

**AGENDA
CITY COUNCIL
CITY OF IMPERIAL
200 WEST 9TH STREET
IMPERIAL, CA 92251-1637
JUNE 3, 2020
5:30 PM CLOSED SESSION
7:00 PM OPEN SESSION**

**THIS MEETING WILL BE CONDUCTED PURSUANT TO THE PROVISIONS OF THE
GOVERNOR'S EXECUTIVE ORDER N-29-20**

To protect our constituents, City officials and City staff, the City requests all members of the public to follow the California Department of Health Services' guidance and the County of Imperial Public Health Office Order for the control of COVID-19 restricting group events and gatherings and maintaining physical distancing. Additional information regarding COVID-19 is available on the City's website at www.cityofimperial.org

1. If you choose to attend the Council meeting in person, you will be required to maintain appropriate physical distance, i.e. maintain a 6-foot distance between yourself and other individuals. Please note seating is limited.
2. You are strongly encouraged to observe the City Council meetings via Livestream at the City of Imperial Facebook page.
3. Email public comments to cityclerk@cityofimperial.org by 4:30 pm on Wednesday, June 3, 2020. Comments received by 4:30 pm will be read into the record.

TELECONFERENCE NOTICE

Pursuant to Executive Order N-29-20 issued by Governor Gavin Newsom on March 17, 2020 and to the extent applicable Government Code Section 54953(b), this City Council Meeting may include teleconference participation by the City Council Members and City staff. Consistent with Executive Order N-29-20 teleconference locations utilized by City Council Members shall not be accessible to the public and are not subject to special posting requirements.

The City of Imperial thanks you in advance for taking all precautions to prevent spreading the COVID-19 virus.

The Imperial City Council meetings, including public comments, are being Livestreamed on the City's social media pages. By remaining in the room you are giving your permission to be recorded.

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE BUILDING & SAFETY DIRECTOR, (760) 355-1152. NOTIFICATION 48 HOURS PRIOR TO THE MEETING WILL ENABLE THE CITY TO MAKE REASONABLE ARRANGEMENTS TO ENSURE ACCESSIBILITY TO THIS MEETING [28CFR 35.102-35.104 ADA TITLE II]

A. CITY COUNCIL CONVENES TO CLOSED SESSION AT 5:30 PM

This is a **CLOSED SESSION** in which the **COUNCIL** discusses matters in closed as opposed to open session. Only those matters authorized by the Brown Act as permissible **CLOSED SESSION** subjects will be discussed. They are as follows:

A-1. SUBJECT: PUBLIC EMPLOYEE APPOINTMENT 54957 (b) (1)
TITLE: City Manager

A-2. SUBJECT: PUBLIC EMPLOYEE PERFORMANCE EVALUATION 54954.5 (e)
TITLE: City Manager

A-3. SUBJECT: CONFERENCE WITH LABOR NEGOTIATOR 54957.6
Agency Negotiator: City Manager
Employee Organization: Management, Supervisory, Professional, Confidential, and Police Captain

A-4. SUBJECT: CONFERENCE WITH LABOR NEGOTIATOR 54957.6
Agency Negotiator: City Manager
Employee Organization: Imperial Police Officers Association

A-5. SUBJECT: CONFERENCE WITH LABOR NEGOTIATOR 54957.6
Agency Negotiator: City Manager
Employee Organization: Teamsters Local No. 542

A-6. SUBJECT: CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision of Section 54956.9
Three (3) potential cases.

CITY COUNCIL ADJOURNS CLOSED SESSION

B. CITY COUNCIL CONVENES TO OPEN SESSION AT 7:00 P.M.

ROLL CALL

PLEDGE OF ALLEGIANCE

ADJUSTMENTS TO THIS AGENDA

ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

C. PUBLIC APPEARANCES:

C-1. Matters not appearing on the agenda. If you wish to address the COUNCIL concerning any item within the COUNCIL’S jurisdiction, please raise your hand and be acknowledged by the MAYOR, and at that time state your name and address for the record. The MAYOR reserves the right to place a time limit on each person’s presentation of three (3) minutes. It is requested that longer presentations be submitted to the Council in writing.

C-2. Matters appearing on the agenda. If you wish to address the COUNCIL concerning any item appearing on the agenda, please raise your hand and be acknowledged by the MAYOR, and at that time state your name and address for the record. The MAYOR reserves the right to place a time limit on each person’s presentation of three (3) minutes.

D. CONSENT AGENDA:

All items appearing under “Consent Agenda” will be acted upon by the City Council by one motion without discussion. Should any Council member or other person request that any item be considered separately, that item will then be taken up at the time as determined by the MAYOR

D-1. Approval of claims/warrants report.

D-2. Award contract to The “G” Crew (TGC) for labor compliance services related to the Water Treatment Plant Filter to Waste project in the amount of \$6,700.00.

- D-3.** Approval of Resolutions for Imperial *Landscape* Maintenance District No. 1. (Paseo del Sol and Wildflower Subdivision):
Resolution No. 2020-18, Initiating Proceedings for the Annual Levy;
Resolution No. 2020-19, Preliminary Approval of the Engineer's Report; and
Resolution No. 2020-20, Intention to Conduct a Public Hearing and Order the Levy of Assessments.
- D-4.** Approval of Resolutions for Imperial *Lighting* Maintenance District No. 1. (Paseo del Sol and Wildflower Subdivision):
Resolution No. 2020-21, Initiating Proceedings for the Annual Levy;
Resolution No. 2020-22, Preliminary Approval of the Engineer's Report; and
Resolution No. 2020-23, Intention to Conduct a Public Hearing and Order the Levy of Assessments.
- D-5.** Approval of Resolutions for Imperial *Landscape* Maintenance District No. 2. (Sky Ranch Subdivision, Zone 2005-03):
Resolution No. 2020-24, Initiating Proceedings for the Annual Levy;
Resolution No. 2020-25, Preliminary Approval of the Engineer's Report; and
Resolution No. 2020-26, Intention to Conduct a Public Hearing and Order the Levy of Assessments.

E. ACTION ITEMS: (DISCUSSION/ACTION – APPROVE-DISAPPROVE)

- E-1. SUBJECT: DISCUSSION/ACTION: VICTORIA RANCH SUBDIVISION UNIT 3B**
1. APPROVAL AND ACCEPTANCE OF OFF-SITE STREET IMPROVEMENTS.
 2. AUTHORIZE SUBSTITUTION OF TRUSTEE AND FULL RECONVEYANCE TO IMPERIAL RANCH PARTNERS, LLC WITH A PERSONAL GUARANTY.
- E-2. SUBJECT: DISCUSSION/ACTION: STATE OF CALIFORNIA LOCAL EARLY ACTION PLANNING (LEAP) GRANT PROGRAM APPLICATION.**
1. ADOPTION OF RESOLUTION NO. 2020-27, AUTHORIZING APPLICATION FOR AND RECEIPT OF LOCAL GOVERNMENT PLANNING SUPPORT GRANT PROGRAM FUNDS FOR THE LOCAL EARLY ACTION.
- E-3. SUBJECT: DISCUSSION/ACTION: DECLARE EMERGENCY AT WASTEWATER TREATMENT PLANT – MANHOLES.**
1. ADOPTION OF RESOLUTION NO. 2020-28, DECLARING AN EMERGENCY AND AUTHORIZING THE CITY MANAGER TO TAKE SUCH ACTION AS MAY BE NECESSARY IN RESPONSE THERETO.
- E-4. SUBJECT: DISCUSSION/ACTION: WATER TREATMENT PLANT – GAC SYSTEM.**
1. APPROVE PURCHASE OF FILTER MEDIA FOR THE CARBON COLUMNS FROM CALGON CARBON CORPORATION IN THE AMOUNT OF \$83,200.00
- E-5. SUBJECT: DISCUSSION/ACTION: FISCAL YEAR 2018-2019 MUNICIPAL FINANCIAL AUDIT.**

1. ACCEPT THE FY 2018-2019 MUNICIPAL FINANCIAL AUDIT FOR FILING.

E-6. SUBJECT: DISCUSSION/ACTION: GENERAL MUNICIPAL ELECTION TO BE HELD TUESDAY, NOVEMBER 3, 2020 – CERTAIN OFFICERS: MEMBERS OF THE CITY COUNCIL AND CITY CLERK.

1. APPROVAL OF RESOLUTION NO. 2020-29, CALLING FOR HOLDING OF GENERAL MUNICIPAL ELECTION ON NOVEMBER 3, 2020 FOR ELECTION OF CERTAIN OFFICERS.
2. APPROVAL OF RESOLUTION NO. 2020-30, REQUESTING BOARD OF SUPERVISORS TO CONSOLIDATE GENERAL MUNICIPAL ELECTION WITH THE STATEWIDE GENERAL ELECTION.
3. APPROVAL OF RESOLUTION NO. 2020-31, ADOPTING REGULATIONS FOR CANDIDATE STATEMENTS.

E-7. SUBJECT: DISCUSSION/ACTION: EAGER PARK SPLASH PAD – OPTIONS FOR SHADE REPLACEMENT.

1. PROVIDE DIRECTION TO STAFF.

E-8. SUBJECT: DISCUSSION/ACTION: IMPERIAL COUNTY AIRPORT.

1. APPROVAL OF JOINT LETTER/POSITION WITH COUNTY OF IMPERIAL REGARDING LIMITATION OF HOURS OF OPERATION FOR FUEL SERVICES AT IMPERIAL COUNTY AIRPORT.

E-9. SUBJECT: DISCUSSION/ACTION: PHASED PLAN TO RE-OPEN CITY FACILITIES.

1. APPROVAL OF CITY'S PHASED PLAN TO RE-OPEN CITY FACILITIES & PARKS AND ADOPTION OF PERMANENT GUIDELINES IN RESPONSE TO COVID-19 PANDEMIC.

E-10. SUBJECT: DISCUSSION/ACTION: UPDATE OF COVID-19 PANDEMIC.

F. REPORTS:

F-1. SUBJECT: MAYOR AND COUNCIL MEMBER REPORTS.

F-2. SUBJECT: CITY MANAGER REPORT

F-3. SUBJECT: DEPARTMENT REPORTS.

ADJOURN CITY COUNCIL MEETING UNTIL THE NEXT REGULARLY SCHEDULED MEETING, WEDNESDAY, JUNE 17, 2020 AT 7:00 P.M.

NOTE: Any documents produced by the City and distributed to a majority of the City Council/Agency Board regarding any item on this agenda will be made available at the front counter at City Hall, located at 420 S. Imperial Avenue, during normal business hours

Check Register Report

D-1

Date: 05/29/2020

Time: 11:39 am

Page: 1

CITY OF IMPERIAL

BANK: UNION BANK

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
UNION BANK Checks							
93411	05/21/2020	Printed		7060	AHNESTY VALDEZ		76.87
93412	05/21/2020	Printed		023	AIRWAVE COMMUNICATIONS		67.50
93413	05/21/2020	Printed		195	ALLIED WASTE		102,384.26
93414	05/21/2020	Printed		5956	AMAZON CAPITAL SERVICES		464.73
93415	05/21/2020	Printed		6306	AMERICAN FIDELITY ASSURANCE		6,060.04
93416	05/21/2020	Printed		656	AQUA METRIC		56,299.38
93417	05/21/2020	Printed		1264	ARMANDO LOPEZ		6.81
93418	05/21/2020	Printed		1066	AT&T		2,259.26
93419	05/21/2020	Printed		6933	AT&T		40.50
93420	05/21/2020	Printed		1851	AT&T LONG DISTANCE		118.96
93421	05/21/2020	Printed		5994	AUTOZONE INC.		17.23
93423	05/21/2020	Printed		4400	BABCOCK LABORATORIES, INC.		3,222.00
93424	05/21/2020	Printed		6069	BAKER DISTRIBUTING COMPANY LLC		3,591.48
93425	05/21/2020	Printed		711	BIG TEX TRAILER		9,994.72
93426	05/21/2020	Printed		250	BLUE SHIELD OF CALIFORNIA		28,377.72
93427	05/21/2020	Printed		674	BRENNTAG		3,148.11
93428	05/21/2020	Printed		251	CALIFORNIA JPIA		792,147.00
93429	05/21/2020	Printed		455	CALIFORNIA STATE DISBURSEMENT		618.46
93430	05/21/2020	Printed		3669	CANON		1,905.52
93431	05/21/2020	Printed		7059	CECILIA RINCON		59.03
93432	05/21/2020	Printed		7054	CHOCTAW NATION OF OKLAHOMA		17.50
93433	05/21/2020	Printed		7055	CHRISHAVNA MORRIS		44.60
93434	05/21/2020	Printed		4920	COAST RECREATION INC.		443.29
93435	05/21/2020	Printed		6222	CODE EXXPERTS , LLC		778.36
93436	05/21/2020	Printed		514	CORE & MAIN LP		16,889.69
93437	05/21/2020	Printed		132	COSTCO WHOLESALE		254.71
93441	05/21/2020	Printed		6558	CS-AMSCO		7,087.90
93442	05/21/2020	Printed		7063	CSECO		6,463.92
93443	05/21/2020	Printed		3403	DANIELS TIRE CORPORATE ADMIN		148.83
93444	05/21/2020	Printed		569	DESERT VETERINARY GROUP		225.00
93445	05/21/2020	Printed		7057	DIANA SALGADO		52.79
93446	05/21/2020	Printed		2019	DRISCOLLS		573.73
93447	05/21/2020	Printed		6642	EDD		100.00
93448	05/21/2020	Printed		6426	EFR ENVIRONMENTAL		3,500.00
93449	05/21/2020	Printed		7027	EMILY VASQUEZ		25.00
93450	05/21/2020	Printed		1307	EXECUTIVE LANDSCAPE INC		27,775.00
93451	05/21/2020	Printed		5482	FISHER CHRYSLER DODGE JEEP INC		835.97
93452	05/21/2020	Printed		4989	GEMINI GROUP LLC		2,006.00
93453	05/21/2020	Printed		513	GIBSON & SCHAEFER, INC.		406.47
93454	05/21/2020	Printed		117	HAAKER EQUIPMENT COMPANY		119.79
93455	05/21/2020	Printed		7056	HARIS BASIT		71.94
93456	05/21/2020	Printed		2096	HOME DEPOT CREDIT SERVICES		159.67
93457	05/21/2020	Printed		026	ICMA-RC		1,890.19
93458	05/21/2020	Printed		4271	IMPERIAL COUNTY HUMANE SOCIETY		340.00
93459	05/21/2020	Printed		028	IMPERIAL IRRIGATION DISTRICT		45,881.55
93460	05/21/2020	Printed		028	IMPERIAL IRRIGATION DISTRICT		43,009.68
93461	05/21/2020	Printed		4264	IMPERIAL IRRIGATION DISTRICT		7,920.00
93462	05/21/2020	Printed		102	IMPERIAL POLICE OFFICERS ASSN.		650.00
93463	05/21/2020	Printed		221	IMPERIAL PRINTERS		189.06
93465	05/21/2020	Printed		122	IMPERIAL STORES		601.96

Check Register Report

Date: 05/29/2020

Time: 11:39 am

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CITY OF IMPERIAL

BANK: UNION BANK

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
UNION BANK Checks							
93466	05/21/2020	Printed		3187	IMPERIAL TRUSS & LUMBER CO.		561.00
93467	05/21/2020	Printed		1555	IMPERIAL VALLEY PRESS		245.33
93468	05/21/2020	Printed		6995	INDUSTRIAL NETWORKING SOLUTION		112.48
93469	05/21/2020	Printed		320	INTERNAL REVENUE SERVICE		150.00
93470	05/21/2020	Printed		1587	JADE SECURITY SYSTEMS, INC.		59.99
93471	05/21/2020	Printed		7058	JAYAR WALKER		87.51
93472	05/21/2020	Printed		6046	JNE POLYGRAPH		375.00
93473	05/21/2020	Printed		6365	JOHN DEERE FINANCIAL		57.21
93474	05/21/2020	Printed		642	JORDAN CENTRAL IMPLEMENT CO.		785.47
93475	05/21/2020	Printed		868	K-C WELDING & RENTALS, INC.		34.59
93476	05/21/2020	Printed		7061	KATHERINE RUANE		135.93
93477	05/21/2020	Printed		2901	KIMBALL MIDWEST		711.96
93478	05/21/2020	Printed		035	KISCO SALES, INC.		20.20
93479	05/21/2020	Printed		5230	LABOR COMPLIANCE CONSULTANTS		2,230.00
93480	05/21/2020	Printed		1996	LEE TIRE CO.		254.52
93481	05/21/2020	Printed		101	LINCOLN LIFE		1,226.00
93482	05/21/2020	Printed		7050	MR. TACOS INC		45.00
93483	05/21/2020	Printed		4481	O'REILLY		189.56
93484	05/21/2020	Printed		3581	PARKHOUSE TIRE INC.		263.60
93485	05/21/2020	Printed		084	PITNEY BOWES PURCHASE POWER		400.00
93486	05/21/2020	Printed		2782	PRINCIPAL-SBD GRAND ISLAND		4,366.28
93487	05/21/2020	Printed		172	PYRAMID CONSTRUCTION		97,565.00
93488	05/21/2020	Printed		694	REXEL OF AMERICA, LLC		1,928.75
93489	05/21/2020	Printed		1637	ROMEO'S CAR WASH		77.00
93490	05/21/2020	Printed		6233	RYAN HERCO PRODUCTS CORP		274.54
93491	05/21/2020	Printed		957	SC FUELS		1,672.11
93492	05/21/2020	Printed		979	SELLERS PETROLEUM		4,924.16
93493	05/21/2020	Printed		7062	SHAWN BARCROFT		76.77
93494	05/21/2020	Printed		1239	SHERWIN-WILLIAMS		8.50
93495	05/21/2020	Printed		5706	SHI INTERNATIONAL CORP		10,135.34
93496	05/21/2020	Printed		1367	SHRED-IT		67.00
93497	05/21/2020	Printed		3262	SIMNSA HEALTH PLAN		11,717.91
93498	05/21/2020	Printed		5257	SKMINC		566.25
93499	05/21/2020	Printed		091	STAPLES CREDIT PLAN		75.50
93500	05/21/2020	Printed		104	TEAMSTERS, LOCAL 542		1,844.00
93501	05/21/2020	Printed		5774	TOTAL INDUSTRIES INC.		13,736.79
93502	05/21/2020	Printed		058	TROJAN UV		14,545.98
93503	05/21/2020	Printed		6883	ULINE		47.61
93504	05/21/2020	Printed		275	UNDERGROUND SERVICE ALERT OF		123.63
93505	05/21/2020	Printed		2008	UNITED PARCEL SERVICE		17.25
93506	05/21/2020	Printed		944	UNITED WAY OF IMPERIAL COUNTY		7.00
93507	05/21/2020	Printed		6313	US AIR CONDITIONING		52.53
93508	05/21/2020	Printed		1100	USA BLUEBOOK		7,656.03
93509	05/21/2020	Printed		4492	VER-MAC		450.00
93510	05/21/2020	Printed		611	VERIZON WIRELESS		632.41
93511	05/21/2020	Printed		6900	W.M. LYLES CO.		1,483,510.88
93512	05/21/2020	Printed		5639	WAGeworks, INC		50.00
93513	05/21/2020	Printed		1715	WAXIE SANITARY SUPPLY		494.76
93514	05/21/2020	Printed		1568	WEBB AND ASSOCIATES		22,945.00
93515	05/21/2020	Printed		1154	WELLS FARGO BANK		9,000.00
93516	05/21/2020	Printed		1968	WESTAIR GASES & EQUIPMENT		626.40
93517	05/21/2020	Printed		1827	WILKINSON REAL ESTATE		161.17
93518	05/21/2020	Printed		487	XPRESS LUBE		57.43

Check Register Report

Date: 05/29/2020
Time: 11:39 am
Page: 3

CITY OF IMPERIAL

BANK: UNION BANK

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
UNION BANK Checks							
93519	05/21/2020	Printed		132	COSTCO WHOLESALE		48.68
93522	05/21/2020	Printed		6857	COUNTY MOTOR PARTS CO, INC		9,055.62
93523	05/21/2020	Printed		3135	COUNTY OF SAN DIEGO, RCS		1,539.00

Total Checks: 106

Checks Total (excluding void checks): 2,887,324.81

Total Payments: 106

Bank Total (excluding void checks): 2,887,324.81

Total Payments: 106

Grand Total (excluding void checks): 2,887,324.81

DATE SUBMITTED 05/26/2020
 SUBMITTED BY Public Services
 DATE ACTION REQUIRED 06/03/2020

COUNCIL ACTION
 PUBLIC HEARING REQUIRED ()
 RESOLUTION ()
 ORDINANCE 1ST READING ()
 ORDINANCE 2ND READING ()
 CITY CLERK'S INITIALS

(X)
 ()
 ()
 ()
 ()
 56

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: RFP P05-2020 DISCUSSION/ACTION:
 Acceptance

1. Discuss, Approve/Deny acceptance of RFP for Labor Compliance for WTP Project.

DEPARTMENT INVOLVED:
 Public Services

BACKGROUND/SUMMARY:

The City has received 4 Quotes for Labor Compliance Services for the Filter to Waste Water Treatment Plant project.

- Destination Enterprises – Did not include pricing, just scope of work
- PPM Group Inc – Hourly Pricing for Compliance Manager \$130 & Analyst \$85
- Labor Compliance Consultants of Southern California - \$11,200
- The “G” Crew (TGC) - \$6,700

Recommendation is to go with lowest quote, price per fixed price chart, TGC.

FISCAL IMPACT: \$6,700 Water Bond Projects

FINANCE
INITIALS

[Signature]

STAFF RECOMMENDATION: Approve

DEPT. INITIALS

MANAGER'S RECOMMENDATION:

Approve

CITY
MANAGER'S
INITIALS

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MOTION:

SECONDED:
 AYES:
 NAYES:
 ABSENT:

APPROVED ()
 DISAPPROVED ()

REJECTED ()
 DEFERRED ()

REFERRED TO:

**Agenda Item
No.**

D-3

DATE SUBMITTED 5/27/2020

SUBMITTED BY Laura Gutierrez

DATE ACTION REQUIRED 6/3/2020

COUNCIL ACTION (x)
PUBLIC HEARING ()
REQUIRED
RESOLUTION (x)
ORDINANCE 1ST READING ()
ORDINANCE 2ND READING ()
CITY CLERK'S INITIALS h

**IMPERIAL CITY COUNCIL
AGENDA ITEM**

SUBJECT: **RESOLUTION OF INTENTION:
IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1 (Paseo del Sol and
Wildflower Subdivisions)**

DEPARTMENT INVOLVED: Administrative Services

BACKGROUND/SUMMARY:

The Council should consider adoption of these three resolutions for intent to initiate proceedings for the levy and collection of assessments for fiscal year 2020/21, order an engineer's report, and set a public hearing. Following the intent meeting and Adoption of the resolutions, a public hearing will be held on July 1, 2020 to take testimony and adopt resolutions to accept the engineer's report and approve a levy for fiscal year 2020/21.

The proposed Fiscal Year 2020/21 annual assessment is \$395.84 per Parcel for Wildflower and \$383.48 per Parcel for Paseo del Sol, which are equal to the maximum assessment rates allowed.

FISCAL IMPACT: NOT TO EXCEED

The funds generated are used for the purposes stated in the original formation of this district. Each year the assessments on individual parcels may be increased up to the Consumer Price Index.

ADMIN
SERVICES
SIGN INITIALS

h

STAFF RECOMMENDATION:

Staff recommends that the City Council adopt the three resolutions initiating the 2020/21 annual assessments.

DEPT. INITIALS

h

MANAGER'S RECOMMENDATION:

Approve as presented.

CITY
MANAGER'S
INITIALS

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MOTION TO ADOPT:

IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1

- (1) Res. No. 2020-~~18~~ Initiating Proceedings for the Annual Levy;
- (2) Res. No. 2020-~~19~~ Preliminary Approval of the Engineer's Report; and,
- (3) Res. No. 2020-~~20~~ Intention to Conduct a Public Hearing and Order the Levy of Assessments.

SECONDED:

AYES:

NAYES:

ABSENT:

APPROVED ()

DISAPPROVED ()

REFERRED TO:

REJECTED ()

DEFERRED ()

RESOLUTION NO. 2020-18

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2020/21; AND ORDERING THE PREPARATION OF AN ENGINEER'S REPORT IN CONNECTION THEREWITH

WHEREAS, the City Council by previous Resolutions formed and approved maximum annual assessment rates for the City of Imperial Landscape Maintenance District No. 1 (the "District"), pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the Act provides the City Council the authority to annually levy and collect assessments for the District on the Imperial County tax roll on behalf of the District to pay the maintenance, services, and operation of facilities and improvements related thereto, and,

WHEREAS, the City Council desires to initiate proceedings for the levy and collection of annual assessments against lots and parcels of land within the District for Fiscal Year 2020/21, pursuant to provisions of the Act, and,

WHEREAS, the City Council has retained Koppel & Gruber Public Finance ("K&G Public Finance") for the purpose of preparing and filing an Engineer's Report (the "Report") with the City Clerk in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:

Section 1: The City Council hereby appoints K&G Public Finance as the District's Assessment Engineer, and orders K&G Public Finance to prepare the Report concerning the District and the levy of assessments for Fiscal Year 2020/21, in accordance with *Chapter 1, Article 4, beginning with Section 22565* of the Act.

Upon completion of the Report, said Report shall be filed with the City Clerk, who shall submit the same to the City Council for its consideration pursuant to *Section 22586* of the Act.

Section 2: The improvements include but are not limited to the operation, administration, maintenance and servicing of landscaping and appurtenant facilities and expenses associated with the District that were installed as part of the property development within the District and will be maintained by the City of Imperial or their designee through annual assessments. The Report describes in more detail the items to be maintained and serviced.

Section 3: The City Council hereby determines that to provide the improvements described in Section 2 of this Resolution, it is necessary to levy and collect assessments against lots and parcels within the District.

Section 4: The City Manager of the City of Imperial is hereby authorized and directed to take any and all action necessary and appropriate in connection with the annual levy and collection of assessments for the District.

PASSED, APPROVED AND ADOPTED this 3rd day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Mayor

City Clerk

RESOLUTION NO. 2020-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, FOR PRELIMINARY APPROVAL OF THE ENGINEER'S ANNUAL LEVY REPORT REGARDING THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1; AND THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED THERETO FOR FISCAL YEAR 2020/21

WHEREAS, the City Council has, by previous Resolution, ordered the preparation of the Fiscal Year 2020/21 Annual Engineer's Report (the "Report") in connection with the City of Imperial Landscape Maintenance District No. 1 (the "District"), and the levy and collection of assessments against lots and parcels of land within the territory for the Fiscal Year commencing July 1, 2020, and ending June 30, 2021, to pay the maintenance, servicing, and operation of the improvements, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the District Assessment Engineer has prepared and filed with the City Clerk and the City Clerk has now presented to the City Council the Engineer's Report entitled "City of Imperial Landscape Maintenance District No. 1 (Paseo del Sol and Wildflower) Engineer's Report Fiscal Year 2020/21"; and,

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, and is preliminarily satisfied with the District, the improvements described therein, each and all of the budget items and documents as set forth therein, and is satisfied that the proposed annual assessments, on a preliminary basis, have been spread in accordance with the special benefits received from the improvements, operation, administration, maintenance and services to be performed within the District, as set forth in said Report.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:

Section 1: The above recitals are all true and correct.

Section 2: The Report as presented, consists of the following:

- A Description of Improvements;
- The Annual Budget (Costs and Expenses of Services, Operations and Maintenance);
- The Method of Apportionment and the proposed amount to be levied and collected against each Assessor Parcel within the District for Fiscal Year 2020/21;
- The District Roll containing the Levy for each Assessor Parcel Number within the District; and
- An exhibit showing the boundaries of the District.

Section 3: The District and the associated assessments as outlined in the Engineer's Report are in compliance with the provisions of California Constitution Article XIID.

Section 4: The Report is hereby approved on a preliminary basis, and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 5: The City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

PASSED, APPROVED AND ADOPTED this 3rd day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Mayor

ATTEST:

City Clerk



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
ENGINEER'S REPORT
FISCAL YEAR 2020/21

JUNE 3, 2020

KOPPEL & GRUBER
PUBLIC FINANCE

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EXHIBITS

- EXHIBIT A: PRELIMINARY ASSESSMENT ROLL FOR FISCAL YEAR 2020/21
EXHIBIT B: DISTRICT BOUNDARY MAPS

I. OVERVIEW

A. INTRODUCTION

The City of Imperial ("City") annually levies and collects special assessments in order to continue the maintenance of the improvements within the Imperial Landscape Maintenance District No. 1 ("District"). The District was formed and annual assessments are levied, pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* ("1972 Act") and in compliance with the substantive and procedural requirements of the *California State Constitution* "Article XIID" ("Article XIID").

This report constitutes the annual update of the Engineer's Report ("Report") which provides updated information regarding the budget and factors that affect the assessment. The annual budget for the maintenance and operation of the improvements is based on estimated expenses for the upcoming fiscal year. Parcels within the District are assessed proportionately for only those improvements and services that are a special benefit as determined in the original formation Engineer's Report.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number by the Imperial County Assessor's Office. The Imperial County Auditor/Controller uses Assessment Parcel Numbers and specific Fund Numbers, to identify on the tax roll, properties assessed for special district benefit assessments.

Following consideration of all public comments and written protests at a noticed Public Hearing, the City Council will confirm the Report as submitted or amended and order the levy and collection of assessments for Fiscal Year 2020/21 pursuant to the 1972 Act. The assessment information approved will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcel.

In November 2001, the District was formed comprising of one zone of improvement, Zone 2001-01 (Wildflower). The formation was pursuant to City Council resolution following a property owner protest ballot proceeding, conducted in compliance with the provisions of Article XIID Section 4, to approve and confirm the Maximum Assessments and an Assessment Range Formula (inflationary factor) for Zone 2001-01 (Wildflower) District. In February 2002, a second zone of improvement, Zone 2001-02 (Paseo del Sol), was annexed into the District following a similar property owner protest ballot proceeding, conducted in compliance with the provisions of Article XIID Section 4, to approve and confirm the Zone 2001-02 (Paseo del Sol) Maximum Assessments and an Assessment Range Formula (inflationary factor). Although the City Council must consider all property owner comments or protests prior to levying an annual assessment each year, the Council may approve any proposed assessment that is less than or equal to the adjusted maximum assessment rate previously approved for each zone.

The Constitutional provisions of Article XIID do not alter the non-conflicting provisions of the 1972 Act and this Report and the method of apportionment contained herein utilize commonly accepted assessment engineering practices consistent with the Act and the provisions of the Constitution. All new or increased assessments (including any annexations) will be subject to the substantive and procedural requirements of Article XIID Section 4. Changes in land use or parcel subdivisions resulting in an increase to a particular parcel or group of parcels are not considered an increased assessment.

II. DESCRIPTION OF THE DISTRICT

A. BOUNDARIES OF THE DISTRICT

The boundaries of the District are non-contiguous and consist of all parcels with the Zone 2001-01 (Wildflower) and Zone 2001-02 (Paseo del Sol). A map showing the boundaries of the District has been previously filed with the City Clerk and by reference is made part of this Report.

1. Zone 2001-01 (Wildflower)

Zone 2001-01 (Wildflower) is located in the west portion of the City, generally South of Joshua Tree Street and West of La Brucherie Road. Zone 2001-01 (Wildflower) consists of all assessable parcels located in the Wildflower No. 8 subdivision.

2. Zone 2001-02 (Paseo Del Sol)

Zone 2001-02 (Paseo del Sol) is located in the northeast portion of the City, generally North of Aten Road, and East of Highway 86. Zone 2001-02 (Paseo del Sol) consists of all parcels located in the Paseo del Sol subdivision.

B. DESCRIPTION OF THE DISTRICT IMPROVEMENTS AND SERVICES

Landscape improvements provided in the District may include but are not limited to: turf, ground cover, shrubs and trees, sprinkler and irrigation systems, ornamental lighting, drainage systems, masonry walls, entryway monument, and associated appurtenances. These improvements include all necessary service; operations; administration; and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory working condition. The City utilizes the services of landscape maintenance contractors and City crews for all regularly scheduled landscape maintenance. The specific locations of improvements within each zone of the District are described in the following section.

The District provides and ensures the continued maintenance, servicing, administration, and operation of various landscape improvements and associated appurtenances located within the District.

Landscaped Easements – The location of landscaped easements, including street trees, may include, but are not limited to: Joshua Tree Street, La Brucherie Road in Zone 2001-01 (Wildflower) and Cross Road in Zone 2001-02 (Paseo del Sol).

Storm Drain Basin Maintenance – The location of the storm drain basin to be maintained by the assessments is located at the south side of the Wildflower development in Zone 2001-01 (Wildflower) and the east end of the Paseo del Sol development in Zone 2001-02 (Paseo del Sol).

The assessable parcels receive special benefit from the ongoing maintenance of the landscaping, irrigation and drainage systems within the boundaries of the District. Specific improvements include all ground cover, turf, shrubs, trees, and associated appurtenances. The services provided include all necessary operations, administration, and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory condition.

The District through annual assessments budgeted and reviewed each fiscal year, funds the continued maintenance of these improvements. All assessable parcels identified as being within the District, share in both the cost and the benefits of the improvements. The costs associated with the improvements are equitably spread among all benefiting parcels within the District in proportion to the benefit received. The funds collected are dispersed and used for only the operation and servicing of the District improvements.

The detailed plans and specifications for the improvements are on file in the office of the City Clerk and the City Engineer where they are available for public inspection. The plans and specifications for the improvements are voluminous and are not bound in this Engineer's Report but by this reference are incorporated herein and made a part of this Engineer's Report.

C. DISTRICT BOUNDARY MAP

Assessment District boundary maps have been prepared for the Landscape Maintenance Assessment District in the format required by the 1972 Act, and are on file with the City Clerk, and, by reference, are made part of this Report. A subdivision map showing each of the parcels included within the boundaries of the District is incorporated as Appendix "B" to this Report.

III. METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

The formula used for calculating assessments in this District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on benefit to each parcel.

In addition, pursuant to *Article XIID* Section 4 a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits may be assessed and the District must separate the general benefits from the special benefits. Therefore, the District assesses only for improvements that provide special benefit and any improvements considered general benefit have been eliminated from the District Assessments.

B. BENEFIT ANALYSIS

1. Special Benefits

The method of apportionment (method of assessment) is based on the premise that each assessed parcel receives benefit from the improvements maintained and funded by the assessments. Specifically, landscape improvements installed in connection with the development of these parcels. The desirability of properties within the District is enhanced by the presence of well-maintained landscaping and amenities in close proximity to those properties.

The improvements generally include landscaped parkways, entryways, and appurtenant facilities. The annual assessments outlined in this Report are based on the estimated costs to provide all necessary service, operation, administration, and maintenance required each year to keep these improvements in a healthy, vigorous, and satisfactory condition and benefit the properties. The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties within the District providing a positive representation of the area.

- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance, and dust and debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities.
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District and thereby provide a special enhancement to the property.

2. General Benefits

It has been determined that the lots or parcels within this District receive unique and special benefits from the maintenance of the improvements within the District. The improvements maintained by the District were installed and constructed in connection with the development of properties within the District and were neither required nor necessarily desired by properties outside the District boundaries. It has been determined that these improvements and the ongoing maintenance of those improvements provide special benefits to the parcels within the District and no parcels outside the District area benefit from the maintenance of the improvements within the District. Therefore, there are no benefits of a general nature to properties outside the District boundaries or the public at large.

C. ASSESSMENT METHODOLOGY

Pursuant to the Act, the costs of the District may be apportioned by any formula or method, which fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated special benefits to be received by each such parcel from the improvements. The special benefit formula used within the District should reflect the composition of the parcels, and the improvements and services provided, to fairly proportion the costs based on estimated special benefit to each parcel.

This District utilizes an Equivalent Dwelling Unit (EDU) method of apportionment. The EDU method of apportionment uses the single-family residential parcel as the basic unit of assessment. The typical single-family residential parcel is assigned one (1.0) Equivalent Dwelling Unit. Every other land-use or property type is converted to EDU's based on an assessment formula that equates the property's specific development status, type of development (land-use), and size of the property, as compared to typical single-family residential parcel.

Single Family Residential – This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.0 EDU per lot or parcel. This is the base value that all other properties are compared and weighted against (i.e. Equivalent Dwelling Unit EDU).

Multifamily Residential – This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property. This land use is assessed 1.0 EDU per unit.

Planned-Residential Development – This land use is defined as any property not fully subdivided with a specific number of proposed residential lots to be developed on the parcel. This land use type is assessed at 1.0 EDU per planned (proposed) residential lot.

Vacant Multi-Residential – This land use is defined as property currently zoned for residential development, but a tentative or final tract map has not been submitted and/or approved. This land use is assessed at 1.0 EDU per acre. Parcels less than 1 acre are assigned a minimum of 1.0 EDU. Parcels over 50 acres are assigned a maximum of 50 EDU.

Exempt Parcels – This land use identifies properties that are not assessed and are assigned 0.00 EDU. This land use classification may include but is not limited to lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, rights-of-way, public greenbelts and parkways; utility rights-of-ways; common areas, sliver parcels and bifurcated lots or any other property that cannot be developed, publicly owned properties that are part of the District improvements or that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

The following table provides a listing of land use types, the Equivalent Dwelling Unit factor applied to that land use type, and the multiplying factor used to calculate each parcel's individual EDU.

Table 1
Land Use Designation

PROPERTY TYPE	EDU	MULTIPLIER
Single Family Residential	1.000	per Unit/Lot/Parcel
Multi-family Residential	1.000	per Unit
Planned-Residential Development	1.000	per Planned Residential Lot
Vacant Multi-Residential	1.000	per Acre or portion of an Acre
Exempt	0.000	per Parcel

The EDU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for calculating benefit in Districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a

function of land-use type, size and development. The following outlines the EDU applied to the various parcels and properties within this District:

- **Zone 2001-01 (Wildflower)** – One hundred nineteen (119) single-family residential parcels, each receiving full and equal special benefit from the improvements. These parcels are assigned an Equivalent Dwelling Unit of 1.0 EDU to reflect their special benefits.
- **Zone 2001-02 (Paseo del Sol)** – One hundred thirty (130) single-family residential parcels, each receiving full and equal special benefit from the improvements. These parcels are assigned an Equivalent Dwelling Unit of 1.0 EDU to reflect their special benefits.

The Total Equivalent Dwelling Units (EDU) for Zone 2001-01 (Wildflower) in Fiscal Year 2020/21 is 119 EDU's.

The Total Equivalent Dwelling Units (EDU) for Zone 2001-02 (Paseo del Sol) in Fiscal Year 2020/21 is 130 EDU's.

The Levy per Equivalent Dwelling Unit, or Rate, applied to each parcel is the result of dividing the total Balance to Levy for each Zone, by the sum of the Zone EDU's, for the fiscal year. This Rate is multiplied by each parcel's individual EDU to determine the parcel's levy amount.

The following formulas are used to calculate the assessment for each parcel:

Formula

$$\begin{aligned} \text{Total Balance to Levy} / \text{Total EDU} &= \text{Levy per EDU} \\ \text{Parcel EDU} \times \text{Levy per EDU} &= \text{Parcel Levy Amount} \end{aligned}$$

D. ASSESSMENT RANGE FORMULA

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (*California Constitution Articles XIII C and XIII D*), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and an inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, a property owner protest ballot proceeding was conducted pursuant to the California State Constitution Article XIII D Section 4. This property owner

protest ballot proceeding includes the establishment of an initial Maximum Assessment as well as an Assessment Range Formula.

Generally, if the proposed annual assessment (levy per EDU) for the current fiscal year is less than or equal to the calculated Maximum Assessment, then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the initial Assessment (approved by property owners) increased each year, based upon the latest composite percentage change in the Consumer Price Index, All Urban Consumers, for the Riverside-San Bernardino-Ontario Area ("CPI"), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

The Engineer shall compute the percentage difference between the percentage change each year in CPI for March and the CPI for the previous March. The Engineer shall then adjust the previous maximum assessment rate by an amount not to exceed the percentage change for the upcoming fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the Engineer shall use the revised index or a comparable system as approved by the City Council for determining fluctuations in the cost of living.

Beginning in the second fiscal year (Fiscal Year 2002/03), for Zone 2001-01 (Wildflower) and beginning in the second fiscal year (Fiscal Year 2003/04), for Zone 2001-02 (Paseo del Sol) and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established. The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per EDU) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the proposed assessment is much greater than the assessment applied in the prior fiscal year.

Although the Maximum Assessment will increase each year, the actual District assessments may remain virtually unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on District assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjustment maximum amount. If the budget and assessments for the fiscal year do not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated require an increase greater than the adjusted Maximum Assessment then the assessment is considered an increased assessment. To impose an increased assessment the City must comply with the provisions of the Constitution Article XIID Section 4(c) that requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners, through the balloting process, must approve the proposed assessment increase. If the proposed assessment is approved, then a new Maximum Assessment is established for the District. If the proposed assessment is not approved, the City may not levy an assessment greater than the adjusted Maximum Assessment previously established for the District.

IV. DISTRICT BUDGET

Table 2
Proposed Budget

DESCRIPTION	ZONE 2001-01 WILDFLOWER	ZONE 2001-02 PASEO DEL SOL
DIRECT COSTS		
Maintenance Costs, Labor and Utilities	\$9,600	\$11,400
Capital Improvement Expenditures	\$34,105	\$35,054
DIRECT COSTS SUBTOTAL	\$43,705	\$46,454
INCIDENTAL COSTS/EXPENSES		
Engineering/District Administration	\$3,400	\$3,400
Special Administration Costs	\$0	\$0
INCIDENTAL COSTS/EXPENSES	\$3,400	\$3,400
TOTAL ASSESSMENT	\$47,105	\$49,854
DISTRICT STATISTICS		
Total Parcels	119	130
Total Parcels Levied	119	130
Total Equivalent Dwelling Units	119	130
Applied Rate per EDU	\$395.84	\$383.48
Maximum Rate per EDU	\$395.84	\$383.48

The Maximum Assessment per EDU for Zone 2001-01 (Wildflower) and for Zone 2001-02 (Paseo del Sol) shown above is based on the Initial Maximum Assessment and the Assessment Range Formula approved by the property owners within the District at the time of formation.

Zone 2001-01 (Wildflower) – The proposed Fiscal Year 2020/21 annual assessment is \$395.84 per EDU.

Zone 2001-02 (Paseo del Sol) – The proposed Fiscal Year 2020/21 annual assessment is \$383.48 per EDU.

CITY OF IMPERIAL

LANDSCAPE MAINTENANCE DISTRICT NO. 1 (PASEO DEL SOL AND WILDFLOWER)

Engineer's Report Fiscal Year 2020/21

Report Submitted by:



Scott Koppel
Koppel & Gruber Public Finance

Registered Engineer

EXHIBIT A
PRELIMINARY ASSESSMENT ROLL
FOR FISCAL YEAR 2020/21

Parcel identification for each lot or parcel within the District, shall be the parcel as shown on the Imperial County Secured Roll for the year in which this Report is prepared and reflective of the Assessor's Parcel Maps.

The following pages contain a listing of parcels assessed within this District, along with the Zone designation and proposed assessment amounts.



