21 provided to the Clerk of the Board of Supervisors and shall verify that insurance coverage may not be  
22 canceled without thirty (30) days notice to AGENCY and to COUNTY.

23 19. HOLD HARMLESS.

24 19.1 AGENCY agrees to indemnify and defend COUNTY, its officers, employees,  
25 agents, agencies and instrumentalities, against all suits, actions, claims, costs or demands resulting  
26 from death, personal injury or property damage arising or resulting from and all operations  
27 performed in the Agreement provided such injuries or death to persons or damage to property is due  
28 to the sole negligence of AGENCY, its employees or agents.

1           19.2 COUNTY agrees to indemnify and defend AGENCY, its officers, employees,  
2 agents, agencies and instrumentalities, against all suits, actions, claims, costs or demands resulting  
3 from death, personal injury or property damage arising or resulting from and all operations  
4 performed in the Agreement provided such injuries or death to persons or damage to property is due  
5 to the sole negligence of COUNTY, its employees or agents.

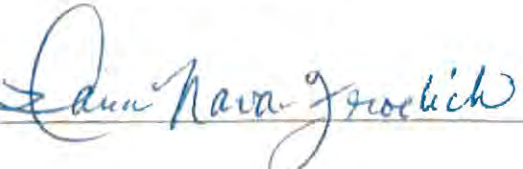
6 20. TERMINATION.

7           Should either party fail or refuse to comply with any term or condition of this agreement, the other  
8 party may, upon serving fifteen (15) days notice specifying the nature of the noncompliance, terminate the  
9 agreement if corrective action is not taken within said period. If AGENCY allow its insurance to lapse, this  
10 agreement shall be deemed immediately suspended and COUNTY may immediately terminate the  
11 agreement. Either party may terminate this agreement without cause by giving sixty (60) days written  
12 notice to the other party.

13           IN WITNESS WHEREOF the parties hereto have caused this document to be executed the day and  
14 year first above written.

15           COUNTY OF IMPERIAL:  
16 

CITY OF CALIPATRIA

By: 

17 By: \_\_\_\_\_  
18 Board of Supervisors

19  
20 ATTEST:

21   
22 By: \_\_\_\_\_  
23 BLANCA ACOSTA, Clerk of the  
24 Board of Supervisors

25 APPROVED AS TO FORM:

26 KATHERINE TURNER  
27 COUNTY COUNSEL  
28 By:   
Eric Havens  
Deputy County Counsel

RESOLUTION 16-06

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALIPATRIA  
APPROVING AN AGREEMENT OF FIRE CONTRACT WITH THE  
COUNTY OF IMPERIAL

**WHEREAS**, the City of Calipatria has a current fire contract with Imperial County Fire Department; *and*

**WHEREAS**, both parties wish to continue said fire protection services; *and*

**THEREFORE BE IT RESOLVED**; that the city council of the City of Calipatria enter into an agreement for fiscal year 2015/2016.

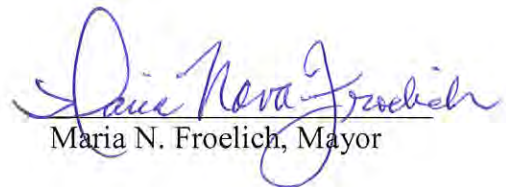
**THEREFORE BE IT FURTHER RESOLVED** that the above contract in consideration of services not to exceed \$87,893.00 per year and shall expire on June 30, 2016.

PASSED, APPROVED, AND ADOPTED at a regular held meeting this 9th day of February 2016 by the following vote:

AYES: Beltran F, Spellins, Beltran H., Flores, Nava-Froelich

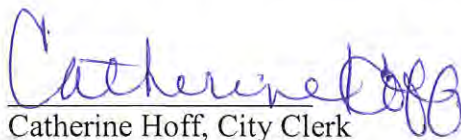
NAYES: None

ABSENT: None

  
Maria N. Froelich, Mayor

ATTEST:

I, Catherine Hoff, City Clerk of the City of Calipatria, hereby certify the above and foregoing to be a full, true and correct Resolution 16-06 adopted by said city council on this 9th day of February 2016.

  
Catherine Hoff, City Clerk

**APPENDIX D**  
**FINANCIAL STATEMENTS**

ENC 1  
FSR

**CITY OF CALIPATRIA**

**AUDIT REPORT**

**JUNE 30, 2016**

RECEIVED:  
3-13-17

**San Diego**

**Los Angeles**

**San Francisco  
Bay Area**

**christywhite**  
A PROFESSIONAL  
ACCOUNTANCY CORPORATION *associates*

CITY OF CALIPATRIA  
OF IMPERIAL COUNTY

CALIPATRIA, CALIFORNIA

JUNE 30, 2016

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The City of Calipatria was incorporated on February 28, 1918. The city is a General Law city with a City Manager form of Government. Calipatria is home to the tallest flagpole (184 feet) where the flag flies at sea level. The flagpole has been dedicated to "Good Neighborliness". Calipatria has a Planning Commission Board that seats five members. Services provided by the City of Calipatria include Police, Fire, and Parks.

**ELECTED OFFICIALS**

Official	Office
Maria Nava-Froelich	Mayor
Fred Beltran	Mayor Pro-tem
Fidel Flores	Council Member
Heather Beltran	Council Member
Nicole Carrigan	Council Member
Patricia Nelson	City Treasurer

**APPOINTED OFFICIALS**

Romualdo Medina  
*City Manager*

Katherine Lopez  
*Finance Director*

Christopher Hall  
*Fire Chief*

Anthony Lynn Mara  
*Interim Police Chief*

Alfred Spence  
*Public Works*

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FOR THE YEAR ENDED JUNE 30, 2016**

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## FINANCIAL SECTION

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## INDEPENDENT AUDITORS' REPORT

Governing Board  
City of Calipatria  
Calipatria, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Calipatria, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City of Calipatria's basic financial statements as listed in the table of contents.

### *Management's Responsibility 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.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Christy White, CPA

Michael Ash, CPA

Heather Rubio

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Calipatria as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Required Supplementary Information*

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as the budgetary comparison information on pages 36 through 41 be presented to supplement the basic financial statements. Such information, although not 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 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.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Calipatria's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic 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 January 30, 2017 on our consideration of the City of Calipatria'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 of Calipatria's internal control over financial reporting and compliance.



San Diego, California  
January 30, 2017

**CITY OF CALIPATRIA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2016**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 3,739,682	\$ 29,623	\$ 3,769,305
Cash with fiscal agent	279,383	-	279,383
Restricted cash and investments	-	14,400	14,400
Accounts receivable	139,333	26,908	166,241
Loans receivable	5,655,115	-	5,655,115
Land held for resale	15,000	-	15,000
Capital assets, not depreciated	853,234	135,703	988,937
Capital assets, net of accumulated depreciation	1,640,912	1,146,397	2,787,309
<b>Total Assets</b>	<b>12,322,659</b>	<b>1,353,031</b>	<b>13,675,690</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Differences between projected and actual earnings on pension plan benefits	404,934	-	404,934
<b>LIABILITIES</b>			
Deficit cash	450,816	345,711	796,527
Accrued liabilities	33,278	4,890	38,168
Unearned revenue	-	6,219	6,219
Long-term liabilities, current portion	65,000	12,000	77,000
Long-term liabilities, non-current portion	4,587,151	27,000	4,614,151
<b>Total Liabilities</b>	<b>5,136,245</b>	<b>395,820</b>	<b>5,532,065</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Differences between projected and eactual earnings on pension plan benefits	129,122	-	129,122
<b>NET POSITION</b>			
Net investment in capital assets	2,494,146	1,243,100	3,737,246
Restricted for			
Special revenues	4,091,077	-	4,091,077
Debt service	-	14,400	14,400
Unrestricted	877,003	(300,289)	576,714
<b>Total Net Position</b>	<b>\$ 7,462,226</b>	<b>\$ 957,211</b>	<b>\$ 8,419,437</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016**

