City Council

Ida Obeso-Martinez - Mayor
Stacy Mendoza - Mayor Pro-Tem
Katherine Burnworth - Council Member
Robert Amparano - Council Member
James Tucker- Council Member

AGENDA

Regular Meeting of the Imperial City Council

City Council Chambers
220 West 9th Street
Imperial, CA 92251

July 1, 2026
Closed Session at 06:00 pm
Open Session at 07:00 pm

The City Council meetings are live-streamed on the City's Facebook page at www.facebook.com/cityofimperial. By remaining in the room, you are giving permission to be recorded.

Public Comments: Members of the public who wish to speak are encouraged to fill out a Speaker Slip and submit it to the City Clerk before the start of the meeting. Public comments are limited to 3 minutes. Comments may also be submitted by email to CityClerk@imperial.ca.gov no later than 5:00 p.m., the day of the meeting.

Americans with Disabilities Act: Requests for special assistance to participate in the meeting, please contact the City Clerk's Office by calling (760) 355-5303 or emailing CityClerk@imperial.ca.gov. Notification of 48 hours before the meeting will enable the city to make reasonable arrangements to ensure accessibility to this meeting [28 CFR 35.102-35.104 ADA title II].

All documents with executive summaries and staff recommendations for open session action items are available on the City's website 72 hours before the meeting.Supplemental writings distributed to the City Council within 72 hours of the meeting will also be posted online. Written materials shared during the meeting will be available there if prepared by the city or afterward if prepared by others. These materials can be obtained from the City Clerk's Office.

6:00 P.M. CLOSED SESSION

ROLL CALL

PUBLIC COMMENT FOR CLOSED SESSION ITEMS ONLY: At this time, members of the public may address the City Council on Closed Session items. Pursuant to State Law, the City Council may not discuss or take action on issues not on the meeting agenda (Government Code Section 54954.2). If you are compensated to communicate with City officials, you may be required to register and/or make certain disclosures as a lobbyist. Please see the City Clerk for additional information. There is a time limit of three (3) minutes for anyone wishing to address the City Council on these matters.

CITY COUNCIL ADJOURNS INTO CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL: The City Council finds, based on advice from the City Attorney, that discussion in open session of the following described matter(s) will prejudice the position of the City in existing and anticipated litigation.

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION (Gov. Code §54956.9(d)(1).) i. City of Imperial vs. Imperial Valley Computer Manufacturing LLC, et al, Imperial County Superior Court Case No ECU004457 ii. Imperial Valley Manufacturing, LLC vs. City of Imperial, United States District Court for the Southern District of California Case No 26CV128 JLS BJW. iii. Novalk, LLC v. City of Imperial et. al, United States District Court for the Southern District of California, 25CV2307 BAS DDL i.v. Schaffer vs. City of Imperial et al Imperial County Superior Court Case No. ECU004772

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION Initiation of Litigation pursuant to California Government Code section 54956.9(c) : 1 Potential Case Significant exposure to litigation G.C §54956.9 (d)(2): 2 Potential Cases

PUBLIC EMPLOYEE APPOINTMENT G.C.§54957 Title: City Attorney

CONFERENCE WITH LABOR NEGOTIATORS G.C. §54957.6 Agency Representatives: City Manager Employee Organization: Imperial Police Officers Association, Teamsters Local 542 & Employee Organization Management Supervisory, Professional, Confidential, and Police Captain/Unrepresented

7:00 P.M. REGULAR MEETING

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

ADJUSTMENTS TO THE AGENDA: The City Council may amend the order, add urgency items, note abstentions or “no” votes on consent calendar items, and request consent calendar items be removed from the consent calendar for discussion. The City Council may also remove items from the consent calendar before that portion of the agenda. The City Council may address these issues by entertaining a formal motion.

CITY ATTORNEY REPORT ON CLOSED SESSION

PUBLIC COMMENT: If you wish to address the City Council concerning any item within the City Council's jurisdiction, please raise your hand and be acknowledged by the mayor. At that time, state your name and address for the record. The mayor reserves the right to place a time limit of three (3) minutes on each person's presentation.

A. PRESENTATIONS:

A.1. Project Updates by the Department of Innovation and Technology.

A.2. Parks and Recreation Month Proclamation.

B. CONSENT AGENDA: All items appearing under the "Consent Agenda" will be acted upon by the City Council with 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.

B.1. Approval of Warrants Report.

B.2. DoIT Budget 2026-27 Annual Subscription Renewals

B.3. Approve Resolution No. 2026-45, Determining and Levying the Special Taxes for Community Facilities District No. 2004-1 Victoria Ranch.

B.4. Approve Resolution No. 2026-46, Determining and Levying the Special Taxes for Community Facilities District 2004-2 Mayfield.

B.5. Approve Resolution No. 2026-47, Determining and Levying the Special Taxes for Community Facilities District No. 2004-3 Bratton.

B.6. Resolution No. 2026-48, Determining and Levying the Special Taxes for Community Facilities District No. 2005-1, Springfield.

B.7. Resolution No. 2026-49, Determining and Levying the Special Taxes for Community Facilities District No. 2006-1, Monterrey.

B.8. Approve Resolution No. 2026-50, Determining and Levying the Special Taxes for Community Facilities District No. 2006-2, Savanna Ranch.

B.9. Approve Resolution No. 2026-51, Determining and Levying the Special Taxes for the Community Facilities District No. 2024-1, Morningstar.

B.10. Approve an agreement with IVRMA for the Regional Mobile CRV Collection Program.

C. PUBLIC HEARING (DISCUSSION/ACTION):

C.1. Approve the Engineer's Report for the Imperial Landscape Maintenance District No. 1 (Paseo del Sol and Wildflower) and conduct a public hearing to authorize the levy and collection of annual assessments for Fiscal Year 2026–2027.

Presenter: Victor Manriquez, Finance Director
Recommended Action: Approve Resolution No. 2026-30, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2026/2027

Approve Resolution No. 2026-29, ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2026/2027

C.2. Approve the Engineer's Report for the Imperial Landscape Maintenance District No. 2 (Sky Ranch) and conduct a public hearing to authorize the levy and collection of annual assessments for Fiscal Year 2026–2027.

Presenter: Victor Manriquez, Finance Director
Recommended Action: Approve Resolution No. 2026-32, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-03 FOR FISCAL YEAR 2026/2027

Approve Resolution No. 2026-31, ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-03, FOR FISCAL YEAR 2026/2027

C.3. Approve the Engineer's Report for the Imperial Lighting Maintenance District No. 1 (Paseo del Sol and Wildflower) and conduct a public hearing to authorize the levy and collection of annual assessments for Fiscal Year 2026–2027.