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-421-001-000	551 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-002-000	555 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-003-000	559 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-004-000	563 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-005-000	567 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-006-000	571 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-007-000	575 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-008-000	579 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-009-000	583 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-010-000	582 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-011-000	578 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-012-000	574 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-013-000	570 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-014-000	566 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-015-000	562 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-016-000	558 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-017-000	554 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-018-000	550 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-421-019-000	551 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-020-000	555 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-021-000	559 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-022-000	563 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-023-000	567 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-024-000	571 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-025-000	575 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-026-000	579 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-027-000	583 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-028-000	582 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-029-000	578 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-030-000	574 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-031-000	570 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-032-000	566 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-033-000	562 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-034-000	558 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-035-000	554 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-036-000	550 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-421-037-000	551 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-421-038-000	555 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-421-039-000	559 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-421-040-000	563 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-421-041-000	567 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-421-042-000	571 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-421-043-000	575 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-421-044-000	579 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-421-045-000	583 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-422-001-000	549 MESQUITE ST	RES	1	1	\$ 395.84



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use	Residential		EDU	Assessment
			Code	Units			
2001-01	064-422-002-000	545 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-422-003-000	541 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-422-004-000	537 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-422-005-000	533 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-422-006-000	529 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-422-007-000	525 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-422-008-000	521 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-422-009-000	517 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-422-010-000	513 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-422-011-000	509 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-422-012-000	2342 TUMBLEWEED AVE	RES	1		1	\$ 395.84
2001-01	064-422-013-000	2338 TUMBLEWEED AVE	RES	1		1	\$ 395.84
2001-01	064-422-014-000	2334 TUMBLEWEED AVE	RES	1		1	\$ 395.84
2001-01	064-422-015-000	2330 TUMBLEWEED AVE	RES	1		1	\$ 395.84
2001-01	064-423-001-000	2328 TUMBLEWEED AVE	RES	1		1	\$ 395.84
2001-01	064-423-002-000	2324 TUMBLEWEED AVE	RES	1		1	\$ 395.84
2001-01	064-423-003-000	2320 TUMBLEWEED AVE	RES	1		1	\$ 395.84
2001-01	064-423-004-000	508 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-005-000	512 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-006-000	516 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-007-000	520 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-008-000	524 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-009-000	528 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-010-000	532 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-011-000	536 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-012-000	540 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-013-000	544 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-014-000	548 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-015-000	550 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-016-000	554 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-017-000	558 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-018-000	562 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-019-000	566 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-423-020-000	570 SILVERWOOD ST	RES	1		1	\$ 395.84
2001-01	064-424-001-000	521 SAGEBRUSH ST	RES	1		1	\$ 395.84
2001-01	064-424-002-000	525 SAGEBRUSH ST	RES	1		1	\$ 395.84
2001-01	064-424-003-000	529 SAGEBRUSH ST	RES	1		1	\$ 395.84
2001-01	064-424-004-000	533 SAGEBRUSH ST	RES	1		1	\$ 395.84
2001-01	064-424-005-000	537 SAGEBRUSH ST	RES	1		1	\$ 395.84
2001-01	064-424-006-000	541 SAGEBRUSH ST	RES	1		1	\$ 395.84
2001-01	064-424-007-000	545 SAGEBRUSH ST	RES	1		1	\$ 395.84
2001-01	064-424-008-000	549 SAGEBRUSH ST	RES	1		1	\$ 395.84
2001-01	064-424-009-000	548 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-424-010-000	544 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-424-011-000	540 MESQUITE ST	RES	1		1	\$ 395.84
2001-01	064-424-012-000	536 MESQUITE ST	RES	1		1	\$ 395.84



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use	Residential		Assessment
			Code	Units	EDU	
2001-01	064-424-013-000	532 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-424-014-000	528 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-424-015-000	524 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-424-016-000	520 MESQUITE ST	RES	1	1	\$ 395.84
2001-01	064-424-017-000	2343 TUMBLEWEED AVE	RES	1	1	\$ 395.84
2001-01	064-424-018-000	2339 TUMBLEWEED AVE	RES	1	1	\$ 395.84
2001-01	064-424-019-000	2335 TUMBLEWEED AVE	RES	1	1	\$ 395.84
2001-01	064-424-020-000	2331 TUMBLEWEED AVE	RES	1	1	\$ 395.84
2001-01	064-424-021-000	2329 TUMBLEWEED AVE	RES	1	1	\$ 395.84
2001-01	064-424-022-000	2325 TUMBLEWEED AVE	RES	1	1	\$ 395.84
2001-01	064-424-023-000	2321 TUMBLEWEED AVE	RES	1	1	\$ 395.84
2001-01	064-424-024-000	521 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-424-025-000	525 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-424-026-000	529 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-424-027-000	533 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-424-028-000	537 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-424-029-000	541 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-424-030-000	545 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-424-031-000	549 SILVERWOOD ST	RES	1	1	\$ 395.84
2001-01	064-424-032-000	548 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-424-033-000	544 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-424-034-000	540 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-424-035-000	536 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-424-036-000	532 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-424-037-000	528 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-424-038-000	524 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-01	064-424-039-000	520 SAGEBRUSH ST	RES	1	1	\$ 395.84
2001-02	044-611-001-000	201 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-611-002-000	203 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-611-003-000	205 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-611-004-000	207 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-611-005-000	209 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-611-006-000	211 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-611-007-000	213 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-611-008-000	215 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-611-009-000	217 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-611-010-000	219 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-612-001-000	200 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-612-002-000	202 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-612-003-000	204 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-612-004-000	206 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-612-005-000	208 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-612-006-000	210 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-612-007-000	212 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-612-008-000	214 W ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-612-009-000	216 W ACAPULCO DR	RES	1	1	\$ 383.48



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use	Residential		EDU	Assessment
			Code	Units			
2001-02	044-612-010-000	218 W ACAPULCO DR	RES	1		1	\$ 383.48
2001-02	044-612-011-000	219 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-612-012-000	217 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-612-013-000	215 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-612-014-000	213 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-612-015-000	211 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-612-016-000	209 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-612-017-000	207 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-612-018-000	205 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-612-019-000	203 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-612-020-000	201 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-613-001-000	200 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-613-002-000	202 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-613-003-000	204 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-613-004-000	206 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-613-005-000	208 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-613-006-000	210 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-613-007-000	212 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-613-008-000	214 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-613-009-000	216 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-613-010-000	218 MAZATLAN DR	RES	1		1	\$ 383.48
2001-02	044-613-011-000	219 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-613-012-000	217 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-613-013-000	215 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-613-014-000	213 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-613-015-000	211 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-613-016-000	209 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-613-017-000	207 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-613-018-000	205 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-613-019-000	203 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-613-020-000	201 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-614-001-000	200 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-614-002-000	202 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-614-003-000	2442 LORETO CT	RES	1		1	\$ 383.48
2001-02	044-614-004-000	2444 LORETO CT	RES	1		1	\$ 383.48
2001-02	044-614-005-000	2446 LORETO CT	RES	1		1	\$ 383.48
2001-02	044-614-006-000	2448 LORETO CT	RES	1		1	\$ 383.48
2001-02	044-614-007-000	2447 LORETO CT	RES	1		1	\$ 383.48
2001-02	044-614-008-000	2445 LORETO CT	RES	1		1	\$ 383.48
2001-02	044-614-009-000	2443 LORETO CT	RES	1		1	\$ 383.48
2001-02	044-614-010-000	206 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-614-011-000	208 SAN FELIPE DR	RES	1		1	\$ 383.48
2001-02	044-615-001-000	220 ACAPULCO DR	RES	1		1	\$ 383.48
2001-02	044-615-002-000	222 ACAPULCO DR	RES	1		1	\$ 383.48
2001-02	044-615-003-000	224 ACAPULCO DR	RES	1		1	\$ 383.48
2001-02	044-615-004-000	226 ACAPULCO DR	RES	1		1	\$ 383.48



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-615-005-000	228 ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-615-006-000	230 ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-615-007-000	232 ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-615-008-000	233 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-615-009-000	231 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-615-010-000	229 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-615-011-000	227 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-615-012-000	225 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-615-013-000	223 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-615-014-000	221 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-616-001-000	221 ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-616-002-000	223 ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-616-003-000	225 ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-616-004-000	227 ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-616-005-000	229 ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-616-006-000	231 ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-616-007-000	233 ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-616-008-000	235 ACAPULCO DR	RES	1	1	\$ 383.48
2001-02	044-616-009-000	2421 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-010-000	2423 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-011-000	2425 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-012-000	2427 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-013-000	2429 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-014-000	2431 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-015-000	2433 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-016-000	2435 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-017-000	2437 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-018-000	2439 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-019-000	2441 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-020-000	2443 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-021-000	2445 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-022-000	2447 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-616-023-000	2449 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-617-001-000	220 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-617-002-000	222 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-617-003-000	224 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-617-004-000	226 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-617-005-000	228 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-617-006-000	230 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-617-007-000	232 MAZATLAN DR	RES	1	1	\$ 383.48
2001-02	044-617-008-000	233 SAN FELIPE DR	RES	1	1	\$ 383.48
2001-02	044-617-009-000	231 SAN FELIPE DR	RES	1	1	\$ 383.48
2001-02	044-617-010-000	229 SAN FELIPE DR	RES	1	1	\$ 383.48
2001-02	044-617-011-000	227 SAN FELIPE DR	RES	1	1	\$ 383.48
2001-02	044-617-012-000	225 SAN FELIPE DR	RES	1	1	\$ 383.48
2001-02	044-617-013-000	223 SAN FELIPE DR	RES	1	1	\$ 383.48



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-617-014-000	221 SAN FELIPE DR	RES	1	1	\$ 383.48
2001-02	044-618-001-000	2447 CABO SAN LUCAS AVE	RES	1	1	\$ 383.48
2001-02	044-618-002-000	2445 CABO SAN LUCAS AVE	RES	1	1	\$ 383.48
2001-02	044-618-003-000	2443 CABO SAN LUCAS AVE	RES	1	1	\$ 383.48
2001-02	044-618-004-000	220 SAN FELIPE DR	RES	1	1	\$ 383.48
2001-02	044-618-005-000	222 SAN FELIPE DR	RES	1	1	\$ 383.48
2001-02	044-618-006-000	224 SAN FELIPE DR	RES	1	1	\$ 383.48
2001-02	044-618-007-000	2444 VERACRUZ CT	RES	1	1	\$ 383.48
2001-02	044-618-008-000	2446 VERACRUZ CT	RES	1	1	\$ 383.48
2001-02	044-618-009-000	2448 VERACRUZ CT	RES	1	1	\$ 383.48
2001-02	044-618-010-000	2447 VERACRUZ CT	RES	1	1	\$ 383.48
2001-02	044-618-011-000	2445 VERACRUZ CT	RES	1	1	\$ 383.48
2001-02	044-618-012-000	2443 VERACRUZ CT	RES	1	1	\$ 383.48
2001-02	044-618-013-000	228 SAN FELIPE DR	RES	1	1	\$ 383.48
2001-02	044-618-014-000	230 SAN FELIPE DR	RES	1	1	\$ 383.48
2001-02	044-618-015-000	232 SAN FELIPE DR	RES	1	1	\$ 383.48
2001-02	044-618-016-000	2444 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-618-017-000	2446 ENSENADA DR	RES	1	1	\$ 383.48
2001-02	044-618-018-000	2448 ENSENADA DR	RES	1	1	\$ 383.48
Total Levy						\$96,957.36
Total Parcel Count						249

EXHIBIT B
DISTRICT BOUNDARY MAPS

CITY OF IMPERIAL

LANDSCAPE MAINTENANCE DISTRICT NO. 1

ZONE 2001-01 (WILDFLOWER)

Stearnsville St

Tamarisk St

Bougainvillea Tr

Sagebrush St

Blazing Star Tr

Joshua Tree St

Mesquite St

La Brucherie Rd

Tumbleweed Ave

Wall Rd

W Wall Rd

Silverwood St

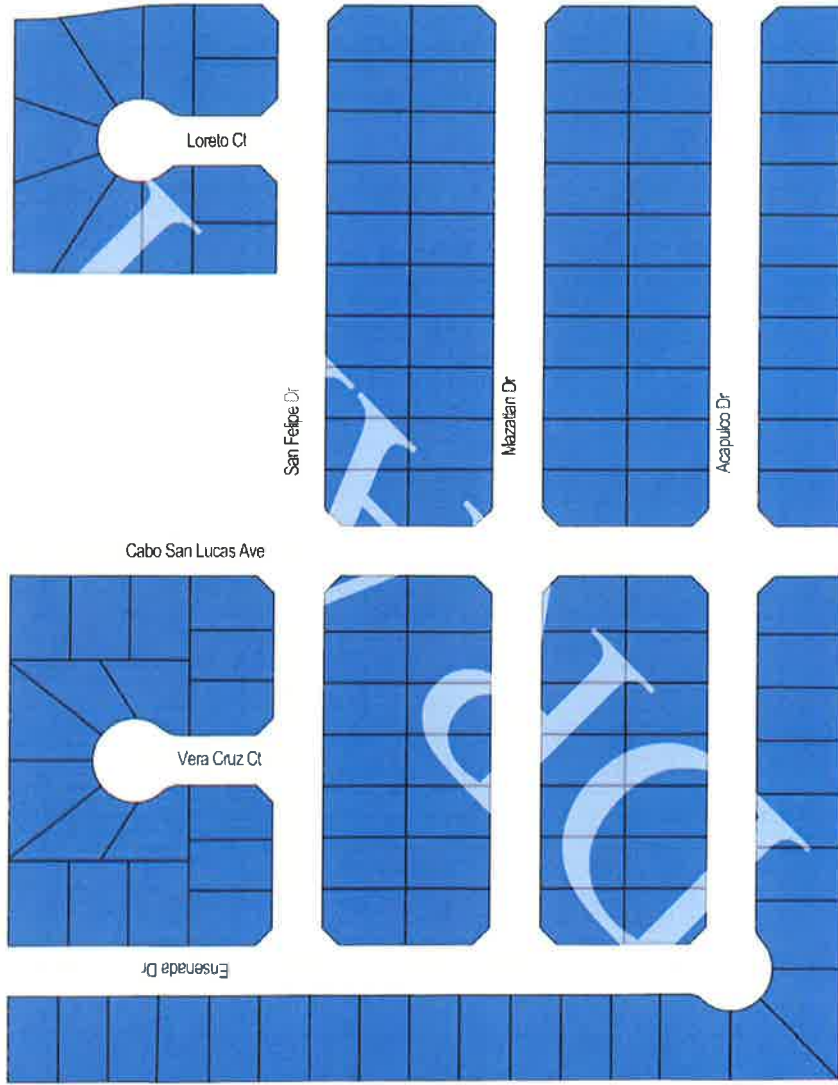
Silverwood St

Yucca St

KOPPEL GRUBER
PUBLIC FINANCE

CITY OF IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1 ZONE 2001-02 (PASEO DEL SOL)

Cr



KOPPEL GRUBER
PUBLIC FINANCE

RESOLUTION NO. 2020-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, DECLARING ITS INTENTION TO CONDUCT A PUBLIC HEARING ON THE MATTER OF ASSESSMENTS AND ORDER THE LEVY OF ASSESSMENTS FOR THE CITY OF IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2020/21

WHEREAS, the City Council has by previous Resolution, initiated proceedings for the levy and collection of assessments against lots and parcels of land within the City of Imperial Landscape Maintenance District No. 1 (the "District") for Fiscal Year 2020/21, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the Act provides for the City Council to levy and collect the annual assessments for the District on the Imperial County tax roll on behalf of the District to pay the maintenance, services, and operation of facilities and improvements related thereto; and,

WHEREAS, the City Council has retained Koppel & Gruber Public Finance as the District Assessment Engineer for the Annual Levy of the District, and to prepare and file an Engineer's Report (the "Report") with the City Clerk in accordance with the Act, and that said Report has been prepared and filed with the City Clerk and presented to the City Council.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:

Section 1: The above recitals are all true and correct.

Section 2: The City Council hereby declares its intention to levy and collect assessments against lots and parcels of land within the District for the Fiscal Year commencing July 1, 2020, and ending June 30, 2021, to pay the costs and expenses of the improvements which are described in the Report. The City Council finds that the public's best interest requires such levy and collection.

Section 3: The territory of the District is within the boundaries and jurisdiction of the District, and the City of Imperial within the County of Imperial, State of California. The boundary map describing the District is on file with the City Clerk and is hereby incorporated by reference into this Resolution. The District is designated as the "City of Imperial Landscape District No. 1."

The boundaries of the District are non-contiguous and consist of all parcels with the Zone 2001-01 (Wildflower) and Zone 2001-02 (Paseo del Sol). A general description of each Zone is as follows:

- Zone 2001-01 (Wildflower) is located in the west portion of the City of Imperial, generally South of Joshua Tree Street and West of La Brucherie Road. Zone 2001-01 (Wildflower) consists of all assessable parcels located in the Wildflower No. 8 subdivision in the City;

- Zone 2001-02 (Paseo del Sol) is located in the northeast portion of the City of Imperial, generally North of Aten Road, and East of Highway 86. Zone 2001-02 (Paseo del Sol) consists of all parcels located in the Paseo del Sol subdivision within the City.

Section 4: The improvements of the District are briefly described as the operation, administration, maintenance and servicing of all landscape improvements and appurtenant facilities and expenses associated with the District that were installed as part of the property development within the District and will be maintained by the City of Imperial or their designee through annual assessments namely:

- Landscaping improvements may include but are not limited to: turf, ground cover, shrubs and trees, sprinkler and irrigation systems, ornamental lighting, drainage systems, masonry walls, entryway monuments and associated appurtenances;
- Storm drain basins to be maintained are located at the south side of the Wildflower development and the east end of the Paseo del Sol development;
- The location of landscaped easements, including street trees, may include but are not limited to: Joshua Tree Street, La Brucherie Road and Cross Road.

Section 5: The District Assessment Engineer has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council a Report, in connection with the proposed improvements, a description of an annual inflationary adjustment that will be applied to the assessments in subsequent fiscal years and collection of assessments against lots and parcels of land within the District for Fiscal Year 2020/21 in accordance with *Chapter 1, Article 4* of the Act, and the City Council did by Resolution approve such Report. Reference is hereby made to said Report for a detailed description of improvements, the boundaries of the District, and the proposed assessments upon assessable lots and parcels of land within the District.

Section 6: The District and the associated assessments as outlined in the Engineer's Report are in compliance with the provisions of California Constitution Article XIID.

Section 7: The City Council hereby declares its intention to conduct a Public Hearing concerning the improvements and the levy of assessments for the District in accordance with *Chapter 2, Article 1, Section 22590* of the Act. Notice is hereby given that on **Wednesday, July 1, 2020 at 7:00 p.m.** the City Council will hold a Public Hearing for the District for Fiscal Year 2020/21, or as soon thereafter as feasible. The Public Hearing will be held in the City Council's regular meeting chambers located at 200 9th Street, Imperial, California, at the time so fixed. At the hearing, all interested persons shall be afforded the opportunity to hear and be heard.

Section 8: The City Clerk shall cause notice to be given of the time and place of the Public Hearing by causing the publishing of this Resolution once in the local paper not less than ten (10) days before the date of the hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

Section 9: The Mayor, City Clerk, the City Manager, the City Council and such officers and employees of the City as are appropriate, are authorized and directed to execute such other documents and take such further action as shall be consistent with the intent and purpose of this Resolution.

PASSED, APPROVED AND ADOPTED this 3rd day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Mayor

ATTEST:

City Clerk

DATE SUBMITTED 5/27/2020
 SUBMITTED BY Laura Gutierrez
 DATE ACTION REQUIRED 6/3/2020

COUNCIL ACTION (x)
 PUBLIC HEARING REQUIRED ()
 RESOLUTION (x)
 ORDINANCE 1ST READING ()
 ORDINANCE 2ND READING ()
 CITY CLERK'S INITIALS ()

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IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: RESOLUTION OF INTENTION: IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1 (Paseo del Sol and Wildflower Subdivisions)	
DEPARTMENT INVOLVED: Administrative Services Department	
BACKGROUND/SUMMARY: The Council should consider adoption of these three resolutions for intent to initiate proceedings for the levy and collection of assessments for fiscal year 2020/21, order an engineer's report, and set a public hearing. Following the intent meeting and adoption of the resolutions, a public hearing will be held on July 1, 2020 to take testimony and adopt resolutions to accept the engineer's report and approve a levy for fiscal year 2020/21. The proposed Fiscal Year 2020/21 annual assessment is \$79.18 per Parcel (\$39.59 per EDU) for Wildflower and \$76.68 per Parcel (\$38.34 per EDU) for Paseo del Sol, which are equal to the maximum assessment rates allowed.	
FISCAL IMPACT: NOT TO EXCEED The funds generated are used for the purposes stated in the original formation of this district. Each year the assessments on individual parcels may be increased up to the Consumer Price Index.	ADMIN SERVICES SIGN INITIALS <i>[Signature]</i>
STAFF RECOMMENDATION: Staff recommends that the City Council adopt the three resolutions initiating the 2020/21 annual assessments.	DEPT. INITIALS <i>[Signature]</i>
MANAGER'S RECOMMENDATION: Approve as presented.	CITY MANAGER'S INITIALS <i>[Signature]</i>
MOTION TO ADOPT: IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1 (1) Res. No. 2020 <u>14</u> , Initiating Proceedings for the Annual Levy; (2) Res. No. 2020 <u>21</u> , Preliminary Approval of the Engineer's Report; and, (3) Res. No. 2020 <u>23</u> , Intention to Conduct a Public Hearing and Order the Levy of Assessments.	
SECONDED: AYES: NAYES: ABSENT:	APPROVED () DISAPPROVED () REFERRED TO:
REJECTED () DEFERRED ()	

RESOLUTION NO. 2020-2

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2020/21; AND ORDERING THE PREPARATION OF AN ENGINEER'S REPORT IN CONNECTION THEREWITH

WHEREAS, the City Council by previous Resolutions formed and approved maximum annual assessment rates for the City of Imperial Lighting Maintenance District No. 1 (the "District"), pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the Act provides the City Council the authority to annually levy and collect assessments for the District on the Imperial County tax roll on behalf of the District to pay the maintenance, services, and operation of facilities and improvements related thereto; and,

WHEREAS, the City Council desires to initiate proceedings for the levy and collection of annual assessments against lots and parcels of land within the District for Fiscal Year 2020/21 pursuant to provisions of the Act; and,

WHEREAS, the City Council has retained Koppel & Gruber Public Finance ("K&G Public Finance") for the purpose of preparing and filing an Engineer's Report (the "Report") with the City Clerk in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:

Section 1: The City Council hereby appoints K&G Public Finance as the District Assessment Engineer, and orders K&G Public Finance to prepare the Engineer's Report concerning the District and the levy of assessments for Fiscal Year 2020/21, in accordance with *Chapter 1, Article 4, beginning with Section 22565* of the Act.

Upon completion of the Report, said Report shall be filed with the City Clerk, who shall submit the same to the City Council for its consideration pursuant to *Section 22586* of the Act.

Section 2: The improvements include but are not limited to the operation, administration, maintenance and servicing of streetlights and appurtenant facilities and expenses associated with the District that were installed as part of the property development within the District and will be maintained by the City of Imperial or their designee through annual assessments. The Report describes in more detail the items to be maintained and serviced.

Section 3: The City Council hereby determines that to provide the improvements described in Section 2 of this Resolution, it is necessary to levy and collect assessments against lots and parcels within the District.

Section 4: The City Manager of the City of Imperial is hereby authorized and directed to take any and all action necessary and appropriate in connection with the annual levy and collection of assessments for the District.

PASSED, APPROVED AND ADOPTED this 3rd day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Mayor

ATTEST:

City Clerk

RESOLUTION NO. 2020-27

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, FOR PRELIMINARY APPROVAL OF THE ENGINEER'S ANNUAL LEVY REPORT REGARDING THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1; AND THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED THERETO FOR FISCAL YEAR 2020/21

WHEREAS, the City Council has, by previous Resolution, ordered the preparation of the Fiscal Year 2020/21 Annual Engineer's Report (the "Report") in connection with the City of Imperial Lighting Maintenance District No. 1 (the "District"), and the levy and collection of assessments against lots and parcels of land within the territory for the Fiscal Year commencing July 1, 2020, and ending June 30, 2021, to pay the maintenance, servicing, and operation of the improvements, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the District Assessment Engineer has prepared and filed with the City Clerk and the City Clerk has now presented to the City Council the Engineer's Report entitled "City of Imperial Lighting Maintenance District No. 1 (Paseo del Sol and Wildflower) Engineer's Report Fiscal Year 2020/21"; and,

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, and is preliminarily satisfied with the District, the improvements described therein, each and all of the budget items and documents as set forth therein, and is satisfied that the proposed annual assessments, on a preliminary basis, have been spread in accordance with the special benefits received from the improvements, operation, administration, maintenance and services to be performed within the District, as set forth in said Report.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:

Section 1: The above recitals are all true and correct.

Section 2: The Report as presented, consists of the following:

- A Description of Improvements;
- The Annual Budget (Costs and Expenses of Services, Operations and Maintenance);
- The Method of Apportionment and the proposed amount to be levied and collected against each Assessor Parcel within the District for Fiscal Year 2020/21;
- The District Roll containing the Levy for each Assessor Parcel Number within the District; and
- An exhibit showing the boundaries of the District.

Section 3: The District and the associated assessments as outlined in the Engineer's Report are in compliance with the provisions of California Constitution Article XIID.

Section 4: The Report is hereby approved on a preliminary basis, and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 5: The City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

PASSED, APPROVED AND ADOPTED this 3rd day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Mayor

ATTEST:

City Clerk



**CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
ENGINEER'S REPORT
FISCAL YEAR 2020/21**

JUNE 3, 2020

KOPPEL & GRUBER
PUBLIC FINANCE

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EXHIBITS

EXHIBIT A: PRELIMINARY ASSESSMENT ROLL FOR FISCAL YEAR 2020/21

EXHIBIT B: DISTRICT BOUNDARY MAPS

SECTION I. OVERVIEW

A. INTRODUCTION

The City of Imperial ("City") annually levies and collects special assessments in order to continue the maintenance of the improvements within the Imperial Lighting Maintenance District No. 1 ("District"). The District was formed and annual assessments are levied, pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* ("1972 Act") and in compliance with the substantive and procedural requirements of the "*California State Constitution*" Article XIIIID ("Article XIIIID").

This report constitutes the annual update of the Engineer's Report ("Report") which provides updated information regarding the budget and factors that affect the assessment. The annual budget for the maintenance and operation of the improvements is based on estimated expenses for the upcoming fiscal year. Parcels within the District are assessed proportionately for only those improvements and services that are a special benefit as determined in the original formation Engineer's Report.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number by the Imperial County Assessor's Office. The Imperial County Auditor/Controller uses Assessment Parcel Numbers and specific Fund Numbers, to identify on the tax roll, properties assessed for special district benefit assessments.

Following consideration of all public comments and written protests at a noticed Public Hearing, the City Council will confirm the Report as submitted or amended and order the levy and collection of assessments for Fiscal Year 2020/21 pursuant to the 1972 Act. The assessment information approved will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcel.

In November 2001, the District was formed comprising of one zone of improvement, Zone 2001-01 (Wildflower). The formation was pursuant to City Council resolution following a property owner protest ballot proceeding, conducted in compliance with the provisions of Article XIIIID Section 4, to approve and confirm the Maximum Assessments and an Assessment Range Formula (inflationary factor) for the Zone 2001-01 (Wildflower) District. In February 2002, a second zone of improvement, Zone 2001-02 (Paseo del Sol), was annexed into the District following a similar property owner protest ballot proceeding, conducted in compliance with the provisions of Article XIIIID Section 4, to approve and confirm the Zone 2001-02 (Paseo del Sol) Maximum Assessments and an Assessment Range Formula (inflationary factor). Although the City Council must consider all property owner comments or protests prior to levying an annual assessment each year, the Council may approve any proposed assessment that is less than or equal to the adjusted maximum assessment rate previously approved for each zone.

The Constitutional provisions of Article XIIIID do not alter the non-conflicting provisions of the 1972 Act and this Report and the method of apportionment contained herein utilize commonly accepted assessment engineering practices consistent with the Act and the

provisions of the Constitution. All new or increased assessments (including any annexations) will be subject to the substantive and procedural requirements of Article XIID Section 4. Changes in land use or parcel subdivisions resulting in an increase to a particular parcel or group of parcels are not considered an increased assessment.

SECTION II. DESCRIPTION OF THE DISTRICT

A. BOUNDARIES OF THE DISTRICT

The boundaries of the District are non-contiguous and consist of all parcels within the Zone 2001-01 (Wildflower) and Zone 2001-02 (Paseo del Sol). A map showing the boundaries of the District has been filed with the City Clerk and by reference is made part of this Report.

1. Zone 2001-01 (Wildflower)

Zone 2001-01 (Wildflower) is located in the west portion of the City, generally South of Joshua Tree Street and West of La Brucherie Road. Zone 2001-01 (Wildflower) consists of all assessable parcels located in the Wildflower No. 8 subdivision.

2. Zone 2001-02 (Paseo del Sol)

Zone 2001-02 (Paseo del Sol) is located in the northeast portion of the City, generally North of Aten Road, and East of Highway 86. Zone 2001-02 (Paseo del Sol) consists of all parcels located in the Paseo del Sol subdivision.

B. DESCRIPTION OF THE DISTRICT IMPROVEMENTS AND SERVICES

The Improvements to be maintained, operated, and serviced by the District are the local and arterial street lighting systems of the City that confer special benefit to the District parcels. The specific location of both local and arterial streetlight improvements within the City can be found on the Streetlight Inventory Maps maintained by the City and on file in the office of the City Engineer where they are available for inspection. The City also maintains a lamp location list that is a tabulated listing of every street in the District by alphabetical order. Included in the items listed for each lamp are the exact location by street address number and lamp size. Lamps are not placed in specific zones, unless they clearly only benefit certain parcels (e.g., alley lights, main streetlights and petitioned installation areas). Article XIID of the California Constitution defines "maintenance and operation expenses" as, "the cost of rent, repair, replacement, rehabilitation, fuel, power, electrical current, care and supervision necessary to properly operate and maintain a permanent public improvement". The District funding includes, but is not limited to, the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures and all appurtenances, electrical energy, supplies, engineering and incidental costs relating to the maintenance and operation of the local and arterial lighting benefiting the District parcels.

The local street lighting improvements to be maintained, operated, and serviced by the District include utility company and City-owned streetlights within the right of way of the local public streets located within the boundaries of the District. These lights are in close proximity, approximately 90 feet, to the District parcels identified as receiving local lighting benefit in the Method of Assessment, and as such, provide special benefit to these parcels.

Specifications for street lighting within the District are indicated within a previously executed contract by and between the City and the local utility company, a copy of which is available in the Engineering Services Division of the Public Works Department.

The arterial street lighting improvements to be maintained, operated, and serviced by the District include a reasonable allocation of local utility company-owned and City owned streetlight maintenance, operation, and servicing on the major arterial streets within the City that provide special benefit to the parcels within the District whether or not such parcels are in close proximity to such lighting.

The local lighting and arterial lighting costs assessed in the existing County Streetlight District are not assessed through this District. Only costs above and beyond the existing County Streetlight District will be assessed as a part of the District improvements.

The detailed plans and specifications for the improvements are on file in the office of the City Clerk and the City Engineer where they are available for public inspection. The plans and specifications for the improvements are voluminous and are not bound in this Engineer's Report but by this reference are incorporated herein and made a part of this Engineer's Report.

C. DISTRICT BOUNDARY MAPS

Assessment District boundary maps have been prepared for the Lighting Maintenance Assessment District in the format required by the 1972 Act, and are on file with the City Clerk, and, by reference, are made part of this Report. A subdivision map showing each of the parcels included within the boundaries of the District and subject to the annual assessment charge is incorporated as Appendix "B" to this Report.

SECTION III. METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

The formula used for calculating assessments in this District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on benefit to each parcel.

In addition, pursuant to *Article XIIID Section 4* a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits may be assessed and the District must separate the general benefits from the special benefits. Therefore, the District assesses only for improvements that provide special benefit and any improvements considered general benefit have been eliminated from the District Assessments.

B. BENEFIT ANALYSIS

1. Special Benefits

The streetlight improvements were installed by the developers, and by the sub dividers of the land, and the continued maintenance was guaranteed through the establishment of a Streetlight Maintenance District. If the installation of the improvements and the guaranteed maintenance did not occur, the lots would not have been established and could not have been sold to any distinct and separate owner. The establishment of each distinct and separate lot is a special benefit that permits the construction of a building or structure on the property and the ownership and sale of the distinct lot in perpetuity.

All the lots are established at the same time once the conditions regarding the improvements and the continued maintenance are guaranteed. As a result, each lot within the District receives a special and distinct benefit from the improvements and to the same degree.

In addition, the improvements continue to confer a particular and distinct special benefit upon parcels within the District because of the nature of the improvements. The proper maintenance of the street lighting and appurtenant facilities reduces property-related crimes (especially vandalism) against properties in the District. All of the above

mentioned contributes to a specific enhancement of the property values of each of the parcels within the District.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District and thereby provide a special enhancement to the property.

2. General Benefits

In addition to the special benefits received by the parcels within the District, there are incidental general benefits conferred by the proposed improvements. The total benefits are thus a combination of the special benefits to the parcels within the District and the general benefits to the public at large and to adjacent property owners. The portion of the total streetlight maintenance costs, which are associated with general benefits, will not be assessed to the parcels in the District, but will be paid from other City Funds. It is estimated that the general benefit portion of the benefit received from the improvements is less than one percent (1%) of the total benefit. Nonetheless, the City has agreed to ensure that no property is assessed in excess of the reasonable cost of the proportional special benefit conferred on that property.

C. ASSESSMENT METHODOLOGY

Based on the foregoing identification of special benefit, the eligible costs to be funded through the District will be determined as follows:

- First, the prior fiscal year's actual revenue and expenses for the District will be compared to the budgeted amount adopted by City Council, to determine the balance in the District's Reserve Fund.
- Second, the new energy rates for the upcoming fiscal year will be identified, and the new fiscal year budget requirements will be determined.
- Third, the new budget needs will be compared to the Reserve Fund to determine if the District's assessment rates should be increased or decreased based on the need for funds.
- The escalation factor will be determined by compiling a composite percentage increase in the energy costs for all of the lamp sizes that the City maintains. The percentage increase in the CPUC approved rate for each lumen bulb maintained by the City and applicable to the upcoming fiscal year will be obtained. The greater of the composite percentage increase in the CPUC rate or the annual CPI will be the escalation factor for the upcoming fiscal year. If the CPUC rate has decreased, then the escalation factor may be a negative percent and may result in decreased assessments for the District. The assessment rates will not be decreased if the District is operating with a deficit or if the Reserve Fund balance needs to be restored to reflect half a year's levy. If the District is not operating at a deficit, the result of decreasing CPUC rates will be a negative escalation factor and decreased assessments.

- The escalation factor will be applied to the prior year's assessment rates for the District to determine the upcoming year's maximum assessment. The assessments collected through the District levy and held in Reserve Funds can only be used for the types of expenses listed in the Improvements and Cost Estimate section of the current fiscal year's Engineer's Report.

1. Land Use Definitions

The District assessment is based on land use so that property owners are assessed in proportion to the benefits received. The land uses defined below are descriptive of all parcels expected to exist in the District in Fiscal Year 2020/21. In the event there is a question regarding the land use designation of any parcel in the District, the City Engineer will be responsible for administratively assigning one of the land uses listed below.

Table 1
Land Use Designation

LAND USE CODE	LAND USE DESCRIPTION
APT	Multiple family residential parcels that benefit from local lighting
APT-X	Multiple family residential parcels that do not benefit from local lighting
CONDO	Condominium or town home parcels that benefit from local lighting
CONDO-X	Condominium or town home parcels that do not benefit from local lighting
EXEMPT	Parcels exempt by law from the assessment, or those parcels that do not receive any benefit from the District
MH	Mobile homes that benefit from local lighting
MH-X	Mobile homes that do not benefit from local lighting
NONRES	Non-residential parcels that benefit from local lighting
NONRES-X	Non-residential parcels that do not benefit from local lighting
RES	Single family residential parcels that benefit from local lighting
RES-X	Single family residential parcels that do not benefit from local lighting
VACANT	Parcels without a building or similar structure that benefit from local lighting
VACANT-X	Parcels without a building or similar structure that do not benefit from local lighting

Properties that do not benefit from local street lighting are designated with an "X" in the Land Use Code, and are not assessed for local lighting, but are assessed for their share of the costs for arterial lighting and engineering and incidentals. Properties that do not benefit from local street lighting are designated with an "X" in the Land Use Code, and are not assessed for local lighting, but are assessed for their share of the costs for arterial lighting and engineering and incidentals.

2. Local Lighting Apportionment

The special benefit from maintenance, operation, and servicing of local street lighting within the District only accrues to those parcels within the District located in areas where such lighting is provided. Therefore, parcels without local street lighting are not assessed

for the cost of providing such lighting. Generally, a parcel is determined to have local lighting provided if a streetlight is within approximately 90 feet of the parcel.

Regarding local lighting, there exists the core benefit of available lighting for every parcel in the District near a streetlight. This “Availability” benefit is apportioned to parcels in the District on a per parcel basis. In addition to this benefit, parcels in the District benefit from improved safety related to people who own or use the parcels in the District (“Safety to People”) and improved safety related to the parcel itself (“Safety to Property”).

a. Safety to People

The Safety to People benefit results in a special benefit to residential parcels because local street lighting improves traffic safety during ingress and egress to the property and creates a deterrent to crime against people on the property. Vacant, non-developable properties within the District are not perceived to receive Safety to People benefit.

b. Safety to Property

The Safety to Property benefit results in a special benefit to both residential and vacant non-developable parcels because local lighting maintenance, operation and servicing provides for the protection of buildings and personal property against crime such as theft and vandalism. The Safety to Property benefit is apportioned to properties in the District based on relative property size as available from the City of Imperial Planning Department for residential uses.

Table 2 shows the breakdown of the benefit units assigned to each land use for those properties located in areas with streetlights. The single-family parcel has been selected as the basic unit for calculation of the assessments and is defined as one (1) Equivalent Dwelling Unit (“EDU”). Other land use parcels receive slightly varying levels of benefit based on parcel usage and size. Equivalent factors have been developed to indicate the benefit received based on the single-family parcel. All other land uses are converted to EDUs in the manner shown in the following table:

Table 2
Local Lighting Benefit Factors

LAND USE DESCRIPTION	SAFETY TO PEOPLE	SAFETY TO PROPERTY	AVAILABILITY BENEFIT	TOTAL BENEFIT UNITS
Single Family Residential (SFR)	0.50 per unit	0.25 per unit	0.25 per parcel	1.00 per unit
Condominium	0.43 per unit	0.12 per unit	0.25 per parcel	0.80 per unit
Multi-Family up to 20 units	0.45 per unit	0.09 per unit	0.25 per parcel	0.54 per unit + 0.25 per parcel
Multi-Family more than 20 units	0.45 per unit	1.80 per parcel	0.25 per parcel	0.45 per unit + 2.05 per parcel
Mobile home up to 20 units	0.20 per unit	0.13 per unit	0.25 per parcel	0.33 per unit + 0.25 per parcel
Mobile home more than 20 units	0.20 per unit	2.60 per parcel	0.25 per parcel	0.20 per unit + 2.85 per parcel
Non-residential	1.00 per acre	1.50 per acre	1.50 per acre	4.00 per acre
Vacant	0.00 per parcel	0.25 per parcel	0.25 per parcel	0.50 per parcel

3. Arterial Lighting Apportionment

All parcels in the District receive a special benefit from the installation, maintenance, operation, and servicing of safety lighting and street lighting on arterial streets. The arterial lighting, traffic signals, safety lighting, and capital improvements (Arterial Lighting) are provided throughout the City and all properties in the District may easily access these improvements. In contrast to the Local Lighting, Arterial Lighting benefits properties primarily because the properties, and the persons using the properties, are provided safe arterial street access. Therefore, Arterial Lighting benefit will be apportioned to parcels in the District on a per unit basis taking into account demographic population information.

Vacant properties, which have no people residing on the property, also benefit from arterial lighting because of the convenience associated with emergency vehicle access and other traffic that must use the arterial streets to service the vacant properties in the District. Therefore, Vacant parcels are assigned a per parcel benefit point. Vacant parcels are assigned benefit points based on the core benefit attributable to every assessable parcel in the District from Arterial Lighting of 0.25 benefit points per parcel.

Table 3 shows the breakdown of the benefit units assigned to each land use for all assessable property in the District. The single-family parcel has been selected as the basic unit for calculation of the assessments and is defined as one (1) EDU. Other land use parcels receive slightly varying levels of benefit based on parcel usage and size. Equivalent factors have been developed to indicate the benefit received based on the single-family parcel. All other land uses are converted to EDUs in the manner shown in the following table.

Table 3
Arterial Lighting Benefit Factors

LAND USE DESCRIPTION	TOTAL BENEFITS UNITS
Single Family Residential (SFR)	1.00 per unit
Condominium	0.85 per unit
Multiple Family	0.95 per unit
Mobile Home	0.40 per unit
Non-residential	1.00 per 7,200 square feet ¹
Vacant	0.25 per parcel

¹ Minimum assessment is equal to a single-family residence.

4. District Engineering

District Engineering Costs include legal, assessment engineering, and other engineering related costs necessary to achieve the Districts compliance with Article XIID of the California Constitution. All parcels in the District benefit from the District Engineering Costs. Each parcel in the zone is allocated a proportionate share of the District Engineering Cost based on its assigned benefit units.

D. ASSESSMENT RANGE FORMULA

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (*California Constitution Articles XIIC and XIID*), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and an inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, a property owner protest ballot proceeding was conducted pursuant to the California State Constitution Article XIID Section 4. This property owner protest ballot proceeding includes the establishment of an initial Maximum Assessment as well as an Assessment Range Formula.

Generally, if the proposed annual assessment (levy per EDU) for the current fiscal year is less than or equal to the calculated Maximum Assessment, then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the initial Assessment (approved by property owners) increased each year, based upon the latest composite percentage change in the Consumer Price Index, All Urban Consumers, for the Riverside-San Bernardino-Ontario Area ("CPI"), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

The Engineer shall compute the percentage difference between the percentage change each year in CPI for March and the CPI for the previous March. The Engineer shall then adjust

the previous maximum assessment rate by an amount not to exceed the percentage change for the upcoming fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the Engineer shall use the revised index or a comparable system as approved by the City Council for determining fluctuations in the cost of living.

Beginning in the second fiscal year (Fiscal Year 2002/03), for Zone 2001-01 (Wildflower) and beginning in the second fiscal year (Fiscal Year 2003/04), for Zone 2001-02 (Paseo del Sol) and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established. The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per EDU) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the proposed assessment is much greater than the assessment applied in the prior fiscal year.

Although the Maximum Assessment will increase each year, the actual District assessments may remain virtually unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on District assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjustment maximum amount. If the budget and assessments for the fiscal year do not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated require an increase greater than the adjusted Maximum Assessment then the assessment is considered an increased assessment. To impose an increased assessment the City must comply with the provisions of the Constitution Article XIID Section 4(c) that requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners, through the balloting process, must approve the proposed assessment increase. If the proposed assessment is approved, then a new Maximum Assessment is established for the District. If the proposed assessment is not approved, the City may not levy an assessment greater than the adjusted Maximum Assessment previously established for the District.

SECTION IV. DISTRICT BUDGET

Table 4
Proposed Budget

DESCRIPTION	ZONE 2001-01 WILDFLOWER	ZONE 2001-02 PASEO DEL SOL
DIRECT COSTS		
Local Lighting	\$1,750	\$1,750
Arterial Lighting	\$1,750	\$1,750
Capital Improvement/Replacement	\$2,623	\$3,168
DIRECT COSTS SUBTOTAL	\$6,123	\$6,668
INCIDENTAL COSTS/EXPENSES		
Engineering/District Administration	\$3,300	\$3,300
Incidentals	\$0	\$0
Credit from Other Sources	\$0	\$0
INCIDENTAL COSTS/EXPENSES	\$3,300	\$3,300
TOTAL ASSESSMENT	\$9,423	\$9,968
DISTRICT STATISTICS		
Total Parcels	119	130
Total Parcels Levied	119	130
Total Equivalent Dwelling Units	238	260
Applied Rate per EDU	\$39.59	\$38.34
Applied Rate per Parcel (2 EDU/Parcel)	\$79.18	\$76.68
Maximum Rate per EDU	\$39.59	\$38.34
Maximum Rate per Parcel (2 EDU/Parcel)	\$79.18	\$76.68

The Maximum Assessment per EDU for Zone 2001-01 (Wildflower) and for Zone 2001-02 (Paseo del Sol) shown above is based on the Initial Maximum Assessment and the Assessment Range Formula approved by the property owners within the District at the time of formation.