Function/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>GOVERNMENTAL ACTIVITIES</b>							
General government	\$ 669,780	\$ -	\$ -	\$ -	\$ (669,780)	\$ (669,780)	
Public safety	831,019	125,286	162,505	-	(543,228)	(543,228)	
Public works	2,151,730	1,040,624	536,929	-	(574,177)	(574,177)	
Parks and recreation	55,976	12,309	222,065	-	178,398	178,398	
Community development	39,449	110,406	11,645	-	82,602	82,602	
<b>Total Governmental Activities</b>	<b>\$ 3,747,954</b>	<b>\$ 1,288,625</b>	<b>\$ 933,144</b>	<b>\$ -</b>	<b>(1,526,185)</b>	<b>(1,526,185)</b>	
<b>BUSINESS-TYPE ACTIVITIES</b>							
Sewage Treatment	685,983	554,808	-	-	\$ (117,036)	(117,036)	
Airport	7,348	-	-	-	(7,348)	(7,348)	
<b>Total Business-Type Activities</b>	<b>693,331</b>	<b>554,808</b>	<b>-</b>	<b>-</b>	<b>(124,384)</b>	<b>(124,384)</b>	
<b>Total Primary Government</b>	<b>\$ 4,441,285</b>	<b>\$ 1,843,433</b>	<b>\$ 933,144</b>	<b>\$ -</b>		<b>\$ (1,650,569)</b>	
General revenues							
Taxes:							
Property taxes					34,356	34,356	
Motor vehicle license fees					596,404	596,404	
Sales and use taxes					331,232	331,232	
Transient lodging taxes					20,757	20,757	
Franchise taxes					35,071	35,071	
Other taxes					34,682	34,682	
Use of money and property					34,862	34,862	
Interest and investment earnings					-	68	
Lease					-	23,864	
Other					227,054	227,054	
<b>Subtotal, General Revenue</b>					<b>1,314,418</b>	<b>1,338,350</b>	
<b>CHANGE IN NET POSITION</b>					<b>(211,767)</b>	<b>(100,452)</b>	<b>(312,219)</b>
<b>Net Position - Beginning</b>					<b>7,673,993</b>	<b>1,057,663</b>	<b>8,731,656</b>
<b>Net Position - Ending</b>					<b>\$ 7,462,226</b>	<b>\$ 957,211</b>	<b>\$ 8,419,437</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2016**

	General Fund	RLF - 1st Time		Non-Major Governmental Funds	Total Governmental Funds
		Homebuyers	Successor Agency		
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 494,357	\$ 187,439	\$ 3,057,886	\$ 3,739,682
Cash with fiscal agent	-	-	279,383	-	279,383
Accounts receivable	139,333	-	-	-	139,333
Land held for resale	-	-	15,000	-	15,000
Time-pay loans	3,233	630,952	-	-	634,185
Deferred loans	57,412	1,563,518	-	-	1,620,930
<b>Total Assets</b>	<b>\$ 199,978</b>	<b>\$ 2,688,827</b>	<b>\$ 481,822</b>	<b>\$ 3,057,886</b>	<b>\$ 6,428,513</b>
<b>LIABILITIES</b>					
Deficit cash	\$ 450,816	\$ -	\$ -	\$ -	\$ 450,816
Accounts payable	26,615	-	-	803	27,418
Accrued compensated absences	5,860	-	-	-	5,860
Unearned revenue	60,645	2,194,469	-	-	2,255,114
<b>Total Liabilities</b>	<b>543,936</b>	<b>2,194,469</b>	<b>-</b>	<b>803</b>	<b>2,739,208</b>
<b>FUND BALANCES</b>					
Restricted	57,663	494,358	481,822	3,057,083	4,090,926
Unassigned	(401,621)	-	-	-	(401,621)
<b>Total Fund Balances</b>	<b>(343,958)</b>	<b>494,358</b>	<b>481,822</b>	<b>3,057,083</b>	<b>3,689,305</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 199,978</b>	<b>\$ 2,688,827</b>	<b>\$ 481,822</b>	<b>\$ 3,057,886</b>	<b>\$ 6,428,513</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT**  
**OF NET POSITION**  
**JUNE 30, 2016**

---

**Total Fund Balance - Governmental Funds** \$ 3,689,305

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

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	\$ 3,804,348	
Accumulated depreciation	(1,310,202)	2,494,146

Long term notes receivable - Calipatria Family Apartments L.P. 3,400,000

Deferred inflows and outflows of resources (441,872)

Deferred recognition of earned but unavailable revenues:

In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred as a liability in governmental funds, but are recognized in the government-wide statements, is:

2,255,114

Long-term liabilities:

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:

Bonds payable	\$ (3,225,000)	
Compensated absences	(77,689)	
CALPERS pension obligation	(631,778)	(3,934,467)

Internal service funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

-

**Total Net Position - Governmental Activities** \$ 7,462,226

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2016**

	General Fund	RLF - 1st Time Homebuyers	Successor Agency	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Property taxes	\$ 34,356	\$ -	\$ -	\$ -	\$ 34,356
Other taxes	55,439	-	290,240	-	345,679
License and permits	4,221	-	-	-	4,221
Intergovernmental	1,093,935	-	-	486,615	1,580,550
Interest	-	1,398	1,000	10,188	12,586
Other revenues	997,530	141,771	(628)	845,816	1,984,489
<b>Total Revenues</b>	<b>2,185,481</b>	<b>143,169</b>	<b>290,612</b>	<b>1,342,619</b>	<b>3,961,881</b>
<b>EXPENDITURES</b>					
Current					
General government	348,911	21,407	277,741	21,721	669,780
Public safety	831,019	-	-	-	831,019
Public works	794,772	-	192,497	1,164,461	2,151,730
Parks and recreation	55,976	-	-	-	55,976
Community development	39,449	-	-	-	39,449
<b>Total Expenditures</b>	<b>2,070,127</b>	<b>21,407</b>	<b>470,238</b>	<b>1,186,182</b>	<b>3,747,954</b>
Excess (Deficiency) of Revenues					
Over Expenditures	115,354	121,762	(179,626)	156,437	213,927
Other Financing Sources (Uses)					
<b>NET CHANGE IN FUND BALANCE</b>	<b>115,354</b>	<b>121,762</b>	<b>(179,626)</b>	<b>156,437</b>	<b>213,927</b>
Fund Balance - Beginning	(377,738)	372,596	661,448	2,900,646	3,556,952
Prior Period Adjustment	(81,574)	-	-	-	(81,574)
<b>Fund Balance - Ending</b>	<b>\$ (343,958)</b>	<b>\$ 494,358</b>	<b>\$ 481,822</b>	<b>\$ 3,057,083</b>	<b>\$ 3,689,305</b>

The accompanying notes are an integral part of these financial statements.