Presenter: Victor Manriquez, Finance Director
Recommended Action: Approve Resolution No. 2026-34, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2026/2027

Approve Resolution No. 2026-33, ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2026/2027

D. ACTION ITEMS (DISCUSSION/ACTION):

D.1. Approval to Accept Updates to the Imperial Police Department Policy Manual through Lexipol.

D.2. Acceptance of work completed for the 7th, 10th & 14th Streets Rehabilitation Project.

Presenter: Othon Mora, Community Development Director
Recommended Action: Approve the balancing change order, accept the work completed, and authorize staff to file a Notice of Completion with the County Recorder's Office.

D.3. Approve Resolution No. 2026-44, certifying the city is in compliance with the Gann Spending Limit for FY 2026-2027.

Presenter: Victor Manriquez, Finance Director
Recommended Action: Staff recommends Council adopt Resolution #2026-44 establishing the Gann Spending Limit at $25,275,550 for FY 2026-2027.

D.4. Appoint one (1) City Representative to the County of Imperial Data Center Advisory Committee.

Presenter: Dennis H. Morita, City Manager
Recommended Action: Select and Approve one (1) City Representative.

E. REPORTS:

- Department Reports
- City Manager Report
- Mayor and Councilmember Reports

ADJOURNMENT: The next regular meeting of the Imperial City Council will be held on July 15, 2026.

Check Register Report

Date:	06/25/2026
Time:	12:25 pm
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CITY OF IMPERIAL BANK: US BANK

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133204	06/18/26	Printed			5201	AIR MED CARE NETWORK	5882-20260603 87797	15.00
133205	06/18/26	Printed			023	AIRWAVE COMMUNICATIONS	451635 87643	238.63
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CITY OF IMPERIAL

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133253	06/18/26	Printed			2914	IMPERIAL COUNTY TRANSPORTATION	26-33 87877	2,615.91
133254	06/18/26	Printed			028	IMPERIAL IRRIGATION DISTRICT	JUNE 8, 2026	48,035.47
133255	06/18/26	Printed			4264	IMPERIAL IRRIGATION DISTRICT	3139598 6/11/26	6,834.00
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133270	06/18/26	Printed			101	LINCOLN LIFE	6/12/26	510.00
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133485	06/25/26	Printed			5956	AMAZON CAPITAL SERVICES	14Q4-KHD4-TNY3 87691	1,036.59
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133503	06/25/26	Printed			1154	COMPUTERSHARE TRUST COMPANY	2550902 IMPERIAL PFA WW 87882	2,500.00
133504	06/25/26	Printed			9041	CONSTANGY, BROOKS, SMITH	57586581 88908	1,178.00
133505	06/25/26	Printed			514	CORE & MAIN LP	Z146028 87542	9,210.32
133506	06/25/26	Printed			132	COSTCO WHOLESALE	48890 88952	139.42
133507	06/25/26	Printed			3132	D & R SUPPLY	16077 88186	63.84
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133509	06/25/26	Printed			339	DEPARTMENT OF CONSERVATION	JULY - SEP 2025 87698	2,879.55
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133514	06/25/26	Printed			207	EL CENTRO MOTORS	6408056 88223	379.03
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133516	06/25/26	Printed			822	FRANCHISE TAX BOARD	6/26/26	46.24
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133518	06/25/26	Printed			4456	GRAFFIK SCREEN PRINTING	5757 88953	626.40
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133520	06/25/26	Printed			7720	GREEN RUBBER-KENNEDY AG	I-110357 88278	98.76
133521	06/25/26	Printed			264	HINDERLITER, DE LLAMAS &	SIN064298 87883	1,401.73
133522	06/25/26	Printed			2096	HOME DEPOT CREDIT SERVICES	9900102 88757	363.99

Check Register Report

CITY OF IMPERIAL

BANK: US BANK

Date: 06/25/2026
Time: 12:25 pm
Page: 4

Check Number	Check Date	Status	Void/Stop Date	Reconcile Date	Vendor Number	Vendor Name	Check Description	Amount
US BANK Checks								
133523	06/25/26	Printed			120	IMPERIAL COUNTY FIRE DEPT.	MAY 2026 87094	112,026.27
133524	06/25/26	Printed			8021	IMPERIAL COUNTY SHERIFF'S	10072025-4 88041	16,500.00
133525	06/25/26	Printed			028	IMPERIAL IRRIGATION DISTRICT	JUNE 22, 2026	12,349.49
133526	06/25/26	Printed			102	IMPERIAL POLICE OFFICERS ASSN.	6/26/26	1,380.00
133527	06/25/26	Printed			221	IMPERIAL PRINTERS	26-1584 87885	229.11
133529	06/25/26	Printed			3187	IMPERIAL TRUSS & LUMBER CO.	B85892 88130	434.75
133530	06/25/26	Printed			2099	IMPERIAL VALLEY OCCUPATIONAL M	5601 88906	1,652.72
133531	06/25/26	Printed			5033	INFO SEND INC.	310952 87880	1,931.76
133536	06/25/26	Printed			6472	INGRAM LIBRARY SERVICES	97197997 87915	1,663.67
133537	06/25/26	Printed			8644	JESSICA HURTADO	6/26/26	394.62
133538	06/25/26	Printed			008	JIM REITER'S LOCKSMITH & SAFE	280804 88283	175.43
133539	06/25/26	Printed			9056	JOCO LLC	9891-0950/311 S E #2	78.23
133540	06/25/26	Printed			3726	JORGE RUIZ	TUTION REIMB. WWPO 88905	75.00
133541	06/25/26	Printed			868	K-C WELDING & RENTALS, INC.	228584 88270	216.45
133542	06/25/26	Printed			8715	KANOPY INC.	KFSL- 0854 87948	1,500.00
133543	06/25/26	Printed			1647	LA BRUCHERIE IRRIGATION SUPPLY	329417 87544	575.67
133545	06/25/26	Printed			1996	LEE TIRE CO.	412961 88232	3,996.76
133546	06/25/26	Printed			788	LIEBERT CASSIDY WHITMORE	324197 88904	6,290.00
133547	06/25/26	Printed			101	LINCOLN LIFE	6/26/26	310.00
133548	06/25/26	Printed			260	MALLORY SAFETY AND SUPPLY LLC	6441831 88183	171.87
133549	06/25/26	Printed			8551	MANNY TAU, PSY.D.	TAU-2001 88902	2,100.00
133550	06/25/26	Printed			1190	MISSIONSQUARE - 304257	6/26/26	441.40
133552	06/25/26	Printed			8669	NAPA AUTO PARTS	574977 88272	1,363.63
133553	06/25/26	Printed			8633	NC CHILD SUPPORT CENTRALIZED	6/26/26	264.00
133554	06/25/26	Printed			2702	NEW READERS PRESS	39312 87910	482.92
133555	06/25/26	Printed			9100	NEWSBANK INC	2014835 87938	1,189.00
133556	06/25/26	Printed			4481	O'REILLY	2687-222584 88227	82.54
133557	06/25/26	Printed			079	ONE SOURCE DISTRIBUTORS	S008337887.001 88269	2,489.36
133558	06/25/26	Printed			219	PADRE USA	16035229 88281	482.46
133559	06/25/26	Printed			9099	PEVO SPORTS CO	VTCA-4WHEELS 88188	5,190.00
133560	06/25/26	Printed			9090	PRECISION UNIFORMS LLC	16769 88211	988.18
133561	06/25/26	Printed			7343	ROVE ENGINEERING INC	24-096R-COR 85697	4,770.07
133562	06/25/26	Printed			7343	ROVE ENGINEERING INC	24-096R-PAV 87693	94,840.72
133563	06/25/26	Printed			7343	ROVE ENGINEERING INC	9988-1004/CONST METER	1,889.27
133564	06/25/26	Printed			3526	RSD	3354504-00 88284	212.55
133565	06/25/26	Printed			8652	SOFIA SALAZAR	9417-0107/244 JOSH	56.07
133566	06/25/26	Printed			2365	SPARKLETTS	24671719 062026	398.39
133567	06/25/26	Printed			8143	STEMFINITY LLC	57791 87719	2,032.77
133568	06/25/26	Printed			6193	STRADLING YOCCA CARLSON&RAUTH,	431853 87096	17,008.50
133569	06/25/26	Printed			1265	SUPERIOR READY MIX CONCRETE LP	950000906559 88181	2,825.34
133570	06/25/26	Printed			104	TEAMSTERS, LOCAL 542	6/26/26	2,044.00
133571	06/25/26	Printed			7443	TEXAS LIFE INSURANCE COMPANY	6/26/26	1,176.12
133572	06/25/26	Printed			719	THE PENWORTHY COMPANY LLC	0618948-IN 88835	830.48
133573	06/25/26	Printed			1239	THE SHERWIN-WILLIAMS CO.	5956-4 88754	6.40
133574	06/25/26	Printed			5774	TOTAL INDUSTRIES INC.	PAY APP #4-R2 88760	140,659.37
133575	06/25/26	Printed			8899	TRIMBLE INC.	60359429 88038	9,221.13