Zone 2001-01 (Wildflower) – The proposed Fiscal Year 2020/21 annual assessment is \$39.59 per EDU (\$79.18 applied per home).

Zone 2001-02 (Paseo del Sol) – The proposed Fiscal Year 2020/21 annual assessment is \$38.34 per EDU (\$76.68 applied per home).

CITY OF IMPERIAL

LIGHTING MAINTENANCE DISTRICT NO. 1 (PASEO DEL SOL AND WILDFLOWER)

Engineer's Report Fiscal Year 2020/21

Report Submitted by:



Scott Koppel
Koppel & Gruber Public Finance

Registered Engineer

EXHIBIT A
PRELIMINARY ASSESSMENT ROLL
FOR FISCAL YEAR 2020/21

Parcel identification for each lot or parcel within the District, shall be the parcel as shown on the Imperial County Secured Roll for the year in which this Report is prepared and reflective of the Assessor's Parcel Maps.

The following pages contain a listing of parcels assessed within this District, along with the Zone designation and proposed assessment amounts.



CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-611-001-000	201 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-611-002-000	203 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-611-003-000	205 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-611-004-000	207 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-611-005-000	209 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-611-006-000	211 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-611-007-000	213 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-611-008-000	215 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-611-009-000	217 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-611-010-000	219 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-612-001-000	200 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-612-002-000	202 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-612-003-000	204 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-612-004-000	206 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-612-005-000	208 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-612-006-000	210 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-612-007-000	212 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-612-008-000	214 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-612-009-000	216 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-612-010-000	218 W ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-612-011-000	219 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-612-012-000	217 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-612-013-000	215 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-612-014-000	213 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-612-015-000	211 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-612-016-000	209 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-612-017-000	207 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-612-018-000	205 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-612-019-000	203 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-612-020-000	201 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-613-001-000	200 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-613-002-000	202 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-613-003-000	204 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-613-004-000	206 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-613-005-000	208 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-613-006-000	210 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-613-007-000	212 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-613-008-000	214 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-613-009-000	216 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-613-010-000	218 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-613-011-000	219 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-613-012-000	217 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-613-013-000	215 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-613-014-000	213 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-613-015-000	211 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-613-016-000	209 SAN FELIPE DR	RES	1	2	\$ 76.68



CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
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FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-613-017-000	207 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-613-018-000	205 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-613-019-000	203 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-613-020-000	201 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-614-001-000	200 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-614-002-000	202 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-614-003-000	2442 LORETO CT	RES	1	2	\$ 76.68
2001-02	044-614-004-000	2444 LORETO CT	RES	1	2	\$ 76.68
2001-02	044-614-005-000	2446 LORETO CT	RES	1	2	\$ 76.68
2001-02	044-614-006-000	2448 LORETO CT	RES	1	2	\$ 76.68
2001-02	044-614-007-000	2447 LORETO CT	RES	1	2	\$ 76.68
2001-02	044-614-008-000	2445 LORETO CT	RES	1	2	\$ 76.68
2001-02	044-614-009-000	2443 LORETO CT	RES	1	2	\$ 76.68
2001-02	044-614-010-000	206 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-614-011-000	208 SAN FELIPE DR	RES	1	2	\$ 76.68
2001-02	044-615-001-000	220 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-615-002-000	222 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-615-003-000	224 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-615-004-000	226 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-615-005-000	228 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-615-006-000	230 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-615-007-000	232 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-615-008-000	233 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-615-009-000	231 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-615-010-000	229 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-615-011-000	227 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-615-012-000	225 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-615-013-000	223 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-615-014-000	221 MAZATLAN DR	RES	1	2	\$ 76.68
2001-02	044-616-001-000	221 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-616-002-000	223 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-616-003-000	225 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-616-004-000	227 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-616-005-000	229 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-616-006-000	231 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-616-007-000	233 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-616-008-000	235 ACAPULCO DR	RES	1	2	\$ 76.68
2001-02	044-616-009-000	2421 ENSENADA DR	RES	1	2	\$ 76.68
2001-02	044-616-010-000	2423 ENSENADA DR	RES	1	2	\$ 76.68
2001-02	044-616-011-000	2425 ENSENADA DR	RES	1	2	\$ 76.68
2001-02	044-616-012-000	2427 ENSENADA DR	RES	1	2	\$ 76.68
2001-02	044-616-013-000	2429 ENSENADA DR	RES	1	2	\$ 76.68
2001-02	044-616-014-000	2431 ENSENADA DR	RES	1	2	\$ 76.68
2001-02	044-616-015-000	2433 ENSENADA DR	RES	1	2	\$ 76.68
2001-02	044-616-016-000	2435 ENSENADA DR	RES	1	2	\$ 76.68
2001-02	044-616-017-000	2437 ENSENADA DR	RES	1	2	\$ 76.68



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Zone	APN	Situation Address	Land Use	Residential		EDU	Assessment
			Code	Units			
2001-02	044-616-018-000	2439 ENSENADA DR	RES	1		2	\$ 76.68
2001-02	044-616-019-000	2441 ENSENADA DR	RES	1		2	\$ 76.68
2001-02	044-616-020-000	2443 ENSENADA DR	RES	1		2	\$ 76.68
2001-02	044-616-021-000	2445 ENSENADA DR	RES	1		2	\$ 76.68
2001-02	044-616-022-000	2447 ENSENADA DR	RES	1		2	\$ 76.68
2001-02	044-616-023-000	2449 ENSENADA DR	RES	1		2	\$ 76.68
2001-02	044-617-001-000	220 MAZATLAN DR	RES	1		2	\$ 76.68
2001-02	044-617-002-000	222 MAZATLAN DR	RES	1		2	\$ 76.68
2001-02	044-617-003-000	224 MAZATLAN DR	RES	1		2	\$ 76.68
2001-02	044-617-004-000	226 MAZATLAN DR	RES	1		2	\$ 76.68
2001-02	044-617-005-000	228 MAZATLAN DR	RES	1		2	\$ 76.68
2001-02	044-617-006-000	230 MAZATLAN DR	RES	1		2	\$ 76.68
2001-02	044-617-007-000	232 MAZATLAN DR	RES	1		2	\$ 76.68
2001-02	044-617-008-000	233 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-617-009-000	231 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-617-010-000	229 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-617-011-000	227 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-617-012-000	225 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-617-013-000	223 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-617-014-000	221 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-618-001-000	2447 CABO SAN LUCAS AVE	RES	1		2	\$ 76.68
2001-02	044-618-002-000	2445 CABO SAN LUCAS AVE	RES	1		2	\$ 76.68
2001-02	044-618-003-000	2443 CABO SAN LUCAS AVE	RES	1		2	\$ 76.68
2001-02	044-618-004-000	220 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-618-005-000	222 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-618-006-000	224 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-618-007-000	2444 VERACRUZ CT	RES	1		2	\$ 76.68
2001-02	044-618-008-000	2446 VERACRUZ CT	RES	1		2	\$ 76.68
2001-02	044-618-009-000	2448 VERACRUZ CT	RES	1		2	\$ 76.68
2001-02	044-618-010-000	2447 VERACRUZ CT	RES	1		2	\$ 76.68
2001-02	044-618-011-000	2445 VERACRUZ CT	RES	1		2	\$ 76.68
2001-02	044-618-012-000	2443 VERACRUZ CT	RES	1		2	\$ 76.68
2001-02	044-618-013-000	228 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-618-014-000	230 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-618-015-000	232 SAN FELIPE DR	RES	1		2	\$ 76.68
2001-02	044-618-016-000	2444 ENSENADA DR	RES	1		2	\$ 76.68
2001-02	044-618-017-000	2446 ENSENADA DR	RES	1		2	\$ 76.68
2001-02	044-618-018-000	2448 ENSENADA DR	RES	1		2	\$ 76.68
2001-01	064-421-001-000	551 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-421-002-000	555 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-421-003-000	559 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-421-004-000	563 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-421-005-000	567 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-421-006-000	571 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-421-007-000	575 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-421-008-000	579 MESQUITE ST	RES	1		2	\$ 79.18



CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
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FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use	Residential			Assessment
			Code	Units	EDU		
2001-01	064-421-009-000	583 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-421-010-000	582 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-421-011-000	578 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-421-012-000	574 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-421-013-000	570 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-421-014-000	566 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-421-015-000	562 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-421-016-000	558 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-421-017-000	554 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-421-018-000	550 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-421-019-000	551 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-020-000	555 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-021-000	559 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-022-000	563 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-023-000	567 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-024-000	571 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-025-000	575 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-026-000	579 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-027-000	583 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-028-000	582 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-029-000	578 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-030-000	574 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-031-000	570 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-032-000	566 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-033-000	562 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-034-000	558 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-035-000	554 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-036-000	550 SAGEBRUSH ST	RES	1	2	\$	79.18
2001-01	064-421-037-000	551 SILVERWOOD ST	RES	1	2	\$	79.18
2001-01	064-421-038-000	555 SILVERWOOD ST	RES	1	2	\$	79.18
2001-01	064-421-039-000	559 SILVERWOOD ST	RES	1	2	\$	79.18
2001-01	064-421-040-000	563 SILVERWOOD ST	RES	1	2	\$	79.18
2001-01	064-421-041-000	567 SILVERWOOD ST	RES	1	2	\$	79.18
2001-01	064-421-042-000	571 SILVERWOOD ST	RES	1	2	\$	79.18
2001-01	064-421-043-000	575 SILVERWOOD ST	RES	1	2	\$	79.18
2001-01	064-421-044-000	579 SILVERWOOD ST	RES	1	2	\$	79.18
2001-01	064-421-045-000	583 SILVERWOOD ST	RES	1	2	\$	79.18
2001-01	064-422-001-000	549 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-422-002-000	545 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-422-003-000	541 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-422-004-000	537 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-422-005-000	533 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-422-006-000	529 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-422-007-000	525 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-422-008-000	521 MESQUITE ST	RES	1	2	\$	79.18
2001-01	064-422-009-000	517 MESQUITE ST	RES	1	2	\$	79.18



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Zone	APN	Situs Address	Land Use	Residential		EDU	Assessment
			Code	Units			
2001-01	064-422-010-000	513 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-422-011-000	509 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-422-012-000	2342 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-422-013-000	2338 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-422-014-000	2334 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-422-015-000	2330 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-423-001-000	2328 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-423-002-000	2324 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-423-003-000	2320 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-423-004-000	508 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-005-000	512 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-006-000	516 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-007-000	520 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-008-000	524 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-009-000	528 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-010-000	532 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-011-000	536 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-012-000	540 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-013-000	544 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-014-000	548 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-015-000	550 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-016-000	554 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-017-000	558 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-018-000	562 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-019-000	566 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-423-020-000	570 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-424-001-000	521 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-002-000	525 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-003-000	529 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-004-000	533 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-005-000	537 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-006-000	541 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-007-000	545 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-008-000	549 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-009-000	548 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-424-010-000	544 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-424-011-000	540 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-424-012-000	536 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-424-013-000	532 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-424-014-000	528 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-424-015-000	524 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-424-016-000	520 MESQUITE ST	RES	1		2	\$ 79.18
2001-01	064-424-017-000	2343 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-424-018-000	2339 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-424-019-000	2335 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-424-020-000	2331 TUMBLEWEED AVE	RES	1		2	\$ 79.18



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Zone	APN	Situs Address	Land Use	Residential		EDU	Assessment
			Code	Units			
2001-01	064-424-021-000	2329 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-424-022-000	2325 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-424-023-000	2321 TUMBLEWEED AVE	RES	1		2	\$ 79.18
2001-01	064-424-024-000	521 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-424-025-000	525 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-424-026-000	529 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-424-027-000	533 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-424-028-000	537 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-424-029-000	541 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-424-030-000	545 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-424-031-000	549 SILVERWOOD ST	RES	1		2	\$ 79.18
2001-01	064-424-032-000	548 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-033-000	544 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-034-000	540 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-035-000	536 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-036-000	532 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-037-000	528 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-038-000	524 SAGEBRUSH ST	RES	1		2	\$ 79.18
2001-01	064-424-039-000	520 SAGEBRUSH ST	RES	1		2	\$ 79.18
			Total Levy				\$ 19,390.82
			Total Parcel Count				249

EXHIBIT B
DISTRICT BOUNDARY MAPS

CITY OF IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1 ZONE 2001-01 (WILDFLOWER)

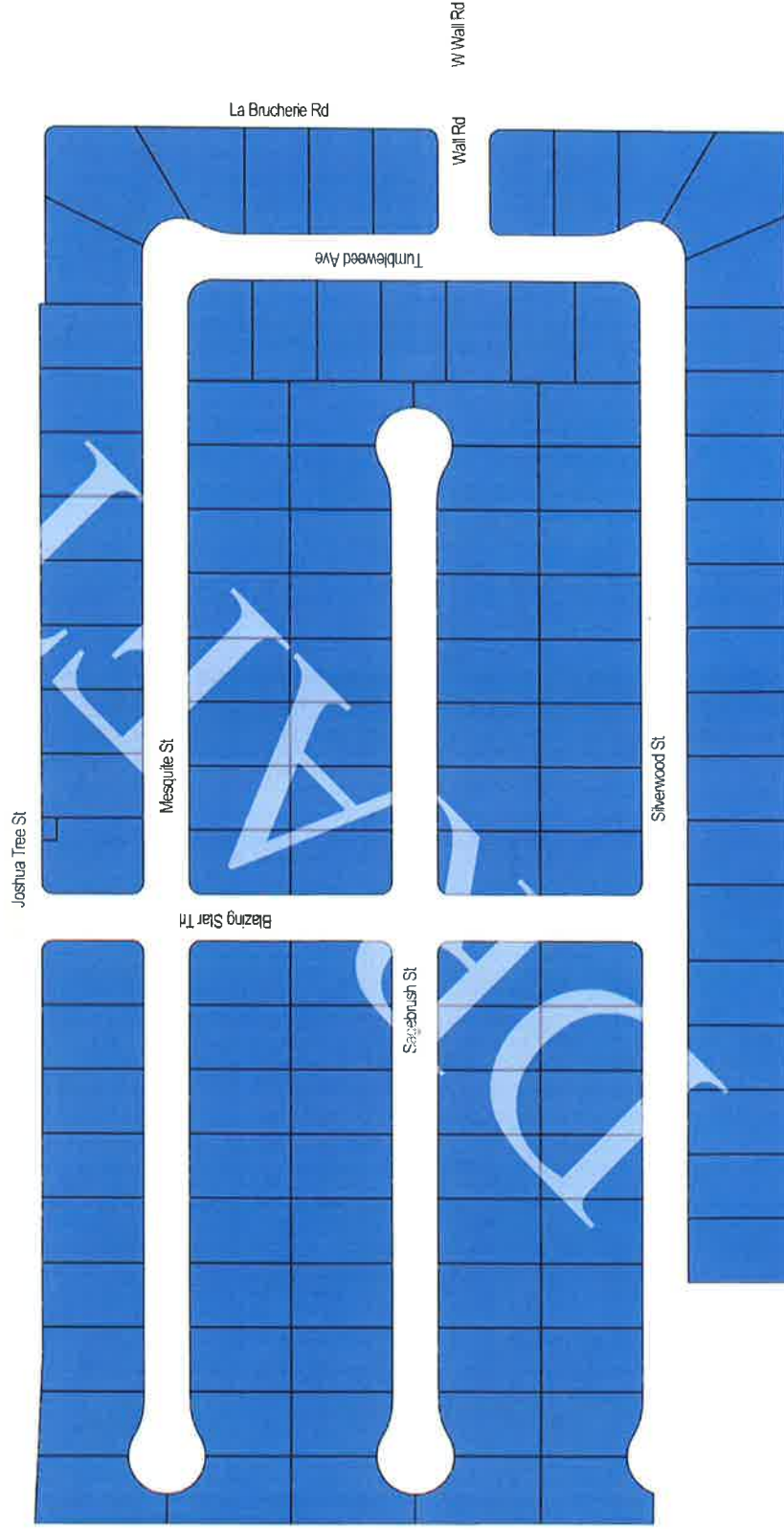
Yucca St

Tamarisk St

Bougainvillea Tr

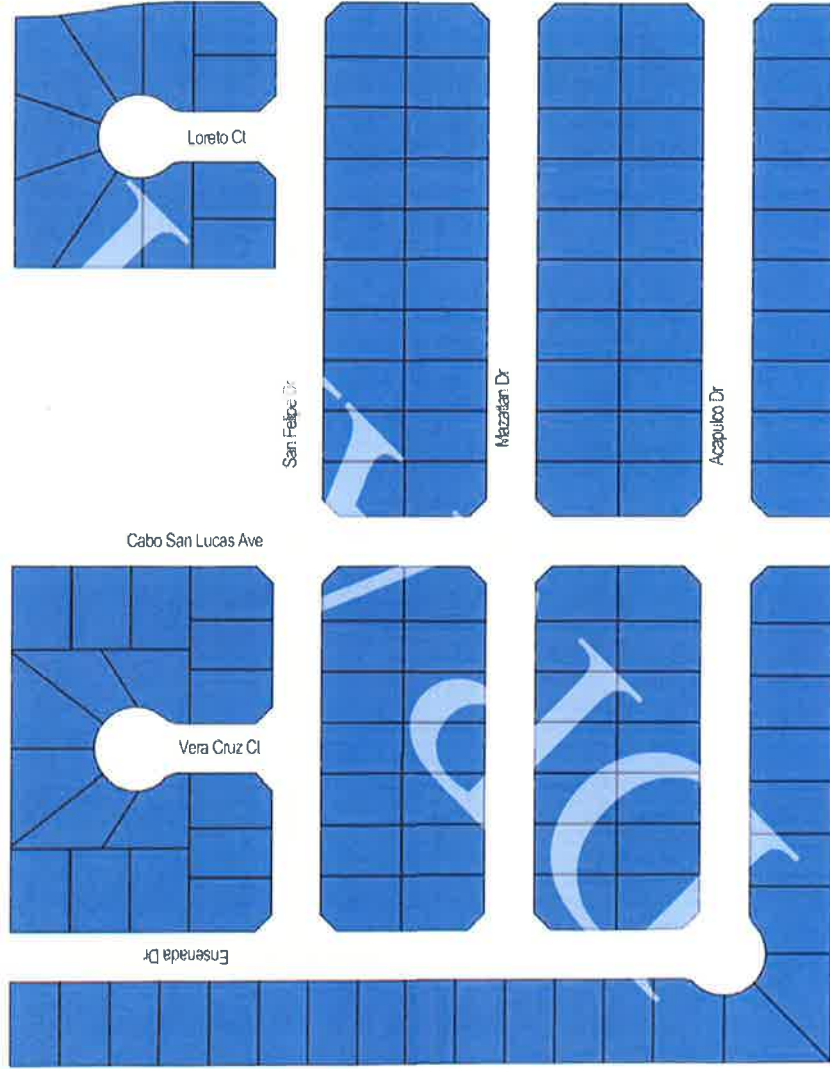
Silverwood St

Yucca St



CITY OF IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1 ZONE 2001-02 (PASEO DEL SOL)

Cr



Tampico Dr

Playa Del Carmen Dr

Nuevo Vallarta Dr

Puerto Escondido Dr

Santa Rosalia Dr

KOPPEL GRUBER
PUBLIC FINANCE

RESOLUTION NO. 2020-23

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, DECLARING ITS INTENTION TO CONDUCT A PUBLIC HEARING ON THE MATTER OF ASSESSMENTS AND ORDER THE LEVY OF ASSESSMENTS FOR THE CITY OF IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2020/21

WHEREAS, the City Council has by previous Resolution, initiated proceedings for the levy and collection of assessments against lots and parcels of land within the City of Imperial Lighting Maintenance District No. 1 (the "District") for Fiscal Year 2020/21, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the Act provides for the City Council to levy and collect the annual assessments for the District on Imperial County tax roll on behalf of the District to pay the maintenance, services, and operation of facilities and improvements related thereto; and,

WHEREAS, the City Council has retained Koppel & Gruber Public Finance as the District Assessment Engineer for the Annual Levy of the District, and to prepare and file an Engineer's Report (the "Report") with the City Clerk in accordance with the Act, and that said Report has been prepared and filed with the City Clerk and presented to the City Council.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:

Section 1: The above recitals are true and correct.

Section 2: The City Council hereby declares its intention to levy and collect assessments against lots and parcels of land within the District for the Fiscal Year commencing July 1, 2020, and ending June 30, 2021, to pay the costs and expenses of the improvements which are described in the Report. The City Council finds that the public's best interest requires such levy and collection.

Section 3: The territory of the District is within the boundaries and jurisdiction of the District, and the City of Imperial within the County of Imperial, State of California. The boundary map describing the District is on file with the City Clerk and is hereby incorporated by reference into this Resolution. The District is designated as the "City of Imperial Lighting District No. 1."

The boundaries of the District are non-contiguous and consist of all parcels with the Zone 2001-01 (Wildflower) and Zone 2001-02 (Paseo del Sol). A general description of each Zone is as follows:

- Zone 2001-01 (Wildflower) is located in the west portion of the City of Imperial, generally South of Joshua Tree Street and West of La Brucherie Road. Zone 2001-01 (Wildflower) consists of all assessable parcels located in the Wildflower No. 8 subdivision in the City;

- Zone 2001-02 (Paseo del Sol) is located in the northeast portion of the City of Imperial, generally North of Aten Road, and East of Highway 86. Zone 2001-02 (Paseo del Sol) consists of all parcels located in the Paseo del Sol subdivision within the City.

Section 4: The improvements of the District are briefly described as the operation, administration, maintenance and servicing of all streetlight improvements and appurtenant facilities and expenses associated with the District that were installed as part of the property development within the District and will be maintained by the City of Imperial or their designee through annual assessments namely:

- Local streetlights in close proximity, within approximately 90 feet, to certain lots and parcels;
- Arterial streetlights, which provide a special benefit to all the assessable parcels in the District.

Section 5: The District Assessment Engineer has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council a Report, in connection with the proposed improvements, a description of an annual inflationary adjustment that will be applied to the assessments in subsequent fiscal years and levy and collection of assessments against lots and parcels of land within the District for Fiscal Year 2020/21 in accordance with *Chapter 1, Article 4* of the Act, and the City Council did by Resolution approve such Report. Reference is hereby made to said Report for a detailed description of improvements, the boundaries of the District, and the proposed assessments upon assessable lots and parcels of land within the District.

Section 6: The District and the associated assessments as outlined in the Engineer's Report are in compliance with the provisions of California Constitution Article XIII D.

Section 7: The City Council hereby declares its intention to conduct a Public Hearing concerning the improvements and the levy of assessments for the District in accordance with *Chapter 2, Article 1, Sections 22590* of the Act. Notice is hereby given that on **Wednesday, July 1, 2020 at 7:00 p.m.** the City Council will hold a Public Hearing for the District for Fiscal Year 2020/21, or as soon thereafter as feasible. The Public Hearing will be held in the City Council's regular meeting chambers located at 200 West 9th Street, Imperial, California, at the time so fixed. At the hearing, all interested persons shall be afforded the opportunity to hear and be heard.

Section 8: The City Clerk shall cause notice to be given of the time and place of the Public Hearing by causing the publishing of this Resolution once in the local paper not less than ten (10) days before the date of the hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

Section 9: The Mayor, City Clerk, the City Manager, the City Council and such officers and employees of the City as are appropriate, are authorized and directed to execute such other documents and take such further action as shall be consistent with the intent and purpose of this Resolution.

PASSED, APPROVED AND ADOPTED this 3rd day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Mayor

City Clerk

DATE SUBMITTED 5/27/2020

SUBMITTED BY Laura Gutierrez

DATE ACTION REQUIRED 6/3/2020

COUNCIL ACTION (x)

PUBLIC HEARING REQUIRED ()

RESOLUTION (x)

ORDINANCE 1ST READING ()

ORDINANCE 2ND READING ()

CITY CLERK'S INITIALS 8

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: **RESOLUTION OF INTENTION:
IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2
(Sky Ranch Subdivisions, Zone 2005-03)**

DEPARTMENT INVOLVED: Administrative Services

BACKGROUND/SUMMARY:

The Council should consider adoption of these three resolutions for intent to initiate proceedings for the levy and collection of assessments for fiscal year 2020/21, order an engineer's report, and set a public hearing. Following the intent meeting and Adoption of the resolutions, a public hearing will be held on July 1, 2020 to take testimony and adopt resolutions to accept the engineer's report and approve a levy for fiscal year 2020/21.

The proposed Fiscal Year 2020/21 annual assessment is \$490.00 per EDU, which is equal to the assessment rate levied for Fiscal Year 2019/20 and less than the maximum assessment rate of \$766.38.

FISCAL IMPACT: NOT TO EXCEED

The funds generated are used for the purposes stated in the original formation of this district. Each year the assessments on individual parcels may be increased up to the Consumer Price Index.

ADMIN
SERVICES
SIGN INITIALS

AS

STAFF RECOMMENDATION:

Staff recommends that the City Council adopt the three resolutions initiating the 2020/21 annual assessments.

DEPT. INITIALS

AS

MANAGER'S RECOMMENDATION:

Approve as presented.

CITY
MANAGER's
INITIALS

OTM

MOTION TO ADOPT:

IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2

- (1) Res. No. 2020-~~24~~24 Initiating Proceedings for the Annual Levy;
- (2) Res. No. 2020-~~25~~25 Preliminary Approval of the Engineer's Report; and,
- (3) Res. No. 2020-~~26~~26 Intention to Conduct a Public Hearing and Order the Levy of Assessments.

SECONDED:

AYES:

NAYES:

ABSENT:

APPROVED ()

DISAPPROVED ()

REFERRED TO:

REJECTED ()

DEFERRED ()

RESOLUTION NO. 2020-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-3 (SKY RANCH) FOR FISCAL YEAR 2020/21; AND ORDERING THE PREPARATION OF AN ENGINEER'S REPORT IN CONNECTION THEREWITH

WHEREAS, the City Council by previous Resolutions formed and approved maximum annual assessment rates for the City of Imperial Landscape Maintenance District No. 2 (the "District"), pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the Act provides the City Council the authority to annually levy and collect assessments for the District on the Imperial County tax roll on behalf of the District to pay the maintenance, services, and operation of facilities and improvements related thereto, and,

WHEREAS, the City Council desires to initiate proceedings for the levy and collection of annual assessments against lots and parcels of land within the District for Fiscal Year 2020/21 pursuant to provisions of the Act, and,

WHEREAS, the City Council has retained Koppel & Gruber Public Finance ("K&G Public Finance") for the purpose of preparing and filing an Engineer's Report (the "Report") with the City Clerk in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AS FOLLOWS:

Section 1: The City Council hereby appoints K&G Public Finance as the District Assessment Engineer, and orders K&G Public Finance to prepare the Report concerning the District and the levy of assessments for Fiscal Year 2020/21, in accordance with *Chapter 1, Article 4, beginning with Section 22565* of the Act.

Upon completion of the Report, said Report shall be filed with the City Clerk, who shall submit the same to the City Council for its consideration pursuant to *Section 22586* of the Act.

Section 2: The improvements include but are not limited to the operation, administration, maintenance and servicing of landscaping and appurtenant facilities and expenses associated with the District that were installed as part of the property development within the District and will be maintained by the City of Imperial or their designee through annual assessments. The Report describes in more detail the items to be maintained and serviced.

Section 3: The City Council hereby determines that to provide the improvements described in Section 2 of this Resolution, it is necessary to levy and collect assessments against lots and parcels within the District.

Section 4: The City Manager of the City of Imperial is hereby authorized and directed to take any and all action necessary and appropriate in connection with the annual levy and collection of assessments for the District.

PASSED, APPROVED AND ADOPTED this 3rd day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Mayor

ATTEST:

City Clerk

RESOLUTION NO. 2020-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, FOR PRELIMINARY APPROVAL OF THE ENGINEER'S ANNUAL LEVY REPORT REGARDING THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-03 (SKY RANCH); AND THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED THERETO FOR FISCAL YEAR 2020/21

WHEREAS, the City Council has, by previous Resolution, ordered the preparation of the Fiscal Year 2020/21 Annual Engineer's Report (the "Report") in connection with the City of Imperial Landscape Maintenance District No. 2 (the "District"), and the levy and collection of assessments against lots and parcels of land within the territory for the Fiscal Year commencing July 1, 2020, and ending June 30, 2021, to pay the maintenance, servicing, and operation of the improvements, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the District Assessment Engineer has prepared and filed with the City Clerk and the City Clerk has now presented to the City Council the Engineer's Report entitled "City of Imperial Landscape Maintenance District No. 2, Zone 2005-03 (Sky Ranch) Engineer's Report Fiscal Year 2020/21"; and,

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, and is preliminarily satisfied with the District, the improvements described therein, each and all of the budget items and documents as set forth therein, and is satisfied that the proposed annual assessments, on a preliminary basis, have been spread in accordance with the special benefits received from the improvements, operation, administration, maintenance and services to be performed within the District, as set forth in said Report.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AS FOLLOWS:

Section 1: The above recitals are all true and correct.

Section 2: The Report as presented, consists of the following:

- A Description of Improvements;
- The Annual Budget (Costs and Expenses of Services, Operations and Maintenance);
- The Method of Apportionment and the proposed amount to be levied and collected against each Assessor Parcel within the District for Fiscal Year 2020/21;
- The District Roll containing the Levy for each Assessor Parcel Number within the District; and
- An exhibit showing the boundaries of the District.

Section 3: The District and the associated assessments as outlined in the Engineer's Report are in compliance with the provisions of California Constitution Article XIID.

Section 4: The Report is hereby approved on a preliminary basis and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 5: The City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

PASSED, APPROVED AND ADOPTED this 3rd day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Mayor

ATTEST:

City Clerk



**CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
ENGINEER'S REPORT
FISCAL YEAR 2020/21**

JUNE 3, 2020

KOPPEL & GRUBER
PUBLIC FINANCE

334 VIA VERA CRUZ, SUITE 256
SAN MARCOS
CALIFORNIA 92078

T. 760.510.0290
F. 760.510.0288

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Appendices:

Appendix A: Preliminary Assessment Roll for Fiscal Year 2020/21

Appendix B: District Boundary Map

I. OVERVIEW

A. INTRODUCTION

The City of Imperial (“City”) annually levies and collects special assessments in order to continue the maintenance of the improvements within the Imperial Landscape Maintenance District No. 2 (“District”). The District was formed and annual assessments are levied, pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (“1972 Act”) and in compliance with the substantive and procedural requirements of the *California State Constitution*” Article XIID (“Article XIID”).

This report constitutes the annual update of the Engineer’s Report (“Report”) which provides updated information regarding the budget and factors that affect the assessment. The annual budget for the maintenance and operation of the improvements is based on estimated expenses for the upcoming fiscal year. Parcels within the District are assessed proportionately for only those improvements and services that are a special benefit as determined in the original formation Engineer’s Report.

The word “parcel,” for the purposes of this Report, refers to an individual property assigned its own Assessor’s Parcel Number by the Imperial County Assessor’s Office. The Imperial County Auditor/Controller uses Assessment Parcel Numbers and specific Fund Numbers, to identify on the tax roll, properties assessed for special district benefit assessments.

Following consideration of all public comments and written protests at a noticed Public Hearing, the City Council will confirm the Report as submitted or amended and order the levy and collection of assessments for Fiscal Year 2020/21 pursuant to the 1972 Act. The assessment information approved will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcel.

In September 2005, the District was formed comprising of one zone of improvement, Zone 2005-03 (Sky Ranch). The formation was pursuant to City Council resolution following a property owner protest ballot proceeding, conducted in compliance with the provisions of Article XIID Section 4, to approve and confirm the Maximum Assessments and an Assessment Range Formula (inflationary factor). Although the City Council must consider all property owner comments or protests prior to levying an annual assessment each year, the Council may approve any proposed assessment that is less than or equal to the adjusted maximum assessment rate previously approved for each zone.

The Constitutional provisions of Article XIID do not alter the non-conflicting provisions of the 1972 Act and this Report and the method of apportionment contained herein utilize commonly accepted assessment engineering practices consistent with the Act and the provisions of the Constitution. All new or increased assessments (including any annexations) will be subject to the substantive and procedural requirements of Article XIID Section 4. Changes in land use or parcel subdivisions resulting in an increase to a particular parcel or group of parcels are not considered an increased assessment.

II. DESCRIPTION OF THE DISTRICT

A. BOUNDARIES OF THE DISTRICT

The boundaries of the District consist of all parcels with the Zone 2005-03 (Sky Ranch). A map showing the boundaries of the District has been previously filed with the City Clerk and by reference is made part of this Report.

Zone 2005-03 (Sky Ranch): Zone 2005-03 (Sky Ranch) is located in the west portion of the City, generally south of Industry Way, north of Aten Road, and east of the Dandelion Canal (Austin Road). Zone 2005-03 consists of all assessable parcels located in the Sky Ranch subdivision.

B. DESCRIPTION OF THE DISTRICT IMPROVEMENTS AND SERVICES

Landscape improvements provided in the District may include but are not limited to: turf, ground cover, shrubs and trees, sprinkler and irrigation systems, ornamental lighting, drainage systems, masonry walls, entryway monument, and associated appurtenances. These improvements include all necessary service; operations; administration; and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory working condition. The City utilizes the services of landscape maintenance contractors and City crews for all regularly scheduled landscape maintenance. The specific locations of improvements within each zone of the District are described in the following section.

The District provides and ensures the continued maintenance, servicing, administration, and operation of various landscape improvements and associated appurtenances located within the District.

Landscaped Easements – The location of landscaped easements, including street trees, may include, but are not limited to: sidebars on interior streets, easements along Aten Road and a 9.5-acre park retention basin on the north side of the development.

The assessable parcels receive special benefit from the ongoing maintenance of the landscaping, irrigation and drainage systems within the boundaries of the District. Specific improvements include all ground cover, turf, shrubs, trees, and associated appurtenances. The services provided include all necessary operations, administration, and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory condition.

The District through annual assessments budgeted and reviewed each fiscal year, funds the continued maintenance of these improvements. All assessable parcels identified as being within the District, share in both the cost and the benefits of the improvements. The costs associated with the improvements are equitably spread among all benefiting parcels within the District in proportion to the benefit received. The funds collected are dispersed and used for only the operation and servicing of the District improvements.

The detailed plans and specifications for the improvements are on file in the office of the City Clerk and the City Engineer where they are available for public inspection. The plans and specifications for the improvements are voluminous and are not bound in this Engineer's Report but by this reference are incorporated herein and made a part of this Engineer's Report.

C. DISTRICT BOUNDARY MAP

Assessment District boundary maps have been prepared for the Landscape Maintenance Assessment District in the format required by the 1972 Act, and are on file with the City Clerk, and, by reference, are made part of this Report. A subdivision map showing each of the parcels included within the boundaries of the District and subject to the annual assessment charge is incorporated as Appendix "B" to this Report.

III. METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

The formula used for calculating assessments in this District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on benefit to each parcel.

In addition, pursuant to *Article XIID Section 4* a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits may be assessed and the District must separate the general benefits from the special benefits. Therefore, the District assesses only for improvements that provide special benefit and any improvements considered general benefit have been eliminated from the District Assessments.

B. BENEFIT ANALYSIS

1. Special Benefits

The method of apportionment (method of assessment) is based on the premise that each assessed parcel receives benefit from the improvements maintained and funded by the assessments. Specifically, landscape improvements installed in connection with the development of these parcels. The desirability of properties within the District is enhanced by the presence of well-maintained landscaping and amenities in close proximity to those properties.

The improvements generally include landscaped parkways, entryways, and appurtenant facilities. The annual assessments outlined in this Report are based on the estimated costs to provide all necessary service, operation, administration, and maintenance required each year to keep these improvements in a healthy, vigorous, and satisfactory condition and benefit the properties. The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties within the District providing a positive representation of the area.

- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance, and dust and debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities.
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District and thereby provide a special enhancement to the property.

2. General Benefits

It has been determined that the lots or parcels within this District receive unique and special benefits from the maintenance of the improvements within the District. The improvements maintained by the District were installed and constructed in connection with the development of properties within the District and were neither required nor necessarily desired by properties outside the District boundaries. It has been determined that these improvements and the ongoing maintenance of those improvements provide special benefits to the parcels within the District and no parcels outside the District area benefit from the maintenance of the improvements within the District. Therefore, there are no benefits of a general nature to properties outside the District boundaries or the public at large.

C. ASSESSMENT METHODOLOGY

Pursuant to the Act, the costs of the District may be apportioned by any formula or method, which fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated special benefits to be received by each such parcel from the improvements. The special benefit formula used within the District should reflect the composition of the parcels, and the improvements and services provided, to fairly proportion the costs based on estimated special benefit to each parcel.

This District utilizes an Equivalent Dwelling Unit (EDU) method of apportionment. The EDU method of apportionment uses the single-family residential parcel as the basic unit of assessment. The typical single-family residential parcel is assigned one (1.0) Equivalent Dwelling Unit. Every other land-use or property type is converted to EDU's based on an assessment formula that equates the property's specific development status, type of development (land-use), and size of the property, as compared to typical single-family residential parcel.

Single Family Residential – This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.0 EDU per lot or parcel. This is the base value that all other properties are compared and weighted against (i.e. Equivalent Dwelling Unit EDU).

Multifamily Residential – This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property. This land use is assessed 1.0 EDU per unit.

Planned-Residential Development – This land use is defined as any property not fully subdivided with a specific number of proposed residential lots to be developed on the parcel. This land use type is assessed at 1.0 EDU per planned (proposed) residential lot.

Vacant Multi-Residential – This land use is defined as property currently zoned for residential development, but a tentative or final tract map has not been submitted and/or approved. This land use is assessed at 1.0 EDU per acre. Parcels less than 1 acre are assigned a minimum of 1.0 EDU. Parcels over 50 acres are assigned a maximum of 50 EDU.

Exempt Parcels – This land use identifies properties that are not assessed and are assigned 0.00 EDU. This land use classification may include but is not limited to lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, rights-of-way, public greenbelts and parkways; utility rights-of-ways; common areas, sliver parcels and bifurcated lots or any other property that cannot be developed, publicly owned properties that are part of the District improvements or that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

The following table provides a listing of land use types, the Equivalent Dwelling Unit factor applied to that land use type, and the multiplying factor used to calculate each parcel's individual EDU.

Table 1 Land Uses and Equivalent Dwelling Units (EDU)		
PROPERTY TYPE	EDU	MULTIPLIER
Single Family Residential	1.000	per Unit/Lot/Parcel
Multi-family Residential	1.000	per Unit
Planned-Residential Development	1.000	per Planned Residential Lot
Vacant Multi-Residential	1.000	per Acre or portion thereof
Exempt	0.000	per Parcel

The EDU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for calculating benefit in Districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a

function of land-use type, size and development. The following outlines the EDU applied to the various parcels and properties within this District:

- **Zone 2005-03 (Sky Ranch)** – Four hundred forty-nine (449) single-family residential parcels, each receiving full and equal special benefit from the improvements. These parcels are assigned an Equivalent Dwelling Unit of 1.0 EDU to reflect their special benefits.

The Total Equivalent Dwelling Units (EDU) for Zone 2005-03 (Sky Ranch) in Fiscal Year 2020/21 is 449 EDU's.

The Levy per Equivalent Dwelling Unit, or Rate, applied to each parcel is the result of dividing the total Balance to Levy for each Zone, by the sum of the Zone EDU's, for the fiscal year. This Rate is multiplied by each parcel's individual EDU to determine the parcel's levy amount.

The following formulas are used to calculate the assessment for each parcel:

Formula

$$\begin{aligned} \text{Total Balance to Levy} / \text{Total EDU} &= \text{Levy per EDU} \\ \text{Parcel EDU} \times \text{Levy per EDU} &= \text{Parcel Levy Amount} \end{aligned}$$

D. ASSESSMENT RANGE FORMULA

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIIC and XIID), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and an inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, a property owner protest ballot proceeding was conducted pursuant to the California State Constitution Article XIID Section 4. This property owner protest ballot proceeding includes the establishment of an initial Maximum Assessment as well as an Assessment Range Formula.

Generally, if the proposed annual assessment (levy per EDU) for the current fiscal year is less than or equal to the calculated Maximum Assessment, then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the initial Assessment (approved by property owners) increased each year, based upon the latest composite percentage change in the Consumer Price Index, All Urban

Consumers, for the Riverside-San Bernardino-Ontario Area ("CPI"), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

The Engineer shall compute the percentage difference between the percentage change each year in CPI for March and the CPI for the previous March. The Engineer shall then adjust the previous maximum assessment rate by an amount not to exceed the percentage change for the upcoming fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the Engineer shall use the revised index or a comparable system as approved by the City Council for determining fluctuations in the cost of living.

Beginning in the second fiscal year (Fiscal Year 2006/07), for Zone 2005-03 (Sky Ranch) and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established. The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per EDU) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the proposed assessment is much greater than the assessment applied in the prior fiscal year.

Although the Maximum Assessment will increase each year, the actual District assessments may remain virtually unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on District assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjustment maximum amount. If the budget and assessments for the fiscal year do not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated require an increase greater than the adjusted Maximum Assessment then the assessment is considered an increased assessment. To impose an increased assessment the City must comply with the provisions of the Constitution Article XIID Section 4(c) that requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners, through the balloting process, must approve the proposed assessment increase. If the proposed assessment is approved, then a new Maximum Assessment is established for the District. If the proposed assessment is not approved, the City may not levy an assessment greater than the adjusted Maximum Assessment previously established for the District.

IV. DISTRICT BUDGET

The following is a brief description of the costs associated with the improvements and services to be funded through the District.

A. DIRECT COSTS

1. Maintenance Costs/Labor

This includes all regular scheduled labor, contractors and general maintenance costs including wages, salaries, benefits and contract services required to properly maintain and ensure the satisfactory condition of all improvements and appurtenant facilities.

2. Utilities

The furnishing of water and electricity required for the operation and maintenance of the improvements and facilities.

3. Equipment and Supplies

This item includes all materials, supplies, and equipment required to operate, maintain, and ensure the satisfactory condition of all improvements and appurtenant facilities.

4. Repair and Miscellaneous Expenses

Includes repairs to the improvements and facilities that are not included in the yearly maintenance costs. These costs may include repair of damaged amenities due to storms, vandalism, etc. Also included may be planned upgrades or replacement of improvements and equipment that provides a direct benefit to the District.

B. ADMINISTRATION COSTS

1. District Administration

This item may include all or a portion of the administration and professional service costs associated with the coordination of District services and operations including response to public concerns and education, and procedures associated with the levy and collection of assessments. This item also includes the costs associated with professionals to provide administrative, legal, or engineering services specific to the District.

2. County Administration Fee

This is the cost to the District for the County to collect assessments on the annual property tax roll.

**Table 2
Proposed Budget**

DESCRIPTION	ZONE 2001-02 PASEO DEL SOL
DIRECT COSTS	
Maintenance Costs and Labor	\$112,175
Capital Improvement Expenditures	120,000
DIRECT COSTS SUBTOTAL	\$232,175
INCIDENTAL COSTS/EXPENSES	
Administration	\$9,000
Special Administration Costs	0
INCIDENTAL COSTS/EXPENSES	\$9,000
LESS: RESERVE FUNDS ON HAND	(\$21,160)
TOTAL ASSESSMENT	\$220,015
DISTRICT STATISTICS	
Total Parcels	449
Total Parcels Levied	449
Total Equivalent Dwelling Units	449
Applied Rate per EDU	\$490.00
Maximum Rate per EDU	\$766.38

Note: The Reserve Fund is established to provide sufficient District funds to cover six months of estimated District costs until receipt of first installment of assessments from the County in January.

The proposed Fiscal Year 2020/21 annual assessment is \$490.00 per EDU.