**CITY OF CALIPATRIA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016**

---

**Net Change in Fund Balances - Governmental Funds** \$ 213,927

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ -	
Depreciation expense:	(79,916)	(79,916)

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

65,000

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

3,162

Other expenditures relating to prior periods:

Certain expenditures recognized in governmental funds relating to prior periods. Typical examples are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations were first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods were:

(413,940)

<b>Change in Net Position of Governmental Activities</b>	\$	(211,767)
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The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 JUNE 30, 2016**

	<b>Business-Type Activities</b>		
	<b>Enterprise Funds</b>		
	<b>Cliff Hatfield Memorial Airport</b>	<b>Sewage Treatment</b>	<b>Total</b>
<b>ASSETS</b>			
Current assets			
Cash and investments	\$ 29,623	\$ -	\$ 29,623
Accounts receivable	1,100	25,808	26,908
Total current assets	30,723	25,808	56,531
Non-current assets			
Restricted Cash	-	14,400	14,400
Capital assets, not depreciated	-	135,703	135,703
Capital assets, net of accumulated depreciation	-	1,146,397	1,146,397
Total non-current assets	-	1,296,500	1,296,500
<b>Total Assets</b>	<b>30,723</b>	<b>1,322,308</b>	<b>1,353,031</b>
<b>LIABILITIES</b>			
Current liabilities			
Deficit cash	-	345,711	345,711
Accounts payable	-	4,890	4,890
Unearned revenue	-	6,219	6,219
Current portion of long-term debt	-	12,000	12,000
Total current liabilities	-	368,820	368,820
Non-current liabilities	-	27,000	27,000
<b>Total Liabilities</b>	<b>-</b>	<b>395,820</b>	<b>395,820</b>
<b>NET POSITION</b>			
Net investment in capital assets	-	1,243,100	1,243,100
Restricted	-	14,400	14,400
Unrestricted	30,723	(331,012)	(300,289)
<b>Total Net Position</b>	<b>\$ 30,723</b>	<b>\$ 926,488</b>	<b>\$ 957,211</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 FOR THE YEAR ENDED JUNE 30, 2016**

	Business-Type Activities		
	Enterprise Funds		
	Cliff Hatfield Memorial Airport	Sewage Treatment	Total
<b>OPERATING REVENUE</b>			
Charges for services	\$ -	\$ 554,808	\$ 554,808
<b>Total operating revenues</b>	-	554,808	554,808
<b>OPERATING EXPENSE</b>			
Personnel salaries and benefits	323	210,271	210,594
Services and supplies	7,025	420,390	427,415
Depreciation	-	52,772	52,772
<b>Total operating expenses</b>	7,348	683,433	690,781
<b>Operating income/(loss)</b>	(7,348)	(128,625)	(135,973)
<b>NON-OPERATING REVENUES/(EXPENSES)</b>			
Rent revenues	23,864	-	23,864
Interest income	68	-	68
Interest expense	-	(2,550)	(2,550)
<b>Total non-operating revenues/(expenses)</b>	23,932	(2,550)	21,382
<b>CHANGE IN NET POSITION</b>	16,584	(131,175)	(114,591)
<b>Net Position - Beginning</b>	14,139	1,057,663	1,071,802
<b>Net Position - Ending</b>	\$ 30,723	\$ 926,488	\$ 957,211

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Business-Type Activities</b>		
	<b>Enterprise Funds</b>		
	<b>Cliff Hatfield Memorial Airport</b>	<b>Sewage Treatment</b>	<b>Total</b>
<b>Cash flows from operating activities</b>			
Cash received from customers	\$ (1,100)	\$ 564,115	\$ 563,015
Cash payments to suppliers for goods and services	(7,025)	(423,727)	(430,752)
Cash payments for employee services	(323)	(210,271)	(210,594)
Net cash provided by (used for) operating activities	(8,448)	(69,883)	(78,331)
<b>Cash flows from capital and related financing activities</b>			
Principal paid on debt	-	(12,000)	(12,000)
Interest paid on debt	-	(2,550)	(2,550)
Net cash provided by (used for) in capital and related financing activities	-	(14,550)	(14,550)
<b>Cash flows from investing activities</b>			
Rents received	23,864	-	23,864
Net cash provided by (used for) investing activities	23,932	-	23,932
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>15,484</b>	<b>(84,433)</b>	<b>(68,949)</b>
<b>CASH AND CASH EQUIVALENTS</b>			
Beginning of year	(14,139)	(226,901)	(241,040)
End of year	\$ 1,345	\$ (311,334)	\$ (309,989)
<b>Reconciliation of operating income (loss) to cash provided by (used for) operating activities</b>			
Operating income (loss)	\$ (7,348)	\$ (128,625)	\$ (135,973)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	-	52,772	52,772
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(1,100)	9,307	8,207
Increase (decrease) in accounts payable	-	(4,305)	(4,305)
Increase (decrease) in unearned revenue	-	968	968
<b>Net cash provided by (used for) operating activities</b>	<b>\$ (8,448)</b>	<b>\$ (69,883)</b>	<b>\$ (78,331)</b>

The accompanying notes are an integral part of these financial statements.

CITY OF CALIPATRIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

---

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The City of Calipatria, California was incorporated in 1918 under the general laws of State of California. The City operates under an elected Council/City Manager form of government.

The City is considered to be financially accountable for an organization if the City appoints a voting majority of that organization's governing body and the City is able to impose its will on that organization or there is a potential for that organization to provide specific financial benefits to or impose specific financial burdens on the City. The City is also considered to be financially accountable for an organization if that organizations is fiscally dependent (i.e. it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City). In certain cases, other organizations are included as component units if the nature and significance of their relationship with the City are such that their exclusion would cause the City's financial statements to be misleading or incomplete. The City currently has no such component units.

B. Fund Accounting

The accounts of the City are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity wherein the operations of each fund are accounted for in a separate set of self-balancing accounts that records resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following is a summary of the fund types utilized by the City:

Governmental Fund Types

The **General Fund** is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and capital improvements costs which are no paid through other funds.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes.

CITY OF CALIPATRIA  
NOTES TO FINANCIAL STATEMENTS, *continued*  
JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

B. Fund Accounting (*continued*)

Governmental Fund Types (*continued*)

The City reports the following major governmental funds:

**General Fund** – To account for all the general revenues of the City not specifically levied or collected for other City funds and for expenditures related to the rendering of general services by the City.

**Successor Agency Fund** – Used to account for the restricted housing assets of the former Calipatria Redevelopment Agency Fund (CRA) which were transferred to Successor Agency Fund upon acceptance of the Housing Successor role by the City.

**Revolving Loan Funds (RLF) – 1st Time Homebuyers** – Used to account for activities for the 1st time homebuyer's program. Revenue generated from this fund comes in monthly based on 50% of all the RLF loan payment received. The remaining 50% is applied to the Housing Rehab Program.

Proprietary Fund Types

**Enterprise Funds** are used to account for operations that are financed and operated in manner similar to private business enterprise where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The City reports the following major enterprise funds:

**Cliff Hartfield Memorial Airport** – Used to account for account for any airport related activities.

**Sewage Treatment Fund** – Used to account for the revenues and expenses for the maintenance, repair and depreciation of the sewers within the City.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

C. Measurement Focus and Basis of Accounting

The *basic financial statements* of the City are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

Government-wide Financial Statements

Government-wide financial statements display information about the reporting government as whole. These statements include separate columns for the governmental and business-type activities of the primary government. Eliminations have been made in the Statement of Activities so that certain allocated expenses are recorded only once (by the function to which they were allocated). However, general government expenses have not been allocated as indirect expenses to the various functions of the City.

Government-wide financial statements are presented using the *economic resources measurement focus* and the accrual basis of accounting. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations of the reporting government are reported in the government-wide financial statements. Basis of accounting refers to when revenues and expenses are recognized in the accountants and reported in the financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions were recognized in accordance with requirements of GASB Statement No. 33.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expense. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expense.