Check Number	Check Date	Status	Void/Stop Date	Reconcile Date	Vendor Number	Vendor Name	Check Description	Amount
US BANK Checks								
133576	06/25/26	Printed			8965	TURBO DATA SYSTEMS INC	48825 88222	321.27
133577	06/25/26	Printed			1934	TYLER TECHNOLOGIES, INC.	045-567713 88045	3,500.00
133580	06/25/26	Printed			615	VALLEY PEST SERVICES, INC	14362776	1,365.00
133581	06/25/26	Printed			9101	VANESSA JURADO	9926-0109/502 CINDY	70.92
133582	06/25/26	Printed			8626	VISION TRAFFIC CONTROL INC.	1069 88128	2,338.20
133584	06/25/26	Printed			5837	U.S. BANK	GREAT 04/21/26 87572	2,918.69

Total Checks:	**193**	**Checks Total (excluding void checks):**	**1,380,550.12**
Total Payments:	**193**	**Bank Total (excluding void checks):**	**1,380,550.12**
Total Payments:	**193**	**Grand Total (excluding void checks):**	**1,380,550.12**

B.2.

City Council
STAFF REPORT
Document ID: 2026-364
Category: Consent Item

Department: Innovation & Technology

Department Head: Alejandro Estrada, Director of Innovation and Technology

Meeting Date: July 1, 2026

SUBJECT:

BUDGET 2026-27 ANNUAL SUBSCRIPTION RENEWALS

BACKGROUND:

The Innovation and Technology Department respectfully requests City Council authorization to disburse
funds previously appropriated and approved as part of the Fiscal Year 2026-2027 Operating Budget for the
payment of annual software subscriptions, licensing agreements, maintenance contracts, and technology
service renewals that individually exceed the City Manager's purchasing authority of $25,000.

These expenditures represent ongoing operational commitments essential to maintaining the City's
technology infrastructure, business operations, cybersecurity posture, public communications, and service
delivery to residents and staff. The requested authorization does not constitute new spending or an increase
in the adopted budget. Rather, it allows staff to use funds already approved by the City Council during the
annual budget adoption process.

Examples of renewals anticipated during Fiscal Year 2026-2027 include, but are not limited to:

• Microsoft licensing and cloud services subscriptions
• CivicPlus website hosting, content management, and related services
• Esri Geographic Information System (GIS) software licensing and maintenance
• AMS application support and maintenance agreements
• Cloud-based backup and disaster recovery services
• Cybersecurity subscriptions and monitoring services
• Software maintenance agreements supporting financial, administrative, and

operational systems
• Other technology-related renewals are necessary to sustain the City's daily operations

Failure to renew these agreements in a timely manner could result in service interruptions, reduced cybersecurity protections, loss of access to critical applications, disruption of communication platforms, and operational inefficiencies affecting multiple City departments.

Approval of this request will authorize staff to process and pay these recurring obligations as invoices come due throughout the fiscal year, ensuring continuity of operations, compliance with contractual obligations, and uninterrupted access to the technology resources relied upon by City employees and the community.

FISCAL IMPACT:

Funding for these expenditures has been included in, and appropriated through, the adopted Fiscal Year 2026-2027 budget within the respective departmental accounts. No additional appropriation is requested. City Council approval is requested solely to authorize the disbursement of budgeted funds for individual payments exceeding the City Manager's authority limit of $25,000.

REQUESTED ACTION:

It is recommended that the City Council approve the disbursement of Fiscal Year 2026-2027 budgeted funds for annual technology-related renewals and service agreements that exceed the City Manager's purchasing authority and authorize staff to process the necessary payments in accordance with the adopted budget and applicable purchasing policies.

CITY MANAGER RECOMMENDATION:

Attachments:

1. DoIT Budget 2026-27 Annual Subscription

DEPARTMENT OF INNOVATION & DEPARTMENT

DIRECTOR
R. Alejandro Estrada

June 22, 2026

To: City Manager
Re: Budget 2026-27 Annual Subscription Renewals

Dear City Manager,

The Innovation and Technology Department respectfully requests City Council authorization to disburse funds previously appropriated and approved as part of the Fiscal Year 2026-2027 Operating Budget for the payment of annual software subscriptions, licensing agreements, maintenance contracts, and technology service renewals that individually exceed the City Manager's purchasing authority of $25,000.

These expenditures represent ongoing operational commitments essential to maintaining the City's technology infrastructure, business operations, cybersecurity posture, public communications, and service delivery to residents and staff. The requested authorization does not constitute new spending or an increase in the adopted budget. Rather, it allows staff to use funds already approved by the City Council during the annual budget adoption process.