CITY OF IMPERIAL

LANDSCAPE MAINTENANCE DISTRICT NO. 2 (SKY RANCH)

Engineer's Report Fiscal Year 2020/21

Report Submitted by:



Scott Koppel
Koppel & Gruber Public Finance

Registered Engineer

APPENDIX A
PRELIMINARY ASSESSMENT ROLL
FOR FISCAL YEAR 2020/21

Parcel identification for each lot or parcel within the District, shall be the parcel as shown on the Imperial County Secured Roll for the year in which this Report is prepared and reflective of the Assessor's Parcel Maps.

The following pages contain a listing of parcels assessed within this District, along with the Zone designation and proposed assessment amounts.



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use	Residential		Assessment
			Code	Units	EDU	
2005-03	064-311-001-000	668 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-002-000	670 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-003-000	672 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-004-000	674 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-005-000	676 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-006-000	678 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-007-000	680 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-008-000	682 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-009-000	683 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-010-000	681 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-011-000	679 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-012-000	677 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-013-000	675 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-014-000	673 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-015-000	671 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-016-000	669 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-017-000	667 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-311-018-000	668 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-019-000	670 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-020-000	672 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-021-000	674 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-022-000	676 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-023-000	678 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-024-000	680 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-025-000	682 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-026-000	683 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-027-000	681 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-028-000	679 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-029-000	677 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-030-000	675 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-031-000	673 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-032-000	671 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-033-000	669 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-034-000	667 MC CARRAN CT	RES	1	1	\$ 490.00
2005-03	064-311-035-000	668 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-311-036-000	670 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-311-037-000	672 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-311-038-000	674 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-311-039-000	676 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-311-040-000	678 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-311-041-000	680 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-311-042-000	682 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-311-043-000	684 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-312-001-000	2458 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-312-002-000	2456 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-312-003-000	2454 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-312-004-000	2452 EARHART AVE	RES	1	1	\$ 490.00



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-312-005-000	2450 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-312-006-000	2448 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-312-007-000	2447 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-312-008-000	2449 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-312-009-000	2451 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-312-010-000	2453 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-312-011-000	2455 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-312-012-000	2457 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-312-013-000	2459 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-312-014-000	2458 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-015-000	2456 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-016-000	2454 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-017-000	2452 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-018-000	2450 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-019-000	2448 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-020-000	2447 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-021-000	2449 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-022-000	2451 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-023-000	2453 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-024-000	2455 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-025-000	2457 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-026-000	2459 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-312-027-000	2458 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-028-000	2456 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-029-000	2454 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-030-000	2452 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-031-000	2450 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-032-000	2448 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-033-000	2447 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-034-000	2449 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-035-000	2451 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-036-000	2453 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-037-000	2455 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-038-000	2457 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-039-000	2459 O'HARE AVE	RES	1	1	\$ 490.00
2005-03	064-312-040-000	2458 STAPLETON AVE	RES	1	1	\$ 490.00
2005-03	064-312-041-000	2456 STAPLETON AVE	RES	1	1	\$ 490.00
2005-03	064-312-042-000	2454 STAPLETON AVE	RES	1	1	\$ 490.00
2005-03	064-312-043-000	2452 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-312-044-000	2450 STAPLETON AVE	RES	1	1	\$ 490.00
2005-03	064-312-045-000	2448 STAPLETON AVE	RES	1	1	\$ 490.00
2005-03	064-312-046-000	2447 STAPLETON AVE	RES	1	1	\$ 490.00
2005-03	064-312-047-000	2449 STAPLETON AVE	RES	1	1	\$ 490.00
2005-03	064-312-048-000	2451 STAPLETON AVE	RES	1	1	\$ 490.00
2005-03	064-312-049-000	2453 STAPLETON AVE	RES	1	1	\$ 490.00
2005-03	064-312-050-000	2455 STAPLETON AVE	RES	1	1	\$ 490.00
2005-03	064-312-051-000	2457 STAPLETON AVE	RES	1	1	\$ 490.00



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use	Residential		EDU	Assessment
			Code	Units			
2005-03	064-312-052-000	2459 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-001-000	2461 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-002-000	2463 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-003-000	2465 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-004-000	2467 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-005-000	2469 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-006-000	2471 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-007-000	2473 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-008-000	2475 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-009-000	2476 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-010-000	2474 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-011-000	2472 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-012-000	2470 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-013-000	2468 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-014-000	2466 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-015-000	2464 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-016-000	2462 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-017-000	2460 STAPLETON AVE	RES	1		1	\$ 490.00
2005-03	064-314-018-000	2461 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-019-000	2463 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-020-000	2465 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-021-000	2467 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-022-000	2469 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-023-000	2471 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-024-000	2473 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-025-000	2475 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-026-000	2476 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-027-000	2474 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-028-000	2472 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-029-000	2470 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-030-000	2468 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-031-000	2466 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-032-000	2464 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-033-000	2462 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-034-000	2460 O'HARE AVE	RES	1		1	\$ 490.00
2005-03	064-314-035-000	2461 LA GUARDIA AVE	RES	1		1	\$ 490.00
2005-03	064-314-036-000	2463 LA GUARDIA AVE	RES	1		1	\$ 490.00
2005-03	064-314-037-000	2465 LA GUARDIA AVE	RES	1		1	\$ 490.00
2005-03	064-314-038-000	2467 LA GUARDIA AVE	RES	1		1	\$ 490.00
2005-03	064-314-039-000	2469 LA GUARDIA AVE	RES	1		1	\$ 490.00
2005-03	064-314-040-000	2471 LA GUARDIA AVE	RES	1		1	\$ 490.00
2005-03	064-314-041-000	2473 LA GUARDIA AVE	RES	1		1	\$ 490.00
2005-03	064-314-042-000	2475 LA GUARDIA AVE	RES	1		1	\$ 490.00
2005-03	064-314-043-000	2476 LA GUARDIA AVE	RES	1		1	\$ 490.00
2005-03	064-314-044-000	2474 LA GUARDIA AVE	RES	1		1	\$ 490.00
2005-03	064-314-045-000	2472 LA GUARDIA AVE	RES	1		1	\$ 490.00
2005-03	064-314-046-000	2470 LA GUARDIA AVE	RES	1		1	\$ 490.00



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-314-047-000	2468 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-314-048-000	2466 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-314-049-000	2464 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-314-050-000	2462 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-314-051-000	2460 LA GUARDIA AVE	RES	1	1	\$ 490.00
2005-03	064-314-052-000	2461 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-053-000	2463 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-054-000	2465 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-055-000	2467 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-056-000	2469 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-057-000	2471 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-058-000	2473 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-059-000	2475 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-060-000	2476 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-062-000	2472 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-063-000	2470 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-064-000	2468 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-065-000	2466 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-066-000	2464 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-067-000	2462 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-068-000	2460 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-314-073-000	2474 EARHART AVE	RES	1	1	\$ 490.00
2005-03	064-315-014-000	625 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-315-015-000	623 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-315-016-000	621 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-315-017-000	619 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-315-018-000	617 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-315-019-000	615 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-315-020-000	613 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-315-021-000	611 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-315-022-000	609 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-315-023-000	607 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-315-033-000	2464 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-315-034-000	2462 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-315-035-000	2460 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-315-036-000	2458 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-315-037-000	2456 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-315-038-000	2454 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-315-039-000	2452 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-315-040-000	2450 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-315-041-000	2448 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-315-045-000	2440 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-315-046-000	2442 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-315-047-000	2444 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-315-048-000	2446 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-316-001-000	624 BOLEY FIELD DR	RES	1	1	\$ 490.00
2005-03	064-316-002-000	622 BOLEY FIELD DR	RES	1	1	\$ 490.00



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use	Residential		EDU	Assessment
			Code	Units			
2005-03	064-316-003-000	620 BOLEY FIELD DR	RES	1		1	\$ 490.00
2005-03	064-316-004-000	618 BOLEY FIELD DR	RES	1		1	\$ 490.00
2005-03	064-316-005-000	616 BOLEY FIELD DR	RES	1		1	\$ 490.00
2005-03	064-316-006-000	614 BOLEY FIELD DR	RES	1		1	\$ 490.00
2005-03	064-316-007-000	612 BOLEY FIELD DR	RES	1		1	\$ 490.00
2005-03	064-316-008-000	610 BOLEY FIELD DR	RES	1		1	\$ 490.00
2005-03	064-316-009-000	608 BOLEY FIELD DR	RES	1		1	\$ 490.00
2005-03	064-316-010-000	606 BOLEY FIELD DR	RES	1		1	\$ 490.00
2005-03	064-316-011-000	607 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-316-012-000	609 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-316-013-000	611 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-316-014-000	613 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-316-015-000	615 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-316-016-000	617 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-316-017-000	619 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-316-018-000	621 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-316-019-000	623 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-316-020-000	625 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-317-001-000	624 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-317-002-000	622 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-317-003-000	620 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-317-004-000	618 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-317-005-000	616 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-317-006-000	614 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-317-007-000	612 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-317-008-000	610 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-317-009-000	608 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-317-010-000	606 MC CARRAN DR	RES	1		1	\$ 490.00
2005-03	064-317-011-000	607 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-317-012-000	609 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-317-013-000	611 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-317-014-000	613 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-317-015-000	615 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-317-016-000	617 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-317-017-000	619 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-317-018-000	621 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-317-019-000	623 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-317-020-000	625 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-318-001-000	624 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-318-002-000	622 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-318-003-000	620 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-318-004-000	618 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-318-005-000	616 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-318-006-000	614 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-318-007-000	612 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-318-008-000	610 FLYING CLOUD DR	RES	1		1	\$ 490.00
2005-03	064-318-009-000	608 FLYING CLOUD DR	RES	1		1	\$ 490.00



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-318-010-000	606 FLYING CLOUD DR	RES	1	1	\$ 490.00
2005-03	064-318-011-000	607 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-318-012-000	609 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-318-013-000	611 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-318-014-000	613 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-318-015-000	615 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-318-016-000	617 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-318-017-000	619 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-318-018-000	621 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-318-019-000	623 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-318-020-000	625 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-319-001-000	624 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-319-002-000	622 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-319-003-000	620 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-319-004-000	618 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-319-005-000	616 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-319-006-000	614 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-319-007-000	612 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-319-008-000	610 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-319-009-000	608 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-319-010-000	606 DULLES DR	RES	1	1	\$ 490.00
2005-03	064-319-011-000	607 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-319-012-000	609 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-319-013-000	611 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-319-014-000	613 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-319-015-000	615 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-319-016-000	617 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-319-017-000	619 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-319-018-000	621 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-319-019-000	623 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-319-020-000	625 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-321-001-000	668 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-002-000	670 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-003-000	672 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-004-000	674 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-005-000	676 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-006-000	678 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-007-000	680 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-009-000	683 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-010-000	681 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-011-000	679 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-012-000	677 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-013-000	675 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-014-000	673 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-015-000	671 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-016-000	669 SKY VIEW CT W	RES	1	1	\$ 490.00
2005-03	064-321-017-000	667 SKY VIEW CT W	RES	1	1	\$ 490.00



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use	Residential		EDU	Assessment
			Code	Units			
2005-03	064-321-018-000	668 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-019-000	670 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-020-000	672 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-021-000	674 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-022-000	676 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-023-000	678 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-024-000	680 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-025-000	682 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-026-000	683 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-027-000	681 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-028-000	679 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-029-000	677 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-030-000	675 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-031-000	673 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-032-000	671 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-033-000	669 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-034-000	667 KITTY HAWK CT	RES	1		1	\$ 490.00
2005-03	064-321-035-000	668 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-036-000	670 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-037-000	672 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-038-000	674 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-039-000	676 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-040-000	678 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-041-000	680 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-042-000	682 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-043-000	683 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-044-000	681 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-045-000	679 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-046-000	677 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-047-000	675 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-048-000	673 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-049-000	671 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-050-000	669 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-051-000	667 DULLES CT W	RES	1		1	\$ 490.00
2005-03	064-321-054-000	682 SKY VIEW CT W	RES	1		1	\$ 490.00
2005-03	064-322-001-000	2438 EARHART CT	RES	1		1	\$ 490.00
2005-03	064-322-002-000	2436 EARHART CT	RES	1		1	\$ 490.00
2005-03	064-322-003-000	2434 EARHART CT	RES	1		1	\$ 490.00
2005-03	064-322-004-000	2432 EARHART CT	RES	1		1	\$ 490.00
2005-03	064-322-005-000	2430 EARHART CT	RES	1		1	\$ 490.00
2005-03	064-322-006-000	2428 EARHART CT	RES	1		1	\$ 490.00
2005-03	064-322-007-000	2426 EARHART CT	RES	1		1	\$ 490.00
2005-03	064-322-008-000	2424 EARHART CT	RES	1		1	\$ 490.00
2005-03	064-322-009-000	2425 EARHART CT	RES	1		1	\$ 490.00
2005-03	064-322-010-000	2427 EARHART CT	RES	1		1	\$ 490.00
2005-03	064-322-011-000	2429 EARHART CT	RES	1		1	\$ 490.00
2005-03	064-322-012-000	2431 EARHART CT	RES	1		1	\$ 490.00



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
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Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-322-013-000	2433 EARHART CT	RES	1	1	\$ 490.00
2005-03	064-322-014-000	2435 EARHART CT	RES	1	1	\$ 490.00
2005-03	064-322-015-000	2437 EARHART CT	RES	1	1	\$ 490.00
2005-03	064-322-016-000	2439 EARHART CT	RES	1	1	\$ 490.00
2005-03	064-322-017-000	2438 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-018-000	2436 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-019-000	2434 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-020-000	2432 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-021-000	2430 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-022-000	2428 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-023-000	2426 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-024-000	2424 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-025-000	2423 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-026-000	2425 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-027-000	2427 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-028-000	2429 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-029-000	2431 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-030-000	2433 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-031-000	2435 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-032-000	2437 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-033-000	2439 LA GUARDIA CT	RES	1	1	\$ 490.00
2005-03	064-322-034-000	2438 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-035-000	2436 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-036-000	2434 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-037-000	2432 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-038-000	2430 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-039-000	2428 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-040-000	2426 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-041-000	2424 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-042-000	2423 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-043-000	2425 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-044-000	2427 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-045-000	2429 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-046-000	2431 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-047-000	2433 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-048-000	2435 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-049-000	2437 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-050-000	2439 O'HARE CT	RES	1	1	\$ 490.00
2005-03	064-322-051-000	2438 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-052-000	2436 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-053-000	2434 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-054-000	2432 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-055-000	2430 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-056-000	2428 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-057-000	2426 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-058-000	2424 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-059-000	2423 STAPLETON CT	RES	1	1	\$ 490.00



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-322-060-000	2425 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-063-000	2431 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-064-000	2433 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-065-000	2435 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-066-000	2437 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-067-000	2439 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-068-000	2427 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-322-069-000	2429 STAPLETON CT	RES	1	1	\$ 490.00
2005-03	064-324-001-000	624 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-324-002-000	622 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-324-003-000	620 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-324-004-000	618 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-324-005-000	616 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-324-006-000	614 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-324-007-000	612 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-324-008-000	610 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-324-009-000	608 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-324-010-000	606 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-324-011-000	604 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-324-012-000	602 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-324-013-000	2414 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-324-014-000	2416 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-324-015-000	2418 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-324-016-000	2420 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-324-017-000	2422 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-324-018-000	2424 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-324-019-000	2426 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-324-020-000	2428 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-324-021-000	2430 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-324-022-000	2432 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-324-023-000	2434 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-324-024-000	2436 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-324-025-000	2438 SKY HARBOR WAY	RES	1	1	\$ 490.00
2005-03	064-325-001-000	625 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-325-002-000	623 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-325-003-000	621 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-325-004-000	619 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-325-005-000	617 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-325-006-000	615 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-325-007-000	613 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-325-008-000	611 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-325-009-000	609 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-325-010-000	607 SKY VIEW DR	RES	1	1	\$ 490.00
2005-03	064-325-011-000	606 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-325-012-000	608 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-325-013-000	610 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-325-014-000	612 KITTY HAWK DR	RES	1	1	\$ 490.00

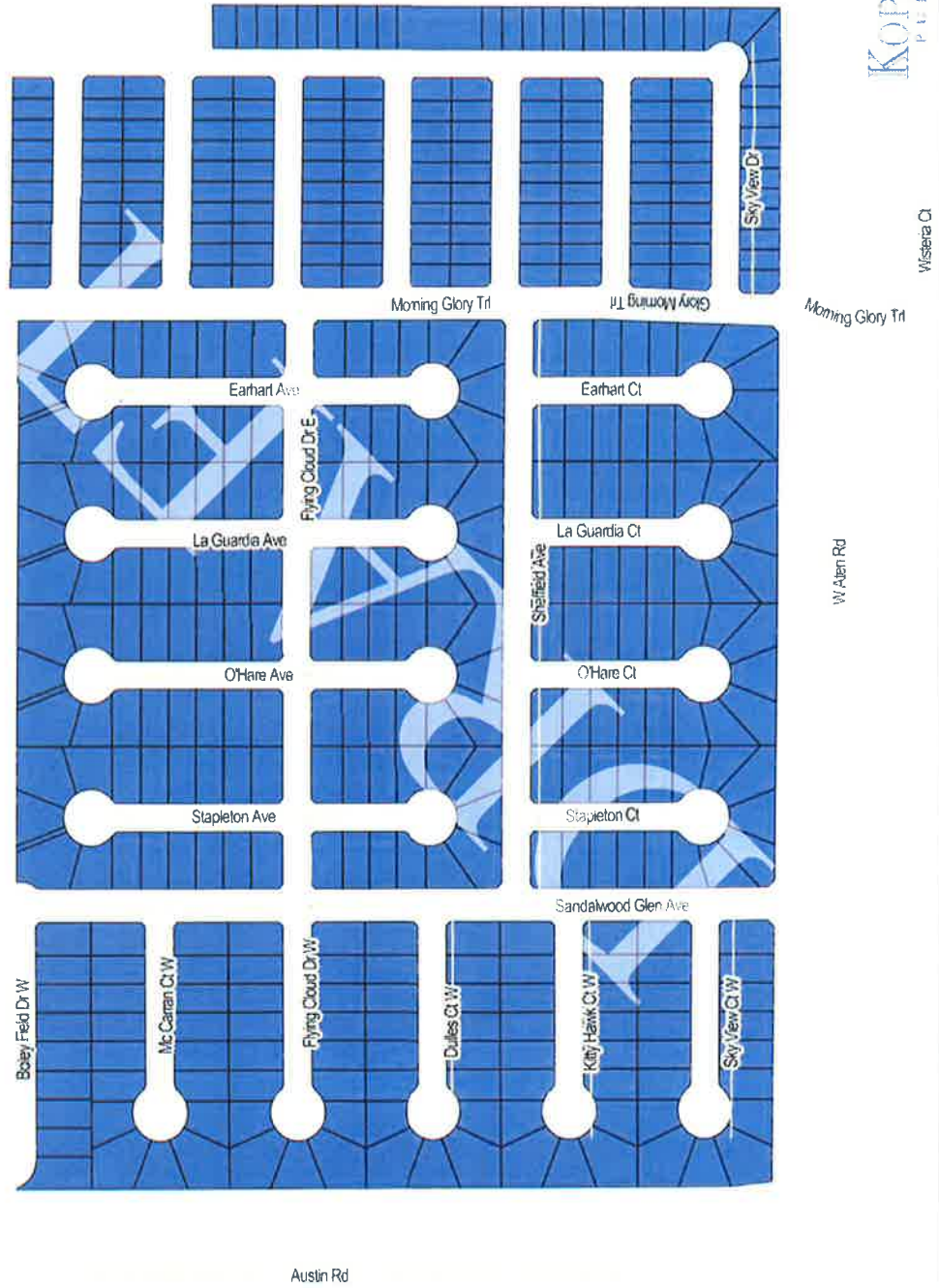


CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2020/21 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-325-015-000	614 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-325-016-000	616 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-325-017-000	618 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-325-018-000	620 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-325-019-000	622 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-325-020-000	624 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-326-001-000	625 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-326-002-000	623 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-326-003-000	621 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-326-004-000	619 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-326-005-000	617 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-326-006-000	615 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-326-007-000	613 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-326-008-000	611 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-326-009-000	609 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-326-010-000	607 KITTY HAWK DR	RES	1	1	\$ 490.00
2005-03	064-326-011-000	606 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-326-012-000	608 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-326-013-000	610 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-326-014-000	612 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-326-015-000	614 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-326-016-000	616 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-326-017-000	618 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-326-018-000	620 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-326-019-000	622 SHEFFIELD DR	RES	1	1	\$ 490.00
2005-03	064-326-020-000	624 SHEFFIELD DR	RES	1	1	\$ 490.00
Total Levy						\$ 220,010.00
Total Parcel Count						449

APPENDIX B
DISTRICT BOUNDARY MAP

CITY OF IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2 (SKY RANCH)



RESOLUTION NO. 2020-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, DECLARING ITS INTENTION TO CONDUCT A PUBLIC HEARING ON THE MATTER OF ASSESSMENTS AND ORDER THE LEVY OF ASSESSMENTS FOR THE CITY OF IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-03 (SKY RANCH), FOR FISCAL YEAR 2020/21

WHEREAS, the City Council has by previous Resolution, initiated proceedings for the levy and collection of assessments against lots and parcels of land within the City of Imperial Landscape Maintenance District No. 2 (the "District") for Fiscal Year 2020/21, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the Act provides for the City Council desires to levy and collect the annual assessments for the District on the Imperial County tax roll on behalf of the District to pay the maintenance, services, and operation of facilities and improvements related thereto; and,

WHEREAS, the City Council has retained Koppel & Gruber Public Finance as the District Assessment Engineer for the Annual Levy of the District, and to prepare and file an Engineer's Report (the "Report") with the City Clerk in accordance with the Act, and that said Report has been prepared and filed with the City clerk and presented to the City Council.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AS FOLLOWS:

Section 1: The above recitals are all true and correct.

Section 2: The City Council hereby declares its intention to levy and collect assessments against lots and parcels of land within the District for the Fiscal Year commencing July 1, 2020, and ending June 30, 2021, to pay the costs and expenses of the improvements which are described in the Report. The City Council finds that the public's best interest requires such levy and collection.

Section 3: The territory of the District is within the boundaries and jurisdiction of the District, and the City of Imperial within the County of Imperial, State of California. The boundary map describing the District is on file with the City Clerk and is hereby incorporated by reference into this Resolution. The District is designated as the "City of Imperial Landscape District No. 2."

The boundaries of the District consist of all parcels with the Zone 2005-03 (Sky Ranch). A general description of each Zone is as follows:

- Zone 2005-03 (Sky Ranch) is located in the west portion of the City of Imperial, generally South of Industrial Way, North of Aten Road, and East of Dandelion Canal (Austen Road). Zone 2005-03 (Sky Ranch) consists of all parcels located in the Sky Ranch subdivision within the City.

Section 4: The improvements of the District are briefly described as the operation, administration, maintenance and servicing of all landscaping improvements and appurtenant facilities and expenses associated with the District that were installed as part of the property development within the District and will be maintained by the City of Imperial or their designee through annual assessments namely:

- Landscaping improvements may include but are not limited to: turf, ground cover, shrubs and trees, sprinkler and irrigation systems, ornamental lighting, drainage systems, masonry walls, entryway monuments and associated appurtenances;
- Side bars on interior street, easement along Aten Road and 9.5-acre park retention basin on the north side of Sky Ranch.

Section 5: The District Assessment Engineer has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council a Report, in connection with the proposed improvements, a description of an annual inflationary adjustment that will be applied to the assessments in subsequent fiscal years and levy and collection of assessments against lots and parcels of land within the District for Fiscal Year 2020/21 in accordance with *Chapter 1, Article 4* of the Act, and the City Council did by Resolution approve such Report. Reference is hereby made to said Report for a detailed description of improvements, the boundaries of the District, and the proposed assessments upon assessable lots and parcels of land within the District.

Section 6: The District and the associated assessments as outlined in the Engineer's Report are in compliance with the provisions of California Constitution Article XIID.

Section 7: The City Council hereby declares its intention to conduct a Public Hearing concerning the improvements and the levy of assessments for the District in accordance with *Chapter 2, Article 1, Section 22590* of the Act. Notice is hereby given that on **Wednesday, July 1, 2020 at 7:00 p.m.** the City Council will hold a Public Hearing for the District for Fiscal Year 2020/21, or as soon thereafter as feasible. The Public Hearing will be held in the City Council's regular meeting chambers located at 200 West 9th Street, Imperial, California 92251, at the time so fixed. At the hearing, all interested persons shall be afforded the opportunity to hear and be heard.

Section 8: The City Clerk shall cause notice to be given of the time and place of the Public Hearing by causing the publishing of this Resolution once in the local paper not less than ten (10) days before the date of the hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

Section 9: The Mayor, City Clerk, the City Manager, the City Council and such officers and employees of the City as are appropriate, are authorized and directed to execute such other documents and take such further action as shall be consistent with the intent and purpose of this Resolution.

PASSED, APPROVED AND ADOPTED this 3rd day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Mayor

ATTEST:

City Clerk

DATE SUBMITTED

05/27/2020

SUBMITTED BY

COMMUNITY
DEVELOPMENT
DIRECTOR

DATE ACTION REQUIRED

06/03/2020

COUNCIL ACTION (x)

PUBLIC HEARING REQUIRED ()

RESOLUTION ()

ORDINANCE 1ST READING ()

ORDINANCE 2ND READING ()

CITY CLERK'S INITIALS ()

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: DISCUSSION/ACTION:

VICTORIA RANCH SUBDIVISION UNIT 3B - PHASE 11A

PER FM 24/31 & C.O.C. Doc. # 2015015409

1. APPROVAL AND ACCEPTANCE OF OFF-SITE STREET IMPROVEMENTS.
2. AUTHORIZE SUBSTITUTION OF TRUSTEE AND FULL RECONVEYANCE TO IMPERIAL RANCH PARTNERS, LLC WITH A PERSONAL GUARANTY.

DEPARTMENT
INVOLVED:

COMMUNITY DEVELOPMENT

BACKGROUND/SUMMARY:

City staff conducted regular field inspections during the construction of the off-site street improvements for the subject project and a final walk through was completed on May 14, 2020. At this time, the improvements were found to be completed. See Exhibit "A" attached herewith for details.

One-Year warranty for labor and materials will end on May 14, 2021.

Now the developer is requesting substitution of Trustee and Full Reconveyance with a personal guaranty for the One-Year warranty period.

FISCAL IMPACT: NO FISCAL IMPACT

ADMIN
SERVICES
SIGN INITIALS

STAFF RECOMMENDATION:

1. Staff recommends approval and acceptance of off-site street improvements of Victoria Ranch Subdivision Unit 3B - Phase 11A.
2. Staff recommends authorization of the substitution of trustee and full reconveyance to Imperial Ranch Partners, LLC with a personal guaranty.

DEPT. INITIALS

MANAGER'S RECOMMENDATION:

approve

CITY
MANAGER'S
INITIALS

MOTION:

SECONDE
D:
AYES:
NAYES:
ABSENT:

APPROVED ()

REJECTED ()

DISAPPROVED ()

DEFERRED ()

REFERRED TO:



CITY COUNCIL
Darrell Pechtl – Mayor
Karin Eugenio - Mayor Pro-Tem
Robert Amparano - Council Member
Geoff Dale - Council Member
James Tucker - Council Member

CITY CLERK
Debra Jackson

CITY TREASURER
Stacy Cox

May 14, 2020

**RE: Construction Progress Report - Tuscany at Victoria Ranch
Units 3B & 3B(2) Phase 11A**

City staff conducted a walk through inspection today. At this time, it was found that the construction status of both, the offsite improvements and the eleven (11) houses is as follows:

Phase 11-A (James Ct – North 1/2): See Exhibits 1 and 2 for details.

Houses (90% Complete) / *Offsite Improvements (100% Complete)

Under Construction: Houses (90%)

Complete: Curb & Gutters, Sidewalks, Driveway Approaches, Water/Sewer, Street Light, Asphalt Road, Monumentation

*The final inspection/acceptance of offsite improvements is still pending.

Sincerely,

Jesús Villegas
Project Manager, Engineering Division
Community Development Department

JENNIFER DR

JAMES CT

ATEN ROAD

PARKWAY CROSS SECTION

BLOCK WALL FOOTING DETAIL 1

Victoria Ranch Sub. Unit 3B Per FM 24-31

Victoria Ranch Sub. Unit 3B(2)
Per C.O.C. Doc. # 2015015409

Construction Progress Report

Houses - 90% Complete

Offsite Improvements - 100% Complete (Pending Final Inspection/Acceptance)

[illegible]

EXHIBIT 2
PHOTO REPORT – CONSTRUCTION PROGRESS REPORT – VR PH 11-A



EXHIBIT 2
PHOTO REPORT – CONSTRUCTION PROGRESS REPORT – VR PH 11-A



RECORDING REQUESTED BY:
Stewart Title of California, Inc.

WHEN RECORDED MAIL TO:

City of Imperial
420 S Imperial Ave
Imperial, CA 92251

SPACE ABOVE THIS LINE FOR RECORDERS USE

PARTIAL RECONVEYANCE

City of Imperial, as Substituted Trustee as per the Substitution of Trustee recorded June 5, 2015 as instrument No. 2015-011310 of official records. Under the Deed of Trust, dated January 14, 2014 executed by Imperial Ranch Partners, LLC, a California Limited Liability Company, as Trustor(s), and recorded on January 15, 2014, as Instrument No. 2014000744 of the Official Records in the Office of the County Recorder of Imperial County, State of California, having received from the Beneficiary under said Deed of Trust a written request to reconvey, do hereby reconvey, in accordance with said request and the provisions of said Deed of Trust, without warranty, to the person or persons legally entitled thereto, all right, title and interest heretofore acquired and now held by said Trustee, in and to the portion of the real property described in said Deed of Trust, located in the County of Imperial, State of California and described as follows:

SEE ATTACHED EXHIBIT "A" LEGAL DESCRIPTION

Dated: May 12, 2020

City of Imperial, a California
A Municipal Corporation, as Trustee

By: _____
Dennis Morita-Interim, City Manager

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached and not the truthfulness, accuracy, or validity of that document.

State of California
County of Imperial

On _____ before me _____, Notary Public personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s), whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity (ies), and that by his/her/their signature(s) on the instrument the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____

(seal)

EXHIBIT "A"
LEGAL DESCRIPTION

The land referred to herein is situated in the State of California, County of Imperial, City of Imperial and described as follows:

Lots 1-5 of Victoria Ranch Subdivision - Unit No. 3B(2), in the City of Imperial, County of Imperial, State of California, according to map on file in Book 27, Page 1 of Final Maps, Records of Imperial County.

and

Lots 36-41 of Victoria Ranch Subdivision - Unit No. 3B, in the City of Imperial, County of Imperial, State of California, according to map on file in Book 24, Page 31 of Final Maps, Records of Imperial County.

DATE SUBMITTED

5/27/2020

SUBMITTED BY

COMMUNITY
DEVELOPMENT
DIRECTOR

DATE ACTION REQUIRED

6/3/2020

COUNCIL ACTION (X)

PUBLIC HEARING REQUIRED ()

RESOLUTION (X)

ORDINANCE 1ST READING ()

ORDINANCE 2ND READING ()

CITY CLERK'S INITIALS (X)

**IMPERIAL CITY COUNCIL
AGENDA ITEM**

SUBJECT:

DISCUSSION/ACTION: STATE OF CALIFORNIA LOCAL EARLY ACTION
PLANNING (LEAP) GRANT PROGRAM APPLICATION.

1. ADOPTION OF RESOLUTION NO. 2020 27 AUTHORIZING THE
APPLICATION TO THE DEPARTMENT OF HOUSING AND
COMMUNITY DEVELOPMENT FOR NOTICE OF FUNDING
AVAILABILITY THROUGH THE LEAP GRANT FUNDS.

DEPARTMENT
INVOLVED:

COMMUNITY DEVELOPMENT

BACKGROUND/SUMMARY:

1. Notice of Funding Availability through Local Early Action Planning Grant funds is being offered by the State of California's Department of Housing and Community Development. The program funds are intended for the accelerate housing production and Facilitate compliance to implement the sixth-cycle Regional Housing Needs Assessment. City of Imperial proposes to use the funds to assist in the preparation and adoption of planning documents and process improvements that accelerate housing production and facilitate compliance to implement the sixth cycle of the regional housing need assessment.

FISCAL IMPACT: N/A

ADMIN
SERVICES
SIGN INITIALS

STAFF RECOMMENDATION: City of Imperial Staff requests
Councils approval of Resolution 2020- 27

DEPT. INITIALS

MANAGER'S RECOMMENDATION:

approve

CITY
MANAGER'S
INITIALS

MOTION:

SECONDED:

AYES:

NAYES:

ABSENT:

APPROVED ()

DISAPPROVED ()

REFERRED TO:

REJECTED ()

DEFERRED ()

RESOLUTION NO. 2020-27

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL AUTHORIZING APPLICATION FOR, AND RECEIPT OF, LOCAL GOVERNMENT PLANNING SUPPORT GRANT PROGRAM FUNDS FOR THE LOCAL EARLY ACTION

WHEREAS, pursuant to Health and Safety Code 50515 et. Seq, the Department of Housing and Community Development (Department) is authorized to issue a Notice of Funding Availability (NOFA) as part of the Local Government Planning Support Grants Program (hereinafter referred to by the Department as the Local Early Action Planning Grants program or LEAP); and

WHEREAS, the City Council of the City of Imperial desires to submit a LEAP grant application package ("Application"), on the forms provided by the Department, for approval of grant funding for projects that assist in the preparation and adoption of planning documents and process improvements that accelerate housing production and facilitate compliance to implement the sixth cycle of the regional housing need assessment; and

WHEREAS, the Department has issued a NOFA and Application on January 27, 2020 in the amount of \$119,040,000 for assistance to all California Jurisdictions; Now, therefore, the City Council of the City of Imperial ("Applicant") resolves as follows: SECTION 1. The Community Development Director is hereby authorized and directed to apply for and submit to the Department the Application package; SECTION 2. In connection with the LEAP grant, if the Application is approved by the Department, the Community Development Director of the City of Imperial is authorized to submit the Application, enter into, execute, and deliver on behalf of the Applicant, a State of California Agreement (Standard Agreement) for the amount of \$65,000.00, and any and all other documents required or deemed necessary or appropriate to evidence and secure the LEAP grant, the Applicant's obligations related thereto, and all amendments thereto; and SECTION 3. The Applicant shall be subject to the terms and conditions as specified in the NOFA, and the Standard Agreement provided by the Department after approval. The Application and any and all accompanying documents are incorporated in full as part of the Standard Agreement. Any and all activities funded, information provided, and timelines represented in the Application will be enforceable through the fully executed Standard Agreement. Pursuant to the NOFA and in conjunction with the terms of the Standard Agreement, the Applicant hereby agrees to use the funds for eligible uses and allowable expenditures in the manner presented and specifically identified in the approved Application. ADOPTED ON June 3, 2020, by the City Council of the City of Imperial by the following vote count:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST: APPROVED AS TO FORM:

APPROVED

City Clerk

DATE SUBMITTED

05-27-2020

SUBMITTED BY

Public Services Dir.

DATE ACTION REQUIRED

06-03-2020

Agenda Item No

E - 3

CITY COUNCIL ACTION (X)
 PUBLIC HEARING REQUIRED ()
 RESOLUTION (X)
 ORDINANCE 1ST READING ()
 ORDINANCE 2ND READING ()
 CITY CLERK'S INITIALS ()

**IMPERIAL CITY COUNCIL
AGENDA ITEM**

**SUBJECT: DISCUSSION/ACTION: DECLARE EMERGENCY AT
WASTEWATER TREATMENT PLANT – MANHOLES.**

1. APPROVAL OF RESOLUTION NO. 2020-28, DECLARING AN EMERGENCY AND AUTHORIZING THE CITY MANAGER TO TAKE SUCH ACTION AS MAY BE NECESSARY IN RESPONSE THERETO.

BACKGROUND/SUMMARY:

On the evening of Wednesday May 20, 2020, it was discovered that there was a sink hole that had developed at the main collector point manholes outside the influent pump building at the Wastewater Treatment Plant. The manholes were partially collapsed, causing the formation of a sinkhole. If these were to completely collapse the conveyance of wastewater to the plant would cease thereby causing health and safety issues to the community.

An emergency was declared by the Interim City Manager that night and repairs to the structures was authorized. Repairs to the damage are currently underway. Staff is requesting City Council ratify the emergency action taken and approve Resolution No. 2020-28.

A & R Construction was called in to start the emergency repairs. All work is being conducted by A & R Construction and city staff. At this time there is no estimate of time or costs. An update will be provided to Council as information becomes available.

FISCAL IMPACT Unknown.

STAFF RECOMMENDATION: Council declares emergency and ratifies action already taken and approve Resolution.

MANAGER'S RECOMMENDATION:

MANAGER'S INITIAL

MOTION:

SECONDED:

AYES:

NAYES:

ABSENT:

APPROVED ()

DISAPPROVED ()

REJECTED ()

DEFERRED ()

REFERRED TO:

RESOLUTION NO. 2020-28

**RESOLUTION DECLARING AN EMERGENCY, AND
AUTHORIZING THE CITY MANAGER TO TAKE SUCH
ACTION AS MAY BE NECESSARY IN RESPONSE TO
THERE TO**

WHEREAS, the City operates and maintains a waste water treatment plant (WWTP); and

WHEREAS, wastewater generated in the city is delivered to the WWTP by way of an underground conveyance system; and

WHEREAS, when the underground conveyance enters the WWTP and is served by three separate manholes; and

WHEREAS, because of the age of the manholes and the extremely corrosive gases associated with untreated wastewater, the walls of the manholes have deteriorated; and

WHEREAS, one of the three manholes has partially collapsed causing a sinkhole; and

WHEREAS, if any of the three manholes were to completely collapse, the conveyance of wastewater into the WWTP would cease, thereby causing a backup into the city collection system; and

WHEREAS, such backup would potentially expose persons and property to injury and damage; and

WHEREAS, the deterioration of the manholes and potential for collapse and backup constitutes an emergency under applicable law and such emergency would not reasonably permit delays associated with a competitive solicitation for bids and the actions authorized herein are necessary to respond to the emergency; and

WHEREAS, in order to safeguard the public health and safety and to protect property, it is necessary to take immediate action to repair the subject manholes; and

WHEREAS, the city council wishes to delegate authority to the city manager to take such action as may be necessary to repair the manholes and otherwise address the emergency as described herein.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The above-referenced recitals are true and correct and are incorporated herein.

2. The City Council declares that the public interest and necessity demand the immediate expenditure of public money to safeguard life, health or property, and hereby delegates to the city manager the authority to take such immediate further action as may be necessary to safeguard life, health or property in connection with repair to the WWTP manholes in accordance with Public Contracts Code Sections 20168 and 22050 and without otherwise complying with bid requirements required by law.

3. The City Council authorizes action set forth herein and further ratifies action taken to date to monitor and address the potential collapse of manholes on the basis that the emergency described herein will not permit a delay resulting from a competitive solicitation of bids and the action is necessary to respond to the emergency.

APPROVED, PASSED AND ADOPTED, at the regular meeting of the City Council this 3rd day of June, 2020.

Mayor

ATTEST:

City Clerk

DATE SUBMITTED 05/08/
 SUBMITTED BY Public Services
 DATE ACTION REQUIRED 06/03/19

COUNCIL ACTION ☒
 PUBLIC HEARING REQUIRED ☐
 RESOLUTION ☐
 ORDINANCE 1ST READING ☐
 ORDINANCE 2ND READING ☐
 CITY CLERK'S INITIALS 26

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: GAC DISCUSSION/ACTION: Filter Media 1. Discuss, Approve/Disapprove the replacement of the GAC Filter Media	
DEPARTMENT INVOLVED: Public Services	
BACKGROUND/SUMMARY: Requesting to purchase filter media change out for the Carbon Columns that is needed to maintain and lower total organic carbons. First change out was \$122,156.00 and \$240,000 was budgeted for this maintenance, leaving \$117,844.00.	
FISCAL IMPACT: \$83,200.00 Calgon Carbon 100% Water – 50-510-5241	FINANCE INITIALS _____
STAFF RECOMMENDATION: Approve	DEPT. INITIALS <u></u>
MANAGER'S RECOMMENDATION: <u>approve</u>	CITY MANAGER'S INITIALS <u></u>
MOTION: SECONDED: AYES: NAYES: ABSENT: APPROVED () DISAPPROVED () REFERRED TO: REJECTED () DEFERRED ()	



May 08, 2020

Quote: 00002201

Robert Emmett
Imperial, CA; City of

Dear Robert,

Thank you for your interest in the products and services of Calgon Carbon Corporation. We are pleased to respond to your request for quotation.

Product/Packaging: CMR MUNI - BULK

Price: 1.04 USD

Quantity: 80000.00 LBS

Total Price: 83200.00 USD

INCOTerm: 13 - Prepaid Shipping & Handling

PAYMENT TERMS: Net30

FREIGHT:

GRAND TOTAL: 83,200.00 USD

This quote does not include any applicable taxes. Standard lead time is 7-10 business days after receipt of a purchase order.

CARBON ACCEPTANCE FEE: This does not apply for any impregnated activated carbons.

We are required by our operating permits to sample and analyze all spent carbons prior to their initial shipment to ensure a safe and environmentally friendly reactivation process. Each approval is then required to be revalidated through submittal of a new profile and sample for testing at a frequency of not less than once every five years. The standard fees for initial approval and project revalidation are as follows:

Non-Hazardous Reactivation Testing Fee (Vapor Phase) 800.00 USD

Non-Hazardous Reactivation Testing Fee (Liquid Phase) 1,000.00 USD

RCRA Hazardous Reactivation Testing Fee (Vapor Phase) 1,000.00 USD

RCRA Hazardous Reactivation Testing Fee (Liquid Phase) 1,200.00 USD

Additional analyses may also be required for acceptance of spent carbons from certain applications (e.g., wood treating applications, DBCP or PCB treatment, TCLP analysis, metals testing, etc).

Contact your Technical Sales Representative or the Carbon Acceptance Department for current pricing.

Carbon Acceptance testing will take approximately 3-4 weeks once the sample and paperwork are received by Calgon Carbon Corporation.

SPENT CARBON HANDLING: The Fees listed above include handling of all spent carbon generated in the treatment application provided: 1) the spent carbon satisfies all spent carbon acceptance criteria established by Calgon Carbon; 2) the spent carbon is classified non hazardous as defined under the Federal Resource Conservation and Recovery Act (RCRA). If it is subsequently determined that the spent carbon generated is a Hazardous Waste as defined by RCRA, then the return of the spent carbon will be subject to a RCRA Spent Carbon Reactivation Fee in the amount of TWENTY-FIVE CENTS (.25 USD) for

3000 GSK Drive • Moon Township, PA 15108 • 412.787.6700 • www.calgoncarbon.com

each pound of spent carbon returned on a dry weight basis. The Fee will be determined at the time an order is placed for exchange of Activated Carbon or at the time a return of spent carbon is scheduled if purchase of replacement Activated Carbon is not required.

Quote is valid until August 01, 2020

Shipment must take place within 90 days after receipt of a purchase order.

Pricing beyond the terms stated above is subject to change. Calgon Carbon Corporation Terms and Conditions apply.

If you would like to proceed with this offer, please email or fax a purchase order or credit card information to customer relations at 412-787-6323 or customerrelations@calgoncarbon-us.com. **Be sure to include your shipping address, delivery date, and reference the above quotation number on your purchase order.** Please contact me with any additional questions.