Fund Financial Statements

This underlying accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental and proprietary funds are presented after the government-wide financial statements. These statements display information about major funds individually and non-major fund in the aggregate for governmental and enterprise funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

C. Measurement Focus and Basis of Accounting (*continued*)

Governmental Funds

In the fund financial statements, governmental funds are presented using the modified-accrual basis of accounting. Their revenues are recognized when they become measurable and available as current net position. Measurable means that the amounts can be estimated, or otherwise determined. Available means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. The City considers all revenues available if they are collected within 60 days after year end. Significant revenues subject to accrual under the measurable and available criteria include property taxes, sales taxes and utility user taxes.

Revenue recognition is subject to the measurable and availability criteria for the governmental funds in the fund financial statements. Exchange transactions are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). Derived tax revenues are recognized as revenues in the period in which the underlying exchange transactions take place. Imposed non-exchange transactions are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenue arises or when they are received, whichever occurs first. Government-mandated and voluntary non-exchange transactions are recognized as revenues when all applicable eligibility requirements have been met, and the resources are available.

In the fund financial statements, governmental funds are presented using the current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (current net position) is considered to be a measurable of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in current net position. Accordingly, they are said to present a summary and uses of “available spendable resources” during a period.

Governmental Funds (*continued*)

Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurable focus. Special reporting treatments are used to indicate that they should not be considered “available spendable resources” since they do not represent current net position. Recognition of governmental fund type revenue represents by non-current receivables is unearned until they become current receivables. Non-current portions of long-term receivables are offset by non-spendable or restricted fund balance accounts.

Because of their spending measurement focus, expenditures recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect current net position, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an *other financing sources* rather than as fund liability. Amounts paid to reduce long-term indebtedness are reported as fund expenditures.



NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

C. Measurement Focus and Basis of Accounting (*continued*)

Proprietary Funds

The City's Enterprise Funds are proprietary funds. In the fund financial statements, proprietary funds are presented using the *accrual basis of accounting*. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the *economic resources measurement focus*. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses result from providing goods and services related to the fund's ongoing operations. The principal operating revenue of the City's proprietary funds is charges for service. Operating expenses include the cost of services provided, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Amounts paid to acquire capital assets are capitalized as assets in the proprietary funds financial statements, rather than reported as expenses. Proceeds of long-term debt are recorded as a liability in the proprietary funds financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness of the proprietary funds are reported as a reduction of the related liability, rather than as an expense.

D. Cash and Investments

Investments are reported in the accompanying statements at fair value. The fair value of the investments is generally based on published market prices and quotations from major investment firms.

Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments.

The City pools cash and investments of all funds, except for assets held by fiscal agents. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments. Investment income earned by the pooled investments is allocated to the various funds based on each fund's average cash and investment balance, except investment is allocated to the various funds based on each fund's average cash and investment balance.

E. Cash Equivalents

For purposes for the statement of cash flows, cash equivalents are defined as short term, highly liquid investments that are both readily convertible to known amounts of cash or so near their maturity that they present insignificant risk of changes in value because of changes in interest rates, and have an original maturity date of three months or less. Cash equivalents represent the proprietary funds' share in the cash and investment pool of the City.

CITY OF CALIPATRIA  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Capital Assets

Acquisitions of capital assets (including infrastructure) are recorded at historical cost at the time of purchase. Donated capital assets are recorded at their fair market value at the time received.

Generally, capital asset acquisitions in excess of \$5,000 are capitalized if they have an expected useful life of one year or more. Capital assets include public domain (infrastructure) capital assets consisting of certain improvements, including streets (pavements, medians, curbs/gutters, sidewalks, and traffic signals), storm drains and water/sewer systems and improvements.

Capital assets used in operations are depreciated in the government-wide financial statements and in the fund financial statements of the proprietary funds. Depreciation of such assets is computed using the straight-line method over the estimated useful lives noted below and charged to operations:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings and Improvements	30 Years
Equipment	5-10 Years

G. Compensated Absences

In accordance with GASB Statement No. 16, a liability is recorded for compensated absences (unpaid vacations, sick leave and compensatory time) since employees' entitlement to these balances are attributable to services already rendered and it is probable that virtually all of these balances will be liquidated by either paid time off or payments upon termination or retirement.

H. Unearned Revenue

Unearned revenue in the fund financial statements represents receivable at year end that will not be collected soon enough to finance current year expenditures.

I. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

J. Premiums and Discounts

In the government-wide and proprietary fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

**K. Deferred Outflows/Deferred Inflows of Resources**

In addition to assets, the City will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the City will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**L. Property Taxes**

Under California law, property taxes are assessed and collected by the counties up to one percent of assessed value, plus other increases approved by the voters. The property taxes go into a pool, and are then allocated to the cities based on complex formulas.

Secured property taxes become a lien on the property as of January 1, and are levied in two equal installments; the first delinquent after December 10; and the second delinquent after April 10. Property taxes on unsecured property become a lien on the property as of January 1, and are delinquent after August 31. The County of Imperial is responsible for the assessment, collection and apportionment for all jurisdictions within the County including the City.

**M. Interfund Transfers**

In the fund financial statements, transactions that constitute reimbursements to a fund for expenditures to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as transfers out in the reimbursing fund and as transfers in the fund that is reimbursed.

Nonrecurring or non-routine permanent transfers of equity are also reported as transfers.

**N. Use of Estimates**

The preparation of financial statements in conformity with GAAP 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, and the reported amounts of revenues and expenses, during the reporting period, actual results could differ from those estimates.

The preparation of financial statements in conformity with GAAP 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, and the reported amounts of revenues and expenses, during the reporting period, actual results could differ from those estimates.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

**O. Use of Restricted Resources – Enterprise Funds and Government-wide**

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

**P. Land Held for Resale**

Land Held for Resale is recorded at the lower of historical cost or estimated net realizable value.

**Q. Fund Balance**

Fund balance is classified in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provided more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following definitions and classifications described the relative strength of the spending constraints placed on the purposes for which resources can be used:

The City's policy establishes the procedures for reporting, within the annual financial statements, unrestricted fund balance (comprised of Committed, Assigned, and Unassigned categories) within the City's governmental funds: General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds.

**Definitions**

Fund balance is the difference between the assets and liabilities reported in the City's governmental funds. There are generally limitations on the purpose for which all or a portion of the resources of a governmental fund may be used. The force behind these limitations can vary significantly, depending upon their source. Consequently, the fund balance reported in the annual financial statements is categorized into five components whereby each component identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. The five components of fund balance are as follows:

- **Nonspendable:** Resources that are 1) not in spendable form, such as inventories, prepaids, long-term receivables, or non-financial assets held for resale, or 2) required to be maintained intact such as an endowment.
- **Restricted:** Resources that are subject to externally enforceable legal restrictions; these restrictions would be either 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** Resources that are constrained to specific purposes by a formal action of the City Council such as an ordinance or resolution. The constraint remains binding unless removed in the same formal manner by the City Council. Council action to commit fund balance must occur within the fiscal reporting period while the amount committed may be determined subsequently.

CITY OF CALIPATRIA  
NOTES TO FINANCIAL STATEMENTS, *continued*  
JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Q. Fund Balance (*continued*)

Definitions (*continued*)

- Assigned: Resources that are constrained by the City’s intent to be used for specific purposes, but that are neither restricted nor committed. The City of Calipatria has designated the Finance Director the authority to assign.
- Unassigned: The unassigned classifications is to be used by the General Fund, or in the Other Fund types when there are negative residual resources in excess of what can be properly classified as nonspendable, restricted, committed or assigned.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City’s policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City’s policy is to first apply committed fund balance, then assigned fund balance, and finally unassigned fund balance.

R. New GASB Pronouncements

**GASB Statement No. 65** – In March 2012, GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The Statement is effective for periods beginning after December 15, 2012. The City has implemented GASB Statement No. 63 for the year ended June 30, 2015.