Examples of renewals anticipated during Fiscal Year 2026-2027 include, but are not limited to:

- Microsoft licensing and cloud services subscriptions
- CivicPlus website hosting, content management, and related services
- Esri Geographic Information System (GIS) software licensing and maintenance
- AMS application support and maintenance agreements
- Cloud-based backup and disaster recovery services
- Cybersecurity subscriptions and monitoring services
- Software maintenance agreements supporting financial, administrative, and operational systems
- Other technology-related renewals are necessary to sustain the City's daily operations

Failure to renew these agreements in a timely manner could result in service interruptions, reduced cybersecurity protections, loss of access to critical applications, disruption of communication platforms, and operational inefficiencies affecting multiple City departments.

Approval of this request will authorize staff to process and pay these recurring obligations as invoices come due throughout the fiscal year, ensuring continuity of operations, compliance with contractual obligations, and uninterrupted access to the technology resources relied upon by City employees and the community.

Fiscal Impact

Funding for these expenditures has been included in, and appropriated through, the adopted Fiscal Year 2026-2027 budget within the respective departmental accounts. No additional appropriation is requested. City Council approval is requested solely to authorize the disbursement of budgeted funds for individual payments exceeding the City Manager's authority limit of $25,000.

Recommendation

It is recommended that the City Council approve the disbursement of Fiscal Year 2026-2027 budgeted funds for annual technology-related renewals and service agreements that exceed the City Manager's purchasing authority and authorize staff to process the necessary payments in accordance with the adopted budget and applicable purchasing policies.

Respectfully,

R. Alejandro Estrada
Director of Information Technology

City of Imperial
Department of Innovation & Technology
Budget 2026-27 New Projects and Acquisitions

Innovation & Technology 2026-27 Projects		
Project	Description	Investment
19-144-5442	Firewall for the Police Department	20,000.00
19-144-5442	City Council Streaming Technology Upgrade	20,000.00
19-144-5442	City Council Technology Upgrade for Meetings.	10,000.00
Total		50,000.00

Innovation & Technology 2026-27 Subscription Renewals		
Project	Description	
19-144-5251	Microsoft Office Enterprise Contract (year 2 of 3)	34,375.99
19-144-5253	Civic Plus Website Platinum Hosting, AMS, and Next Request	63,313.12
19-144-5254	Harris Computer / Utility Billing Software	30,081.17
19-145-5251	Esri SGEA	29,300.00
19-145-5251	GIS Data Suite	25,000.00
19-144-5253	Trimble Unity AMS (39 Licenses)	54,515.00
19-146-5253	Cloud Backup Services – Hybrid Workloads	52,938.29
19-146-5253	Cloud Backup Services – Microsoft Office 365	26,516.48
19-146-5253	Cloud Managed Security Protection	36,508.53
Total		352,548.58

City Council
STAFF REPORT
Document ID: 2026-367
Category: Consent Item

Department: Finance

Department Head: Victor Manriquez, Finance Director

Meeting Date: July 1, 2026

SUBJECT:

RESOLUTION TO DETERMINE AND LEVY THE SPECIAL TAXES FOR FISCAL YEAR 2026/2027

BACKGROUND:

The City Council will adopt this resolution to determine and levy the special taxes for fiscal year 2026/2027 ("FY 2026/2027") for CFD No. 2004-1 (Victoria Ranch).
The proposed FY 2026/2027 special tax rates for Facilities and for Services designated as Developed Property are equal to the maximum special tax rate allowed. The proposed FY 2026/2027 special tax rate for Facilities and for Services designated as Final Map Property is 0.00% of the maximum special tax rate allowed.

FISCAL IMPACT:

The funds generated are used for the purposes stated in the original formation of this district. The maximum special taxes for facilities do not change from year to year. The maximum special taxes for services change each year by the percentage change in the Consumer Price Index from the current year to the previous year.

REQUESTED ACTION:

Staff recommends that the City Council adopt Resolution 2026-45 to determine and levy the special taxes for FY 2026/2027.

CITY MANAGER RECOMMENDATION:

Approve as presented.

Attachments:

1. CFD-2004-1_Resolution-Annual-Levy_FY2026-2027

RESOLUTION NO. 2026-45

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2004-1 (VICTORIA RANCH) DETERMINING AND LEVYING THE SPECIAL TAXES FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council (the "City Council") of the City of Imperial (the "City") is the legislative body of Community Facilities District No. 2004-1 (Victoria Ranch) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part l, Division 2, Title 5 of the government code of the State of California (the "Act);

WHEREAS, on October 6, 2004, the City Council adopted an Ordinance establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Imperial as follows:

Section 1: The preceding recitals are true and correct.

Section 2: The City does, by the passage of this resolution, authorize the levy of special taxes at the rates set forth in Exhibit "A" attached hereto, referred and so incorporated.

Section 3: The rate determined and set forth above does not exceed the amount as previously authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the applicable Improvement Area of the District. After adoption of this Resolution, the City Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 4: The proceeds of the Facilities Special Tax shall be used to pay, in whole or in part, the approved costs for the subject fiscal year as provided in the City of Imperial Community Facilities District No. 2004-1 Ordinance and once issued, Fiscal Agents Agreement (the "Fiscal Agents Agreement"):

A. The Administrative costs and other incidental expenses of the District;

B. The interest scheduled for collection on the outstanding bonded indebtedness related to the District;

C. The principal scheduled for collection on the outstanding term bonds related to the applicable Improvement Area;

D. The sinking payments scheduled for collection on the outstanding term bonds relating to the applicable Improvement Area;

E. Amounts, if any, needed to replenish the applicable Reserve Account of the Bond Fund to the level of the Reserve Requirement;

F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level; and

G. Amounts, if any, needed for the Surplus Fund to be utilized for reimbursement of Facilities.

Section 5: That the proceeds of the Services Special Tax shall be used to pay the authorized purposes pursuant to the formation proceedings, including but not limited to, the following:

A. Payment of CFD administrative costs; and

B. Payment of authorized services.

Section 6: The above authorized Special Taxes shall be collected in the same manner as ordinary *ad valorem* property taxes, and shall be subject to the same penalties and same procedures, sale and lien priority in cases of any delinquency as is provided for *ad valorem* taxes.

Section 7: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation; reference is made to attached Exhibit “A” for the exact rates of the Special Taxes.

Section 8: All applicable Special Taxes collected will be paid to the trustee for deposit in the applicable Special Tax Fund upon receipt by the City of Imperial from the Auditor-Controller pursuant to the terms of the Indenture of Trust.

Section 9: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the City a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contact, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 10: This resolution relating to the levy of the special tax shall take effect immediately upon its passage and adoption in accordance with the provisions of Government Code Section 53340, as amended.

PASSED, APPROVED AND ADOPTED this 1st day of July, 2026.