Sincerely,

Timothy Brekke

Senior Technical Sales Representative

3000 GSK Drive • Moon Township, PA 15108 • 412.787.6700 • www.calgoncarbon.com

Terms and Conditions for the Sale of Carbon (the "Terms and Conditions")

1) DEFINITIONS:

- (a) Seller: Calgon Carbon Corporation, a Delaware corporation
- (b) Buyer: The buyer named in the Documentation
- (c) Documentation: The Proposal, Confirmation or Acknowledgement, as applicable, for the sale of the Products to which these Terms and Conditions are attached
- (d) Carbon: Any carbon sold pursuant to the terms of the Documentation
- (e) Products: The Carbon and service, collectively, described in the Documentation
- (f) Agreement: The Documentation, these Terms and Conditions and any attachments referenced in the Documentation

2) GENERAL: Seller hereby offers for sale to Buyer the Products on the express condition that Buyer agrees to accept and be bound by the terms and conditions set forth herein. To the extent of a conflict between these Terms and Conditions and the express terms set forth in the Documentation, the terms set forth in the Documentation shall control. Any provisions contained in any document issued by Buyer are expressly rejected and if the terms and conditions set forth herein differ from the terms in any document issued by Buyer, this document shall be construed as a counter offer and shall not be effective as an acceptance of Buyer's document. In ordering and delivery of the Products, the parties may employ their standard forms; provided, however, that nothing in those forms shall be construed to modify or amend the terms of this Agreement. In the event of a conflict between this Agreement and either party's standard forms, this Agreement shall govern.

3) PRICE AND PAYMENT: The price shall be as stated in the Documentation, subject to these Terms and Conditions and other terms and conditions as may be stated in the Documentation. Unless otherwise stated in the Documentation:

- (a) The price is exclusive of any taxes, tariff, and duties of any kind which either party may be required to pay with respect to the sale of goods described in the Documentation, and Buyer shall be responsible for the payment of all taxes, tariffs and duties related hereto, except for income taxes imposed on Seller;
- (b) Sales Tax will be added to the price based upon the Product destination unless tax exemption or direct pay documentation is provided;
- (c) Products will be billed for at the time of delivery; and
- (d) Payment terms shall be net thirty (30) days, or net forty-five (45) days if paid by Electronic Funds Transfer (EFT). A late payment fee of 1.25% per month, or the highest lawful rate, whichever is less, will apply to all amounts past due, and will be prorated per day. Retainage may only be applied on the final invoice.

4) PRICING CONDITIONS:

- (a) Pricing Limitations: Unless otherwise indicated within the Documentation, all pricing quoted in connection with the Documentation is valid for purchase for a sixty (60) day period beginning with the date of the Documentation.
- (b) Pricing Escalations: If this Agreement shall continue into the next calendar year, the fees payable pursuant hereto will be adjusted on January

1st of such calendar year by the annual percentage change in the combined average of two Producer Price Indices, as published by the United States Department of Labor:

- (i) Producer Price Index of other Petroleum and Coal Products Manufacturing, and
- (ii) Producer Price Index of Basic Organic Chemicals.

The percent adjustment shall be calculated by taking the percent difference for each index during the twelve month period from January 1st through December 31st of the last completed calendar year as compared to the twelve month period from January 1st through December 31st of the calendar year immediately preceding the last completed calendar year.

These two percentages will then be averaged for calculating the final percent adjustment to which all U.S. manufactured materials will be subject. Fees covered by this Agreement will, at no time during the contract period, be reduced.

5) SALE AND DELIVERY: Sale terms and pricing, unless otherwise specified in the Documentation, are F.O.B. Seller's point of shipment (INCOTERMS 2010). If freight is to be prepaid by Seller and added to the amount due, Seller shall add up to a twenty-five percent (25%) surcharge to the freight charges. Seller will have the right, at its election, to make partial shipments of the Products and to invoice each shipment separately. Seller reserves the right to stop delivery of any Product in transit and to withhold shipments in whole or in part if Buyer fails to make any payment to Seller when due or otherwise fails to perform its obligations hereunder or under any other outstanding payment obligations of Buyer to Seller, whether related to the Documentation or otherwise.

6) TITLE AND RISK OF LOSS: Notwithstanding the trade terms indicated above and subject to Seller's right to stop delivery of any Product in transit pursuant to Section 5 above, title to and risk of loss of the Products will pass to Buyer upon delivery of the Products by Seller to the carrier at Seller's point of shipment. Notwithstanding the foregoing or the provisions of the UCC or INCOTERMS, title to the goods, and all accessions to or products of the goods, shall remain with Seller until the later of (a) payment in full of the purchase price and of other amounts owing by Buyer and (b) delivery to Buyer, if Buyer is located outside the United States.

7) AVAILABILITY: Shipment dates (and delivery and installation dates if included in the scope of work description in the Documentation) are not guaranteed, and Seller will not be liable for any loss or damage resulting from any delay in delivery or failure to deliver which is due to any cause beyond Seller's reasonable control. In the event of a delay due to any cause beyond Seller's reasonable control, Seller reserves the right to reschedule the shipment within a reasonable period of time, and Buyer will not be entitled to refuse delivery or otherwise be relieved of any obligations as the result of such delay. If any delivery is delayed for more than thirty (30) days beyond the originally scheduled delivery date and such delay is caused by Buyer, Buyer will be subject to storage charges from the scheduled shipment date of two percent (2%) of the sale price per month; and such storage charge shall be due monthly on the first day of each month. Storage by Seller shall be at Buyer's risk and expense.

8) PERMITS, LICENSES AND FEES: Buyer shall be responsible, at its sole expense, for all environmental permits, applications, regulatory approvals, and other permits or licenses that may be required for installation and/or operation of the Products.

9) INSPECTION: Buyer shall have the right to inspect the Products delivered under this Agreement and agrees promptly to notify Seller of any nonconformity, defective condition or breach of warranty, and unless Buyer gives prompt written notice to Seller of such breach of warranty, Buyer's rights and remedies under this Agreement shall be deemed to have been waived. No claim for breach of warranty may be made by Buyer more than ninety (90) days after date of delivery of such Product to Buyer hereunder.

10) TERMINATION: Seller may cancel this Agreement if any of the following occurs: (a) Buyer becomes insolvent; (b) Buyer ceases to conduct its operations in the normal course of business; (c) Buyer is unable to meet its obligations as they mature, or admit in writing such inability or fails to provide adequate assurances of its ability to perform its obligations hereunder; (d) Buyer files a voluntary petition in bankruptcy; (e) Buyer suffers the filing of an involuntary petition in bankruptcy and the same is not dismissed within thirty (30) days after filing; (f) a receiver, custodian or trustee is appointed for Buyer or for a substantial part of its property; (g) Buyer fails to make payment on the terms and within the time specified in this Agreement, or breaches any other obligations under this Agreement; or (h) Buyer executes an assignment for the benefit of its creditors. In the event of such cancellation, Seller shall have all rights and remedies set forth in the UCC of any applicable jurisdiction and all other remedies available at law or in equity. The following provisions shall survive termination or expiration of this Agreement: Sections 2 (General), 10 (Termination), 11 (Limited Warranties), 12 (Limitation of Liability), 14 (Export Controls), 15 (Confidentiality), 18 (Applicable Law and Jurisdiction), 19 (Miscellaneous) and 20 (Entire Agreement).

the Documentation, Seller warrants that all Products provided under this Agreement shall conform to the specifications for such Products for the warranty period as published by Seller from time to time during the term of this Agreement. Seller shall correct any failure to conform to either of the applicable foregoing warranties of which it is notified in writing prior to ninety (90) days after the date of delivery of the allegedly non-conforming Products by replacement of product or reperformance of services. Any Product removed in connection with such replacement may be reactivated or disposed of at Seller's sole discretion.

THE OBLIGATIONS CREATED BY THIS WARRANTY STATEMENT TO REPLACE A DEFECTIVE PRODUCT OR TO PROVIDE CORRECTIVE SERVICES SHALL BE THE SOLE REMEDY OF BUYER IN THE EVENT OF A DEFECTIVE PRODUCT OR SERVICE. THERE ARE NO WARRANTIES MADE WITH REGARD TO THE GOODS OR SERVICES TO BE PROVIDED PURSUANT TO THIS AGREEMENT OTHER THAN THOSE CONTAINED HEREIN. ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, ARE HEREBY DISCLAIMED, INCLUDING, WITHOUT LIMITATION THE WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE AND ALL WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE. SELLER DOES NOT WARRANT THAT THE PRODUCTS ARE ERROR-FREE OR WILL ACCOMPLISH ANY PARTICULAR RESULT. ANY ADVICE OR ASSISTANCE FURNISHED BY SELLER IN RELATION TO THE PRODUCTS SHALL NOT GIVE RISE TO ANY WARRANTY OR GUARANTEE OF ANY KIND, AND SHALL NOT CONSTITUTE A WAIVER BY SELLER OF ANY PROVISIONS OF THIS AGREEMENT, UNLESS OTHERWISE AGREED TO IN WRITING. The sale of any Product pursuant to this Agreement does not include any license, express or implied, to practice any intellectual property owned or licensed by Seller. As such, Buyer agrees not to use the purchased Product for any patented use not set forth expressly in this Agreement, absent a separate license from the holder of such patent. Additionally, the Buyer agrees not to resell or sublicense the use of purchased Product for any use not expressly granted hereunder. **The sale of any Product pursuant to this Agreement does not grant any license, express or implied, by estoppel or otherwise, to any third party intellectual property including any combination, machine, or process in which Product may be used. Buyer agrees not to use, resell, or sublicense Product in a manner that would infringe the intellectual property rights of a third party, without first obtaining, at Buyer's expense, any necessary licenses.** Any indemnification obligations of the parties do not apply to any use of the Products.

12) LIMITATION OF LIABILITY: Notwithstanding any provision to the contrary herein, the parties hereto agree that in no event shall either party be liable to the other party for any indirect, special, consequential, incidental or punitive damages, or lost profits,

as a result of a breach of any provision of this Agreement or for any other claim of any kind arising out of or relating to this Agreement, whether in contract, in tort or otherwise. Notwithstanding any provision to the contrary herein, for all losses, damages, liabilities or expenses (including attorney's fees and costs), whether for indemnity or negligence, including errors, omissions or other acts, or willful misconduct, or based in contract, warranty (including any costs and fees for repairing, replacing or re-performing services or curing a breach hereof), or for any other cause of action (individually, a "Claim"; collectively, "Claims"), Seller's liability, including the liability of its insurers, employees, agents, directors, and officers and all other persons for whom Seller is legally responsible, shall not, to the maximum extent permitted by law, exceed in the cumulative aggregate with respect to all Claims arising out of or related to this Agreement, the lesser of (a) the total amount of compensation paid to Seller hereunder, and (b) One Million Dollars (\$1,000,000). All Claims of whatsoever nature shall be deemed waived unless made in writing within ninety (90) days of the occurrence giving rise to the Claim. Moreover, any failure of Buyer to notify Seller of unsatisfactory operation or any improper or unauthorized installation, maintenance, use, repair, or adjustment shall relieve Seller of any further responsibilities hereunder.

13) FORCE MAJEURE: Notwithstanding any provision to the contrary herein, Seller shall have no liability to Buyer or its affiliates, and shall have the right to suspend performance (including, without limitation, shipments) hereunder, in the event of war, riot, terrorism, accident, explosion, sabotage, flood, acts of God, fire, court order, strike, labor disturbance, work stoppage, national defense requirements, act of governmental authority, extraordinary failure of equipment or apparatus, inability to obtain electricity or other type of energy, raw material, labor, equipment or transportation, or other causes beyond Seller's reasonable control. It is understood and agreed that settlement of strikes, lockouts and other labor disputes shall be entirely within the discretion of Seller and that nothing in this Agreement shall require the settlement of strikes, lockouts and labor disputes when such course is inadvisable in the sole discretion of Seller.

14) EXPORT CONTROLS: Buyer acknowledges that the Products and related technology are subject to U.S. export controls and economic sanctions, which may include the International Traffic in Arms Regulations (ITAR), the Export Administration Regulations (EAR) and regulations promulgated by the U.S. Department of the Treasury Office of Foreign Assets Control (OFAC). Buyer further acknowledges that the reexport of the Products and/or related technology to a third country or retransfer to an unapproved end user may require a license or other authorization from the Government of the United States. Such licenses or other authorizations

may impose further restrictions on the reexport or retransfer of the Products and/or related technology. U.S. law also restricts the reexport or retransfer of U.S.-origin goods, technology, or services to countries or persons subject to U.S. sanctions or embargoes. Buyer represents and warrants that it is in compliance with and agrees to comply with all such applicable export control and economic sanctions laws and regulations. It is the sole responsibility of Buyer to apply for and obtain any necessary licenses or other authorizations prior to any reexport or retransfer of the Products and/or related technology. Seller makes no warranty that any such licenses or other authorizations will be granted, and shall have no liability for Buyer's inability to obtain such licenses or other authorization or for any violation by Buyer of any applicable export control and/or economic sanctions laws and regulations. Buyer will indemnify Seller and hold it harmless from any liability resulting from Buyer's violation of this provision or applicable export laws or regulations. Notwithstanding any other provision in this Agreement, Seller shall have the right to terminate this Agreement immediately upon the determination by Seller, in Seller's sole discretion, that Buyer has breached, intends to breach, or insists upon breaching any of the provisions in the above clauses.

15) CONFIDENTIALITY: Other than in the performance of the terms of this Agreement, neither Buyer nor its agents, employees, or subcontractors shall use or disclose to any person or entity any confidential information of Seller (whether written, oral, electronic or other form) that is obtained or otherwise prepared or discovered in connection with this Agreement. Buyer agrees that all pricing, discounts, design drawings and technical information that Seller provides to Buyer are the confidential and proprietary information of Seller, whether or not otherwise identified as such. The obligations under this section continue perpetually and survive the termination or expiration of any underlying agreement between the parties. The provisions of this section relating to use and disclosure shall not apply to any information that: (a) is or becomes generally available to the public other than as a result of a disclosure by Buyer under this Agreement; (b) becomes available to Buyer from a source other than Seller without breach of any obligation of confidentiality; (c) was independently developed by Buyer without violation of Seller's rights and without reference to the confidential information, as evidenced by written records, maintained in the ordinary course of business by Buyer; (d) is used or disclosed with the prior written approval of Seller; (e) is information previously known to Buyer as evidenced by written records maintained by Buyer in the ordinary course of business, and not otherwise subject to any confidentiality restrictions; or (f) Buyer becomes legally compelled (by oral questions, interrogatories, requests for information or documents, subpoenas, investigative demands or similar process) to disclose. If Buyer becomes legally compelled (by oral questions, interrogatories, requests for information or documents, subpoenas, investigative demands or similar process) to disclose any of the confidential information, Buyer shall provide Seller with prompt written notice so that Seller may seek a protective order or other appropriate remedy or

waive compliance with the provisions of this Agreement. If such protective order or other remedy is not obtained, or if Seller waives compliance with the provisions of this Agreement, Buyer shall furnish only that portion of the confidential information which Buyer is legally required to disclose and shall exercise its reasonable efforts to obtain reliable assurance that confidential treatment shall be accorded the confidential information. Buyer shall not undertake any qualitative or quantitative analysis, reverse engineering or replication of any of Seller's products, samples or prototypes without Seller's specific written authorization.

16) MODIFICATION OF PROVISIONS: This Agreement cannot be modified except by agreement in writing signed by Seller.

17) MANAGEMENT OF CHANGE: Seller is constantly striving to improve its products and capabilities and to provide the best product to its customers. Seller may from time to time develop product improvements or alterations with respect to the Products hereunder (the "Product Improvements"), and Seller may implement such Product Improvements without notice to Buyer so long as the performance of the Products will not be materially diminished, as determined in Seller's sole discretion, and so long as Seller has not separately agreed in writing to provide such notification to Buyer. In the event that Seller has agreed in writing to provide notice of Product Improvements to Buyer (the "Notice"), then Seller shall provide such Notice in accordance with the terms set forth in the separate writing.

18) APPLICABLE LAW AND JURISDICTION: This Agreement shall be governed by, construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania, without regard to its conflict of law principles. The UN Convention on Contracts for the International Sale of Goods shall not apply to the transaction(s) represented hereby. The parties consent and submit to the exclusive jurisdiction and service of process of any state or federal court located in Allegheny County, Pennsylvania.

19) MISCELLANEOUS:

(a) Neither party may assign this Agreement, including without limitation any of its rights or obligations hereunder, without the express written consent of the other party hereto; provided that Seller may, without Buyer's consent (i) assign this Agreement, including without limitation any of its rights or obligations hereunder, to any of its parents, subsidiaries or affiliates or to any third party which merges with Seller or acquires all or substantially all of its business and assets or a substantial part of its assets or business relating to the Products and (ii) use subcontractors (for which Seller shall be responsible).

(b) In the event of any legal proceeding between Seller and Buyer relating to this Agreement, neither party may claim the right to a trial by jury, and both parties waive any right they may have under applicable law or otherwise to a trial by jury.

(c) In the event that any one or more provisions (or portions thereof) contained herein shall be held by a court of competent jurisdiction to be invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions (or portions thereof) contained herein shall remain in full force and effect, unless the revision materially changes the bargain.

(d) Seller's failure to enforce, or Seller's waiver of a breach of, any provision contained in this Agreement shall not constitute a waiver of any other breach or of such provision.

(e) Seller reserves the right to correct clerical, arithmetical, or stenographic errors or omissions in this Agreement, quotations, order acknowledgments, invoices or other documents.

(f) Any notice or communication required or permitted hereunder shall be in writing and shall be deemed received when personally delivered or three (3) business days after being sent by certified mail, postage prepaid, to a party at the address specified in this Agreement, or at such other address as either party may from time to time designate to the other.

(g) Buyer agrees that it will not use Seller's name(s), logo(s) or mark(s) in any public communication or press release, or for any other marketing or promotional purpose, without Seller's prior written consent.

(h) Terms used in this Agreement which are not defined herein and which are defined by the Uniform Commercial Code of the Commonwealth of Pennsylvania shall have the meanings contained therein.

20) ENTIRE AGREEMENT: With respect to the subject matter hereof, this Agreement constitutes the complete and exclusive statement of the contract between Seller and Buyer. No waiver, consent, modification, amendment or change of the terms contained in this Agreement shall be binding unless made in writing and signed by Seller and Buyer. Seller's failure to object to terms contained in any subsequent communication from Buyer (whether in a purchase order or other communication) will not be a waiver or modification of the terms set forth herein.

DATE SUBMITTED May 27, 2020
 SUBMITTED BY Laura Gutierrez
 DATE ACTION REQUIRED June 3, 2020

COUNCIL ACTION ☒ (x)
 PUBLIC HEARING REQUIRED ☐ (
 RESOLUTION ☐ (
 ORDINANCE 1ST READING ☐ (
 ORDINANCE 2ND READING ☐ (
 CITY CLERK'S INITIALS JB

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: **DISCUSSION/ACTION: FISCAL YEAR 2018-2019 MUNICIPAL FINANCIAL AUDIT.**

1. Acceptance of the FY 2018-2019 Municipal Audit for filing.

DEPARTMENT INVOLVED: **ADMINISTRATIVE SERVICES DEPARTMENT**

BACKGROUND/SUMMARY:

The City's Municipal Audit for Fiscal Year 2018-2019 was recently completed by Moss, Levy & Hartzheim, LLP. The audit is forwarded for City Council review and acceptance for filing. Once accepted, this report will be submitted to the State as required by law.

FISCAL IMPACT:

Contract \$60,000

F.O. INITIALS JB

STAFF RECOMMENDATION:

Council accept the audit as submitted and direct staff to file and submit to State of California as required.

MANAGER'S RECOMMENDATION:

accept

MANAGER'S INITIALS DM

MOTION:

SECONDED:

AYES:

NAYES:

ABSENT:

APPROVED ☐ (

DISAPPROVED ☐ (

REJECTED ☐ (

DEFERRED ☐ (

REFERRED TO:

CITY OF IMPERIAL
Annual Financial Report
Fiscal Year Ended June 30, 2019

CITY OF IMPERIAL
ANNUAL FINANCIAL REPORT
Fiscal Year Ended June 30, 2019

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CITY OF IMPERIAL
ANNUAL FINANCIAL REPORT
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MOSS, LEVY & HARTZHEIM LLP
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

The Members of the City Council of the
City of Imperial
Imperial, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Imperial, California (City) as of and for the fiscal year ended June 30, 2019, which collectively comprise the City'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 of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Imperial, California, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 14 of the notes to the financial statements, in January 2020, the World Health Organization has declared COVID-19 to constitute a “Public Health Emergency of International Concern.” Given the uncertainty of the situation, the duration of any financial impact cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 3 through 13, Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – General Fund, and the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – LTA Measure D Special Revenue Fund, Schedule of Changes in the Net Pension Liability and Related Ratios, and Schedule of Pension Contributions on pages 58 through 61 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

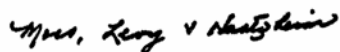
Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Imperial’s basic financial statements. The Budgetary Comparison Schedules for the Nonmajor Governmental Funds; and the Combining Financial Statements for the Nonmajor Governmental Funds listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The Budgetary Comparison Schedules for the Nonmajor Governmental Funds, and the Combining Financial Statements for the Nonmajor Governmental Funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2020, on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.



Moss, Levy & Hartzheim, LLP
Culver City, California
May 18, 2020

CITY OF IMPERIAL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

This discussion and analysis provides an overview of the City of Imperial's financial performance for the fiscal year ended June 30, 2019. This report has been prepared in accordance with Accounting Principles Generally Accepted in the United States of America (USGAAP) as established by the Governmental Accounting Standard Board (GASB). We encourage our readers to consider this information in conjunction with the information provided in the accompanying basic financial statements and notes. The City's fiscal highlights are presented below:

FINANCIAL HIGHLIGHTS

Financial highlights of fiscal year ended June 30, 2019 include the following:

Government-wide:

- The City's total net position was \$60,938,798 as of June 30, 2019. Of this total, \$42,401,870 was governmental net position and \$18,536,928 was business-type net position.
- Governmental revenues include program revenues of \$11,241,374 and general revenues and transfers of \$4,556,436 for a total of \$15,797,810.
- Governmental expenses totaled \$13,937,975.
- Business-type program revenues and interest were \$11,435,411 while business-type expenses and transfers were \$10,348,218.

Fund Level:

- Governmental fund balances *increased* \$2,782,832 in fiscal year 2019.
- Governmental fund revenues *increased* \$4,079,878 in fiscal year 2019.
- Governmental fund expenditures *increased* \$757,535 in fiscal year 2019.

General Fund:

- General Fund revenues of \$9,291,659 were \$626,178 *higher* than the prior fiscal year.
- General Fund expenditures of \$9,298,000 represented an *increase* of \$625,495 over the prior fiscal year.
- General Fund fund balance of \$2,816,683 as of June 30, 2019, *increased* by \$992,955 from 2018 fiscal year's fund balance of \$1,823,728.

OVERVIEW OF THE ANNUAL FINANCIAL REPORT

This Annual Financial Report is divided into five parts:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to these financial statements
4. Required supplementary information
5. Other supplemental information

Government-wide Financial Statements

The Government-wide financial statements provide a longer-term view of the City's activities as a whole, and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the City as a whole, including all of its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations.

CITY OF IMPERIAL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

The Statement of Activities provides information about all the City's revenues and all of its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of each of the City's programs. The Statement of Activities explains in detail the change in net positions for the fiscal year.

All of the City's activities are grouped into governmental activities and business-type activities, as explained below. The amounts in the Statement of Net Position and the Statement of Activities are separated into governmental activities and business-type activities in order to provide a summary of these two activities for the City as a whole.

Government-wide financial statements are prepared on the accrual basis, which mean they measure the flow of all economic resources of the City as a whole.

The Statement of Net Position and the Statement of Activities present information about the following:

Governmental Activities – All of the City's basic services are considered to be governmental activities. These services are supported by the general City revenues such as taxes, and by specific program revenues such as user fees and charges.

Business-type Activities – The City's enterprise activities of water and sewer are reported in this area. Unlike governmental services, these services are supported by charges paid by users based on the amount of service they use.

Fund Financial Statements

The fund financial statements report on the City's operations in more detail than the Government-wide statements and focus primarily on the short-term activities of the City's General Fund and other major funds. The fund financial statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt, and other long-term amounts.

The fund financial statements provide detailed information about each of the City's most significant funds, called major funds. Major funds account for the major financial activities of the City and are presented individually, while the activities of non-major funds are presented in summary, with subordinate schedules presenting the detail for each of these other funds. The concept of major funds, and the determination of which funds are major, was established by the Governmental Accounting Standards Board (GASB) Statement No. 34 and replaces the concept of combining like funds and presenting them in total. Instead, each major fund is presented individually, with all non-major funds summarized and presented only in a single column. Major funds present the major activities of the City for the fiscal year, and may change from year to year as a result of changes in the pattern of the City's activities.

Fund financial statements include governmental and proprietary funds as discussed below.

Governmental fund financial statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the governmental fund financial statements.

Proprietary fund financial statements are prepared on the full accrual basis and include all of their assets and liabilities, current and long-term.

CITY OF IMPERIAL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

FINANCIAL ACTIVITIES OF THE CITY AS A WHOLE

This analysis focuses on the net positions and changes in net positions of the City as a whole. Tables 1, 2, and 3 focus on the City's Governmental Statement of Net Position and Statements of Activities, while Table 4 focuses on the City's Business-type Statement of Net Position and Statement of Activities.

Table 1

Governmental Activities Net Position at June 30,		
	Governmental Activities 2019	Governmental Activities 2018
<u>Assets</u>		
Cash and investments	\$ 15,712,671	\$ 14,225,251
Other assets	2,579,710	2,308,530
Capital assets, net	28,649,244	27,406,983
Total Assets	46,941,625	43,940,764
<u>Deferred Outflows of Resources</u>		
Pension	936,025	2,740,088
Total Def. Outflows	936,025	2,740,088
<u>Liabilities</u>		
Long term liabilities	3,783,886	3,715,760
Other liabilities	1,344,322	2,306,080
Total Liabilities	5,128,208	6,021,840
<u>Deferred Outflows of Resources</u>		
Pension	347,572	116,977
Total Def. Outflows	347,572	116,977
<u>Net Position</u>		
Net investment in capital assets	28,649,244	27,406,983
Restricted	13,451,208	12,834,700
Unrestricted	301,418	300,352
Total Net Position	\$ 42,401,870	\$ 40,542,035

The City's governmental net position amounted to \$42,401,870 as of June 30, 2019, an *increase* of \$1,859,835 over 2018. This increase in the change in net position is reflected in the Governmental Activities column of the Statement of Activities shown in Table 2. The City's net position as of June 30, 2019 comprised the following:

Cash and investments comprised **\$15,712,671**. Substantially all of these amounts were held in short term investments in government securities, as detailed in Note 3 to the financial statements.

Receivables comprised **\$945,573** of current receivables and notes receivable of **\$1,634,137** that is due over longer periods of time as explained the Notes.

Capital assets of **\$28,649,244** net of depreciation charges, which included all the City's capital assets used in governmental activities.

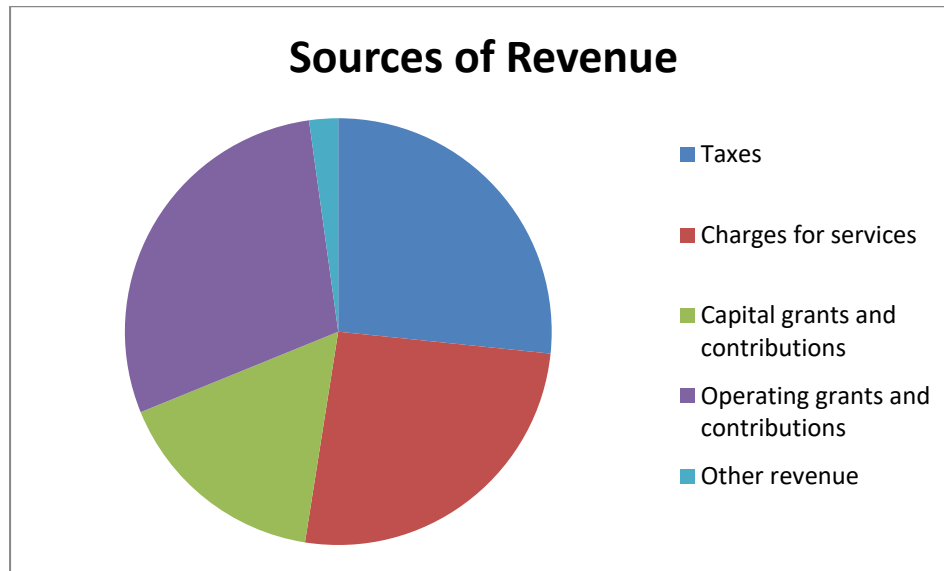
Current liabilities, including accounts payable, claims, and other amounts due currently, totaled **\$1,344,322**.

Long-term liabilities of **\$3,783,886**. The debt is related to the City's Net Pension Liability and compensated absences.

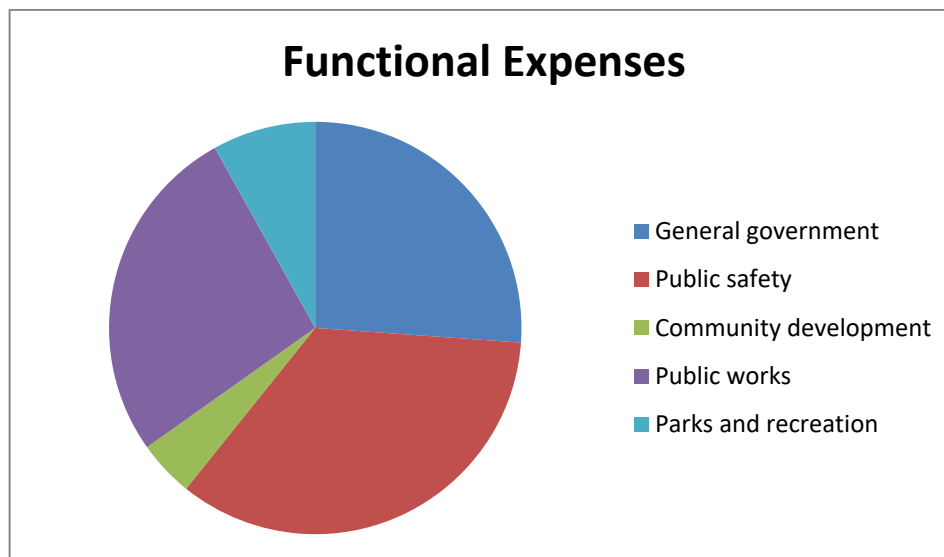
CITY OF IMPERIAL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Net investment in capital assets of **\$28,649,244**, representing the City's investment in capital assets used in governmental activities, net of accumulated depreciation and amounts borrowed to finance those assets.

Unrestricted net position, the part of net position that can be used to finance day to day operations without constraints established by debt covenants or other legal requirements or restrictions, was **\$301,418** as of June 30, 2019.



As the Sources of Revenue chart above shows, \$4,209,620, or 26.65% of the City's fiscal year 2019 governmental activities revenue came from taxes, while \$4,084,410, or 25.85% came from charges for services, \$2,581,885 or 16.34%, came from capital grants and contributions, \$4,575,079 or 28.96% came from operating grants and contributions, and the remainder came from a variety of sources.



The Functional Expenses chart above includes only current year expenses; it does not include capital outlays, which are added to the City's capital assets. As the chart shows, general government was \$3,642,348, or 26.13%, of total governmental expenses, public safety was \$4,828,189, or 34.64%, community development was \$615,728, or 4.42%, public works was \$3,722,893, or 26.71%, and parks and recreation was \$1,128,817, or 8.10%.

The Statements of Activities presents program revenues and expenses and general revenues in detail. All of these elements in the changes in governmental net position are summarized below.

CITY OF IMPERIAL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Table 2
CHANGE IN GOVERNMENTAL NET POSITION

	Governmental Activities 2019	Governmental Activities 2018
<u>Expenses</u>		
General government	\$ 3,642,348	\$ 2,398,084
Public safety	4,828,189	3,586,594
Community development	615,728	1,466,578
Public works	3,722,893	2,680,444
Parks and recreation	1,128,817	1,134,129
Total Expenses	13,937,975	11,265,829
<u>Revenues</u>		
<u>Program revenues</u>		
Charges for services	4,084,410	3,677,477
Operating grants and contributions	4,575,079	2,379,442
Capital grants and contributions	2,581,885	1,094,704
Total program revenues	11,241,374	7,151,623
<u>General revenues and transfers</u>		
Taxes	4,209,620	4,150,254
Use of money and property	100,962	108,393
Other revenue	178,524	302,806
Transfers	67,330	49,270
Total general revenues and transfers	4,556,436	4,610,723
Total Revenues and Transfers	15,797,810	11,762,346
Change in Net Position	\$ 1,859,835	\$ 496,517

As Table 2 above shows, \$11,241,374 or 71.16%, of the City's fiscal year 2019 governmental revenue, came from program revenues and \$4,556,436, or 28.84%, came from general revenues such as taxes and interest and transfers. Program revenues were composed of charges for services of \$4,084,410, which included permit revenues, fees and charges used to fund expenses incurred in providing services; \$4,575,079 of operating grants and contributions, which included gas tax revenues and housing and police grants; and capital grants and contributions of \$2,581,885, that consisted mainly of street project grants and impact fees restricted to capital outlay.

General revenues are not allocable to programs. General revenues are used to pay for the net cost of governmental programs.

Table 3 presents the net expense or revenue of each of the City's governmental activities, including interest on long-term liabilities. Net expense is defined as total program cost less the revenues generated by those specific activities.

CITY OF IMPERIAL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Table 3
GOVERNMENTAL ACTIVITIES

	Net Revenue (Expense) from Services 2019	Net Revenue (Expense) from Services 2018
General government	\$ (146,019)	\$ 124,899
Public safety	(4,203,561)	(3,137,593)
Community development	1,922,384	(1,327,123)
Public works	(205,109)	785,371
Parks and recreation	(64,296)	(559,760)
Total	\$ (2,696,601)	\$ (4,114,206)

BUSINESS-TYPE ACTIVITIES

The Statement of Net Position and Statement of Activities present a summary of the City's Business-type activities that are composed of the City's enterprise funds.

Table 4
BUSINESS-TYPE NET POSITION AT JUNE 30,

	Business-type Activities 2019	Business-type Activities 2018
<u>Assets</u>		
Cash and investments	\$ 32,213,648	\$ 16,000,654
Other assets	1,329,393	1,003,130
Capital assets, net	16,212,731	17,902,571
Total Assets	49,755,772	34,906,355
<u>Deferred Outflows of Resources</u>		
Pension	254,429	744,808
Total Def. Outflows	254,429	744,808
<u>Liabilities</u>		
Long term liabilities	29,078,072	5,999,329
Other liabilities	2,300,725	12,170,303
Total Liabilities	31,378,797	18,169,632
<u>Deferred Outflows of Resources</u>		
Pension	94,476	31,796
Total Def. Outflows	94,476	31,796
<u>Net Position</u>		
Net investment in capital assets	3,038,155	3,495,073
Unrestricted	15,498,773	13,954,662
Total Net Position	\$ 18,536,928	\$ 17,449,735

The net position of business-type activities increased by **\$1,087,193** in fiscal year 2019.

CITY OF IMPERIAL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Table 5
CHANGE IN BUSINESS-TYPE NET POSITION

	Business-type Activities 2019	Business-type Activities 2018
<u>Expenses</u>		
Water	\$ 5,332,540	\$ 3,760,281
Sewer	4,948,348	4,292,512
Total Expenses	10,280,888	8,052,793
<u>Revenues</u>		
<u>Program revenues</u>		
Charges for services	11,336,907	10,222,464
Total program revenues	11,336,907	10,222,464
<u>General revenues and transfers</u>		
Use of money and property	98,504	44,591
Transfers	(67,330)	(49,270)
Total general revenues and transfers	31,174	(4,679)
Total Revenues and Transfers	11,368,081	10,217,785
Change in Net Position	\$ 1,087,193	\$ 2,164,992

Table 6
BUSINESS-TYPE ACTIVITIES

	Net Revenue (Expense) from Services 2019	Net Revenue (Expense) from Services 2018
Water	\$ (130,812)	\$ 741,158
Sewer	1,186,831	1,428,513
Total	\$ 1,056,019	\$ 2,169,671

ANALYSIS OF MAJOR FUNDS

Governmental Funds

General Fund

General Fund revenue was **\$9,291,659**, an increase of **\$626,178** from the prior fiscal year and due primarily to increase in intergovernmental revenue, and charges for services, and permits. Actual revenues were greater than budgeted by **\$566,592**. Tax revenues increased **\$34,054** during the fiscal year primarily due to increasing sales tax revenue. Property taxes decreased by **\$209,729**.

General Fund expenditures were **\$9,298,000**, an increase of **\$625,495** from the prior fiscal year. Expenditures increased mainly due to increasing expenses across the board.

As of June 30, 2019 the General Fund's fund balance totaled **\$2,816,683**.

CITY OF IMPERIAL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Proprietary Funds

Water Fund

Operating revenues increased by **\$414,154** in fiscal year 2019 and expenses increased by **\$702,162** resulting in operating income of **\$1,487,660**. Charges for water services increased by 6% on July 1, 2018, and there were 197 new service connections. The water charge increase was necessary to make current and future debt service payments. Rate increases was approved beginning January 1, 2018 through July 1, 2021.

As of June 30, 2019, the fund's net position increased by **\$1,166,235** to a new total of **\$9,727,683**. Of this amount, **\$3,521,921** was net investment in capital assets, and **\$6,205,762** was unrestricted.

Sewer Fund

Operating revenues increased by **\$700,289** in fiscal year 2019 and expenses increased by **\$1,246,018** resulting in operating income of **\$531,732**. Charges for sewer services increased by 13% on July 1, 2018, and there were 193 new services connections. The sewer charge increase was necessary to make current and future debt service payments. Rate increases was approved beginning January 1, 2018 through July 1, 2021.

As of June 30, 2019, the fund's net position decreased by **\$79,042** to a new total of **\$8,809,245**. Of this amount, **(\$483,766)** was net investment in capital assets, and **\$9,293,011** was unrestricted.

CAPITAL ASSETS

GASB No. 34 required the City to record all its capital assets including infrastructure, which was not recorded prior to GASB No. 34. Infrastructure includes roads, bridges, signals, and similar assets used by the entire population.

In fiscal year 2019, the City reported the cost of all its infrastructure assets and computed the amounts of accumulated depreciation for these assets based on their original acquisition dates. At the end of fiscal year 2019, the cost of infrastructure and other capital assets recorded on the City's financial statements is as shown in Table 7 on the following page.

CITY OF IMPERIAL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Table 7
CAPITAL ASSETS

	Balance at July 1, 2018	Additions	Deletions	Balance at June 30, 2019
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 3,329,400	\$ -	\$ -	\$ 3,329,400
Construction in progress	790,789	2,939,210		3,729,999
Total capital assets, not being depreciated	4,120,189	2,939,210		7,059,399
Capital assets, being depreciated:				
Machinery and Equipment	6,613,558	108,300		6,721,858
Infrastructure	39,019,307			39,019,307
Total capital assets being depreciated	45,632,865	108,300		45,741,165
Less accumulated depreciation for:				
Machinery and Equipment	(5,929,579)	(306,909)		(6,236,488)
Infrastructure	(16,416,492)	(1,498,340)		(17,914,832)
Total accumulated depreciation	(22,346,071)	(1,805,249)		(24,151,320)
Total capital assets, being depreciated, net	23,286,794	(1,696,949)		21,589,845
Governmental activities capital assets, net	\$ 27,406,983	\$ 1,242,261	\$ -	\$ 28,649,244
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 278,397	\$ -	\$ -	\$ 278,397
Construction in progress	819,423			819,423
Total capital assets, not being depreciated	1,097,820			1,097,820
Capital assets, being depreciated:				
Buildings and Improvements	18,408,424	862,188		19,270,612
Machinery and Equipment	5,843,963	230,131		6,074,094
Infrastructure	25,218,997			25,218,997
Total capital assets, being depreciated	49,471,384	1,092,319		50,563,703
Less accumulated depreciation for:				
Buildings and Improvements	(13,866,046)	(695,078)		(14,561,124)
Machinery and Equipment	(4,289,813)	(608,161)		(4,897,974)
Infrastructure	(14,510,775)	(1,478,918)		(15,989,693)
Total accumulated depreciation	(32,666,634)	(2,782,158)		(35,448,792)
Total capital assets, being depreciated, net	16,804,750	(1,689,839)		15,114,911
Business-type activities capital assets, net	\$ 17,902,570	\$ (1,689,839)	\$ -	\$ 16,212,731

Details on capital assets, current year additions and construction in progress can be found in the Notes.

The City depreciates all its capital assets over their estimated useful lives, as required by GASB No. 34. The purpose of depreciation is to spread the cost of a capital asset over the years of its useful life so that an allocable portion of the cost of the asset is borne by all users. Additional information on depreciable lives may be found in the Notes to the financial statements.

CITY OF IMPERIAL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

DEBT ADMINISTRATION

The City issued Wastewater Revenue Bonds series 2019 during the fiscal year ended June 30, 2019 and used a portion of the proceeds to defease the Wastewater Parity COP series 2005. The remaining funds will be utilized for capital improvements to the City's wastewater system. The City made all scheduled repayments of existing debt. The City's debt issues are discussed in detail in Note 7 of the financial statements. The City's debt balances as of June 30 were as follows:

Table 8
LONG-TERM LIABILITIES

	<u>2019</u>	<u>2018</u>
Governmental activities		
Compensated absences	\$ 553,956	\$ 407,683
Total governmental activities	<u>553,956</u>	<u>407,683</u>
Business-type activities		
Water		
Compensated absences	\$ 73,664	\$ 22,891
Certificates of participation	7,512,226	8,418,438
Total for water fund	<u>7,585,890</u>	<u>8,441,329</u>
Sewer		
Compensated absences	35,837	28,194
Certificates of participation	5,511,819	8,192,975
Revenue bonds	16,699,935	-
Total for sewer fund	<u>22,247,591</u>	<u>8,221,169</u>
Total business-type activities	<u>\$ 29,833,481</u>	<u>\$ 16,662,498</u>

ECONOMIC CONDITION, OUTLOOK AND ACTIVITY

The City continues to see a slowly improving economy along with a gradual increase in economic activity throughout the community. Property assessment remains stable, and building continues within the Community. Imperial's diverse land use has helped to continue to growth pattern that has resulted in economic strength for the City and a stable housing market. Overall, the City continues to be in a favorable position among target markets and surrounding jurisdictions. Imperial's sales tax revenue has stabilized and the City continues to reach out to prospective and current business owners to continue to strengthen the City's tax base.

Overall, the City's financial position remains in good condition. In the upcoming year, the City estimates the sales and property tax will remain flat with expected increases in operating and personnel costs. The City continues to maintain a fiscally responsible and conservative approach to its fiscal management and will continue to monitor the economic activity of the City.

On March 18, 2020 the City of Imperial declared State of Emergency in response to Coronavirus (COVID-19). The City continues to closely monitor future impacts as they are still unknown.

CITY OF IMPERIAL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This Annual Financial Report is intended to provide citizens, taxpayers, and creditors with a general overview of the City's finances. Questions about this report should be directed to the City of Imperial, 420 South Imperial Avenue, Imperial, CA 92251.