**GASB Statement No. 68** – In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. The Statement is effective for periods beginning after June 15, 2014. The City has implemented GASB Statement No. 63 for the year ended June 30, 2015.

**GASB Statement No. 69** – In January, 2013, GASB issued Statement No. 69, *Government Combinations and Disposal of Government Operations*. This Statement establishes accounting and financial reporting standards related to government combinations and disposal of government operations. As used in this Statement, combinations include a variety of transactions referred to as mergers, acquisitions, and transfers of operations. The City has not determined if there will be an effect on the financial statements.

CITY OF CALIPATRIA  
 NOTES TO FINANCIAL STATEMENTS, *continued*  
 JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

R. New GASB Pronouncements (*continued*)

**GASB Statement No. 70** – In April, 2013, GASB issued Statement No 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. Some governments extend financial guarantees for the obligations of another government, a not-for-profit entity, or private entity without directly receiving equal or approximately equal value in exchange (a nonexchange transaction). The City does not participate in nonexchange transactions and this Statement will have no financial statement effect.

**GASB Statement No. 71** – In November 2013, GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. This standard seeks to clarify certain implementation issues related to amounts that are deferred and amortized at the time GASB 68 is first adopted. It applies to situations in which the measurement date of an actuarial valuation differs from the government's fiscal year. The Statement is effective for periods beginning after June 15, 2014. The District has not yet determined the impact on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2016, are classified in the accompanying financial statements as follows:

Cash and investments as of June 30, 2016, are classified in the accompanying financial statements as follows:

Statement of Net Position	
Governmental activities	\$ 3,739,682
Proprietary funds	44,023
Deficit cash	(796,527)
Total cash and investments	<u>\$ 2,987,178</u>

Cash and investments as of June 30, 2016 consist of the following:

Deposits with financial institutions	\$ 2,660,255
Investments	1,123,450
Deficit cash	(796,527)
Total cash and investments	<u>\$ 2,987,178</u>

Cash with fiscal agent as of June 30, 2016 consisted of \$279,383 deposited in BNT Western Trust Company for purpose of retiring the agency's tax allocation bonds.

CITY OF CALIPATRIA  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 2 – CASH AND INVESTMENTS (continued)

**Investments Authorized by the California Government Code and the City’s Investment Policy**

The table below identifies the investment types are authorized of the City by the California Government code and the City’s investment policy. The table also identifies certain provisions of the California Government Code (or the City’s investment policy, if more restrictive) that addresses 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 of the City’s investment policy:

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker’s Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	\$50 Million
Joint Powers Authority Pools	N/A	None	None

**CITY OF CALIPATRIA**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2016**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**Investments Authorized by Debt Agreements**

Investments of debt proceeds held by bond trustee 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.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S Treasury Obligations	5 years	None	None
U.S Agency Securities	5 years	None	None
Banker’s Acceptances	180 days	None	None
Money Market Mutual Funds	N/A	None	5%
Repurchase Agreements	30 days	None	None
Investment Contracts	30 days	None	None

**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.

Information about the sensitivity of the fair values of the City’s investments (including investment held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City’s investment by maturity:

Investment Type	Totals	Remaining Maturity (In Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Local Agency Investment Fund (LAIF)	\$ 844,067	\$ 844,067	\$ -	\$ -	-
Money Market Mutual Funds	279,383	279,383	-	-	-
Total	\$ 1,123,450	\$ 1,123,450	\$ -	\$ -	-



**CITY OF CALIPATRIA**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2016**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations 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 year-end for each investment type.

Investment Type	Totals	Minimum Legal Rating	Rating as of Year End	
			AAA	Not Rated
Local Agency Investment Fund (LAIF)	\$ 844,067	N/A	\$ -	\$ 844,067
Money Market Mutual Funds	279,383	N/A	-	279,383
Total	<u>\$ 1,123,450</u>		<u>\$ -</u>	<u>\$ 1,123,450</u>

**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 investment, other than the following provisions 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 market value of the pledged securities in the collateral pool must equal at least 110 percent 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 percent of the secured public deposits.

For investments identified herein as held by bond trustee, the bond trustee selects the investment under the terms of the applicable trust agreement, acquires the investment, and holds the investment of behalf of the reporting government.

**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. The California Local Agency Investment Fund is not insured or collateralized.

**CITY OF CALIPATRIA**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2016**

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**NOTE 3 – RECEIVABLES**

On November 1, 2007 the City entered into an agreement with Calipatria Family Apartments L.P to finance the development of property to construct a 72-unit rental housing development of which 35 units will be Assisted Units to be occupied by low income households. A promissory note in the principal amount of \$3,400,000, with a simple interest rate of 3% per annum, was provided by the City of Calipatria, under the State’s Home Investment Partnerships Program (the “HOME Program”) administered by the California Department of Housing and Community Development. As of June 30, 2016, the outstanding balance on the promissory note is \$3,400,000.

The City has also entered into loans consisting of deferred and time-pay loans for housing rehab projects, first time homebuyer projects, and infrastructure and offsite improvement projects. As of June 30, 2016, the outstanding balance on these loans is \$2,255,114.

The accounts receivable balance as of June 30, 2016 amounted to \$139,333 for Governmental Activities and \$26,908 for Business-Type Activities. The Governmental Activities balance consisted of trash billings, gas tax monies, and lease payments for office space. The Business Type-Activities balance consisted of sewer billings and airport lease payments.

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2016, is shown below:

	Balance July 01, 2015	Additions	Deletions	Balance June 30, 2016
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 853,234	\$ -	\$ -	\$ 853,234
Total Capital Assets not Being Depreciated	853,234	-	-	853,234
Capital assets being depreciated				
Buildings & improvements	1,998,339	-	-	1,998,339
Furniture & equipment	952,775	-	-	952,775
Total Capital Assets Being Depreciated	2,951,114	-	-	2,951,114
Less Accumulated Depreciation	1,230,286	79,916	-	1,310,202
<b>Governmental Activities</b>				
<b>Capital Assets, net</b>	\$ 2,574,062	\$ (79,916)	\$ -	\$ 2,494,146
<b>Business-Type Activities</b>				
Capital assets not being depreciated				
Land	\$ 135,703	\$ -	\$ -	\$ 135,703
Total Capital Assets not Being Depreciated	135,703	-	-	135,703
Capital assets being depreciated				
Buildings & improvements	2,034,794	-	-	2,034,794
Furniture & equipment	181,571	-	-	181,571
Total Capital Assets Being Depreciated	2,216,365	-	-	2,216,365
Less Accumulated Depreciation	1,017,196	52,772	-	1,069,968
<b>Business-Type Activities</b>				
<b>Capital Assets, net</b>	\$ 1,334,872	\$ (52,772)	\$ -	\$ 1,282,100

**CITY OF CALIPATRIA**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2016**

**NOTE 5 – LONG-TERM DEBT**

A schedule of changes in long-term liabilities for the year ended June 30, 2016 is shown below:

	Balance			Balance			Balance Due
	July 01, 2015	Additions	Deductions	June 30, 2016		In One Year	
<b>Governmental Activities</b>							
Bonds payable	\$ 3,290,000	\$ -	\$ 65,000	\$ 3,225,000	\$	65,000	
Compensated absences	80,851	-	3,162	77,689		-	
CALPERS pension obligation	717,684	631,778	-	1,349,462		-	
<b>Total</b>	<b>\$ 4,088,535</b>	<b>\$ 631,778</b>	<b>\$ 68,162</b>	<b>\$ 4,652,151</b>	<b>\$</b>	<b>65,000</b>	
<b>Business-Type Activities</b>							
Bonds payable	\$ 51,000	\$ -	\$ 12,000	\$ 39,000	\$	12,000	
<b>Total</b>	<b>\$ 51,000</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 39,000</b>	<b>\$</b>	<b>12,000</b>	