____
Mayor

ATTEST:

____
City Clerk

EXHIBIT A

CITY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT NO. 2004-1 (VICTORIA RANCH)
FISCAL YEAR 2026/2027

Special Tax Rates (Facilities)

Land Use Class	Assigned Special Tax	FY 2026/2027 Special Tax Rate
Single Family Residential Developed	$1,610.00 per Unit	$1,610.00 per Unit
Multiple Family Residential Developed	$405.00 per Unit	$405.00 per Unit
Non-Residential Developed	$3,000.00 per Acre	$3,000.00 per Acre
Final Map	$1,610.00 per Lot	$0.00 per Lot
Undeveloped	$13,000.00 per Acre	$0.00 per Acre

Special Tax Rates (Services)

Land Use Class	Assigned Special Tax	FY 2026/2027 Special Tax Rate
Residential Developed	$218.76 per Unit	$218.76 per Unit
Non-Residential Developed	$875.13 per Acre	$875.13 per Acre
Final Map	$875.13 per Acre	$0.00 per Acre

City Council
STAFF REPORT
Document ID: 2026-368
Category: Consent Item

Department: Finance

Department Head: Victor Manriquez, Finance Director

Meeting Date: July 1, 2026

SUBJECT:

RESOLUTION TO DETERMINE AND LEVY THE SPECIAL TAXES FOR FISCAL YEAR 2026/2027

BACKGROUND:

The City Council will adopt this resolution to determine and levy the special taxes for fiscal year 2026/2027 ("FY 2026/2027") for CFD No. 2004-2 (Mayfield).
The proposed FY 2026/2027 special tax rates are as follows:
Improvement Area No. 1
Facilities Special Tax designated as Developed Property: equal to the maximum special tax rate allowed
Facilities Special Tax designated as Undeveloped Property: 27.56% of the maximum special tax rate allowed
Services Special Tax Rate for All Property: equal to the maximum special tax rate allowed
Improvement Area No. 2
Services Special Tax designated as Developed Property: equal to the maximum special tax rate allowed
Services Special Tax designated as Undeveloped Property: 0.00% of the maximum special tax rate allowed

FISCAL IMPACT:

The funds generated are used for the purposes stated in the original formation of this district. The maximum special taxes for Facilities do not change from year to year. The maximum special taxes for Services change each year by the percentage change in the Consumer Price Index from the current year to the previous year.

REQUESTED ACTION:

Staff recommends that the City Council adopt Resolution 2026-46 to determine and levy the special taxes for FY 2026/2027.

CITY MANAGER RECOMMENDATION:

Approve as presented.

Attachments:

1. CFD-2004-2_Resolution-Annual-Levy_FY2026-2027

RESOLUTION NO. 2026-46

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2004-2 (MAYFIELD), DETERMINING AND LEVYING THE SPECIAL TAXES FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council (the "City Council") of the City of Imperial (the "City") is the legislative body of Community Facilities District No. 2004-2 (Mayfield) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part l, Division 2, Title 5 of the government code of the State of California (the "Act);

WHEREAS, on April 20, 2005, the City Council adopted an Ordinance establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Imperial as follows:

Section 1: The preceding recitals are true and correct.

Section 2: The City does, by the passage of this resolution, authorize the levy of special taxes at the rates set forth in Exhibit "A" attached hereto, referred and so incorporated.

Section 3: The rate determined and set forth above does not exceed the amount as previously authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the applicable Improvement Area of the District. After adoption of this Resolution, the City Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 4: The proceeds of the Facilities Special Tax shall be used to pay, in whole or in part, the approved costs for the subject fiscal year as provided in the City of Imperial Community Facilities District No. 2004-2 Ordinance and once issued, Fiscal Agents Agreement (the "Fiscal Agents Agreement"):

A. The Administrative costs and other incidental expenses of the District;

B. The interest scheduled for collection on the outstanding bonded indebtedness related to the District;

C. The principal scheduled for collection on the outstanding term bonds related to the applicable Improvement Area;

D. The sinking payments scheduled for collection on the outstanding term bonds relating to the applicable Improvement Area;

E. Amounts, if any, needed to replenish the applicable Reserve Account of the Bond Fund to the level of the Reserve Requirement;

F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level; and

G. Amounts, if any, needed for the Surplus Fund to be utilized for reimbursement of Facilities.

Section 5: That the proceeds of the Services Special Tax shall be used to pay the authorized purposes pursuant to the formation proceedings, including but not limited to, the following:

A. Payment of CFD administrative costs; and

B. Payment of authorized services.

Section 6: The above authorized Special Taxes shall be collected in the same manner as ordinary *ad valorem* property taxes and shall be subject to the same penalties and same procedures, sale and lien priority in cases of any delinquency as is provided for *ad valorem* taxes.

Section 7: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation, reference is made to attached Exhibit “A” for the exact rates of the Special Taxes.

Section 8: All applicable Special Taxes collected will be paid to the trustee for deposit in the applicable Special Tax Fund upon receipt by the City of Imperial from the Auditor-Controller pursuant to the terms of the Indenture of Trust.

Section 9: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the City a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contact, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 10: This resolution relating to the levy of the special tax shall take effect immediately upon its passage and adoption in accordance with the provisions of Government Code Section 53340, as amended.

PASSED, APPROVED AND ADOPTED this 1st day of July, 2026.

____
Mayor

ATTEST:

____
City Clerk

EXHIBIT A

CITY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT NO. 2004-2 (MAYFIELD)
IMPROVEMENT AREA NO. 1
FISCAL YEAR 2026/2027

Special Tax Rates (Facilities)

Land Use Class	Building Square Footage	Assigned Special Tax per Residential Unit	FY 2026/2027 Special Tax Rate
1	Less than 1,600	$1,639.00	$1,639.00
2	1,600 – 1,850	$2,171.00	$2,171.00
3	1,851 – 2,300	$2,294.00	$2,294.00
4	2,301 – 2,600	$2,555.00	$2,555.00
5	2,601 – 3,000	$2,841.00	$2,841.00
6	3,001 – 3,300	$3,278.00	$3,278.00
7	Greater than 3,300	$3,606.00	$3,606.00

Land Use Class	Assigned Special Tax per Acre	FY 2026/2027 Special Tax Rate
Non-Residential Developed	$17,596.00	$17,596.00
Undeveloped Property	$17,596.00	$4,848.72

Special Tax Rates (Services)
Improvement Area No. 1

Land Use Class	Assigned Special Tax	FY 2026/2027 Special Tax Rate
Residential Developed	$218.76 per Unit	$218.76 per Unit
Non-Residential Developed	$875.13 per Acre	$875.13 per Acre
Undeveloped Property	$875.13 per Acre	$875.13 per Acre

Special Tax Rates (Services)
Improvement Area No. 2

Land Use Class	Assigned Special Tax	FY 2026/2027 Special Tax Rate
Residential Developed	$218.76 per Unit	$218.76 per Unit
Non-Residential Developed	$875.13 per Acre	$875.13 per Acre
Undeveloped Property	$875.13 per Acre	$0.00 per Acre

City Council
STAFF REPORT
Document ID: 2026-369
Category: Consent Item

Department: Finance

Department Head: Victor Manriquez, Finance Director

Meeting Date: July 1, 2026

SUBJECT:

RESOLUTION TO DETERMINE AND LEVY THE SPECIAL TAXES FOR FISCAL YEAR 2026/2027

BACKGROUND:

The City Council will adopt this resolution to determine and levy the special taxes for fiscal year 2026/2027 ("FY 2026/2027") for CFD No. 2004-3 (Bratton Development). The proposed FY 2026/2027 special tax rate for Facilities designated as Developed Property is 77.50% of the maximum special tax rate. The proposed FY 2026/2027 special tax rate for Facilities designated as Undeveloped Property is 0.00% of the maximum special tax rate. The proposed FY 2026/2027 special tax rate for Services is equal to the maximum special tax rate allowed.