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BASIC FINANCIAL STATEMENTS

CITY OF IMPERIAL
Statement of Net Position
June 30, 2019

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and Investments	\$ 15,712,671	\$ 15,664,244	\$ 31,376,915
Cash and Investments with Fiscal Agent		16,549,404	16,549,404
Accounts Receivable	927,119	1,224,259	2,151,378
Notes Receivable	1,634,137		1,634,137
Inventory		85,923	85,923
Interest Receivable	18,454	19,211	37,665
Capital Assets, Not Being Depreciated	7,059,399	1,097,820	8,157,219
Capital Assets, Net of Accumulated Depreciation	21,589,845	15,114,911	36,704,756
Total Assets	<u>46,941,625</u>	<u>49,755,772</u>	<u>96,697,397</u>
Deferred Outflows of Resources:			
Pension related	936,025	254,429	1,190,454
Total Deferred Outflows of Resources	<u>936,025</u>	<u>254,429</u>	<u>1,190,454</u>
Liabilities:			
Accounts Payable	37,261	131,229	168,490
Deposits Payable	1,307,061	536,130	1,843,191
Noncurrent Liabilities:			
Due Within One Year		1,633,366	1,633,366
Due in More Than One Year	3,783,886	29,078,072	32,861,958
Total Liabilities	<u>5,128,208</u>	<u>31,378,797</u>	<u>36,507,005</u>
Deferred Inflows of Resources:			
Pension related	347,572	94,476	442,048
Total Deferred Inflows of Resources	<u>347,572</u>	<u>94,476</u>	<u>442,048</u>
Net Position:			
Net Investment in Capital Assets	28,649,244	3,038,155	31,687,399
Restricted for:			
Community Development	1,788,500		1,788,500
Public Works	7,693,433		7,693,433
Public Safety	1,232,811		1,232,811
Parks and Recreation	2,736,464		2,736,464
Unrestricted	301,418	15,498,773	15,800,191
Total Net Position	<u>\$ 42,401,870</u>	<u>\$ 18,536,928</u>	<u>\$ 60,938,798</u>

The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
Statement of Activities
For the Fiscal Year Ended June 30, 2019

Functions	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 3,642,348	\$ 1,431,465	\$ 2,064,864	\$ -
Public Safety	4,828,189	407,682	216,946	
Community Development	615,728	1,086,877	1,451,235	
Public Works	3,722,893	629,237	799,034	2,089,513
Parks and Recreation	1,128,817	529,149	43,000	492,372
Total Governmental Activities	13,937,975	4,084,410	4,575,079	2,581,885
Business-type Activities:				
Water	5,332,540	5,201,728		
Sewer	4,948,348	6,135,179		
Total Business-type Activities	10,280,888	11,336,907		
Total Primary Government	\$ 24,218,863	\$ 15,421,317	\$ 4,575,079	\$ 2,581,885

General Revenues:

Taxes:

Property Taxes

Sales and Use Taxes

Business License Taxes

Transient Occupancy Taxes

Franchise Taxes

Other Taxes

Licenses and Permits

Fines and Forfeitures

Use of Money and Property

Other Revenue

Transfers

Total General Revenues and Transfers

Change in net position

Net Position - Beginning of Fiscal Year

Net Position - End of Fiscal Year

The notes to the financial statements are an integral part of this statement.

Net (Expenses) Revenues and Changes in Net Position

Governmental Activities	Business- type Activities	Total
\$ (146,019)	\$ -	\$ (146,019)
(4,203,561)		(4,203,561)
1,922,384		1,922,384
(205,109)		(205,109)
(64,296)		(64,296)
<u>(2,696,601)</u>		<u>(2,696,601)</u>
	(130,812)	(130,812)
	1,186,831	1,186,831
	<u>1,056,019</u>	<u>1,056,019</u>
<u>(2,696,601)</u>	<u>1,056,019</u>	<u>(1,640,582)</u>
1,508,709		1,508,709
2,257,348		2,257,348
58,044		58,044
25,309		25,309
319,974		319,974
40,236		40,236
19,640		19,640
124,249		124,249
100,962	98,504	199,466
34,635		34,635
67,330	(67,330)	
<u>4,556,436</u>	<u>31,174</u>	<u>4,587,610</u>
1,859,835	1,087,193	2,947,028
<u>40,542,035</u>	<u>17,449,735</u>	<u>57,991,770</u>
<u>\$ 42,401,870</u>	<u>\$ 18,536,928</u>	<u>\$ 60,938,798</u>

CITY OF IMPERIAL
Balance Sheet
Governmental Funds
June 30, 2019

		<u>Special Revenue</u>	
	<u>General</u>	<u>LTA Measure D</u>	<u>Nonmajor Governmental Funds</u>
Assets:			
Cash and Investments	\$ 2,547,066	\$ 4,336,980	\$ 8,828,625
Accounts Receivable	688,996	27,710	210,413
Interest Receivable	4,217	5,319	8,918
Loan Receivable			1,634,137
Due from Other Funds	891,495		
Total Assets	<u>\$ 4,131,774</u>	<u>\$ 4,370,009</u>	<u>\$ 10,682,093</u>
Liabilities and Fund Balances:			
Liabilities:			
Accounts Payable	\$ 8,030	\$ 29,231	\$ -
Deposits Payable	1,307,061		
Due to Other Funds			891,495
Total Liabilities	<u>1,315,091</u>	<u>29,231</u>	<u>891,495</u>
Deferred Inflows of Resources::			
Loans Related			1,634,137
Total Deferred Inflows of Resources			<u>1,634,137</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,315,091</u>	<u>29,231</u>	<u>2,525,632</u>
Fund Balances:			
Restricted for:			
Community Development			2,736,464
Public Safety			1,232,811
Public Works		4,340,778	3,352,655
Parks and Recreation			1,726,026
Unassigned	2,816,683		(891,495)
Total Fund Balances	<u>2,816,683</u>	<u>4,340,778</u>	<u>8,156,461</u>
Total Liabilities and Fund Balances	<u>\$ 4,131,774</u>	<u>\$ 4,370,009</u>	<u>\$ 10,682,093</u>

The notes to the financial statements are an integral part of this statement.

Total Governmental Funds	
\$	15,712,671
	927,119
	18,454
	1,634,137
	891,495
\$	19,183,876

\$	37,261
	1,307,061
	891,495
	2,235,817

	1,634,137
	1,634,137
	3,869,954

	2,736,464
	1,232,811
	7,693,433
	1,726,026
	1,925,188
	15,313,922
\$	19,183,876

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CITY OF IMPERIAL
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2019

Total fund balances - governmental funds	\$ 15,313,922
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In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$ 52,800,564	
Accumulated depreciation	(24,151,320)	28,649,244

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflow related to pension	936,025
Deferred inflow related to pension	(347,572)

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net pension liability	(3,229,930)
Compensated absences payable	(553,956)

Certain notes receivable are not available to pay for current period expenditures and, therefore, are offset by deferred inflow or resources in the governmental funds.

1,634,137

Total net position - governmental activities	\$ 42,401,870
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The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2019

		<u>Special Revenue</u>	
	<u>General</u>	<u>LTA Measure D</u>	<u>Nonmajor Governmental Funds</u>
Revenues			
Property Taxes	\$ 1,508,709	\$ -	\$ -
Sales and Use Taxes	2,257,348	799,034	
Business License Taxes	58,044		
Transient Occupancy Tax	25,309		
Other Taxes	40,236		
Licenses and Permits	19,640		
Fines and Forfeitures	124,249		
Use of Money and Property	27,472	18,592	54,898
Charges for Services	2,811,481		1,335,403
Intergovernmental	2,064,864	1,309,367	2,983,699
Franchise tax	319,974		
Other	34,333		302
Total Revenues	<u>9,291,659</u>	<u>2,126,993</u>	<u>4,374,302</u>
Expenditures			
Current:			
General Government	2,242,155		
Public Safety	3,548,896		25,373
Public Works	2,004,397	246,430	204,473
Parks and Recreation	1,115,313		13,504
Community Development	387,239		228,489
Capital Outlay		313,954	2,747,229
Total Expenditures	<u>9,298,000</u>	<u>560,384</u>	<u>3,219,068</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(6,341)</u>	<u>1,566,609</u>	<u>1,155,234</u>
Other Financing Sources (Uses):			
Transfers In	999,296		368,193
Transfers Out		(231,925)	(1,068,234)
Total Other Financing Sources (Uses)	<u>999,296</u>	<u>(231,925)</u>	<u>(700,041)</u>
Net Change in Fund Balances	992,955	1,334,684	455,193
Fund Balances - July 1, 2018	<u>1,823,728</u>	<u>3,006,094</u>	<u>7,701,268</u>
Fund Balances - June 30, 2019	<u>\$ 2,816,683</u>	<u>\$ 4,340,778</u>	<u>\$ 8,156,461</u>

The notes to the financial statements are an integral part of this statement.

Total Governmental Funds	
\$	1,508,709
	3,056,382
	58,044
	25,309
	40,236
	19,640
	124,249
	100,962
	4,146,884
	6,357,930
	319,974
	34,635
	<u>15,792,954</u>

	2,242,155
	3,574,269
	2,455,300
	1,128,817
	615,728
	<u>3,061,183</u>
	<u>13,077,452</u>

	<u>2,715,502</u>
--	------------------

	1,367,489
	<u>(1,300,159)</u>
	<u>67,330</u>

	2,782,832
	<u>12,531,090</u>
\$	<u><u>15,313,922</u></u>

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CITY OF IMPERIAL
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2019

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

Net change in fund balances - total governmental funds	\$	2,782,832
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those capital assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.

Capital outlay	\$	3,047,510	
Depreciation expense		<u>(1,805,249)</u>	1,242,261

Certain notes receivable are reported in the governmental funds as expenditures and then, offset by a deferred inflow of resources, as they are not available to pay current expenditures. Likewise, when the note is collected, it is reflected in revenue. This is the net change between notes receivable collected and issued.

(62,474)

Compensated absence expenditures reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in a governmental fund. This is the net change in compensated absences for the current period.

(146,273)

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. In addition, changes in Fiduciary Net Position and Total Pension Liability are deferred inflows and outflows and amortized. This is the difference between accrual-basis pension costs and actual employer contributions and amortization of deferred inflows and outflows in the current fiscal year.

(1,956,511)

Change in net position of governmental activities

\$ 1,859,835

The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
Statement of Net Position
Proprietary Funds
June 30, 2019

	Business-type Activities-Enterprise Funds		
	Water Fund	Sewer Fund	Total
Assets			
Current Assets:			
Cash and Investments	\$ 6,321,578	\$ 9,342,666	\$ 15,664,244
Cash and Investments with Fiscal Agent	1,206,643	15,342,761	16,549,404
Accounts Receivable	690,017	534,242	1,224,259
Interest Receivable	7,753	11,458	19,211
Inventory	85,923		85,923
Total Current Assets	<u>8,311,914</u>	<u>25,231,127</u>	<u>33,543,041</u>
Noncurrent Assets:			
Capital Assets:			
Land	99,357	179,040	278,397
Machinery and Equipment	4,494,172	1,579,924	6,074,096
Infrastructure	23,220,868	21,268,740	44,489,608
Construction In Progress	819,423		819,423
Less:			
Accumulated Depreciation	<u>(18,806,316)</u>	<u>(16,642,477)</u>	<u>(35,448,793)</u>
Total Noncurrent Assets	<u>9,827,504</u>	<u>6,385,227</u>	<u>16,212,731</u>
Deferred Outflows of Resources:			
Pension related	154,870	99,559	254,429
Total Deferred Outflows of Resources	<u>154,870</u>	<u>99,559</u>	<u>254,429</u>
Total Assets and Deferred Outflows of Resources	<u>18,294,288</u>	<u>31,715,913</u>	<u>50,010,201</u>
Liabilities			
Current Liabilities:			
Accounts Payable	131,223	6	131,229
Deposits Payable	257,578	278,552	536,130
Long Term Debt - Due within One Year	946,212	687,154	1,633,366
Total Current Liabilities	<u>1,335,013</u>	<u>965,712</u>	<u>2,300,725</u>
Noncurrent Liabilities:			
Compensated Absences	73,664	35,837	109,501
Net Pension Liability	534,407	343,550	877,957
Due in More Than One Year	6,566,014	21,524,600	28,090,614
Total Noncurrent Liabilities	<u>7,174,085</u>	<u>21,903,987</u>	<u>29,078,072</u>
Deferred Inflows of Resources:			
Pension related	57,507	36,969	94,476
Total Deferred Inflows of Resources	<u>57,507</u>	<u>36,969</u>	<u>94,476</u>
Total Liabilities and Deferred Inflows of Resources	<u>8,566,605</u>	<u>22,906,668</u>	<u>31,473,273</u>
Net Position			
Net Investment in Capital Assets	3,521,921	(483,766)	3,038,155
Unrestricted	6,205,762	9,293,011	15,498,773
Total Net Position	<u>\$ 9,727,683</u>	<u>\$ 8,809,245</u>	<u>\$ 18,536,928</u>

The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2019

	Business-type Activities - Enterprise funds		
	Water Fund	Sewer Fund	Total
Operating Revenues:			
Charges for Services	\$ 5,802,196	\$ 5,199,735	\$ 11,001,931
Other Operating Revenue	332,983	1,993	334,976
Total Operating Revenues	6,135,179	5,201,728	11,336,907
Operating Expenses:			
Personnel	1,512,278	1,102,897	2,615,175
Administrative	589,375	1,003,401	1,592,776
Materials and Supplies	789,291	318,294	1,107,585
Maintenance	512,514	707,307	1,219,821
Depreciation	1,244,061	1,538,097	2,782,158
Total Operating Expenses	4,647,519	4,669,996	9,317,515
Operating Income	1,487,660	531,732	2,019,392
Non-operating Revenues (Expenses):			
Interest Revenue	29,492	69,012	98,504
Interest Expense	(300,829)	(662,544)	(963,373)
Total Non-Operating Revenue (Expenses)	(271,337)	(593,532)	(864,869)
Income (Loss) before transfers	1,216,323	(61,800)	1,154,523
Transfers			
Transfers Out	(50,088)	(17,242)	(67,330)
Total Transfers	(50,088)	(17,242)	(67,330)
Change in Net Position	1,166,235	(79,042)	1,087,193
Net Position - Beginning of Fiscal Year	8,561,448	8,888,287	17,449,735
Net Position - End of Fiscal Year	\$ 9,727,683	\$ 8,809,245	\$ 18,536,928

The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2019

	Business-type Activities - Enterprise Funds		
	Water Fund	Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Users	\$ 5,958,310	\$ 5,058,661	\$ 11,016,971
Cash Payments to Suppliers and Contractors	(1,798,481)	(2,062,277)	(3,860,758)
Cash Payments to Employees	(1,137,792)	(887,150)	(2,024,942)
Net Cash Provided (Used) By Operating Activities	3,022,037	2,109,234	5,131,271
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers Out	(50,088)	(17,242)	(67,330)
Net Cash Provided (Used) By Noncapital Financing Activities	(50,088)	(17,242)	(67,330)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest Received	26,848	65,329	92,177
Net Cash Provided (Used) in Investing Activities	26,848	65,329	92,177
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of Property, Plant, and Equipment	(941,318)	(151,000)	(1,092,318)
Proceeds from Debt Borrowings		16,699,935	16,699,935
Principal Payments on Debt Borrowings	(865,000)	(2,670,000)	(3,535,000)
Interest Paid	(342,041)	(673,700)	(1,015,741)
Net Cash Provided (Used) In Capital and Related Financing Activities	(2,148,359)	13,205,235	11,056,876
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	850,438	15,362,556	16,212,994
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	6,677,783	9,322,871	16,000,654
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	\$ 7,528,221	\$ 24,685,427	\$ 32,213,648
Reconciliation to Statement of Net Position:			
Cash and Investments	\$ 6,321,578	\$ 9,342,666	\$ 15,664,244
Cash and Investments with Fiscal Agent	1,206,643	15,342,761	16,549,404
	<u>\$ 7,528,221</u>	<u>\$ 24,685,427</u>	<u>\$ 32,213,648</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating Income (Loss)	<u>\$ 1,487,660</u>	<u>\$ 531,732</u>	<u>\$ 2,019,392</u>
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	1,244,061	1,538,097	2,782,158
Changes in Assets, Deferred Outflows, Liabilities, and Deferred Inflows:			
(Increase) Decrease in Accounts Receivable	(176,869)	(143,067)	(319,936)
Increase (Decrease) in Accounts Payable	56,084	(51,599)	4,485
Increase (Decrease) in Compensated Absences	50,773	7,643	58,416
Increase (Decrease) in Net Pension Liability	(12,930)	(8,312)	(21,242)
(Increase) Decrease in Pension Related Deferred Outflows	298,490	191,889	490,379
Increase (Decrease) in Pension Related Deferred Inflows	38,153	24,527	62,680
Increase (Decrease) in Deposits Payable	36,615	18,324	54,939
Total Adjustments	1,534,377	1,577,502	3,111,879
Net Cash Provided (Used) By Operating Activities	<u>\$ 3,022,037</u>	<u>\$ 2,109,234</u>	<u>\$ 5,131,271</u>

The notes to the financial statements are an integral part of this statement.

FIDUCIARY FUNDS

Agency Funds and Private Purpose Trust Funds are used to account for the receipt and disbursement of various taxes, deposits, deductions, and property collected by the City, acting in the capacity of an agent for distribution to other governmental units or other organizations. The agency fund and private purpose trust fund maintained by the City is presented below.

Agency Fund - This fund holds assets and liabilities for CFDs.

RDA Successor Agency - This fund accounts for the former redevelopment agency.

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CITY OF IMPERIAL
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
June 30, 2019

	Private Purpose Trust Fund	
	RDA	
	Successor Agency	Agency Fund
ASSETS		
Cash and investments	\$ 1,968,000	\$ -
Cash and investments with fiscal agent		3,320,196
Interest receivable	2,413	
Loans receivable	501,073	
Capital assets, net of accumulated depreciation	311,012	
	<u>2,782,498</u>	
Total Assets	<u>2,782,498</u>	<u>\$ 3,320,196</u>
LIABILITIES		
Deposits payable	\$ -	\$ 3,320,196
Long-term debt, due within one year	755,000	
Long-term debt, due in more than one year	18,435,000	
	<u>19,190,000</u>	
Total Liabilities	<u>19,190,000</u>	<u>\$ 3,320,196</u>
NET POSITION		
Held in trust for others	(16,407,502)	
Total Net Position	<u>\$ (16,407,502)</u>	

The notes to the financial statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF IMPERIAL
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2019**

	Private Purpose Trust Fund RDA Successor Agency
Additions:	
Intergovernmental	\$ 1,901,184
Interest	7,393
Total additions	<u>1,908,577</u>
Deductions:	
Community Development	112,290
Interest Expense	675,613
Contribution to City	<u>250,000</u>
Total deductions	<u>1,037,903</u>
Change in net position	870,674
Net Position - July 1, 2018	<u>(17,278,176)</u>
Net Position - June 30, 2019	<u><u>\$ (16,407,502)</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Imperial is a municipal corporation governed by an elected five-member City Council who, in turn, elects one of its members to serve as the Mayor. As required by accounting principles generally accepted in the United States of America, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the City. The blended component units have a June 30 fiscal year end to coincide with the City's.

Blended Component Units. In May 1994, the Imperial Financing Authority (Authority) was formed in order to provide a funding vehicle for necessary street improvements within the City. The governing board of the Imperial Financing Authority is the City Council, and the City Manager acts as Executive Director. A separate financial report is not being issued for the Imperial Financing Authority. The activity of the Authority is reported in the General Fund of the City.

The Imperial Community Facilities District (District) was formed in order to provide funding for necessary community development projects within the City. The City currently has six separate Districts: 2004-1 Victoria, 2004-2 Mayfield, 2004-3 Bratton, 2005-1 Springfield, 2006-Monterrey Park, and 2006-2 Savannah Ranch.

B. Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the City). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted net positions are available, unrestricted resources are used only after the restricted resources are depleted.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

Fund Financial Statements

The fund financial statements provide information about the City's funds, including fiduciary funds. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds; each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

Proprietary funds distinguish *operating* revenues from *Nonoperating*, such as charges for services, as they result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The City reports two major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the City that are not accounted for through other funds. For the City, the General Fund includes activities such as public protection, public works and facilities, parks and recreation, and community development.
- The *LTA Measure D Special Revenue Fund* was established to account for all proceeds and expenditures associate with street and highway projects received as part of the local transportation authority Measure D sales tax.

The City reports the following two major enterprise funds:

- The *Water Fund* was established to account for the financial activity for the purpose of operation and maintenance of City's water utility. The costs of providing these services to the general public are financed or recovered through user charges.
- The *Sewer Fund* was established to account for the financial activity for the purpose of operation and maintenance of the City's sewer system including the wastewater treatment plant. The costs of providing these services to the general public are financed or recovered through user charges.

The City reports the following additional fund types:

Fiduciary Funds

Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

Private Purpose Trust Fund accounts for the operations of the former redevelopment agency.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting and Measurement Focus

The government-wide, proprietary, and fiduciary funds financial statements except for Agency Funds (that have no measurement focus) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues available if they are collected within 60 days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for debt service expenditures which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and capital leases are reported as other financing sources.

Property taxes, transient occupancy taxes, and interest are susceptible to accrual. Sales taxes collected and held by the state at fiscal year-end on behalf of the City are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

D. Assets, Liabilities, and Equity

1. Deposits and Investments

In order to maximize the flexibility of its investment program and to aid in cash budgeting, the City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represents that fund's equity share of the City's cash and investment pool. As the City places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

Interest income earned on pooled cash and investments is allocated monthly to the various funds based on month-end balances and is adjusted at fiscal year-end. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

1. Deposits and Investments (Continued)

In accordance with the State of California Government Code, the City adopts an investment policy annually that, among other things, authorizes types and concentrations of investments and maximum investment terms.

The City's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from SEC-registered securities exchanges or NASDAQ dealers. LAIF determines the fair value of its portfolio quarterly and reports a factor to the City; the City applies that factor to convert its share of LAIF from amortized cost to fair value. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the City has defined cash and cash equivalents to be change and petty cash funds, equity in the City's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

Investments are stated at fair value in accordance with GASB Statement No.31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Short-term investments are reported at cost, which approximates fair value. The fair values are based on quoted market prices, if available, or estimated using quoted market prices for similar securities. Securities traded on national or international exchanges are valued at the last reported sales price at current exchange rates. Interest, dividends, and realized and unrealized gains and losses, based on the specific identification method, are included in interest revenue when earned.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Property tax revenue is recognized in the fiscal year for which the taxes have been levied providing they become available. Available means when due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities of the current period. The County of Imperial collects property taxes for the City and Agency. Tax liens attach annually on the first day in January preceding the fiscal year for which the taxes are levied. The tax levy covers the fiscal period July 1st to June 30th. One-half of the taxes on real property are due on November 1st; the second installment is due on March 1st. All taxes are delinquent, if unpaid by December 10th and April 10th respectively. Unsecured personal property taxes become due on July 1st of each year and are delinquent, if unpaid by August 31st.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

4. Capital Assets

Capital assets, which include property, plant, equipment, fine art, and infrastructure assets (e.g., roads, bridges, sidewalks, traffic lights and signals, street lights, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the capital asset or materially extend capital asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized during the fiscal year ended June 30, 2019.

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets				Years
Buildings				30
Improvements other than buildings				30
Infrastructure				20 to 40
Utility systems				40 to 75
Vehicles				5 to 15
Computer equipment				7
Other equipment and furnishings				7

5. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. All vacation and sick leave benefits are accrued as earned by employees. A portion of unused sick leave benefits, varying by employee bargaining unit, vests and is payable upon retirement. For proprietary funds, a current liability is reported for that portion of the estimated value of vacation and sick leave benefits to be used during the subsequent fiscal year, and the estimated value of vacation vested sick leave benefits of employees approaching or at their respective retirement ages. The balance is considered a long-term obligation.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

5. Compensated Absences (Continued)

A liability is accrued for all earned but unused leave benefits in the government-wide and enterprise fund statements. This liability will be liquidated as either additional cash payments in the event of employee termination or as part of budgeted salary expenditures if used by employees as compensated leave time while still employed by the City. In the fund financial statements, governmental funds accrue current liabilities for material vacation leave benefits due on demand to governmental fund employees that have terminated prior to fiscal year-end. Non-current amounts will be recorded as fund expenditures in the fiscal year in which they are paid or become due on demand to terminated employees.

6. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Debt premiums and discounts are deferred and amortized over the life of the indebtedness using the straight line method. Notes payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize debt premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net Investment In Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the City, not restricted for any project or other purpose.

When an expense is incurred for purposes for which both restricted and unrestricted resources are available, the City's policy is to apply restricted resources first.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Balance

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

- Nonspendable fund balance – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance – amounts that can only be used for specific purposes determined by formal action of the City's highest level of decision-making authority (the City Council) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- Assigned fund balance – amounts that are constrained by the City's intent to be used for specific purposes. The intent can be established at either the highest level of decision making, or by a body or an official designated for that purpose.
- Unassigned fund balance – the residual classification for the City's funds that include amounts not contained in the other classifications.

The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution.

G. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements.

Statement No. 84	"Fiduciary Activities"	The provisions of this statement are effective for fiscal years beginning after December 15, 2018.
Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 89	"Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 90	"Majority Equity Interest and Amendment of GASB Statements No. 14 and No. 61"	The provisions of this statement are effective for fiscal years beginning after December 15, 2018.
Statement No. 91	"Conduit Debt Obligations"	The provisions of this Statement are effective for fiscal years beginning after December 15, 2020.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

a. General Budget Policies

1. The annual budget adopted by the City Council provides for the general operation of the City. It includes proposed expenditures and the means of financing them.
2. The City Council approves total budgeted appropriations and any amendments to appropriations throughout the fiscal year. All amendments made during the fiscal year are included in the budgetary amounts reported herein. The “appropriated budget” covers all City expenditures, with the exception of debt service on bond issues and capital improvement projects carried forward from prior fiscal years, which expenditures constitute legally authorized “non-appropriated budget”. Actual expenditures may not exceed budgeted appropriations at the fund level, which is the legal level of control.
3. Formal budgetary integration is employed as a management control device during the fiscal year. Commitments for materials and services, such as purchase orders and contracts, are recorded as encumbrances to assist in controlling expenditures. Appropriations which are encumbered, lapse at fiscal year-end, and then are added to the following fiscal year’s budgeted appropriations.
4. Budgets for the General and Special Revenue Funds are adopted on a basis substantially consistent with accounting principles generally accepted in the United States of America (USGAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items. For the fiscal year ended June 30, 2019, there were no budgets adopted for the following funds: Traffic Congestion Relief, Dial-A-Ride, Asset Forfeiture, ED CDBG, Prop 1B, Police Technology Grant, Austin Worthington, AB 109, Community Services Grant, STPL, and Prop 10 Library.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.

Budget comparisons are not presented for the Proprietary Funds, as the City is not legally required to adopt a budget for these fund types.

B. Budget/USGAAP Reconciliation

No funds adopted project-length or budgetary basis budgets and, therefore, no schedule reconciling the amounts on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual to the amounts on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances has been prepared.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

C. Excess of Expenditures over Appropriations

For the fiscal year ended June 30, 2019, the following funds had excess expenditures over appropriations.

Fund	Amount
<u>Nonmajor Governmental Funds:</u>	
COPS Grant 2018	\$ 5,946
CDBG Home	14
Housing Rehabilitation	677,265
Paseo Del Sol Landscaping and Lighting	5,246
Park Impact Fees	1,984,339

D. Deficit Fund Equity

At June 30, 2019, the following funds had an accumulated deficit:

Fund	Amount
<u>Nonmajor Governmental Funds:</u>	
Prop 1B	\$ 164,419
Police Technology Grant	112,075
STPL	615,001
<u>Private Purpose Trust Fund:</u>	
RDA Successor Agency	16,407,502

These fund balance deficits are primarily due to the City incurring costs in excess of revenues. The Funds should alleviate these deficits as revenues are received or as General Fund transfers funds.

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2019 are classified in the accompanying financial statements as follows:

Statement of net position:		
Cash and investments	\$	31,376,915
Cash and investments with fiscal agents		16,549,404
Fiduciary funds:		
Cash and investments		1,968,000
Cash and investments with fiscal agents		3,320,196
Total cash and investments	\$	<u>53,214,515</u>

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Cash and investments as of June 30, 2019 consist of the following:

Cash on hand	\$ 450
Deposits with financial institutions	25,970,210
Investments	26,243,855
Total cash and investments	<u>\$ 52,214,515</u>

A. Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City of Imperial (City) by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City rather than the general provisions of the California Government Code or the City's investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Bonds issued by the City	N/A	None	None
US Treasury Obligations	5 years	None	None
Federal Agency Issues	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Bankers' Acceptances	180 days	40%	30%
Medium Term Notes	5 years	30%	None
Money Market Mutual Funds	N/A	None	10%
Commercial Paper	270 days	25%	None
County Pool Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	\$65 Million
Collateralized Bank Deposits	N/A	None	None
Mortgage Pass-through Securities	5 years	20%	None
Shares of Beneficial Interest by a JPA	N/A	None	None

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

B. Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the Investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 – CASH AND INVESTMENTS (Continued)

B. Investments Authorized by Debt Agreements (Continued)

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	N/A	None	None
U.S. Treasury Obligations	N/A	None	None
State Obligations	N/A	None	None
U.S. Government Agency Issues	N/A	None	None
Money Market Mutual Fund	N/A	None	None
Bankers Acceptances	N/A	None	None
Commercial Paper	270 days	None	None
Certificates of Deposit	N/A	None	None
Repurchase Agreements	N/A	None	None
Investment Agreements	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

C. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

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

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25-60 Months</u>	<u>More Than 60 Months</u>
State Investment Pool (LAIF)	\$ 6,271,872	\$ 6,271,872	\$ -	\$ -	\$ -
Certificates of Deposit	102,383	102,383			
Held by Bond Trustees:					
Money Market Funds	19,869,600	19,869,600			
	<u>\$ 26,243,855</u>	<u>\$ 26,243,855</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

D. Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City has no investments (including investments held by bond trustees) that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above).

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 – CASH AND INVESTMENTS (Continued)

E. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating, as of fiscal year end, for each investment type.

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End			
				AAA	AA	A	Not Rated
State Investment Pool	\$ 6,271,872	N/A	\$ -	\$ -	\$ -	\$ -	\$ 6,271,872
Certificates of Deposit	102,383	N/A					102,383
Held by Bond Trustee:							
Money Market Funds	19,869,600	N/A					19,869,600
Total	<u>\$ 26,243,855</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,243,855</u>

F. Concentration of Credit Risk

The investment policy of the City contains limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer (other than money market) that represent 5% or more of total City's investments.

G. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2019, all of the City's deposits with financial institutions in excess of federal depository insurance limits were held in collateralized accounts.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 – CASH AND INVESTMENTS (Continued)

H. Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

I. Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy establish by generally accepted accounting principles. These principles recognize a three tiered fair value hierarchy as follows: Level 1 – Investments reflect prices quoted in active markets; Level 2 – Investments reflect prices that are based on similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and Level 3 – Investments reflect prices based upon unobservable sources. The City did not have any investments applicable to recurring fair value measurements as of June 30, 2019.

NOTE 4 – INTERFUND TRANSACTIONS

A. Interfund Receivables and Payables

During the course of normal operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds". The following presents a summary of current interfund balances at June 30, 2019:

Receivable Fund	Amount	Payable Fund	Amount
Major Governmental Fund:		Nonmajor Governmental Funds:	
General Fund	\$ 891,495	Prop 1B Fund	\$ 164,419
		Police Technology Grant Fund	112,075
Totals	<u>\$ 891,495</u>	STPL Fund	<u>615,001</u>
		Totals	<u>\$ 891,495</u>

B. Transfers between Funds

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations, and re-allocations of special revenues. All inter-fund transfers between individual government funds have been eliminated on the government-wide statements. The following schedule briefly summarizes the City's transfer activity for the fiscal year ended June 30, 2019:

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 4 – INTERFUND TRANSACTIONS (CONTINUED)

B. Transfers between Funds (Continued)

Fund	Transfers-in	Transfers-out
Major Governmental Funds:		
General Fund	\$ 999,296	\$ -
LTA Measure D		231,925
Major Enterprise Funds:		
Water Fund		50,088
Sewer Fund		17,242
Nonmajor Governmental Funds:		
TCRF Special Revenue Fund		10,000
Traffic Safety Special Revenue Fund		2,500
Gas Tax Special Revenue Fund		425,397
Local Transportation Special Revenue Fund		5,000
Successor Agency Housing Special Revenue Fund		430,745
Public Safety Prop 172 Special Revenue Fund		96,916
COPS Grant 2017 Special Revenue Fund	3,121	7,918
COPS Grant 2018 Special Revenue Fund		3,100
COPS Grant 2016 Special Revenue Fund	7,148	
RLA Special Revenue Fund		15,523
Wildflower Landscaping and Lighting Special Revenue Fund		7,100
Paseo Del Sol Landscaping and Lighting Special Revenue Fund		14,900
COPS Grant 2015 Special Revenue Fund	32	
Sky Ranch District Special Revenue Fund		27,375
Library Literacy Special Revenue Fund		13,760
AB 109 Funding Special Revenue Fund	217	
Housing General Special Revenue Fund		8,000
Parking Impact Fees Special Revenue Fund	357,675	
Totals	<u>\$ 1,367,489</u>	<u>\$ 1,367,489</u>

NOTE 5 – CAPITAL ASSETS

Capital Asset activity for the fiscal year ended June 30, 2019 was as follows:

	Balance at July 1, 2018	Additions	Deletions	Balance at June 30, 2019
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 3,329,400	\$ -	\$ -	\$ 3,329,400
Construction in progress	790,789	2,939,210		3,729,999
Total capital assets, not being depreciated	<u>4,120,189</u>	<u>2,939,210</u>		<u>7,059,399</u>
Capital assets, being depreciated:				
Machinery and Equipment	6,613,558	108,300		6,721,858
Infrastructure	39,019,307			39,019,307
Total capital assets being depreciated	<u>45,632,865</u>	<u>108,300</u>		<u>45,741,165</u>
Less accumulated depreciation for:				
Machinery and Equipment	(5,929,579)	(306,909)		(6,236,488)
Infrastructure	(16,416,492)	(1,498,340)		(17,914,832)
Total accumulated depreciation	<u>(22,346,071)</u>	<u>(1,805,249)</u>		<u>(24,151,320)</u>
Total capital assets, being depreciated, net	<u>23,286,794</u>	<u>(1,696,949)</u>		<u>21,589,845</u>
Governmental activities capital assets, net	<u>\$ 27,406,983</u>	<u>\$ 1,242,261</u>	<u>\$ -</u>	<u>\$ 28,649,244</u>

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 5 – CAPITAL ASSETS (CONTINUED)

Capital Asset activity for the fiscal year ended June 30, 2019 was as follows (continued):

	Balance at July 1, 2018	Additions	Deletions	Balance at June 30, 2019
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 278,397	\$ -	\$ -	\$ 278,397
Construction in progress	819,423			819,423
Total capital assets, not being depreciated	<u>1,097,820</u>			<u>1,097,820</u>
Capital assets, being depreciated:				
Buildings and Improvements	18,408,424	862,188		19,270,612
Machinery and Equipment	5,843,963	230,131		6,074,094
Infrastructure	25,218,997			25,218,997
Total capital assets, being depreciated	<u>49,471,384</u>	<u>1,092,319</u>		<u>50,563,703</u>
Less accumulated depreciation for:				
Buildings and Improvements	(13,866,046)	(695,078)		(14,561,124)
Machinery and Equipment	(4,289,813)	(608,161)		(4,897,974)
Infrastructure	(14,510,775)	(1,478,918)		(15,989,693)
Total accumulated depreciation	<u>(32,666,634)</u>	<u>(2,782,158)</u>		<u>(35,448,792)</u>
Total capital assets, being depreciated, net	<u>16,804,750</u>	<u>(1,689,839)</u>		<u>15,114,911</u>
Business-type activities capital assets, net	<u>\$ 17,902,570</u>	<u>\$ (1,689,839)</u>	<u>\$ -</u>	<u>\$ 16,212,731</u>

Depreciation

Depreciation expense was charged to governmental functions as follows:

General Government	\$ 601,750
Public Works	601,750
Public Safety	<u>601,749</u>
Total depreciation expense – governmental functions	<u>\$ 1,805,249</u>

Depreciation expense was charged to business-type functions as follows:

Water	\$ 1,244,061
Sewer	<u>1,538,097</u>
Total depreciation expense – business-type functions	<u>\$ 2,782,158</u>

NOTE 6 – NOTES RECEIVABLE

The City has established a number of housing assistance loan programs using HOME Investment Partnerships Program grant funds. These loans consist of several loans for first-time home buyers assistance and home rehabilitation assistance loans for qualified persons. The City also utilizes Community Development Block Grant (CDBG) to provide business assistance loans and home rehabilitation loans to qualified persons.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 – LONG-TERM LIABILITIES

The following is a schedule of long-term liabilities for Governmental Activities and Business-type Activities for the fiscal year ended June 30, 2019:

	Balance at June 30, 2018	Additions	Repayments	Balance at June 30, 2019	Due Within One Year
Governmental Activities:					
Compensated absences	\$ 407,683	\$ 202,328	\$ (56,055)	\$ 553,956	\$ -
Total	<u>\$ 407,683</u>	<u>\$ 202,328</u>	<u>\$ (56,055)</u>	<u>\$ 553,956</u>	<u>\$ -</u>
Business-type Activities:					
Water Fund:					
Compensated absences	\$ 22,891	\$ 72,763	\$ (21,990)	\$ 73,664	\$ -
2005 Certificates of participation	1,595,000		(60,000)	1,535,000	60,000
2012 Certificates of participation	6,480,000		(805,000)	5,675,000	845,000
2012 Certificates of participation premium	343,438		(41,212)	302,226	41,212
Sewer Fund:					
Compensated absences	28,194	32,777	(25,134)	35,837	
2005 Certificates of participation	2,105,000		(2,105,000)		
2012 Certificates of participation	5,995,000		(565,000)	5,430,000	580,000
2012 Certificates of participation premium	92,975		(11,156)	81,819	11,156
2019 Wastewater revenue bonds		15,620,000		15,620,000	60,000
2019 Wastewater revenue bonds premium		1,079,935		1,079,935	35,998
Total	<u>\$ 16,662,498</u>	<u>\$ 16,805,475</u>	<u>\$ (3,634,492)</u>	<u>\$ 29,833,481</u>	<u>\$ 1,633,366</u>

1. Business -type Activities – Water/Wastewater Parity 2005 COP

On November 1, 2005, the City issued the Parity 2005 certificates of participation in the amount of \$2,160,000 for the water facility and \$2,845,000 for the wastewater facility. The proceeds were used to finance certain capital improvements to the City's water and wastewater systems. Interest will be payable semi-annually on April and October 15 commencing on April 15, 2006. As of June 30, 2019, the balance remaining for Water refunding is \$1,535,000. The Wastewater Parity 2005 certificates of participation were refunded with the 2019 Wastewater revenue bonds.

Annual debt service requirements for the certificates are shown below:

Fiscal Year Ended June 30,	2005 Certificates of Participation - Water		
	Principal	Interest	Total
2020	\$ 60,000	\$ 70,582	\$ 130,582
2021	65,000	67,862	132,862
2022	65,000	64,969	129,969
2023	70,000	61,931	131,931
2024	75,000	58,631	133,631
2025-2029	425,000	236,861	661,861
2030-2034	525,000	124,094	649,094
2035-2038	250,000	12,114	262,114
	<u>\$ 1,535,000</u>	<u>\$ 697,044</u>	<u>\$ 2,232,044</u>

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

2. Business -type Activities – Water/Wastewater 2012 COP

On April 1, 2012, the City issued the 2012 certificates of participation in the amount of \$10,065,000 for the water facility and \$8,550,000 for the wastewater facility. The proceeds of the sale were used together with other available moneys to provide funds to the City to prepay and defease on a current basis the City's Refunding Certificates of Participation Series 2001 of which \$7,190,000 (water) and \$4,995,000 (sewer) remained outstanding, and to finance certain capital improvements to the City's water and wastewater system, to fund a reserve fund for the Bonds, and to pay certain costs of issuing the Bonds. Interest is payable semi-annually on April and October 15 commencing on October 15, 2012. As of June 30, 2019, the balances remaining for Water and Wastewater Refunding COPs are \$5,675,000 and \$5,430,000 respectively.

Annual debt service requirements for the Certificates of Participation are shown below:

Fiscal Year Ended June 30,	2012 Certificates of Participation - Water		
	Principal	Interest	Total
2020	\$ 845,000	\$ 242,987	\$ 1,087,987
2021	885,000	199,737	1,084,737
2022	595,000	167,943	762,943
2023	615,000	147,512	762,512
2024	635,000	120,875	755,875
2025-2028	2,100,000	161,000	2,261,000
	<u>\$ 5,675,000</u>	<u>\$ 1,040,054</u>	<u>\$ 6,715,054</u>

Fiscal Year Ended June 30,	2012 Certificates of Participation - Wastewater		
	Principal	Interest	Total
2020	\$ 580,000	\$ 213,850	\$ 793,850
2021	610,000	184,100	794,100
2022	640,000	158,450	798,450
2023	660,000	136,500	796,500
2024	690,000	110,287	800,287
2025-2028	2,250,000	145,986	2,395,986
	<u>\$ 5,430,000</u>	<u>\$ 949,173</u>	<u>\$ 6,379,173</u>

3. Business -type Activities – Wastewater Revenue Bonds 2019

On May 1, 2019, the City issued the 2019 Wastewater revenue bonds in the amount of \$15,620,000. The proceeds of the sale were used to provide funds to the City to prepay and defease on a current basis the City's Wastewater Parity COP 2005 in the amount of \$2,105,000 and to finance certain capital improvements to the City's wastewater system, to fund a reserve fund for the Bonds, and to pay certain costs of issuing the Bonds. Interest is payable semi-annually on April and October 15 commencing on October 15, 2019. As of June 30, 2019, the balance outstanding for 2019 Wastewater revenue bonds was \$15,620,000.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

3. Business -type Activities – Wastewater Revenue Bonds 2019 (Contiued)

Annual debt service requirements for the Revenue Bonds is shown below:

Fiscal Year Ended June 30,	2019 Wastewater Revenue Bonds		
	Principal	Interest	Total
2020	\$ 60,000	\$ 573,126	\$ 633,126
2021	75,000	597,800	672,800
2022	80,000	595,476	675,476
2023	85,000	593,000	678,000
2024	80,000	590,526	670,526
2025-2029	1,215,000	2,871,952	4,086,952
2030-2034	2,835,000	2,335,502	5,170,502
2035-2039	3,030,000	1,716,330	4,746,330
2040-2044	3,310,000	1,153,804	4,463,804
2045-2049	3,975,000	476,710	4,451,710
2050	875,000	14,220	889,220
	<u>\$ 15,620,000</u>	<u>\$ 11,518,446</u>	<u>\$ 26,249,226</u>

3. Compensated Absences

The City's policy relating to compensated absences is described in Note (1). Compensated absences are liquidated primarily by the general fund and proprietary funds. The total amount outstanding at June 30, 2019, was \$502,008 for governmental activities and \$109,501 for business-type activities.

NOTE 8 – RISK MANAGEMENT

California Joint Powers Insurance Authority (CJPIA)

The City is a member of the California Joint Powers Insurance Authority's (Authority) Joint Liability Protection and worker's compensation coverage programs. The Authority is composed of 119 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group-purchased insurance for property and other lines of coverage. The Authority began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

Audited financial statements for the Authority are available from Finance Director, at California Joint Powers Insurance Authority, 8081 Moody Street, La Palma, California 90623.