**Governmental Activities - Tax Allocation Bonds**

The schedule of outstanding tax allocation bonds of the City as of June 30, 2016 is as follows:

Governmental Activities Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds		Balance Due In One Year
					Outstanding July 01, 2015	Additions	Deductions	Outstanding June 30, 2016		
1993 Tax Allocation Bonds	9/1/1993	9/1/2023	4.00% - 6.50%	\$ 1,000,000	\$ 505,000	\$ -	\$ 45,000	\$ 460,000	\$ 45,000	
1995 Tax Allocation Bonds	12/1/1995	9/1/2026	7.250%	3,000,000	185,000	-	10,000	175,000	10,000	
1998 Tax Allocation Bonds	12/1/1998	9/1/2028	5.875%	350,000	230,000	-	10,000	220,000	10,000	
2010 Tax Allocation Bonds	9/1/2010	9/1/2040	6.250%	2,370,000	2,370,000	-	-	2,370,000	-	
					<b>\$ 3,290,000</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 3,225,000</b>	<b>\$ 65,000</b>	

The annual requirements to amortize the 1993 tax allocation bonds outstanding at June 30, 2016, are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	45,000	29,900	74,900
2018	50,000	26,975	76,975
2019	50,000	23,725	73,725
2020	55,000	20,475	75,475
2021	60,000	16,900	76,900
2022 - 2024	200,000	26,325	226,325
<b>Total</b>	<b>\$ 460,000</b>	<b>\$ 144,300</b>	<b>\$ 604,300</b>

**CITY OF CALIPATRIA**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2016**

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**NOTE 5 – LONG-TERM DEBT (continued)**

**Governmental Activities - Tax Allocation Bonds (continued)**

The annual requirements to amortize the 1995 tax allocation bonds outstanding at June 30, 2016, are as follows:

<b>Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2017	10,000	12,688	22,688
2018	10,000	11,963	21,963
2019	15,000	11,238	26,238
2020	15,000	10,150	25,150
2021	15,000	9,063	24,063
2022 - 2026	90,000	27,913	117,913
2027	20,000	1,450	21,450
<b>Total</b>	<b>\$ 175,000</b>	<b>\$ 84,463</b>	<b>\$ 259,463</b>

The annual requirements to amortize the 1998 tax allocation bonds outstanding at June 30, 2016, are as follows:

<b>Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2017	10,000	12,925	22,925
2018	15,000	12,338	27,338
2019	15,000	11,456	26,456
2020	15,000	10,575	25,575
2021	15,000	9,694	24,694
2022 - 2026	95,000	33,488	128,488
2027 - 2029	55,000	5,875	60,875
<b>Total</b>	<b>\$ 220,000</b>	<b>\$ 96,351</b>	<b>\$ 316,351</b>

The annual requirements to amortize the 2010 tax allocation bonds outstanding at June 30, 2016, are as follows:

<b>Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2017	-	148,125	148,125
2018	-	148,125	148,125
2019	-	148,125	148,125
2020	-	148,125	148,125
2021	-	148,125	148,125
2022 - 2026	105,000	737,500	842,500
2027 - 2031	465,000	659,375	1,124,375
2032 - 2036	760,000	472,813	1,232,813
2037- 2041	1,040,000	200,938	1,240,938
<b>Total</b>	<b>\$ 2,370,000</b>	<b>\$ 2,811,251</b>	<b>\$ 5,181,251</b>

**CITY OF CALIPATRIA**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2016**

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**NOTE 5 – LONG-TERM DEBT (continued)**

*Business-Type Activities*

The schedule of outstanding sewer revenue bonds of the City as of June 30, 2016 is as follows:

Business-Type Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds		Balance Due In One Year
					Outstanding July 01, 2015	Additions	Deductions	Outstanding June 30, 2016		
Sewer Revenue Bonds	6/1/1979	6/1/2019	5.00%	\$ 247,000	\$ 51,000	\$ -	\$ 12,000	\$ 39,000	\$ 12,000	
					\$ 51,000	\$ -	\$ 12,000	\$ 39,000	\$ 12,000	

The annual requirements to amortize the sewer revenue bonds outstanding at June 30, 2016 are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	12,000	1,950	\$ 13,950
2018	13,000	1,350	14,350
2019	14,000	700	14,700
Total	\$ 39,000	\$ 4,000	\$ 43,000

**NOTE 6 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

Governmental Activities	Budget	Actual	Excess
General Fund	\$ 1,675,758	\$ 2,070,127	\$ (394,369)
Local Transportation Authority	\$ 685,000	\$ 817,339	\$ (132,339)
Successor Agency	\$ 351,004	\$ 470,238	\$ (119,234)
<b>Business-Type Activities</b>			
Sewage Treatment	\$ 595,015	\$ 683,433	\$ (88,418)

**NOTE 7 – DEFICIT FUND BALANCES**

Governmental Activities	Fund Balance
General Fund	\$ (343,958)

**CITY OF CALIPATRIA**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2016**

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**NOTE 8 – 1979 SEWER REVENUE BOND – RESERVE REQUIREMENT**

The following is a summary of the reserve requirement relating to Sewer Revenue Bonds issued by the City on June 1, 1979. The City has designated, as a reserve, a sum equal to the average annual amount of principal and interest on the bonds to be paid during their term. The following is the computation of the reserve requirement.

Total bond service - (principal & interest)	\$ 575,950
Years of bond service (divided by)	40
Total reserve fund requirement	<u>\$ 14,399</u>

A reservation of the retained earnings in the Sewage Treatment Fund has been recorded in the amount of \$14,400.

**NOTE 9 – 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, agent multiple-employer 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.

The Plans' provisions and benefit formula in effect at June 30, 2015, are summarized as follows; Safety Police Plan are on the 2% at 55 years of age schedule and is vested after five years of service. The Safety Fire Plan are on the 2% at 55 years of age schedule and is vested after five years of service. The Miscellaneous Plan is on the 2% at 60 years of age and is vested after five years of service.

**CITY OF CALIPATRIA**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2016**

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**NOTE 9 – PENSION PLAN (continued)**

***A. General Information about the Pension Plan (continued)***

*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, 2015, the City reported net pension liabilities for its proportionate share of the net position liability of the Plan as follows:

<u>Net pension liability</u>	
\$	<u>1,349,462</u>

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, 2014, 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, 2013 rolled forward to June 30, 2014 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, 2014 was as follows: Safety Police Plan has proportionate share of .00878%. Safety Fire Plan has proportionate share of .00176%. Miscellaneous Plan has proportionate share of .001%

For the fiscal year ended June 30, 2016, the Local Government recognized pension expense of \$37,600. At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between projected and actual earnings on plan investments	\$ -	\$ 46,207
Differences between expected and actual experience	77,124	-
Changes in assumptions	-	82,915
Changes in proportion and differences between District contributions and proportionate share of contributions	290,210	-
District contributions subsequent to the measurement date	37,600	-
	\$ 404,934	\$ 129,122

**CITY OF CALIPATRIA**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2016**

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**NOTE 9 – PENSION PLAN (continued)**

*B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)*

\$59,830 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, 2016. 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:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2017	\$ 126,667	\$ 40,143
2018	126,667	40,143
2019	114,000	37,284
2020	-	11,552
	<u>\$ 367,334</u>	<u>\$ 129,122</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, 2014, using an annual actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

*Actuarial Assumptions* - The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

Consumer Price Inflation	2.75%
Investment Yield (Net of Expenses)	7.50%
Wage Inflation	Varies by Entry Age and Service

- (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, 2013 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 found on the CalPERS website.