FISCAL IMPACT:

The funds generated are used for the purposes stated in the original formation of this district. The maximum special taxes for facilities do not change from year to year. The maximum special taxes for Services change each year by the percentage change in the Consumer Price Index from the current year to the previous year.

REQUESTED ACTION:

Staff recommends that the City Council adopt Resolution 2026-47 to determine and levy the special taxes for FY 2026/2027.

CITY MANAGER RECOMMENDATION:

Approved as presented.

Attachments:

1. CFD-2004-3_Resolution-Annual-Levy_FY2026-2027

RESOLUTION NO. 2026-47

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2004-3 (BRATTON DEVELOPMENT), DETERMINING AND LEVYING THE SPECIAL TAXES FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council (the "City Council") of the City of Imperial (the “City”) is the legislative body of Community Facilities District No. 2004-3 (Bratton Development) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part l, Division 2, Title 5 of the government code of the State of California (the "Act);

WHEREAS, on November 17, 2004, the City Council adopted an Ordinance establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Imperial as follows:

Section 1: The preceding recitals are true and correct.

Section 2: The City does, by the passage of this resolution, authorize the levy of special taxes at the rates set forth in Exhibit “A” attached hereto, referred and so incorporated.

Section 3: The rate determined and set forth above does not exceed the amount as previously authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the applicable Improvement Area of the District. After adoption of this Resolution, the City Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 4: The proceeds of the Facilities Special Tax shall be used to pay, in whole or in part, the approved costs for the subject fiscal year as provided in the City of Imperial Community Facilities District No. 2004-3 Ordinance and once issued, Fiscal Agents Agreement (the "Fiscal Agents Agreement"):

A. The Administrative costs and other incidental expenses of the District;

B. The interest scheduled for collection on the outstanding bonded indebtedness related to the District;

C. The principal scheduled for collection on the outstanding term bonds related to the applicable Improvement Area;

D. The sinking payments scheduled for collection on the outstanding term bonds relating to the applicable Improvement Area;

E. Amounts, if any, needed to replenish the applicable Reserve Account of the Bond Fund to the level of the Reserve Requirement;

F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level; and

G. Amounts, if any, needed for the Surplus Fund to be utilized for reimbursement of Facilities.

Section 5: That the proceeds of the Services Special Tax shall be used to pay the authorized purposes pursuant to the formation proceedings, including but not limited to, the following:

A. Payment of CFD administrative costs; and

B. Payment of authorized services.

Section 6: The above authorized Special Taxes shall be collected in the same manner as ordinary *ad valorem* property taxes and shall be subject to the same penalties and same procedures, sale and lien priority in cases of any delinquency as is provided for *ad valorem* taxes.

Section 7: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation, reference is made to attached Exhibit “A” for the exact rates of the Special Taxes.

Section 8: All applicable Special Taxes collected will be paid to the trustee for deposit in the applicable Special Tax Fund upon receipt by the City of Imperial from the Auditor-Controller pursuant to the terms of the Indenture of Trust.

Section 9: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the City a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contact, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 10: This resolution relating to the levy of the special tax shall take effect immediately upon its passage and adoption in accordance with the provisions of Government Code Section 53340, as amended.

PASSED, APPROVED AND ADOPTED this 1st day of July, 2026.

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Mayor

ATTEST:

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City Clerk

EXHIBIT A

CITY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT NO. 2004-3 (BRATTON DEVELOPMENT)
FISCAL YEAR 2026/2027

Special Tax Rates (Facilities)

Land Use Class	Building Square Footage	Assigned Special Tax per Residential Unit	FY 2026/2027 Special Tax Rate
1	Less than 1,500	$1,267.00	$981.98
2	1,500 – 1,700	$1,340.00	$1,038.56
3	1,701 – 1,900	$1,414.00	$1,095.92
4	1,901 – 2,100	$1,605.00	$1,243.96
5	Greater than 2,100	$1,716.00	$1,329.98

Land Use Class	Assigned Special Tax per Acre	FY 2026/2027 Special Tax Rate
Undeveloped Property	$11,152.00	$0.00

Special Tax Rates (Services)

Land Use Class	Assigned Special Tax	FY 2026/2027 Special Tax Rate
Developed Property	$218.76 per Unit	$218.76 per Unit
Undeveloped Property	$875.13 per Acre	$875.13 per Acre

City Council
STAFF REPORT
Document ID: 2026-370
Category: Consent Item

Department:	Finance
Department Head:	Victor Manriquez, Finance Director
Meeting Date:	July 1, 2026

SUBJECT:

RESOLUTION TO DETERMINE AND LEVY THE SPECIAL TAXES FOR THE FISCAL YEAR 2026/2027

BACKGROUND:

The City Council will adopt this resolution to determine and levy the special taxes for fiscal year 2026/2027 (“FY 2026/2027”) for CFD No. 2005-1 (Springfield).
The proposed FY 2026/2027 special tax rate for Facilities is 98.61% of the maximum special tax rate allowed. The proposed FY 2026/2027 special tax rate for Services is equal to the maximum special tax rate allowed.

FISCAL IMPACT:

The funds generated are used for the purposes stated in the original formation of this district. The maximum special taxes for facilities do not change from year to year. The maximum special taxes for Services change each year by the percentage change in the Consumer Price Index from the current year to the previous year.

REQUESTED ACTION:

Staff recommends that the City Council adopt Resolution 2026-48 to determine and levy the special taxes for FY 2026/2027.

CITY MANAGER RECOMMENDATION:

Approve as presented.

Attachments:

1. CFD-2005-1_Resolution-Annual-Levy_FY2026-2027

RESOLUTION NO. 2026-48

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2005-1 (SPRINGFIELD), DETERMINING AND LEVYING THE SPECIAL TAXES FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council (the "City Council") of the City of Imperial (the “City”) is the legislative body of Community Facilities District No. 2005-1 (Springfield) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part l, Division 2, Title 5 of the government code of the State of California (the "Act);

WHEREAS, on August 3, 2005, the City Council adopted an Ordinance establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Imperial as follows:

Section 1: The preceding recitals are true and correct.