NOTE 9 – CONTINGENT LIABILITIES

The City is subject to litigation arising in the normal course of business. In the opinion of the City's management, there is no pending litigation that is likely to have a material adverse effect on the financial position of the City.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

The City does not offer any other post-employment benefits.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 11 – PENSION PLAN

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plans and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

A. General Information about the Pension Plan

Plan Descriptions - All qualified employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Plans, cost sharing defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

A. General Information about the Pension Plan (Continued)

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 benefits in effect at June 30, 2019, are summarized as follows:

	City Misc Plan		City Safety Plan	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2% @ 55	2% @ 62	3.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	50	62
Monthly benefits, as a % of eligible compensation	2.00%	2.00%	3.0%	1.0% to 2.5%
Required employee contribution rates	7.00%	6.25%	9.00%	11.50%
Required employer contribution rates	6.709%	6.237%	13.813%	6.237%

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 11 – PENSION PLAN (Continued)

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

As of June 30, 2019, the City reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

Proportionate Share of Net Pension Liability	
Misc. Plan	Safety Plan
\$ 1,781,201	\$ 2,326,685

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, 2018, 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, 2017 rolled forward to June 30, 2018 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, 2017 and 2018 was as follows:

	City Miscellaneous Plan	City Safety Plan
Proportion - June 30, 2017	0.04640%	0.03980%
Proportion - June 30, 2018	0.04726%	0.03965%
Change - Increase (Decrease)	0.00086%	-0.00014%

For the fiscal year ended June 30, 2019, the City recognized pension expense of \$324,247. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 396,147	\$ -
Net differences between projected and actual earnings on pension plan investments	24,559	
Difference between actual vs proportionate contribution		(274,445)
Changes in assumptions	431,351	(80,567)
Difference in actual experience	118,334	(23,446)
Adjustment due to differences in proportions	220,063	(63,590)
Total	\$ 1,190,454	\$ (442,048)

\$396,147 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, 2020. 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:

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 11 – PENSION PLAN (Continued)

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

Fiscal Year Ended June 30,	Amount
2020	\$ 327,497
2021	196,495
2022	(139,598)
2023	(32,135)
Total	<u>\$ 352,259</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, 2018, using an annual actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 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, 2018 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2017	June 30, 2017
Measurement Date	June 30, 2018	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.50%	2.50%
Payroll Growth	3.00%	3.00%
Projected Salary Increase	3.30%-14.20% (1)	3.30%-14.20% (1)
Investment Rate of Return	7.00% (2)	7.00% (2)
Mortality	Derived using CalPERS' Membership Data for all	

(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, 2017 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 7.15% 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 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 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.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 11 – PENSION PLAN (Continued)

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

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.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Year 1 - 10(a)	Real Return Years 11+(b)
Global Equity	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100.00%		

(a) An expected inflation of 2.00% used for this period.

(b) An expected inflation of 2.92% used for this period.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 11 – PENSION PLAN (Continued)

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

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>Discount Rate -1%</u>	<u>Current Discount Rate</u>	<u>Discount Rate +1%</u>
	6.15%	7.15%	8.15%
Employer's Net Pension Liability - Miscellaneous	\$ 3,137,966	\$ 1,781,201	\$ 661,213
Employer's Net Pension Liability - Safety	3,450,055	2,326,685	1,406,284
Employer's Net Pension Liability - Total	<u>\$ 6,588,022</u>	<u>\$ 4,107,886</u>	<u>\$ 2,067,498</u>

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

NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Imperial (City) that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the city or other unit of local government will agree to serve as the “successor agency” to hold the assets units until they are distributed to other units of state and local government. On January 10, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of the City resolution number 2012-04.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence as of the date of the dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)

A. Capital assets of the Successor Agency as of June 30, 2019 consisted of the following:

	Balance at July 1, 2018	Additions	Deletions	Balance at June 30, 2019
Capital assets, not being depreciated:				
Land	\$ 311,012	\$ -	\$ -	\$ 311,012
Total capital assets, not being depreciated	311,012			311,012
Total capital assets, net	\$ 311,012	\$ -	\$ -	\$ 311,012

B. Long-term debt of the Successor Agency as of June 30, 2019, consisted of the following:

	Balance at June 30, 2018	Additions	Deletions	Balance at June 30, 2019	Due within one year
2016 A Series Tax Allocation Bond	\$ 5,615,000	\$ -	\$ (225,000)	\$ 5,390,000	\$ 225,000
2016 B Series Tax Allocation Bond	14,325,000		(525,000)	13,800,000	530,000
Totals	\$ 19,940,000	\$ -	\$ (750,000)	\$ 19,190,000	\$ 755,000

2016 Series A Tax Allocation Bonds

On May 18, 2016, the Successor Agency of the City of Imperial (the "Agency") issued \$6,050,000 refunding the 2005 Tax Allocation Notes. Interest is payable semi-annually every June 1 and December 1 of each year, commencing June 1, 2016 and maturing on June 1, 2037 and ranges from 2% to 4%. As of June 30, 2019, the outstanding principal balance is \$5,390,000.

Fiscal Year Ended June 30,	2016 Series A Tax Allocation Bonds		
	Principal	Interest	Total
2020	\$ 225,000	\$ 187,050	\$ 412,050
2021	225,000	182,550	407,550
2022	245,000	177,850	422,850
2023	250,000	172,900	422,900
2024	250,000	167,900	417,900
2025-2029	1,360,000	711,200	2,071,200
2030-2034	1,665,000	405,500	2,070,500
2035-2038	1,170,000	71,400	1,241,400
	<u>\$ 5,390,000</u>	<u>\$ 2,076,350</u>	<u>\$ 7,466,350</u>

CITY OF IMPERIAL
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)

2016 Series B Tax Allocation Bonds

On May 18, 2016, the Successor Agency of the City of Imperial (the "Agency") issued \$15,145,000 refunding the 2008 Tax Allocation Notes. Interest is payable semi-annually every June 1 and December 1 of each year, commencing June 1, 2016 and maturing on June 1, 2037 and ranges from 0.75% to 4%. As of June 30, 2019, the outstanding principal balance is \$13,800,000.

Fiscal Year Ended June 30,	2016 Series B Tax Allocation Bonds		
	Principal	Interest	Total
2020	\$ 530,000	\$ 468,543	\$ 998,543
2021	545,000	458,456	1,003,456
2022	550,000	446,818	996,818
2023	560,000	433,631	993,631
2024	580,000	418,656	998,656
2025-2029	3,165,000	1,811,709	4,976,709
2030-2034	3,755,000	1,196,925	4,951,925
2035-2037	4,115,000	369,500	4,484,500
	<u>\$ 13,800,000</u>	<u>\$ 5,604,238</u>	<u>\$ 19,404,238</u>

NOTE 13 – FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

Fund Balances	General	LTDA Measure D	Nonmajor Governmental Funds	Total
<u>Restricted for:</u>				
Community Development	\$ -	\$ -	\$ 2,736,464	\$ 2,736,464
Public Safety			1,232,811	1,232,811
Public Works		4,340,778	3,352,655	7,693,433
Parks and Recreation			1,726,026	1,726,026
Total Restricted		4,340,778	9,047,956	13,388,734
Unassigned:	2,816,683		(891,495)	1,925,188
Total Fund Balances	<u>\$ 2,816,683</u>	<u>\$ 4,340,778</u>	<u>\$ 8,156,461</u>	<u>\$ 15,313,922</u>

NOTE 14 – SUBSEQUENT EVENTS

The City may be negatively impacted by the effects of the worldwide coronavirus pandemic. The City is closely monitoring its operations, liquidity, and reserves and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the full impact to the City's financial position is not known.

CITY OF IMPERIAL
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Property Taxes	\$ 1,758,243	\$ 1,758,243	\$ 1,508,709	\$ (249,534)
Sales and Use Taxes	2,189,251	2,189,251	2,257,348	68,097
Business License Taxes	55,000	55,000	58,044	3,044
Transient Occupancy Tax	22,000	22,000	25,309	3,309
Other Taxes	20,600	20,600	40,236	19,636
Licenses and Permits	10,000	10,000	19,640	9,640
Fines and Forfeitures	119,500	119,500	124,249	4,749
Use of Money and Property	5,000	5,000	27,472	22,472
Charges for Services	2,194,585	2,194,585	2,811,481	616,896
Intergovernmental	1,849,938	1,849,938	2,064,864	214,926
Franchise tax	255,000	255,000	319,974	64,974
Other	245,950	245,950	34,333	(211,617)
Total Revenues	8,725,067	8,725,067	9,291,659	566,592
Expenditures				
Current				
General Government	2,128,696	2,128,696	2,242,155	(113,459)
Public Safety	3,679,695	3,679,695	3,548,896	130,799
Public Works	2,031,083	2,031,083	2,004,397	26,686
Parks and Recreation	1,283,996	1,283,996	1,115,313	168,683
Community Development	682,649	682,649	387,239	295,410
Total Expenditures	9,806,119	9,806,119	9,298,000	508,119
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,081,052)	(1,081,052)	(6,341)	1,074,711
Other Financing Sources (uses):				
Transfers In	1,384,866	1,384,866	999,296	(385,570)
Total Other Financing Sources (Uses)	1,384,866	1,384,866	999,296	(385,570)
Net Change in Fund Balance	303,814	303,814	992,955	689,141
Fund Balance - July 1, 2018	1,823,728	1,823,728	1,823,728	
Fund Balance - June 30, 2019	\$ 2,127,542	\$ 2,127,542	\$ 2,816,683	\$ 689,141

CITY OF IMPERIAL
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LTA MEASURE D SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Sales and Use Taxes	\$ 650,000	\$ 650,000	\$ 799,034	\$ 149,034
Use of Money and Property	5,000	5,000	18,592	13,592
Intergovernmental			1,309,367	1,309,367
Total Revenues	<u>655,000</u>	<u>655,000</u>	<u>2,126,993</u>	<u>1,471,993</u>
Expenditures				
Current				
Public Works			246,430	(246,430)
Capital Outlay	<u>2,265,000</u>	<u>2,265,000</u>	<u>313,954</u>	<u>1,951,046</u>
Total Expenditures	<u>2,265,000</u>	<u>2,265,000</u>	<u>560,384</u>	<u>1,704,616</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,610,000)</u>	<u>(1,610,000)</u>	<u>1,566,609</u>	<u>3,176,609</u>
Other Financing Sources (uses):				
Transfers Out	<u>(236,929)</u>	<u>(236,929)</u>	<u>(231,925)</u>	<u>5,004</u>
Total Other Financing Sources (Uses)	<u>(236,929)</u>	<u>(236,929)</u>	<u>(231,925)</u>	<u>5,004</u>
Net Change in Fund Balance	(1,846,929)	(1,846,929)	1,334,684	3,181,613
Fund Balance - July 1, 2018	<u>3,006,094</u>	<u>3,006,094</u>	<u>3,006,094</u>	
Fund Balance - June 30, 2019	<u>\$ 1,159,165</u>	<u>\$ 1,159,165</u>	<u>\$ 4,340,778</u>	<u>\$ 3,181,613</u>

**CITY OF IMPERIAL
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2019**

Cost Sharing Defined Benefit Pension Plans

Schedule of the City's Proportionate Share of the Net Pension Liability – Last 10 Years*

	June 30, 2019	
	Misc Plan	Safety Plan
Proportion of the net pension liability	0.04726%	0.03965%
Proportionate share of the net pension liability	\$ 1,781,201	\$ 2,326,685
Covered-employee payroll	\$ 3,150,971	\$ 1,550,355
Proportionate Share of the net pension liability as a percentage of covered-employee payroll	56.53%	150.07%
Plan's fiduciary net position	\$ 8,248,766	\$ 5,822,158
Plan's total pension liability	\$ 10,029,967	\$ 8,148,843
Plan fiduciary net position as a percentage of total pension liability	82.24%	71.45%

	June 30, 2018		June 30, 2017		June 30, 2016		June 30, 2015	
	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan
Proportion of the net pension liability	0.04640%	0.03980%	0.04310%	0.04135%	0.03591%	0.04491%	0.05532%	0.04857%
Proportionate share of the net pension liability	\$ 1,829,307	\$ 2,377,969	\$ 1,497,198	\$ 2,141,864	\$ 985,073	\$ 1,850,541	\$ 1,367,153	\$ 1,821,888
Covered-employee payroll	\$ 1,926,480	\$ 1,022,595	\$ 1,739,004	\$ 1,059,307	\$ 1,642,544	\$ 1,032,855	\$ 1,651,054	\$ 1,075,212
Proportionate Share of the net pension liability as a percentage of covered-employee payroll	94.96%	232.54%	86.10%	202.19%	59.97%	179.17%	82.80%	169.44%
Plan's fiduciary net position	\$ 7,433,062	\$ 5,382,173	\$ 6,695,486	\$ 4,662,680	\$ 6,449,768	\$ 5,357,528	\$ 5,663,481	\$ 5,067,491
Plan's total pension liability	\$ 9,262,369	\$ 7,760,142	\$ 8,192,684	\$ 6,804,544	\$ 7,434,841	\$ 7,208,069	\$ 7,030,634	\$ 6,889,379
Plan fiduciary net position as a percentage of total pension liability	80.25%	69.36%	81.73%	68.52%	86.75%	74.33%	80.55%	73.56%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a Golden Handshakes).

Change in Assumptions: In 2017, the accounting discount rate reduced from 7.65% to 7.15%.

*Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

**CITY OF IMPERIAL
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2019**

Cost Sharing Defined Benefit Pension Plans

Schedule of Contributions – Last 10 Years*

	June 30, 2019								
	Misc Plan	Safety Plan							
Contractual required contribution (actuarially determined)	\$ 196,053	\$ 200,094							
Contributions in relation to the actuarially determined contributions	(196,053)	(200,094)							
Contribution deficiency (excess)	\$ -	\$ -							
Covered employee payroll	\$3,150,971	\$ 1,550,355							
Contributions as a percentage of covered employee payroll	6.22%	12.91%							
	June 30, 2018		June 30, 2017		June 30, 2016		June 30, 2015		
	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	
Contractual required contribution (actuarially determined)	\$ 146,000	\$ 152,674	\$ 249,335	\$ 161,109	\$ 223,103	\$ 182,273	\$ 313,414	\$ 374,623	
Contributions in relation to the actuarially determined contributions	(146,000)	(152,674)	(249,335)	(161,109)	(223,103)	(182,273)	(313,414)	(374,623)	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Covered employee payroll	\$ 1,926,480	\$1,022,595	\$ 1,739,004	\$1,059,307	\$ 1,642,544	\$ 1,032,855	\$ 1,651,054	\$ 1,075,212	
Contributions as a percentage of covered employee payroll	7.58%	14.93%	14.34%	15.21%	13.58%	17.65%	18.98%	34.84%	

Notes to Schedule

Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	For detail, see June 30, 2012 Funding Valuation Report
Assets Valuation Method	Actuarial Value of Assets. For details, see June 30, 2012 Funding Valuation Report.
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	3.00%
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes Inflation.
Retirement Age	The probabilities of Retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.
Mortality	The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and Post-retirement mortality rates included 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

*Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

The Traffic Congestion Relief Fund was established to account for TCRF funding for streets and road projects to ease congestion.

The Traffic Safety Fund was established to account money received for traffics safety programs.

The Gas Tax Fund was established to account for state gas tax revenues based on population. The revenues may be expended only for street and road repair, maintenance, design, construction, and traffic signal design and installation.

The Local Transportation Fund was established to funding received for local transportation capital projects.

The Dial-A-Ride Fund was established to account for monies received as part of the TDA paratransit program.

The Successor Housing Fund was established to account for the housing loan and housing rehabilitation loans as part of the former redevelopment agency.

The Public Safety Prop 172 Fund was established to account for Prop 172 public safety funds received by the City and dedicated to local public safety.

The COPS Grant 2017 Fund was established to account for monies received as part of the 2017 COPS police hiring grant from the United States Department of Justice.

The Asset Forfeiture Fund was established to account for monies received from asset seizures in the City's jurisdiction. The monies are to be spent on police protection and enforcement.

The COPS Grant 2018 Fund was established to account for monies received as part of the 2018 COPS police hiring grant from the United States Department of Justice.

The COPS Grant 2016 Fund was established to account for monies received as part of the 2016 COPS police hiring grant from the United States Department of Justice.

The CDBG HOME Fund was established to account for federal grants under the Housing and Community Development Act, to assist low and moderate income groups in obtaining loans to rehabilitate or revitalize their homes.

The Housing Rehabilitation Fund was established to account for funds to assist low and moderate income groups in obtaining loans to rehabilitate or revitalize their homes.

The ED CDBG Grants Fund was established to account for federal planning grants under the Housing and Community Development Act.

The RLA Fund was established to bridge the gap between old development and new development where Landscaping and Lighting Districts are not set up.

The Wildflower Landscaping and Lighting Fund was established to account for revenues received and expenditures made for projects and maintenance within the Wildflower Landscaping and Lighting District.

The Paseo Del Sol Landscaping and Lighting Fund was established to account for revenues received and expenditures made for projects and maintenance within the Paseo Del Sol Landscaping and Lighting District.

The Joshua Tree Street Improvement Fund established to account for revenues received and expenditures made for Joshua Tree Street Improvement project.

The Library Donation Fund was established to account for donations received at the library.

The COPS Grant 2015 Fund was established to account for monies received as part of the 2015 COPS police hiring grant from the United States Department of Justice.

The Sky Ranch District Fund was established to account for revenues received and expenditures made for projects and maintenance within the Sky Ranch District.

The Prop 1B Fund was established to account for Prop 1B funds that are used for local streets and roads.

The Library Literacy Fund was established to account for funds received and expended as part of the library literacy program.

The Police Technology Grant Fund was established to account for funds received as part of police technology grants.

The Austin Worthington Roads Fund was established to account for costs related to Austin Worthington Roads projects.

The AB 109 Fund was established to account for funds received and expended as part of assembly bill AB 109 from the California Department of Correction and Rehabilitation.

The Community Services Grant Fund was established to account for community services grants.

The General Housing Fund was established to account program revenue and costs associated with general housing programs.

The Fire Impact Fees Fund was established to account for fire impact fees.

The Police Impact Fees Fund was established to account for police impact fees.

The Administrative Impact Fees Fund was established to account for administrative impact fees.

The Library Impact Fees Fund was established to account for library impact fees.

The Park Impact Fees Fund was established to account for park impact fees.

The Circulation Impact Fees Fund was established to account for circulation impact fees.

The STPL Fund was established to account for funds received and expended for highway planning and construction projects.

The EDA Fund was established for funds received for Economic Development Administration programs.

The SB 1 Fund was established to account for funds provided for street projects as part of California Senate Bill 1.

The Prop 10 Library Fund was established to account for funds received as part of Prop 10 for future library projects.

CITY OF IMPERIAL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2019

	Special Revenue Funds				
	Traffic Congestion Relief	Traffic Safety	Gas Tax	Local Transportation	Dial-A- Ride
Assets					
Cash and Investments	\$ 32,424	\$ 3,891	\$ 298,699	\$ 435,717	\$ 14,607
Accounts Receivable					
Interest Receivable	40	5	366	534	
Loans Receivable					
Total Assets	<u>\$ 32,464</u>	<u>\$ 3,896</u>	<u>\$ 299,065</u>	<u>\$ 436,251</u>	<u>\$ 14,607</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due To Other Funds					
Total Liabilities					
Deferred Inflows of Resources:					
Loan Related					
Total Deferred Inflows of Resources					
Total Liabilities and Deferred Inflows of Resources					
Fund Balances (Deficits)					
Restricted	32,464	3,896	299,065	436,251	14,607
Unassigned					
Total Fund Balances (Deficits)	<u>32,464</u>	<u>3,896</u>	<u>299,065</u>	<u>436,251</u>	<u>14,607</u>
Total Liabilities and Fund Balances	<u>\$ 32,464</u>	<u>\$ 3,896</u>	<u>\$ 299,065</u>	<u>\$ 436,251</u>	<u>\$ 14,607</u>

Special Revenue Funds

Successor Housing	Public Safety Prop 172	Cops Grant 2017	Asset Forfeiture	Cops Grant 2018	Cops Grant 2016	CDBG HOME Grant	Housing Rehab
\$ 775,766	\$ 8,003	\$ 132,447	\$ 3,379	\$ 155,356	\$ -	\$ 15,479	\$ 32,750
573	9	162	4	191		19	40
189,980						758,644	302,570
<u>\$ 966,319</u>	<u>\$ 8,012</u>	<u>\$ 132,609</u>	<u>\$ 3,383</u>	<u>\$ 155,547</u>	<u>\$ -</u>	<u>\$ 774,142</u>	<u>\$ 335,360</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189,980						758,644	302,570
189,980						758,644	302,570
189,980						758,644	302,570
776,339	8,012	132,609	3,383	155,547		15,498	32,790
776,339	8,012	132,609	3,383	155,547		15,498	32,790
<u>\$ 966,319</u>	<u>\$ 8,012</u>	<u>\$ 132,609</u>	<u>\$ 3,383</u>	<u>\$ 155,547</u>	<u>\$ -</u>	<u>\$ 774,142</u>	<u>\$ 335,360</u>

Continued

CITY OF IMPERIAL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2019
(CONTINUED)

	Special Revenue Funds				
	ED CDBG	RLA	Wildflower Landscape Lighting	Paseo Del Sol Landscape Lighting	Joshua Tree Street Improvement
Assets					
Cash and Investments	\$ 50	\$ 33,095	\$ 138,344	\$ 191,272	\$ 31,287
Accounts Receivable					
Interest Receivable		41	170	235	
Loans Receivable		209,030			
Total Assets	<u>\$ 50</u>	<u>\$ 242,166</u>	<u>\$ 138,514</u>	<u>\$ 191,507</u>	<u>\$ 31,287</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due To Other Funds					
Total Liabilities					
Deferred Inflows of Resources:					
Loan Related		209,030			
Total Deferred Inflows of Resources		209,030			
Total Liabilities and Deferred Inflows of Resources		209,030			
Fund Balances (Deficits)					
Restricted	50	33,136	138,514	191,507	31,287
Unassigned					
Total Fund Balances (Deficits)	<u>50</u>	<u>33,136</u>	<u>138,514</u>	<u>191,507</u>	<u>31,287</u>
Total Liabilities and Fund Balances	<u>\$ 50</u>	<u>\$ 242,166</u>	<u>\$ 138,514</u>	<u>\$ 191,507</u>	<u>\$ 31,287</u>

Special Revenue Funds

Library Donation	Cops Grant 2015	Sky Ranch District	Prop 1B	Library Literacy	Police Technology Grant	Austin Worthington	AB 109 Funding
\$ 3,483	\$ -	\$ 1,167,501	\$ -	\$ 105,293	\$ -	\$ 95,750	\$ -
		1,432		129			
<u>\$ 3,483</u>	<u>\$ -</u>	<u>\$ 1,168,933</u>	<u>\$ -</u>	<u>\$ 105,422</u>	<u>\$ -</u>	<u>\$ 95,750</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			164,419		112,075		
			164,419		112,075		
			164,419		112,075		
3,483		1,168,933	(164,419)	105,422	(112,075)	95,750	
3,483		1,168,933	(164,419)	105,422	(112,075)	95,750	
<u>\$ 3,483</u>	<u>\$ -</u>	<u>\$ 1,168,933</u>	<u>\$ -</u>	<u>\$ 105,422</u>	<u>\$ -</u>	<u>\$ 95,750</u>	<u>\$ -</u>

Continued

CITY OF IMPERIAL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2019
(CONTINUED)

	Special Revenue Funds				
	Community Services Grant	General Housing	Fire Impact Fees	Police Impact Fees	Admin Impact Fees
Assets					
Cash and Investments	\$ 5,107	\$ 498,286	\$ 92,581	\$ 787,474	\$ 735,346
Accounts Receivable			16,913	35,212	36,919
Interest Receivable	6		114	966	902
Loans Receivable		173,913			
Total Assets	<u>\$ 5,113</u>	<u>\$ 672,199</u>	<u>\$ 109,608</u>	<u>\$ 823,652</u>	<u>\$ 773,167</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds					
Total Liabilities					
Deferred Inflows of Resources:					
Loan Related		173,913			
Total Deferred Inflows of Resources		173,913			
Total Liabilities and Deferred Inflows of Resources		173,913			
Fund Balances (Deficits)					
Restricted	5,113	498,286	109,608	823,652	773,167
Unassigned					
Total Fund Balances (Deficits)	<u>5,113</u>	<u>498,286</u>	<u>109,608</u>	<u>823,652</u>	<u>773,167</u>
Total Liabilities and Fund Balances	<u>\$ 5,113</u>	<u>\$ 672,199</u>	<u>\$ 109,608</u>	<u>\$ 823,652</u>	<u>\$ 773,167</u>

Special Revenue Funds							Total Nonmajor Governmental Funds
Library Impact Fees	Park Impact Fees	Circulation Impact Fees	STPL	EDA	SB 1	Prop 10 Library	
\$ 559,493	\$ 968,256	\$ 508,090	\$ -	\$ 602,085	\$ 394,700	\$ 2,614	\$ 8,828,625
12,649	72,236	36,484					210,413
686	1,187	623			484		8,918
							1,634,137
<u>\$ 572,828</u>	<u>\$ 1,041,679</u>	<u>\$ 545,197</u>	<u>\$ -</u>	<u>\$ 602,085</u>	<u>\$ 395,184</u>	<u>\$ 2,614</u>	<u>\$ 10,682,093</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			615,001				891,495
			615,001				891,495
							1,634,137
							1,634,137
			615,001				2,525,632
572,828	1,041,679	545,197	(615,001)	602,085	395,184	2,614	9,047,956
							(891,495)
<u>572,828</u>	<u>1,041,679</u>	<u>545,197</u>	<u>(615,001)</u>	<u>602,085</u>	<u>395,184</u>	<u>2,614</u>	<u>8,156,461</u>
<u>\$ 572,828</u>	<u>\$ 1,041,679</u>	<u>\$ 545,197</u>	<u>\$ -</u>	<u>\$ 602,085</u>	<u>\$ 395,184</u>	<u>\$ 2,614</u>	<u>\$ 10,682,093</u>

CITY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2019

	Special Revenue Funds				
	Traffic Congestion Relief	Traffic Safety	Gas Tax	Local Transportation	Dial-A- Ride
Revenues:					
Use of Money and Property	\$ 145	\$ 23	\$ 1,802	\$ 2,167	\$ -
Charges for Services		2,259			
Intergovernmental	21,846		373,523	29,585	
Other					
Total Revenues	<u>21,991</u>	<u>2,282</u>	<u>375,325</u>	<u>31,752</u>	
Expenditures:					
Current:					
Community Development					
Public Safety					
Public Works	748			12,795	
Parks and Recreation					
Capital Outlay					
Total Expenditures	<u>748</u>			<u>12,795</u>	
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>21,243</u>	<u>2,282</u>	<u>375,325</u>	<u>18,957</u>	
Other Financing Sources (Uses):					
Transfers In					
Transfers Out	(10,000)	(2,500)	(425,397)	(5,000)	
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(2,500)</u>	<u>(425,397)</u>	<u>(5,000)</u>	
Net Change in Fund Balances	11,243	(218)	(50,072)	13,957	
Fund Balances - July 1, 2018	<u>21,221</u>	<u>4,114</u>	<u>349,137</u>	<u>422,294</u>	<u>14,607</u>
Fund Balances - June 30, 2019	<u>\$ 32,464</u>	<u>\$ 3,896</u>	<u>\$ 299,065</u>	<u>\$ 436,251</u>	<u>\$ 14,607</u>

Special Revenue Funds							
Successor Housing	Public Safety Prop 172	Cops Grant 2017	Asset Forfeiture	Cops Grant 2018	Cops Grant 2016	CDBG HOME Grant	Housing Rehab
\$ 2,646	\$ 256	\$ 612	\$ 21	\$ 398	\$ -	\$ 3,583	\$ 1,089
	17,211	44,562		155,153	20	22,507	536
							1,428,728
<u>2,646</u>	<u>17,467</u>	<u>45,174</u>	<u>21</u>	<u>155,551</u>	<u>20</u>	<u>26,090</u>	<u>1,430,353</u>
219,501		7,790	1,319	6,086	5,918	14	6,619
							670,646
<u>219,501</u>		<u>7,790</u>	<u>1,319</u>	<u>6,086</u>	<u>5,918</u>	<u>14</u>	<u>677,265</u>
<u>(216,855)</u>	<u>17,467</u>	<u>37,384</u>	<u>(1,298)</u>	<u>149,465</u>	<u>(5,898)</u>	<u>26,076</u>	<u>753,088</u>
(430,745)	(96,916)	3,121 (7,918)		(3,100)	7,148		
<u>(430,745)</u>	<u>(96,916)</u>	<u>(4,797)</u>		<u>(3,100)</u>	<u>7,148</u>		
(647,600)	(79,449)	32,587	(1,298)	146,365	1,250	26,076	753,088
<u>1,423,939</u>	<u>87,461</u>	<u>100,022</u>	<u>4,681</u>	<u>9,182</u>	<u>(1,250)</u>	<u>(10,578)</u>	<u>(720,298)</u>
<u>\$ 776,339</u>	<u>\$ 8,012</u>	<u>\$ 132,609</u>	<u>\$ 3,383</u>	<u>\$ 155,547</u>	<u>\$ -</u>	<u>\$ 15,498</u>	<u>\$ 32,790</u>

Continued

CITY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2019
(CONTINUED)

	Special Revenue Funds				
	ED		Wildflower	Paseo Del Sol	Joshua
	CDBG	RLA	Landscape	Landscape	Tree Street
			Lighting	Lighting	Improvement
Revenues:					
Use of Money and Property	\$ -	\$ 7,913	\$ 589	\$ 886	\$ -
Charges for Services		7,360	72,588	75,602	
Intergovernmental		23,800			
Other					
Total Revenues		39,073	73,177	76,488	
Expenditures:					
Current:					
Community Development					
Public Safety					
Public Works			11,104	11,846	
Parks and Recreation					
Capital Outlay					
Total Expenditures			11,104	11,846	
Excess (Deficiency) of Revenues over (Under) Expenditures		39,073	62,073	64,642	
Other Financing Sources (Uses):					
Transfers In					
Transfers Out		(15,523)	(7,100)	(14,900)	
Total Other Financing Sources (Uses)		(15,523)	(7,100)	(14,900)	
Net Change in Fund Balances		23,550	54,973	49,742	
Fund Balances - July 1, 2018	50	9,586	83,541	141,765	31,287
Fund Balances - June 30, 2019	\$ 50	\$ 33,136	\$ 138,514	\$ 191,507	\$ 31,287

Special Revenue Funds							
Library Donation	Cops Grant 2015	Sky Ranch District	Prop 1B	Library Literacy	Police Technology Grant	Austin Worthington	AB 109 Funding
\$ -	\$ -	\$ 5,759 287,875	\$ -	\$ 495	\$ -	\$ -	\$ -
				43,000			
302							
302		293,634		43,495			
							1,056
		158,898					
222							
222		158,898					1,056
80		134,736		43,495			(1,056)
	32						217
		(27,375)		(13,760)			
	32	(27,375)		(13,760)			217
80	32	107,361		29,735			(839)
3,403	(32)	1,061,572	(164,419)	75,687	(112,075)	95,750	839
\$ 3,483	\$ -	\$ 1,168,933	\$ (164,419)	\$ 105,422	\$ (112,075)	\$ 95,750	\$ -

Continued

CITY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2019
(CONTINUED)

	Special Revenue Funds				
	Community Services Grant	General Housing	Fire Impact Fees	Police Impact Fees	Admin Impact Fees
Revenues:					
Use of Money and Property	\$ 27	\$ 4,172	\$ 401	\$ 3,904	\$ 3,628
Charges for Services	5,346	20,987	61,004	124,293	130,191
Intergovernmental					
Other					
Total Revenues	<u>5,373</u>	<u>25,159</u>	<u>61,405</u>	<u>128,197</u>	<u>133,819</u>
Expenditures:					
Current:					
Community Development		157			1,602
Public Safety			1,602	1,602	
Public Works					
Parks and Recreation	5,884				
Capital Outlay					
Total Expenditures	<u>5,884</u>	<u>157</u>	<u>1,602</u>	<u>1,602</u>	<u>1,602</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(511)</u>	<u>25,002</u>	<u>59,803</u>	<u>126,595</u>	<u>132,217</u>
Other Financing Sources (Uses):					
Transfers In					
Transfers Out		(8,000)			
Total Other Financing Sources (Uses)		<u>(8,000)</u>			
Net Change in Fund Balances	(511)	17,002	59,803	126,595	132,217
Fund Balances - July 1, 2018	<u>5,624</u>	<u>481,284</u>	<u>49,805</u>	<u>697,057</u>	<u>640,950</u>
Fund Balances - June 30, 2019	<u>\$ 5,113</u>	<u>\$ 498,286</u>	<u>\$ 109,608</u>	<u>\$ 823,652</u>	<u>\$ 773,167</u>

Special Revenue Funds							Total Nonmajor Governmental Funds
Library Impact Fees	Park Impact Fees	Circulation Impact Fees	STPL	EDA	SB 1	Prop 10 Library	
\$ 2,767	\$ 7,962	\$ 2,283	\$ -	\$ -	\$ 1,368	\$ 2	\$ 54,898
65,901	284,548	190,913				6,000	1,335,403
	492,372				331,392		2,983,699
							302
68,668	784,882	193,196			332,760	6,002	4,374,302
				596			228,489
							25,373
		1,602			7,480		204,473
1,602	756					5,040	13,504
	2,076,583						2,747,229
1,602	2,077,339	1,602		596	7,480	5,040	3,219,068
67,066	(1,292,457)	191,594		(596)	325,280	962	1,155,234
	357,675						368,193
							(1,068,234)
	357,675						(700,041)
67,066	(934,782)	191,594		(596)	325,280	962	455,193
505,762	1,976,461	353,603	(615,001)	602,681	69,904	1,652	7,701,268
\$ 572,828	\$ 1,041,679	\$ 545,197	\$ (615,001)	\$ 602,085	\$ 395,184	\$ 2,614	\$ 8,156,461

CITY OF IMPERIAL
 TRAFFIC SAFETY SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 5	\$ 23	\$ 18
Charges For Services	2,000	2,259	259
Total Revenues	<u>2,005</u>	<u>2,282</u>	<u>277</u>
Other Financing Sources (Uses):			
Transfers Out	<u>(2,500)</u>	<u>(2,500)</u>	
Total Other Financing Sources (Uses)	<u>(2,500)</u>	<u>(2,500)</u>	
Net Change in Fund Balance	(495)	(218)	277
Fund Balance - July 1, 2018	<u>4,114</u>	<u>4,114</u>	
Fund Balance - June 30, 2019	<u><u>\$ 3,619</u></u>	<u><u>\$ 3,896</u></u>	<u><u>\$ 277</u></u>

CITY OF IMPERIAL
GAS TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 400	\$ 1,802	\$ 1,402
Intergovernmental	380,391	373,523	(6,868)
Total Revenues	380,791	375,325	(5,466)
Other Financing Sources (Uses):			
Transfers Out	(425,397)	(425,397)	
Total Other Financing Sources (Uses)	(425,397)	(425,397)	
Net Change in Fund Balance	(44,606)	(50,072)	(5,466)
Fund Balance - July 1, 2018	349,137	349,137	
Fund Balance - June 30, 2019	\$ 304,531	\$ 299,065	\$ (5,466)

CITY OF IMPERIAL
LOCAL TRANSPORTATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 200	\$ 2,167	\$ 1,967
Intergovernmental	28,520	29,585	1,065
Total Revenues	28,720	31,752	3,032
Expenditures:			
Current:			
Public Works		12,795	(12,795)
Capital Outlay	416,000		416,000
Total Expenditures	416,000	12,795	403,205
Excess (Deficiency) of Revenues Over (Under) Expenditures	(387,280)	18,957	406,237
Other Financing Sources (Uses):			
Transfers Out	(5,000)	(5,000)	
Total Other Financing Sources (Uses)	(5,000)	(5,000)	
Net Change in Fund Balance	(392,280)	13,957	406,237
Fund Balance - July 1, 2018	422,294	422,294	
Fund Balance - June 30, 2019	\$ 30,014	\$ 436,251	\$ 406,237

CITY OF IMPERIAL
SUCCESSOR AGENCY HOUSING SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 12,000	\$ 2,646	\$ (9,354)
Total Revenues	<u>12,000</u>	<u>2,646</u>	<u>(9,354)</u>
Expenditures:			
Current:			
Community Development	10,000	219,501	(209,501)
Capital Outlay	<u>1,308,699</u>		<u>1,308,699</u>
Total Expenditures	<u>1,318,699</u>	<u>219,501</u>	<u>1,099,198</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,306,699)</u>	<u>(216,855)</u>	<u>1,089,844</u>
Other Financing Sources (Uses):			
Transfers Out		<u>(430,745)</u>	<u>(430,745)</u>
Total Other Financing Sources (Uses)		<u>(430,745)</u>	<u>(430,745)</u>
Net Change in Fund Balance	(1,306,699)	(647,600)	659,099
Fund Balance - July 1, 2018	<u>1,423,939</u>	<u>1,423,939</u>	
Fund Balance - June 30, 2019	<u>\$ 117,240</u>	<u>\$ 776,339</u>	<u>\$ 659,099</u>

CITY OF IMPERIAL
PUBLIC SAFETY PROP 172 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ -	\$ 256	\$ 256
Intergovernmental	80,000	17,211	(62,789)
Total Revenues	80,000	17,467	(62,533)
Excess (Deficiency) of Revenues Over (Under) Expenditures	80,000	17,467	(62,533)
Other Financing Sources (Uses):			
Transfers Out	(96,916)	(96,916)	
Total Other Financing Sources (Uses)	(96,916)	(96,916)	
Net Change in Fund Balance	(16,916)	(79,449)	(62,533)
Fund Balance - July 1, 2018	87,461	87,461	
Fund Balance - June 30, 2019	\$ 70,545	\$ 8,012	\$ (62,533)

CITY OF IMPERIAL
COPS GRANT 2017 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 50	\$ 612	\$ 562
Intergovernmental		44,562	44,562
Total Revenues	50	45,174	45,124
Expenditures:			
Current:			
Public Safety	43,352	7,790	35,562
Total Expenditures	43,352	7,790	35,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,302)	37,384	80,686
Other Financing Sources (Uses):			
Transfers In		3,121	3,121
Transfers Out	(70,500)	(7,918)	62,582
Total Other Financing Sources (Uses)	(70,500)	(4,797)	65,703
Net Change in Fund Balance	(113,802)	32,587	146,389
Fund Balance - July 1, 2018	100,022	100,022	
Fund Balance - June 30, 2019	\$ (13,780)	\$ 132,609	\$ 146,389

CITY OF IMPERIAL
COPS GRANT 2018 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ -	\$ 398	\$ 398
Intergovernmental		155,153	155,153
Total Revenues		155,551	155,551
Expenditures:			
Current:			
Public Safety	140	6,086	(5,946)
Total Expenditures	140	6,086	(5,946)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(140)	149,465	149,605
Other Financing Sources (Uses):			
Transfers Out	(9,159)	(3,100)	6,059
Total Other Financing Sources (Uses)	(9,159)	(3,100)	6,059
Net Change in Fund Balance	(9,299)	146,365	155,664
Fund Balance - July 1, 2018	9,182	9,182	
Fund Balance - June 30, 2019	\$ (117)	\$ 155,547	\$ 155,664

CITY OF IMPERIAL
COPS GRANT 2016 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ -	\$ 20	\$ 20
Total Revenues		20	20
Expenditures:			
Current:			
Public Safety	13,677	5,918	7,759
Total Expenditures	13,677	5,918	7,759
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,677)	(5,898)	7,779
Other Financing Sources (Uses):			
Transfers in		7,148	7,148
Total Other Financing Sources (Uses)		7,148	7,148
Net Change in Fund Balance	(13,677)	1,250	14,927
Fund Balance - July 1, 2018	(1,250)	(1,250)	
Fund Balance - June 30, 2019	\$ (14,927)	\$ -	\$ 14,927

CITY OF IMPERIAL
CDBG HOME SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 3,000	\$ 3,583	\$ 583
Intergovernmental	500	22,507	22,007
Total Revenues	<u>3,500</u>	<u>26,090</u>	<u>22,590</u>
Expenditures:			
Current:			
Community Development		14	(14)
Total Expenditures		<u>14</u>	<u>(14)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,500</u>	<u>26,076</u>	<u>22,576</u>
Net Change in Fund Balance	3,500	26,076	22,576
Fund Balance - July 1, 2018	<u>(10,578)</u>	<u>(10,578)</u>	
Fund Balance - June 30, 2019	<u>\$ (7,078)</u>	<u>\$ 15,498</u>	<u>\$ 22,576</u>

CITY OF IMPERIAL
HOUSING REHABILITATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 1,200	\$ 1,089	\$ (111)
Charges for Services		536	536
Intergovernmental	7,000	1,428,728	1,421,728
Total Revenues	<u>8,200</u>	<u>1,430,353</u>	<u>1,422,153</u>
Expenditures:			
Current:			
Community Development		6,619	(6,619)
Capital Outlay		670,646	(670,646)
Total Expenditures		<u>677,265</u>	<u>(677,265)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,200</u>	<u>753,088</u>	<u>744,888</u>
Other Financing Sources (Uses):			
Transfers Out	(50,000)		50,000
Total Other Financing Sources (Uses)	<u>(50,000)</u>		<u>50,000</u>
Net Change in Fund Balance	(41,800)	753,088	794,888
Fund Balance - July 1, 2018	<u>(720,298)</u>	<u>(720,298)</u>	
Fund Balance - June 30, 2019	<u>\$ (762,098)</u>	<u>\$ 32,790</u>	<u>\$ 794,888</u>

CITY OF IMPERIAL
 RLA SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 3,000	\$ 7,913	\$ 4,913
Charges for Services	50,000	7,360	(42,640)
Intergovernmental		23,800	23,800
Total Revenues	<u>53,000</u>	<u>39,073</u>	<u>(13,927)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>53,000</u>	<u>39,073</u>	<u>(13,927)</u>
Other Financing Sources (Uses):			
Transfers Out	<u>(60,000)</u>	<u>(15,523)</u>	<u>44,477</u>
Total Other Financing Sources (Uses)	<u>(60,000)</u>	<u>(15,523)</u>	<u>44,477</u>
Net Change in Fund Balance	(7,000)	23,550	30,550
Fund Balance - July 1, 2018	<u>9,586</u>	<u>9,586</u>	
Fund Balance - June 30, 2019	<u>\$ 2,586</u>	<u>\$ 33,136</u>	<u>\$ 30,550</u>

CITY OF IMPERIAL
WILDFLOWER LANDSCAPING AND LIGHTING SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 50	\$ 589	\$ 539
Charges for Services	50,300	72,588	22,288
Total Revenues	50,350	73,177	22,827
Expenditures:			
Current:			
Public Works	12,600	11,104	1,496
Total Expenditures	12,600	11,104	1,496
Excess (Deficiency) of Revenues Over (Under) Expenditures	37,750	62,073	24,323
Other Financing Sources (Uses):			
Transfers Out	(7,100)	(7,100)	
Total Other Financing Sources (Uses)	(7,100)	(7,100)	
Net Change in Fund Balance	30,650	54,973	24,323
Fund Balance - July 1, 2018	83,541	83,541	
Fund Balance - June 30, 2019	\$ 114,191	\$ 138,514	\$ 24,323

CITY OF IMPERIAL
PASEO DEL SOL LANDSCAPING AND LIGHTING SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 150	\$ 886	\$ 736
Charges for Services	45,500	75,602	30,102
Total Revenues	45,650	76,488	30,838
Expenditures:			
Current:			
Public Works	6,600	11,846	(5,246)
Total Expenditures	6,600	11,846	(5,246)
Excess (Deficiency) of Revenues Over (Under) Expenditures	39,050	64,642	25,592
Other Financing Sources (Uses):			
Transfers Out	(14,900)	(14,900)	
Total Other Financing Sources (Uses)	(14,900)	(14,900)	
Net Change in Fund Balance	24,150	49,742	25,592
Fund Balance - July 1, 2018	141,765	141,765	
Fund Balance - June 30, 2019	\$ 165,915	\$ 191,507	\$ 25,592

CITY OF IMPERIAL
JOSHUA TREE STREET IMPROVEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Expenditures:			
Capital Outlay	\$ 31,287	\$ -	\$ 31,287
Total Expenditures	<u>31,287</u>		<u>31,287</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(31,287)</u>		<u>31,287</u>
Net Change in Fund Balance	(31,287)		31,287
Fund Balance - July 1, 2018	<u>31,287</u>	<u>31,287</u>	
Fund Balance - June 30, 2019	<u><u>\$ -</u></u>	<u><u>\$ 31,287</u></u>	<u><u>\$ 31,287</u></u>