*Discount Rate* - The discount rate used to measure the total pension liability was 7.50% 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 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 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.



NOTE 9 – PENSION PLAN (*continued*)

*B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)*

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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 returns were calculated over the short-term (first 10 years) and the long-term (11-60 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 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 equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

**CITY OF CALIPATRIA**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2016**

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**NOTE 9 – 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.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10*</u>	<u>Real Return Years 11+**</u>
Global Equity	47%	5.25%	5.71%
Global Fixed Income	19%	0.99%	2.43%
Inflation Sensitive	6%	0.45%	3.36%
Private Equity	12%	6.83%	6.95%
Real Estate	11%	4.50%	5.13%
Infrastructure and Forestland	3%	4.50%	5.09%
Liquidity	2%	-0.55%	-1.05%
	100%		

\* An expected inflation of 2.5% used for this period

\*\* An expected inflation of 3.0% used for this period

*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:

	<u>1% Decrease (6.60%)</u>	<u>Current Discount Rate (7.60%)</u>	<u>1% Increase (8.60%)</u>
City's proportionate share of the net pension liability	\$ 18,271,715	\$ 1,349,462	\$ 6,261,685

*Pension Plan Fiduciary Net Position* - Detailed information about each pension plan's fiduciary net position is available in the separately issued CALPERS financial reports.

**CITY OF CALIPATRIA**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2016**

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**NOTE 10 – RISK MANAGEMENT**

The City does not participate in a public entity risk pool and all risk of loss is retained by the City. The City has purchased a commercial insurance policy from Glatfelter Public Practice Insurance Company for the period 3/21/16 to 3/21/17. The City has had no settlements which exceeded insurance coverage in the last three fiscal years, and no changes in insurance coverage from the prior year.

**NOTE 11 - JOINT VENTURES – LOCAL TRANSPORTATION AUTHORITY**

The City is a participant, along with Imperial County and the other cities in the county, in the Imperial County Local Transportation Authority (LTA). The LTA is considered a joint venture without equity interest. The City is also not obligated in any manner for debt of the LTA. Each participating jurisdiction appoints one member to the governing board of the LTA. The LTA was approved by voters of Imperial County at a special election on November 8, 1989. The ballot measure (Measure D) increased the sales tax in Imperial County by one-half of one percent (0.5%) for a period of twenty years, to provide funding for transportation improvements. The revenues are allocated to each participating jurisdiction based on a formula contained in the ballot measure.

On May 2, 2012, the LTA issued \$53,795,000 in Sales Tax Revenue Bonds secured by pledge of Pledged Allocable Sales Tax Revenues from each participating agency. The bonds allocated to the City of Calipatria are \$2,305,000. Additional financial information on the LTA is available from the Imperial County Public Works Department.

**NOTE 12 – GOING CONCERN**

As indicated in the accompanying financial statements, the City showed an increase in fund balance of \$115,314 in the General Fund during the year ended June 30, 2016 for a total deficit fund balance of \$343,958. As of that date, the City's general fund total liabilities exceeded its total assets by \$343,958. These factors, as well as the uncertain conditions that the City faces regarding meeting its future operating costs and declining revenue sources, create an uncertainty about the City's ability to continue as a going concern. The financial statements do not include any adjustments that might be necessary if the City is unable to continue as a going concern.

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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**CITY OF CALIPATRIA  
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2016**

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	<b>Budget</b>	<b>Actual</b>	<b>Variances - Final to Actual</b>
<b>REVENUES</b>			
Property taxes	\$ 43,650	\$ 34,356	\$ (9,294)
Other taxes	60,200	55,439	(4,761)
License and permits	4,700	4,221	(479)
Intergovernmental	717,177	1,093,935	376,758
Interest	-	-	-
Other revenues	784,735	997,530	212,795
<b>Total Revenues</b>	1,610,462	2,185,481	575,019
<b>EXPENDITURES</b>			
Current			
General government	380,879	348,911	31,968
Public safety	835,370	831,019	4,351
Public works	365,284	794,772	(429,488)
Parks and recreation	69,225	55,976	13,249
Community development	25,000	39,449	(14,449)
<b>Total Expenditures</b>	1,675,758	2,070,127	(394,369)
<b>NET CHANGE IN FUND BALANCE</b>	(65,296)	115,354	180,650
<b>Fund Balance - Beginning</b>	(377,738)	(377,738)	-
<b>Prior Period Adjustment</b>	-	(81,574)	(81,574)
<b>Fund Balance - Ending</b>	\$ (443,034)	\$ (343,958)	\$ 99,076

See accompanying note to required supplementary information.

**CITY OF CALIPATRIA**  
**RLF 1<sup>st</sup> TIME HOME BUYERS – BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED JUNE 30, 2016**

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	<u>Budget</u>	<u>Actual</u>	<u>Variances - Final to Actual</u>
<b>REVENUES</b>			
Interest	\$ -	\$ 1,398.00	\$ 1,398.00
Other revenues	46,848	141,771	94,923
<b>Total Revenues</b>	<u>46,848</u>	<u>143,169</u>	<u>96,321</u>
<b>EXPENDITURES</b>			
Current			
General government	85,998	21,407	64,591
<b>Total Expenditures</b>	<u>85,998</u>	<u>21,407</u>	<u>64,591</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(39,150)</u>	<u>121,762</u>	<u>160,912</u>
<b>Fund Balance - Beginning</b>	372,596	372,596	-
<b>Fund Balance - Ending</b>	<u>\$ 333,446</u>	<u>\$ 494,358</u>	<u>\$ 160,912</u>

See accompanying note to required supplementary information.

**CITY OF CALIPATRIA  
SUCCESSOR AGENCY – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2016**

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	<u>Budget</u>	<u>Actual</u>	<u>Variances - Final to Actual</u>
<b>REVENUES</b>			
Other taxes	\$ 351,004	\$ 290,240	\$ (60,764)
Interest	-	1,000	1,000
Other revenues	-	(628)	(628)
<b>Total Revenues</b>	<u>351,004</u>	<u>290,612</u>	<u>(60,392)</u>
<b>EXPENDITURES</b>			
Current			
General government	351,004	277,741	73,263
Public works	-	192,497	(192,497)
<b>Total Expenditures</b>	<u>351,004</u>	<u>470,238</u>	<u>(119,234)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(179,626)	(179,626)
<b>Fund Balance - Beginning</b>	661,448	661,448	-
<b>Fund Balance - Ending</b>	<u>\$ 661,448</u>	<u>\$ 481,822</u>	<u>\$ (179,626)</u>

See accompanying note to required supplementary information.