Section 2: The City does, by the passage of this resolution, authorize the levy of special taxes at the rates set forth in Exhibit “A” attached hereto, referred and so incorporated.

Section 3: The rate determined and set forth above does not exceed the amount as previously authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the applicable Improvement Area of the District. After adoption of this Resolution, the City Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 4: The proceeds of the Facilities Special Tax shall be used to pay, in whole or in part, the approved costs for the subject fiscal year as provided in the City of Imperial Community Facilities District No. 2005-1 Ordinance and once issued, Fiscal Agents Agreement (the "Fiscal Agents Agreement"):

A. The Administrative costs and other incidental expenses of the District;

B. The interest scheduled for collection on the outstanding bonded indebtedness related to the District;

C. The principal scheduled for collection on the outstanding term bonds related to the applicable Improvement Area;

D. The sinking payments scheduled for collection on the outstanding term bonds relating to the applicable Improvement Area;

E. Amounts, if any, needed to replenish the applicable Reserve Account of the Bond Fund to the level of the Reserve Requirement;

F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level; and

G. Amounts, if any, needed for the Surplus Fund to be utilized for reimbursement of Facilities.

Section 5: That the proceeds of the Services Special Tax shall be used to pay the authorized purposes pursuant to the formation proceedings, including but not limited to, the following:

A. Payment of CFD administrative costs; and

B. Payment of authorized services.

Section 6: The above authorized Special Taxes shall be collected in the same manner as ordinary *ad valorem* property taxes and shall be subject to the same penalties and same procedures, sale and lien priority in cases of any delinquency as is provided for *ad valorem* taxes.

Section 7: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation, reference is made to attached Exhibit “A” for the exact rates of the Special Taxes.

Section 8: All applicable Special Taxes collected will be paid to the trustee for deposit in the applicable Special Tax Fund upon receipt by the City of Imperial from the Auditor-Controller pursuant to the terms of the Indenture of Trust.

Section 9: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the City a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contact, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 10: This resolution relating to the levy of the special tax shall take effect immediately upon its passage and adoption in accordance with the provisions of Government Code Section 53340, as amended.

PASSED, APPROVED AND ADOPTED this 1st day of July, 2026.

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Mayor

ATTEST:

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City Clerk

EXHIBIT A

CITY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT NO. 2005-1 (SPRINGFIELD)
FISCAL YEAR 2026/2027

Special Tax Rates (Facilities)

Land Use Class	Building Square Footage	Assigned Special Tax per Residential Unit	FY 2026/2027 Special Tax Rate
1	Less than 1,001	$1,430.00	$1,410.16
2	1,001 – 1,200	$1,599.00	$1,576.82
3	1,201 – 1,400	$1,684.00	$1,660.64
4	1,401 – 1,600	$1,892.00	$1,865.76
5	1,601 – 2,000	$1,980.00	$1,952.54
6	2,001 – 2,400	$2,268.00	$2,236.54
7	Greater than 2,400	$2,742.00	$2,703.98

Land Use Class	Assigned Special Tax per Acre	FY 2026/2027 Special Tax Rate
Non-Residential Developed	$20,520.00	$20,235.48
Undeveloped Property	$20,520.00	$0.00

Special Tax Rates (Services)

Land Use Class	Assigned Special Tax	FY 2026/2027 Special Tax Rate
Residential Developed	$218.76 per Unit	$218.76 per Unit
Non-Residential Developed	$875.13 per Acre	$875.13 per Acre
Undeveloped Property	$875.13 per Acre	$0.00 per Acre

City Council
STAFF REPORT
Document ID: 2026-371
Category: Consent Item

Department: Finance

Department Head: Victor Manriquez, Finance Director

Meeting Date: July 1, 2026

SUBJECT:

RESOLUTION TO DETERMINE AND LEVY THE SPECIAL TAXES FOR THE FISCAL YEAR 2026/2027

BACKGROUND:

The City Council will adopt this resolution to determine and levy the special taxes for fiscal year 2026/2027 ("FY 2026/2027") for CFD No. 2006-1 (Monterrey Park).
The proposed FY 2026/2027 special tax rates are as follows:

Improvement Area No. 1
Facilities Special Tax designated as Developed Property: 98.28% of the maximum special tax rate allowed.
Facilities Special Tax designated as Undeveloped Property: 0.00% of the maximum special tax rate allowed.
Services Special Tax Rate for All Property: equal to the maximum special tax rate allowed.
Improvement Area No. 2
Services Special Tax designated as Developed Property: equal to the maximum special tax rate allowed.
Services Special Tax designated as Undeveloped Property: 0.00% of the maximum special tax rate allowed.

FISCAL IMPACT:

The funds generated are used for the purposes stated in the original formation of this district. The maximum special taxes for facilities increase by 2% each year. The maximum special taxes for Services change each year by the percentage change in the Consumer Price Index from the current year to the previous year.

REQUESTED ACTION:

Staff recommends that the City Council adopt Resolution 2026-49 to determine and levy the special taxes for FY 2026/2027.

CITY MANAGER RECOMMENDATION:

Approve as presented.

Attachments:

1. CFD-2006-1_Resolution-Annual-Levy_FY2026-2027

RESOLUTION NO. 2026-49

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2006-1 (MONTERREY PARK), DETERMINING AND LEVYING THE SPECIAL TAXES FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council (the "City Council") of the City of Imperial (the “City”) is the legislative body of Community Facilities District No. 2006-1 (Monterrey Park) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part l, Division 2, Title 5 of the government code of the State of California (the "Act);

WHEREAS, on April 5, 2006, the City Council adopted Ordinance 716 establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Imperial as follows:

Section 1: The preceding recitals are true and correct.

Section 2: The City does, by the passage of this resolution, authorize the levy of special taxes at the rates set forth in Exhibit “A” attached hereto, referred and so incorporated.

Section 3: The rate determined and set forth above does not exceed the amount as previously authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the applicable Improvement Area of the District. After adoption of this Resolution, the City Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 4: The proceeds of the Facilities Special Tax shall be used to pay, in whole or in part, the approved costs for the subject fiscal year as provided in the City of Imperial Community Facilities District No. 2006-1 Ordinance and once issued, Fiscal Agents Agreement (the "Fiscal Agents Agreement"):

A. The Administrative costs and other incidental expenses of the District;

B. The interest scheduled for collection on the outstanding bonded indebtedness related to the District;

C. The principal scheduled for collection on the outstanding term bonds related to the applicable Improvement Area;

D. The sinking payments scheduled for collection on the outstanding term bonds relating to the applicable Improvement Area;

E. Amounts, if any, needed to replenish the applicable Reserve Account of the Bond Fund to the level of the Reserve Requirement;

F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level; and

G. Amount, if any, needed for the Surplus Fund to be utilized for reimbursement of Facilities.

Section 5: That the proceeds of the Services Special Tax shall be used to pay the authorized purposes pursuant to the formation proceedings, including but not limited to, the following:

A. Payment of CFD administrative costs; and

B. Payment of authorized services.

Section 6: The above authorized Special Taxes shall be collected in the same manner as ordinary *ad valorem* property taxes and shall be subject to the same penalties and same procedures, sale and lien priority in cases of any delinquency as is provided for *ad valorem* taxes.