CITY OF IMPERIAL
LIBRARY DONATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Other	\$ 1,000	\$ 302	\$ (698)
Total Revenues	<u>1,000</u>	<u>302</u>	<u>(698)</u>
Expenditures:			
Current:			
Parks and Recreation	<u>4,403</u>	<u>222</u>	<u>4,181</u>
Total Expenditures	<u>4,403</u>	<u>222</u>	<u>4,181</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,403)</u>	<u>80</u>	<u>3,483</u>
Net Change in Fund Balance	(3,403)	80	3,483
Fund Balance - July 1, 2018	<u>3,403</u>	<u>3,403</u>	
Fund Balance - June 30, 2019	<u>\$ -</u>	<u>\$ 3,483</u>	<u>\$ 3,483</u>

CITY OF IMPERIAL
COPS GRANT 2015 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses):			
Transfers in	\$ 32	\$ 32	\$ -
Total Other Financing Sources (Uses)	32	32	
Net Change in Fund Balance	32	32	
Fund Balance - July 1, 2018	(32)	(32)	
Fund Balance - June 30, 2019	\$ -	\$ -	\$ -

CITY OF IMPERIAL
 SKY RANCH DISTRICT SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 2,000	\$ 5,759	\$ 3,759
Charges for Services	218,000	287,875	69,875
Total Revenues	<u>220,000</u>	<u>293,634</u>	<u>73,634</u>
Expenditures:			
Current:			
Public Works	92,100	158,898	(66,798)
Capital Outlay	120,000		120,000
Total Expenditures	<u>212,100</u>	<u>158,898</u>	<u>53,202</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7,900</u>	<u>134,736</u>	<u>126,836</u>
Other Financing Sources (Uses):			
Transfers Out	(27,375)	(27,375)	
Total Other Financing Sources (Uses)	<u>(27,375)</u>	<u>(27,375)</u>	
Net Change in Fund Balance	(19,475)	107,361	126,836
Fund Balance - July 1, 2018	<u>1,061,572</u>	<u>1,061,572</u>	
Fund Balance - June 30, 2019	<u><u>\$ 1,042,097</u></u>	<u><u>\$ 1,168,933</u></u>	<u><u>\$ 126,836</u></u>

CITY OF IMPERIAL
LIBRARY LITERACY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 50	\$ 495	\$ 445
Intergovernmental		43,000	43,000
Total Revenues	50	43,495	43,445
Expenditures:			
Current:			
Parks and Recreation	52,138		52,138
Total Expenditures	52,138		52,138
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,088)	43,495	95,583
Other Financing Sources (Uses):			
Transfers Out	(13,760)	(13,760)	
Total Other Financing Sources (Uses)	(13,760)	(13,760)	
Net Change in Fund Balance	(65,848)	29,735	95,583
Fund Balance - July 1, 2018	75,687	75,687	
Fund Balance - June 30, 2019	\$ 9,839	\$ 105,422	\$ 95,583

CITY OF IMPERIAL
GENERAL HOUSING SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 500	\$ 4,172	\$ 3,672
Charges for Services	25,000	20,987	(4,013)
Total Revenues	25,500	25,159	(341)
Expenditures:			
Current:			
Community Development	350,000	157	349,843
Total Expenditures	350,000	157	349,843
Excess (Deficiency) of Revenues Over (Under) Expenditures	(324,500)	25,002	349,502
Other Financing Sources (Uses):			
Transfers Out	(8,000)	(8,000)	
Total Other Financing Sources (Uses)	(8,000)	(8,000)	
Net Change in Fund Balance	(332,500)	17,002	349,502
Fund Balance - July 1, 2018	481,284	481,284	
Fund Balance - June 30, 2019	\$ 148,784	\$ 498,286	\$ 349,502

CITY OF IMPERIAL
FIRE IMPACT FEES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 10	\$ 401	\$ 391
Charges for Services	15,000	61,004	46,004
Total Revenues	15,010	61,405	46,395
Expenditures:			
Current:			
Public Safety	2,500	1,602	898
Total Expenditures	2,500	1,602	898
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,510	59,803	47,293
Net Change in Fund Balance	12,510	59,803	47,293
Fund Balance - July 1, 2018	49,805	49,805	
Fund Balance - June 30, 2019	\$ 62,315	\$ 109,608	\$ 47,293

CITY OF IMPERIAL
POLICE IMPACT FEES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 1,000	\$ 3,904	\$ 2,904
Charges for Services	45,000	124,293	79,293
Total Revenues	46,000	128,197	82,197
Expenditures:			
Current:			
Public Safety	2,500	1,602	898
Total Expenditures	2,500	1,602	898
Excess (Deficiency) of Revenues Over (Under) Expenditures	43,500	126,595	83,095
Net Change in Fund Balance	43,500	126,595	83,095
Fund Balance - July 1, 2018	697,057	697,057	
Fund Balance - June 30, 2019	\$ 740,557	\$ 823,652	\$ 83,095

CITY OF IMPERIAL
ADMINISTRATION IMPACT FEES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 800	\$ 3,628	\$ 2,828
Charges for Services	45,000	130,191	85,191
Total Revenues	45,800	133,819	88,019
Expenditures:			
Current:			
Community Development	2,500	1,602	898
Total Expenditures	2,500	1,602	898
Excess (Deficiency) of Revenues Over (Under) Expenditures	43,300	132,217	88,917
Net Change in Fund Balance	43,300	132,217	88,917
Fund Balance - July 1, 2018	640,950	640,950	
Fund Balance - June 30, 2019	\$ 684,250	\$ 773,167	\$ 88,917

CITY OF IMPERIAL
LIBRARY IMPACT FEES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 700	\$ 2,767	\$ 2,067
Charges for Services	30,000	65,901	35,901
Total Revenues	30,700	68,668	37,968
Expenditures:			
Current:			
Parks and Recreation	2,500	1,602	898
Total Expenditures	2,500	1,602	898
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,200	67,066	38,866
Net Change in Fund Balance	28,200	67,066	38,866
Fund Balance - July 1, 2018	505,762	505,762	
Fund Balance - June 30, 2019	\$ 533,962	\$ 572,828	\$ 38,866

CITY OF IMPERIAL
PARK IMPACT FEES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 2,500	\$ 7,962	\$ 5,462
Charges for Services	180,000	284,548	104,548
Intergovernmental		492,372	492,372
Total Revenues	<u>182,500</u>	<u>784,882</u>	<u>602,382</u>
Expenditures:			
Current:			
Parks and Recreation	28,000	756	27,244
Capital Outlay	65,000	2,076,583	(2,011,583)
Total Expenditures	<u>93,000</u>	<u>2,077,339</u>	<u>(1,984,339)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>89,500</u>	<u>(1,292,457)</u>	<u>(1,381,957)</u>
Other Financing Sources (Uses):			
Transfers In	(40,000)	357,675	397,675
Total Other Financing Sources (Uses)	<u>(40,000)</u>	<u>357,675</u>	<u>397,675</u>
Net Change in Fund Balance	49,500	(934,782)	(984,282)
Fund Balance - July 1, 2018	<u>1,976,461</u>	<u>1,976,461</u>	
Fund Balance - June 30, 2019	<u>\$ 2,025,961</u>	<u>\$ 1,041,679</u>	<u>\$ (984,282)</u>

CITY OF IMPERIAL
CIRCULATION IMPACT FEES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 200	\$ 2,283	\$ 2,083
Charges for Services	90,000	190,913	100,913
Total Revenues	90,200	193,196	102,996
Expenditures:			
Current:			
Public Works	2,500	1,602	898
Total Expenditures	2,500	1,602	898
Excess (Deficiency) of Revenues Over (Under) Expenditures	87,700	191,594	103,894
Net Change in Fund Balance	87,700	191,594	103,894
Fund Balance - July 1, 2018	353,603	353,603	
Fund Balance - June 30, 2019	\$ 441,303	\$ 545,197	\$ 103,894

CITY OF IMPERIAL
EDA SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 1,600,000	\$ -	\$ (1,600,000)
Total Revenues	<u>1,600,000</u>		<u>(1,600,000)</u>
Expenditures:			
Current:			
Community Development	2,202,681	596	2,202,085
Total Expenditures	<u>2,202,681</u>	<u>596</u>	<u>2,202,085</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(602,681)</u>	<u>(596)</u>	<u>602,085</u>
Net Change in Fund Balance	(602,681)	(596)	602,085
Fund Balance - July 1, 2018	<u>602,681</u>	<u>602,681</u>	
Fund Balance - June 30, 2019	<u>\$ -</u>	<u>\$ 602,085</u>	<u>\$ 602,085</u>

CITY OF IMPERIAL
SB1 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Use of Money and Property	\$ 50	\$ 1,368	\$ 1,318
Intergovernmental	312,186	331,392	19,206
Total Revenues	312,236	332,760	20,524
Expenditures:			
Current:			
Public Works	5,000	7,480	(2,480)
Capital Outlay	102,634		102,634
Total Expenditures	107,634	7,480	100,154
Excess (Deficiency) of Revenues Over (Under) Expenditures	204,602	325,280	120,678
Net Change in Fund Balance	204,602	325,280	120,678
Fund Balance - July 1, 2018	69,904	69,904	
Fund Balance - June 30, 2019	\$ 274,506	\$ 395,184	\$ 120,678

DATE SUBMITTED

05-27-2020

SUBMITTED BY

City Clerk

DATE ACTION REQUIRED

06-03-2020

Agenda Item No

E-6

CITY COUNCIL ACTION (X)
PUBLIC HEARING REQUIRED ()
RESOLUTION (X)
ORDINANCE 1ST READING ()
ORDINANCE 2ND READING ()
CITY CLERK'S INITIALS 8

**IMPERIAL CITY COUNCIL
AGENDA ITEM**

SUBJECT: DISCUSSION/ACTION: GENERAL MUNICIPAL ELECTION TO BE HELD TUESDAY, NOVEMBER 3, 2020 – CERTAIN OFFICERS: MEMBERS OF THE CITY COUNCIL AND CITY CLERK.

1. APPROVAL OF RESOLUTION NO. 2020-29, CALLING FOR HOLDING OF GENERAL MUNICIPAL ELECTION ON NOVEMBER 3, 2020 FOR ELECTION OF CERTAIN OFFICERS.
2. APPROVAL OF RESOLUTION NO. 2020-30, REQUESTING BOARD OF SUPERVISORS TO CONSOLIDATE GENERAL MUNICIPAL ELECTION WITH THE STATEWIDE GENERAL ELECTION.
3. APPROVAL OF RESOLUTION NO. 2020-31, ADOPTING REGULATIONS FOR CANDIDATE STATEMENTS.

DEPARTMENT INVOLVED: City Clerk

BACKGROUND/SUMMARY:

Please see separate staff report.

FISCAL IMPACT Amount requested in the FY 2020/2021 budget is \$25,000.00. Please refer to staff report for additional information. 10

STAFF RECOMMENDATION: City Council approves the three Resolutions presented.

MANAGER'S RECOMMENDATION:

approve

MANAGER'S INITIAL OTM

MOTION:

SECONDED:

AYES:

NAYES:

ABSENT:

APPROVED ()

DISAPPROVED ()

REJECTED ()

DEFERRED ()

REFERRED TO:



staff report

To: Mayor and Council Members

From: Debra Jackson, City Clerk

Date: May 27, 2020

Subject: **2020 GENERAL MUNICIPAL ELECTION**

Background and Summary

In the City of Imperial, General Municipal Elections are held in November of even-numbered years. This year the city will hold its election on November 3, 2020 for the purpose of filing elective offices for two City Councilmember seats and City Clerk. The Councilmembers whose terms expire this year are Robert Amparano and Darrell Pecht, along with City Clerk Debra Jackson.

In preparation for the November 3, 2020 General Municipal Election, it is necessary for the City Council to adopt a number of resolutions:

Calling the Election

The first resolution calls the election, establishes the purpose of the election, authorizes the City Clerk to conduct the election, and sets the voting hours for the polls. In addition, this resolution sets the procedure in the event of a tie vote. The option proposed at this time is to determine the tie by lot at a date and time to be set. If council so desires, a special runoff election may be called to resolve the tie vote.

County Services

The second resolution requests the County Board of Supervisors to consolidate the general municipal election with the statewide general election. With the consolidation of the election with the statewide election by the County of Imperial, the City's responsibilities will include; issue, receive, and process candidate nomination papers and statements; forward candidates' statements to the County for translation, printing and mailing to the voters; and to publish notices of election and nominees.

Candidate Statements

The third resolution outlines regulations for the candidate's statements that are included in the sample ballot pamphlets and mailed to registered voters of the city. It is recommended that statements submitted by candidates not exceed 200 words. The candidate is responsible for payment of the cost to have their statement printed.

The nomination period for the November 3, 2020 election opens Monday, July 13, 2020 and closes at 5:00 pm on Friday, August 7, 2020. If an eligible incumbent councilmember or incumbent City Clerk does not file by 5:00 pm on Friday, 7, 2020, the nomination period will be extended five days with a deadline of 5:00 pm on Wednesday, August, 12, 2020 to nominate candidates other than the incumbent.

Fiscal impact

A total of \$25,000.00 is included in the FY 20/21 budget for the 2020 General Municipal Election. As preparations for this election are underway during the COVID-19 pandemic, situations may arise affecting the election process and associated costs. On May 8, 2020 Governor Newsom signed Executive Order N-64-20 ordering that all voters registered to vote in connection with this election shall receive a vote-by-mail ballot.

At the time the budget was prepared there were 9,385 active voters in the City of Imperial as per the county registrar of voters. As the election date nears, it is anticipated that the number of voter registrations will increase.

Recommendation

Staff recommends that the Council **APPROVE** the three Resolutions presented.

Respectfully Submitted,

Debra Jackson
City Clerk

EXECUTIVE ORDER N-64-20

WHEREAS on March 4, 2020, I proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS on November 3, 2020, California—like the other states of the United States—will hold a General Election, and Californians throughout the state will exercise their right to vote; and

WHEREAS it is unknown to what degree COVID-19 will pose a threat to public health in November, and California and its counties must begin taking action now—to procure supplies, secure polling places, enlist volunteers, and draw up plans, among other steps—to ensure that the November 3, 2020 General Election is held in a manner that is accessible, secure, and safe; and

WHEREAS to preserve public health in the face of the threat of COVID-19, and to ensure that the November election is accessible, secure, and safe, all Californians must be empowered to vote by mail, from the safety of their own homes; and

WHEREAS it is also essential to ensure that all Californians who may need access to in-person voting opportunities—including individuals with disabilities, individuals who speak languages other than English, individuals experiencing homelessness, and others who may find vote-by-mail less accessible than in-person voting—are able to access such opportunities and exercise their right to vote; and

WHEREAS the Secretary of State has been working with California elections officials, voting rights advocates, and other stakeholders to explore how best to implement procedures for the November election that will make in-person voting opportunities available, give county elections officials needed flexibility, and preserve public health; and

WHEREAS discussions concerning the November election have been informed, and should continue to be informed, by the ways in which existing California law—including, in particular, the California Voter's Choice Act—provide standards to ensure that, even in the context of an "all-mail ballot" election, voters are able to access in-person voting opportunities; and

WHEREAS work in partnership with the Legislature and the Secretary of State, guided by the standards in existing California law and the exigencies of the COVID-19 pandemic, will be essential to ensure that the November election is accessible, secure, and safe; and

WHEREAS confirming that every voter will be able to vote by mail in the November election will allow California and its counties to begin preparing for that election now—even as planning continues to determine how details of that election (including requirements concerning the availability of in-person voting opportunities) will be implemented; and

WHEREAS it is critical that counties have clarity regarding requirements for in-person voting opportunities and other details of the November election by no later than May 30, 2020, which may require a subsequent Executive Order; and

WHEREAS under the provisions of Government Code section 8571, I find that strict compliance with various statutes specified in this Order would prevent, hinder, or delay appropriate actions to prevent and mitigate the effects of the COVID-19 pandemic.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes of the State of California, and in particular, Government Code sections 8567, 8571, and 8627, do hereby issue the following Order to become effective immediately:

IT IS HEREBY ORDERED THAT:

- 1) Notwithstanding any limitation on the distribution of vote-by-mail ballots in Elections Code sections 1500 and 4000-4007, or any other provision of state law, each county elections officials shall transmit vote-by-mail ballots for the November 3, 2020 General Election to all voters who are, as of the last day on which vote-by-mail ballots may be transmitted to voters in connection with that election, registered to vote in that election. As set forth in this paragraph, every Californian who is eligible to vote in the November 3, 2020 General Election shall receive a vote-by-mail ballot.
- 2) Nothing in this Order shall be construed to limit the extent to which in-person voting opportunities are made available in connection with the November 3, 2020 General Election. It is the intent of this Order that my Administration continue to work with the Legislature and the Secretary of State to determine how requirements for in-person voting opportunities and other details of the November election will be implemented—guided by California's longstanding commitment to making its elections accessible, as enshrined in existing California law, while recognizing the exigencies of the COVID-19 pandemic.
- 3) My Administration continues working in partnership with the Secretary of State and the Legislature on requirements for in-person voting opportunities and on how other details of the November election will be implemented. Nothing in this Order is intended, or shall be construed, to limit the enactment of legislation on that subject.

IT IS FURTHER ORDERED that as soon as hereafter possible, this Order be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Order.

This Order is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 8th day of May 2020.

GAVIN NEWSOM
Governor of California

ATTEST:

ALEX PADILLA
Secretary of State

RESOLUTION NO. 2020-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, CALLING FOR THE HOLDING OF A GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2020 FOR THE ELECTION OF CERTAIN OFFICERS AS REQUIRED BY THE PROVISIONS OF THE LAWS OF THE STATE OF CALIFORNIA RELATING TO GENERAL LAW CITIES

WHEREAS, under the provisions of the laws relating to general law cities in the State of California, a General Municipal Election shall be held on Tuesday, November 3, 2020 for the election of Municipal Officers.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. That pursuant to the requirements of the laws of the State of California relating to General Law Cities, there is called and ordered to be held in the City of Imperial, California, on Tuesday, November 3, 2020 a General Municipal Election for the purpose of electing two (2) Members of the City Council for the full term of four years and a City Clerk for the full term of four years.

SECTION 2. That the ballots to be used at the election shall be in form and content as required by law

SECTION 3. That the City Clerk is authorized, instructed and directed to coordinate with the County of Imperial Registrar of Voters to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

SECTION 4. That the polls for the election shall be open at seven o'clock a.m. of the day of the election and shall remain open continuously from that time until eight o'clock p.m. of the same day when the polls shall be closed, pursuant to Election Code § 10242 except as provided in § 14401 of the Elections Code of the State of California.

SECTION 5. That in all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 6. That notice of the time and place of holding the election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

SECTION 7. That in the event of a tie vote (if any two or more persons receive an equal and the highest number of votes for an office) as certified by the Election Official, County of Imperial, the City Council in accordance with Election Code § 15651 shall set a date and time and place and summon the candidates who have received the tie votes to appear and will determine the tie by lot.

SECTION 8. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

SECTION 9. The City Council authorizes the City clerk to administer said election and all reasonable and actual election expenses shall be paid by the City upon presentation of a properly submitted bill.

PASSED, APPROVED AND ADOPTED ON June 3, 2020.

Darrell Pechtl, Mayor

ATTEST:

Debra Jackson, City Clerk

RESOLUTION NO. 2020-30

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF IMPERIAL TO CONSOLIDATE A GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 3, 2020, WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON THE DATE PURSUANT TO § 10403 OF THE ELECTIONS CODE

WHEREAS, the City Council of the City of Imperial called a General Municipal Election to be held on November 3, 2020 for the purpose of the election of two (2) Members of the City Council and a City Clerk; and

WHEREAS, it is desirable that the General Municipal Election be consolidated with the Statewide General Election to be held on the same date and that within the city the precincts, polling places and election officers of the two elections be the same, and that the county election department of the County of Imperial canvass the returns of the General Municipal Election and that the election to held in all respects as if there were only one election.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF IMPERIAL DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. That pursuant to the requirements of § 10403 of the Elections Code, the Board of Supervisors of the County of Imperial is hereby requested to consent and agree to the consolidation of a General Municipal Election with the Statewide General Election on Tuesday, November 3, 2020, for the purpose of the election of two (2) and a City Clerk.

SECTION 2. That the county election department is authorized to canvass the returns of the General Municipal Election. The election shall be held in all respects as if there were only one election, and only one form of ballot shall be used. The election will be held and conducted in accordance with the provisions of law regulating the statewide or special election.

SECTION 3. That the Board of Supervisors is requested to issue instructions to the county election department to take any and all steps necessary for the holding of the consolidated election.

SECTION 4. That the City of Imperial recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for any costs.

SECTION 5. That the City Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the county election department of the County of Imperial.

SECTION 6. That the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED, AND ADOPTED ON June 3, 2020.

Darrell Pechtl, Mayor

ATTEST:

Debra Jackson, City Clerk

RESOLUTION NO. 2020-30

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF IMPERIAL TO CONSOLIDATE A GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 3, 2020, WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON THE DATE PURSUANT TO § 10403 OF THE ELECTIONS CODE

WHEREAS, the City Council of the City of Imperial called a General Municipal Election to be held on November 3, 2020 for the purpose of the election of two (2) Members of the City Council and a City Clerk; and

WHEREAS, it is desirable that the General Municipal Election be consolidated with the Statewide General Election to be held on the same date and that within the city the precincts, polling places and election officers of the two elections be the same, and that the county election department of the County of Imperial canvass the returns of the General Municipal Election and that the election to held in all respects as if there were only one election.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF IMPERIAL DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. That pursuant to the requirements of § 10403 of the Elections Code, the Board of Supervisors of the County of Imperial is hereby requested to consent and agree to the consolidation of a General Municipal Election with the Statewide General Election on Tuesday, November 3, 2020, for the purpose of the election of two (2) and a City Clerk.

SECTION 2. That the county election department is authorized to canvass the returns of the General Municipal Election. The election shall be held in all respects as if there were only one election, and only one form of ballot shall be used. The election will be held and conducted in accordance with the provisions of law regulating the statewide or special election.

SECTION 3. That the Board of Supervisors is requested to issue instructions to the county election department to take any and all steps necessary for the holding of the consolidated election.

SECTION 4. That the City of Imperial recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for any costs.

SECTION 5. That the City Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the county election department of the County of Imperial.

SECTION 6. That the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED, AND ADOPTED ON June 3, 2020.

Darrell Pechtl, Mayor

ATTEST:

Debra Jackson, City Clerk

RESOLUTION NO. 2020-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ADOPTING REGULATIONS FOR CANDIDATES FOR ELECTIVE OFFICE PERTAINING TO CANDIDATES STATEMENTS SUBMITTED TO THE VOTERS AT AN ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2020

WHEREAS, § 13307 of the Elections Code of the State of California provides that the governing body of any local agency adopt regulations pertaining to materials prepared by any candidate for a municipal election, including costs of the candidates statement.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. GENERAL PROVISIONS. That pursuant to § 13307 of the Elections Code of the State of California, each candidate for elective office to be voted for at an Election to be held in the City of Imperial on November 3, 2020 may prepare a candidate's statement on an appropriate form provided by the City Clerk. The statement may include the name, age and occupation of the candidate and a brief description of no more than 200 words of the candidate's education and qualifications expressed by the candidate himself or herself. The statement shall not include party affiliation of the candidate, nor membership or activity in partisan political organizations. The statement shall be filed in typewritten form in the office of the City Clerk at the time the candidate's nomination papers are filed. The statement may be withdrawn, but not changed, during the period for filing nomination papers and until 6:00 p.m. of the next working day after the close of the nomination period.

SECTION 2. FOREIGN LANGUAGE POLICY.

- A. Pursuant to the Federal Voting Rights Act, candidates statements will be translated into all languages required by the County of Imperial. The County is required to translate candidate's statements into the following languages: Spanish
- B. The County will print and mail voter information guides and candidates statements to all voters in English and Spanish.

SECTION 3. PAYMENT.

- A. Translations
 - 1. The candidate shall be required to pay for the cost of translating the candidates statement into any required foreign language as specified in A or B of Section 2 above pursuant to Federal and/or State law.
 - 2. The candidate shall be required to pay for the cost of translating the candidates statement into any foreign language that is not required as specified in A or B of Section 2 above, pursuant to Federal and/or State law, but is requested as an option by the candidate.
- B. Printing.

1. The candidate shall be required to pay for the cost of printing the candidates statement in English in the main voter pamphlet.
2. The candidate shall be required to pay for the cost of printing the candidates statement in a foreign language required in A of Section 2 above, in the main voter pamphlet.
3. The candidate shall be required to pay for the cost of printing of the candidates statement in a foreign language requested by the candidate per B of Section 2 above, in the main voter pamphlet.
4. The candidate shall be required to pay for the cost of printing the candidates statement in a foreign language required by A of Section 2 above in the facsimile voter pamphlet.

The City Clerk shall estimate the total cost of printing, handling, translating, and mailing the candidate's statements filed pursuant to this section, including costs incurred as a result of complying with the Voting Rights Act of 1985 (as amended) and require each candidate filing a statement to pay in advance to the local agency his or her estimated pro rata share as a condition of having his or her statement included in the voter's pamphlet. In the event the estimated payment is required, the estimate is just an approximation of the actual cost that varies from one election to another election and may be significantly more or less than the estimate, depending on the actual number of candidates filing statements. Accordingly, the clerk is not bound by the estimate and may, on a pro rata basis, bill the candidate for additional actual expense or refund any excess paid depending on the final actual cost. In the event of underpayment, the clerk may require the candidate to pay the balance of the cost incurred. In the event of overpayment, the clerk shall prorate the excess amount among the candidates and refund the excess amount paid within 30 days of the election.

SECTION 4. MISCELLANEOUS.

- A. All translations shall be provided by professionally-certified translators.
- B. The City Clerk shall allow (bold type) (underlining) (capitalization) (indentations) (bullets) (leading hyphens) to the same extent and manner as allowed in previous City elections.
- C. The City Clerk shall comply with all recommendations and standards set forth by the California Secretary of State regarding occupations designations and other matters relating to elections

SECTION 5. ADDITIONAL MATERIALS. No candidate will be permitted to include additional materials in the voter information guide.

SECTION 6. That the City Clerk shall provide each candidate or the candidate's representative a copy of this Resolution at the time nominating petitions are issued.

SECTION 7. That all previous resolutions establishing council policy on payment for candidates statements are repealed.

SECTION 8. That this resolution shall only apply to the election to be held on November 3, 2020 and shall then be repealed

SECTION 10. that the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED AND ADOPTED ON June 3, 2020.

Darrell Pechtl, Mayor

ATTEST:

Debra Jackson, City Clerk

Agenda Item No. E-7

DATE SUBMITTED 05/27/20
 SUBMITTED BY PARKS
 DATE ACTION REQUIRED 06/03/20

COUNCIL ACTION (X)
 PUBLIC HEARING REQUIRED ()
 RESOLUTION ()
 ORDINANCE 1ST READING ()
 ORDINANCE 2ND READING ()
 CITY CLERK'S INITIALS 3

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: DISCUSSION: EAGER PARK SPLASH PAD SHADE	
DEPARTMENT INVOLVED: PARKS	
BACKGROUND/SUMMARY: In early 2019, the remaining shade structure poles from the splash pad at Eager park were removed. This decision was made due to the corrosion and bent condition of existing shade structure poles. Staff has gathered some shade replacement options for Council to review. Please see attached: Shade Designs and Estimates	
FISCAL IMPACT: \$57,000 - \$160,000 General Fund	FINANCE INITIALS <u>VP</u>
STAFF RECOMMENDATION: Staff is seeking Council's direction on how to proceed.	DEPT. INITIALS <u>ALF</u>
MANAGER'S RECOMMENDATION: <i>consider options and provide direction</i>	CITY MANAGER'S INITIALS <u>HTM</u>
MOTION:	
SECONDED: AYES: NAYES: ABSENT: APPROVED () DISAPPROVED () REFERRED TO: REJECTED () DEFERRED ()	

EAGER PARK

SPLASH PAD

Replacement Options – Designs and Estimates

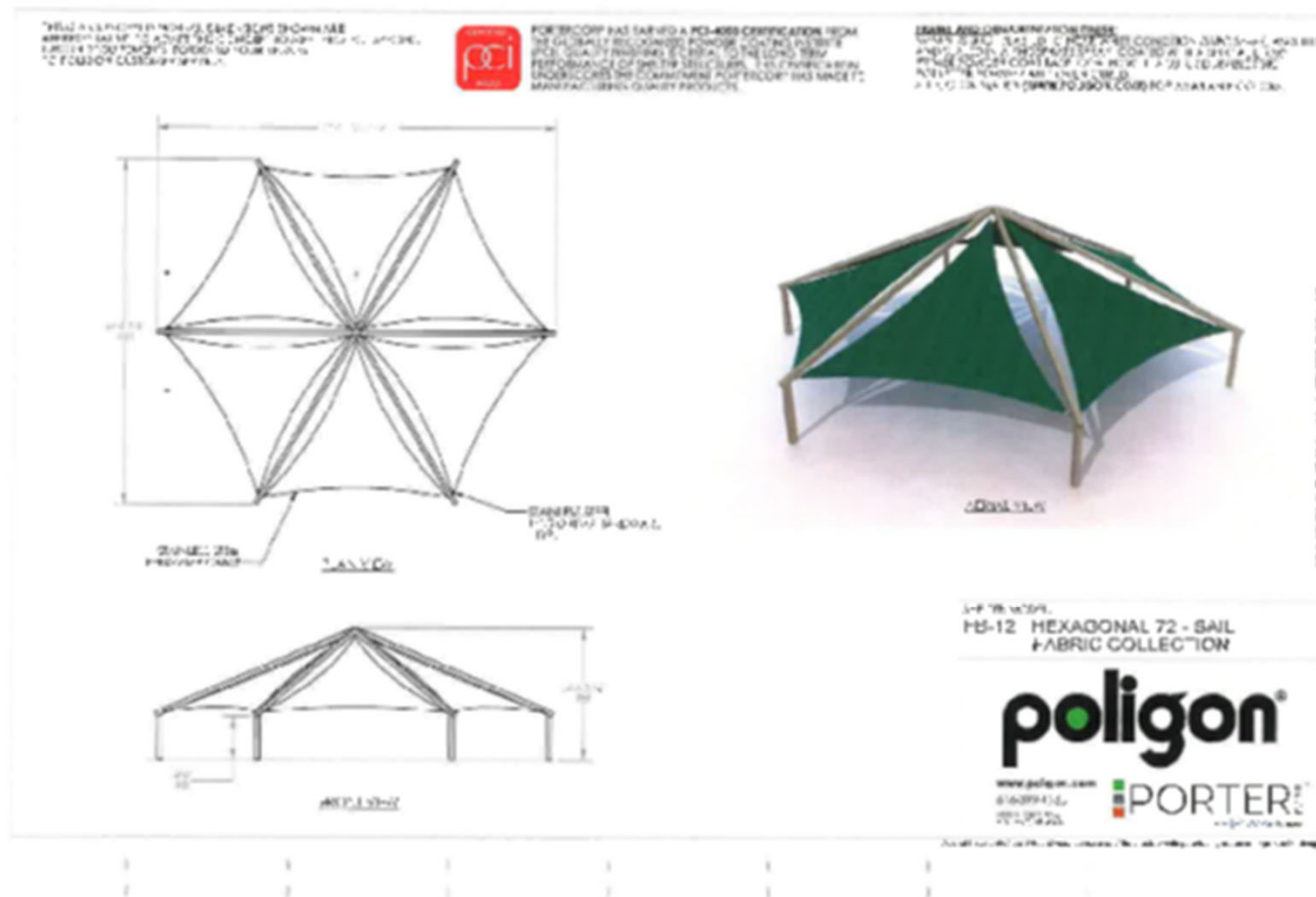


Splash Pad Shade Structure COST BREAKDOWN

<u>SHADE OPTIONS</u>	<u>DESCRIPTION</u>	<u>INCLUSIONS / EXCLUSIONS</u>	<u>COST ESTIMATE</u>
Option #1	72' Hexagon Sail Shade w/ Fabric Top	- Includes: materials & engineering - Excludes: installation and site work, permitting fees	\$56,778.70
Option #2	58' Hexagon Steel Shelter w/ Multi Rib Metal Roofing	- Includes: materials & engineering - Excludes: installation and site work, permitting fees	\$70,374.10
Option #3	50' 4 Post Multi Panel w/ Fabric Top	- Includes: design, engineering, manufacture & installation at prevailing wage rate - Excludes: permitting fees	\$125,000.00
Option #4	50' 6 Post Cantilever Shade w/ Fabric Top	- Includes: design, engineering, manufacture & installation at prevailing wage rate - Excludes: permitting fees	\$160,000.00

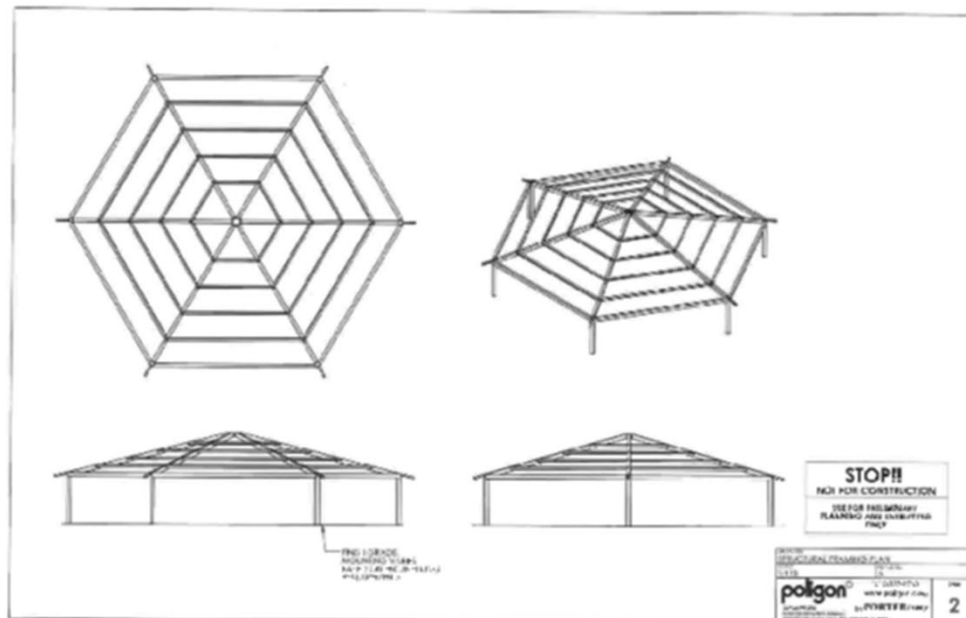
Option #1

72' Hexagon Sail Shade w/ Fabric Top



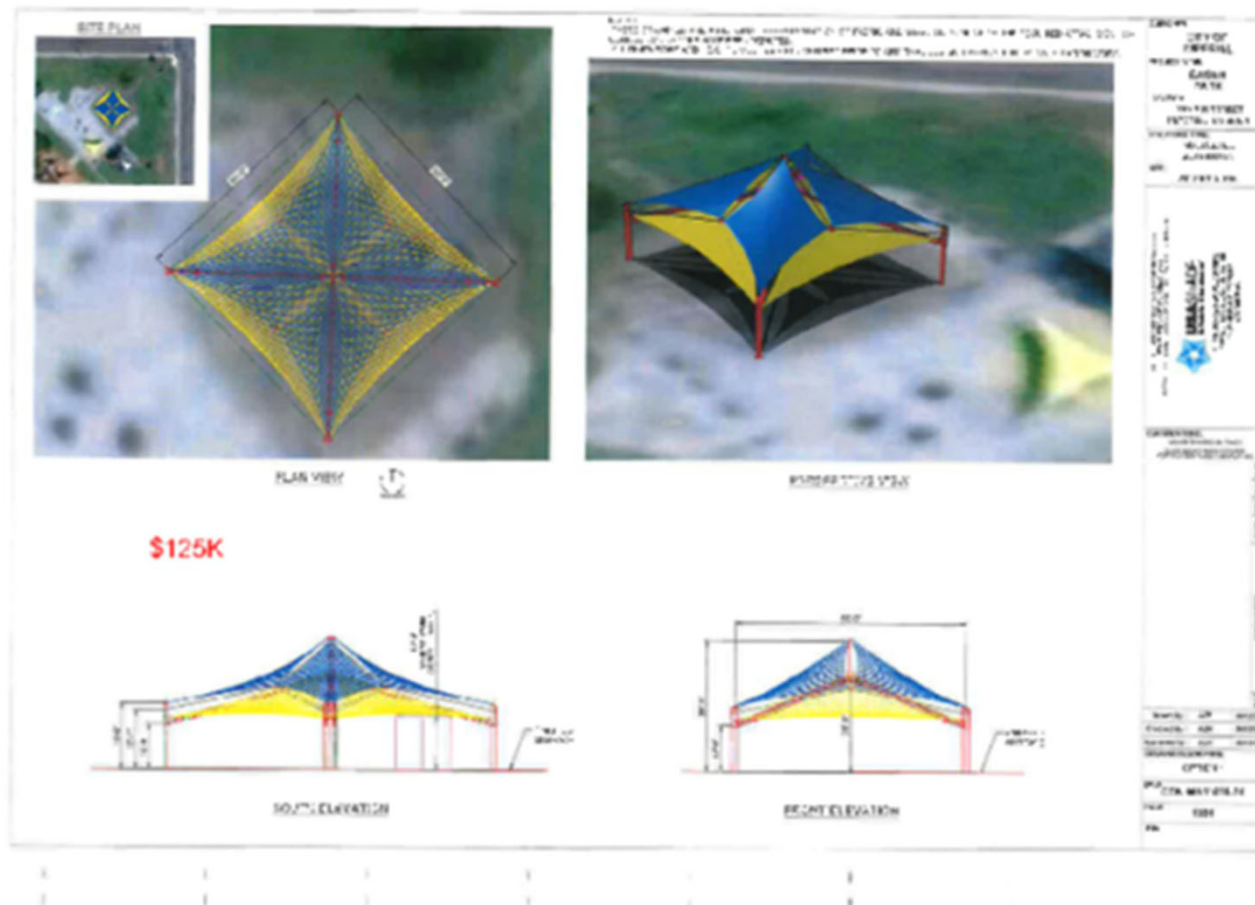
Option #2

58' Hexagon Steel Shelter w/ Multi Rib Metal Roofing



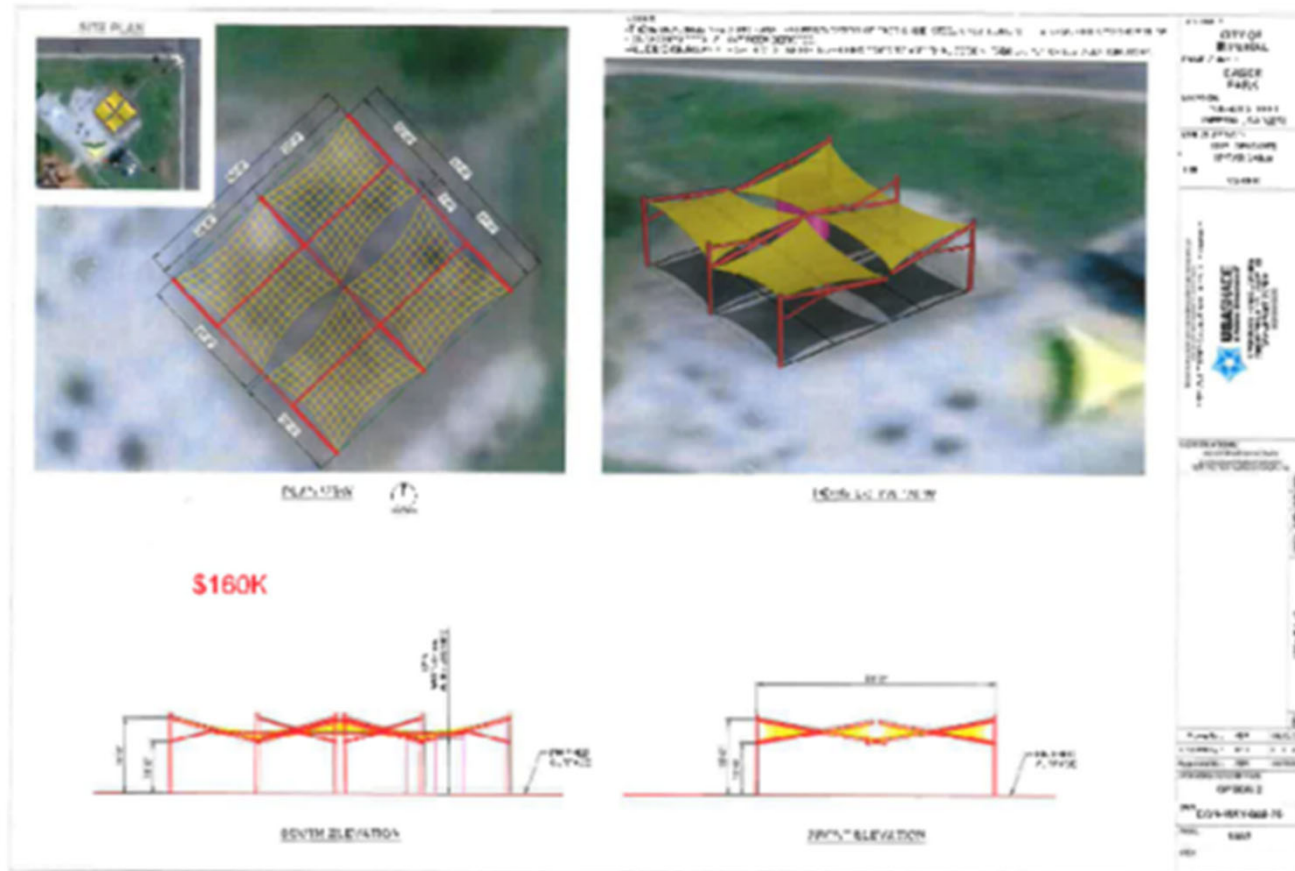
Option #3

50' 4 Post Multi Panel w/ Fabric Top



Option #4 50' 6 Post Cantilever Shade w/ Fabric Top

Option #4 50' 6 Post Cantilever Shade w/ Fabric Top



DATE SUBMITTED

5/27/2020

SUBMITTED BY

CITY MANAGER'S
OFFICE

DATE ACTION REQUIRED

6/3/2020

COUNCIL ACTION (X)
PUBLIC HEARING REQUIRED ()
RESOLUTION ()
ORDINANCE 1ST READING ()
ORDINANCE 2ND READING ()
CITY CLERK'S INITIALS 

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: DISCUSSION/ACTION: IMPERIAL COUNTY AIRPORT

1. APPROVAL OF JOINT LETTER/POSITION WITH COUNTY OF IMPERIAL REGARDING LIMITATION OF HOURS OF OPERATION FOR FUEL SERVICES AT IMPERIAL COUNTY AIRPORT

DEPARTMENT INVOLVED: CITY MANAGER'S OFFICE

BACKGROUND/SUMMARY:

During our Regular Meeting of the City Council, concerns were raised regarding extended hours of operations for fueling services at Imperial County Airport. Numerous complaints have been received by residents regarding the late/night early morning "hot fueling" of military aircraft at Imperial County Airport. A meeting was held between City of Imperial staff, Councilmember Dale, Mayor Pro-Tem Eugenio, County of Imperial staff, and Supervisor Mike Kelley to review the concerns. It was discussed that a joint letter and position of support be considered by each other's respective governing boards to contact Imperial Flying Service and surrounding military bases. The goal is to come to a resolution, limit the hours of operation within reason to the Imperial Community, and continue to provide the essential service to our military.

FISCAL IMPACT:

To Be Determined – the City of Imperial receives sales tax from fuel sales.

ADMIN SERV
INITIALS _____

STAFF RECOMMENDATION:

DEPT. INITIALS _____

MANAGER'S RECOMMENDATION: It is our recommendation for the City Council to take a position of support with the County and issue a joint letter for the U.S. Armed Forces consideration.

CITY
MANAGER'S
INITIALS 

MOTION:

SECONDED:

AYES:

NAYES:

ABSENT:

APPROVED ()

DISAPPROVED ()

REFERRED TO:

REJECTED ()

DEFERRED ()