**CITY OF CALIPATRIA  
PERS PROPORTIONATE SHARE OF NET PENSION LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2016**

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	<u>June 30, 2016</u>	<u>June 30, 2015</u>
City's proportion of the net pension liability	0.009%	0.002%
City's proportionate share of the net pension liability	\$ 1,349,462	\$ 717,684
City's covered-employee payroll	\$ 270,893	\$ 511,052
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	498.2%	140.4%
Plan fiduciary net position as a percentage of the total pension liability.	83.4%	83.4%



**CITY OF CALIPATRIA**  
**PERS PROPORTIONATE SHARE OF NET PENSION LIABILITY, continued**  
**FOR THE YEAR ENDED JUNE 30, 2016**

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	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 37,600	\$ 59,830
Contributions in relation to the contractually required contribution	(37,600)	(59,830)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$ 270,893	\$ 511,052
Contributions as a percentage of covered-employee payroll	13.88%	11.71%

**CITY OF CALIPATRIA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2016**

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**NOTE 1 – BUDGET CONTROL AND ACCOUNTING**

The City adheres to the following general procedures in establishing its annual budget, which is reflected in the accompanying schedules:

- Budgets are legally adopted and formal budgetary integration is employed as a management control device during the year for the General, and Special Revenue Funds. Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. From the effectiveness date of the budget, the amounts stated there in as proposed expenditures become appropriations to the various City departments.
- Reported budget amounts represent the original legally adopted budget as amended. Individual amendments were not material in relation to the original adopted budget amounts. The City Council may amend the budget to increase appropriations only by a duly adopted minute resolution during a regular meeting, providing that sufficient monies are available and that expenditures of proceeds of taxes will not be increased beyond the constitutional appropriation limit as imposed by Article XIII B of the State Constitution. Management can transfer, without City Council approval, budgeted amounts provided that they do not increase or decrease total fund appropriations adopted by the City Council.
- Unexpected budgeted amounts lapse at the end of the budget year. Spending control for the fund established by the amount of expenditures budgeted for the fund, but management control is exercised at budgetary line item levels.
- Expenditures may not legally exceed overall budgeted appropriations.
- The budgets of the City's capital projects are primarily "long term" budgets which emphasize major programs and capital outlay plans extending over a number of fiscal periods.

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**SUPPLEMENTARY  
INFORMATION**

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**CITY OF CALIPATRIA  
 COMBINING BALANCE SHEET  
 JUNE 30, 2016**

	Gas Tax 2105, 2106, 2107	Special Aviation	SB 325	SB 821	Local Transportation Authority	RLF - Housing
<b>ASSETS</b>						
Cash and investments	\$ 132,765	\$ 59,736	\$ -	\$ 37,882	\$ 1,976,725	\$ 389,117
Accounts receivable	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 132,765</b>	<b>\$ 59,736</b>	<b>\$ -</b>	<b>\$ 37,882</b>	<b>\$ 1,976,725</b>	<b>\$ 389,117</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 803	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	<b>803</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>						
Restricted	131,962	59,736	-	37,882	1,976,725	389,117
<b>Total Fund Balances</b>	<b>131,962</b>	<b>59,736</b>	<b>-</b>	<b>37,882</b>	<b>1,976,725</b>	<b>389,117</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 132,765</b>	<b>\$ 59,736</b>	<b>\$ -</b>	<b>\$ 37,882</b>	<b>\$ 1,976,725</b>	<b>\$ 389,117</b>

**CITY OF CALIPATRIA  
 COMBINING BALANCE SHEET, continued  
 JUNE 30, 2016**

	Offsite Improvements	Impact Fees	2010 Bond Projects	Sewer Connection Fees	Home Fund	Non-Major Governmental Funds
<b>ASSETS</b>						
Cash and investments	\$ 153,840	\$ 240,233	\$ -	\$ 65,973	\$ 1,615	\$ 3,057,886
Accounts receivable	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 153,840</b>	<b>\$ 240,233</b>	<b>\$ -</b>	<b>\$ 65,973</b>	<b>\$ 1,615</b>	<b>\$ 3,057,886</b>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 803
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>803</b>
<b>FUND BALANCES</b>						
Restricted	153,840	240,233	-	65,973	1,615	3,057,083
<b>Total Fund Balances</b>	<b>153,840</b>	<b>240,233</b>	<b>-</b>	<b>65,973</b>	<b>1,615</b>	<b>3,057,083</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 153,840</b>	<b>\$ 240,233</b>	<b>\$ -</b>	<b>\$ 65,973</b>	<b>\$ 1,615</b>	<b>\$ 3,057,886</b>

**CITY OF CALIPATRIA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Gas Tax 2105, 2106, 2107</b>	<b>Special Aviation</b>	<b>SB 325</b>	<b>SB 821</b>	<b>Local Transportation Authority</b>	<b>RLF - Housing</b>
<b>REVENUES</b>						
Intergovernmental	\$ 167,751	\$ -	\$ -	\$ 13,727	\$ 305,138	\$ -
Interest	405	216	-	54	6,540	1,032
Other revenues	-	-	-	-	504,106	141,765
<b>Total Revenues</b>	<b>168,156</b>	<b>216</b>	<b>-</b>	<b>13,781</b>	<b>815,784</b>	<b>142,797</b>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	-	21,721
Public safety	-	-	-	-	-	-
Public works	145,211	1,310	151	2,351	817,339	-
<b>Total Expenditures</b>	<b>145,211</b>	<b>1,310</b>	<b>151</b>	<b>2,351</b>	<b>817,339</b>	<b>21,721</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<b>22,945</b>	<b>(1,094)</b>	<b>(151)</b>	<b>11,430</b>	<b>(1,555)</b>	<b>121,076</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>22,945</b>	<b>(1,094)</b>	<b>(151)</b>	<b>11,430</b>	<b>(1,555)</b>	<b>121,076</b>
<b>Fund Balance - Beginning</b>	<b>109,017</b>	<b>60,830</b>	<b>151</b>	<b>26,452</b>	<b>1,978,280</b>	<b>268,041</b>
<b>Fund Balance - Ending</b>	<b>\$ 131,962</b>	<b>\$ 59,736</b>	<b>\$ -</b>	<b>\$ 37,882</b>	<b>\$ 1,976,725</b>	<b>\$ 389,117</b>

**CITY OF CALIPATRIA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES, continued  
 FOR THE YEAR ENDED JUNE 30, 2016**

	Offsite Improvements	Impact Fees	2010 Bond Projects	Sewer Connection Fees	Home Fund	Non-Major Governmental Funds
<b>REVENUES</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	486,616
Interest	549	847	310	233	2	10,188
Other revenues	-	4,635	192,497	1,200	-	844,203
<b>Total Revenues</b>	<b>549</b>	<b>5,482</b>	<b>192,807</b>	<b>1,433</b>	<b>2</b>	<b>1,341,007</b>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	-	21,721
Public safety	-	-	-	-	-	-
Public works	-	-	198,099	-	-	1,164,461
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>198,099</b>	<b>-</b>	<b>-</b>	<b>1,186,182</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>549</b>	<b>5,482</b>	<b>(5,292)</b>	<b>1,433</b>	<b>2</b>	<b>154,825</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>549</b>	<b>5,482</b>	<b>(5,292)</b>	<b>1,433</b>	<b>2</b>	<b>154,825</b>
<b>Fund Balance - Beginning</b>	<b>153,291</b>	<b>234,751</b>	<b>5,292</b>	<b>64,540</b>	<b>1,613</b>	<b>2,902,258</b>
<b>Fund Balance - Ending</b>	<b>\$ 153,840</b>	<b>\$ 240,233</b>	<b>\$ -</b>	<b>\$ 65,973</b>	<b>\$ 1,615</b>	<b>\$ 3,057,083</b>

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**OTHER INDEPENDENT  
AUDITORS' REPORTS**

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS

Independent Auditors' Report

Christy White, CPA

Michael Ash, CPA

Heather Rubio

Governing Board  
City of Calipatria

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Calipatria, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City of Calipatria's basic financial statements, and have issued our report thereon dated January 30, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Calipatria's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Calipatria's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Calipatria's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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State Board of Accountancy*

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Calipatria's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



San Diego, California  
January 30, 2017

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**FINDINGS AND  
QUESTIONED COSTS**

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**CITY OF CALIPATRIA  
FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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*There were no findings or questioned costs related to the financial statements for the year ended June 30, 2016.*

**CITY OF CALIPATRIA  
SUMMARY OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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*There were no findings or questioned costs for the City for the 2014-15 fiscal year.*