Section 7: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation, reference is made to attached Exhibit “A” for the exact rates of the Special Taxes.

Section 8: All applicable Special Taxes collected will be paid to the trustee for deposit in the applicable Special Tax Fund upon receipt by the City of Imperial from the Auditor-Controller pursuant to the terms of the Indenture of Trust.

Section 9: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the City a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contact, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 10: This resolution relating to the levy of the special tax shall take effect immediately upon its passage and adoption in accordance with the provisions of Government Code Section 53340, as amended.

PASSED, APPROVED AND ADOPTED this 1st day of July, 2026.

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Mayor

ATTEST:

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City Clerk

EXHIBIT A

CITY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT NO. 2006-1 (MONTERREY PARK)
FISCAL YEAR 2026/2027

Special Tax Rates (Facilities)

Land Use Class	Building Square Footage	Assigned Special Tax per Residential Unit	FY 2026/2027 Special Tax Rate
1	Less than 1,550	$2,551.37	$2,507.52
2	1,550 – 1,799	$2,686.59	$2,640.42
3	1,800 – 2,049	$2,882.76	$2,833.22
4	2,050 – 2,299	$3,028.38	$2,976.32
5	2,300 – 2,549	$3,214.11	$3,158.86
6	2,550 – 2,799	$3,503.89	$3,443.66
7	2,800 – 3,049	$3,514.28	$3,453.88
8	Greater than 3,049	$3,670.30	$3,607.22

Land Use Class	Assigned Special Tax per Acre	FY 2026/2027 Special Tax Rate
Undeveloped Property	$25,127.37	$0.00

Special Tax Rates (Services)
Improvement Area No. 1

Land Use Class	Assigned Special Tax	FY 2026/2027 Special Tax Rate
Developed Property	$218.76 per Unit	$218.76 per Unit
Undeveloped Property	$875.13 per Acre	$875.13 per Acre

Special Tax Rates (Services)
Improvement Area No. 2

Land Use Class	Assigned Special Tax	FY 2026/2027 Special Tax Rate
Developed Property	$218.76 per Unit	$218.76 per Unit
Undeveloped Property	$875.13 per Acre	$0.00 per Acre

City Council
STAFF REPORT
Document ID: 2026-372
Category: Consent Item

Department: Finance

Department Head: Victor Manriquez, Finance Director

Meeting Date: July 1, 2026

SUBJECT:

RESOLUTION TO DETERMINE AND LEVY THE SPECIAL TAXES FOR FISCAL YEAR 2026/2027.

BACKGROUND:

The City Council will adopt this resolution to determine and levy the special taxes for fiscal year 2026/2027 (“FY 2026/2027”) for CFD No. 2006-2 (Savanna Ranch).
The proposed FY 2026/2027 special tax rates are as follows:
Improvement Area No. 1
Facilities Special Tax designated as Developed Property: 89.52% of the maximum special tax rate allowed.
Services Special Tax designated as Developed Property: equal to the maximum special tax rate allowed.
Facilities and Services Special Tax designated as Undeveloped Property: 0.00% of the maximum special tax rate allowed.
Improvement Area No. 2
Services Special Tax designated as Developed Property: equal to the maximum special tax rate allowed.
Services Special Tax designated as Undeveloped Property: 0.00% of the maximum special tax rate allowed.

FISCAL IMPACT:

The funds generated are used for the purposes stated in the original formation of this district. The maximum special taxes for facilities increase by 2% each year. The maximum special taxes for Services change each year by the percentage change in the Consumer Price Index from the current year to the previous year.

REQUESTED ACTION:

Staff recommends that the City Council adopt Resolution 2026-50 to determine and levy the special taxes for FY 2026/2027.

CITY MANAGER RECOMMENDATION:

Approve as presented.

Attachments:

1. CFD-2006-2_Resolution-Annual-Levy_FY2026-2027

RESOLUTION NO. 2026-50

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2006-2 (SAVANNA RANCH), DETERMINING AND LEVYING THE SPECIAL TAXES FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council (the "City Council") of the City of Imperial (the “City”) is the legislative body of Community Facilities District No. 2006-2 (Savanna Ranch) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part l, Division 2, Title 5 of the government code of the State of California (the "Act);

WHEREAS, on March 15, 2006, the City Council adopted Ordinance 717 establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Imperial as follows:

Section 1: The preceding recitals are true and correct.

Section 2: The City does, by the passage of this resolution, authorize the levy of special taxes at the rates set forth in Exhibit “A” attached hereto, referred and so incorporated.

Section 3: The rate determined and set forth above does not exceed the amount as previously authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the applicable Improvement Area of the District. After adoption of this Resolution, the City Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 4: The proceeds of the Facilities Special Tax shall be used to pay, in whole or in part, the approved costs for the subject fiscal year as provided in the City of Imperial Community Facilities District No. 2006-2 Ordinance and once issued, Fiscal Agents Agreement (the "Fiscal Agents Agreement"):

A. The Administrative costs and other incidental expenses of the District;

B. The interest scheduled for collection on the outstanding bonded indebtedness related to the District;

C. The principal scheduled for collection on the outstanding term bonds related to the applicable Improvement Area;

D. The sinking payments scheduled for collection on the outstanding term bonds relating to the applicable Improvement Area;

E. Amounts, if any, needed to replenish the applicable Reserve Account of the Bond Fund to the level of the Reserve Requirement;

F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level; and

G. Amount, if any, needed for the Surplus Fund to be utilized for reimbursement of Facilities.

Section 5: That the proceeds of the Services Special Tax shall be used to pay the authorized purposes pursuant to the formation proceedings, including but not limited to, the following:

A. Payment of CFD administrative costs; and

B. Payment of authorized services.

Section 6: The above authorized Special Taxes shall be collected in the same manner as ordinary *ad valorem* property taxes and shall be subject to the same penalties and same procedures, sale and lien priority in cases of any delinquency as is provided for *ad valorem* taxes.

Section 7: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation, reference is made to attached Exhibit “A” for the exact rates of the Special Taxes.

Section 8: All applicable Special Taxes collected will be paid to the trustee for deposit in the applicable Special Tax Fund upon receipt by the City of Imperial from the Auditor-Controller pursuant to the terms of the Indenture of Trust.

Section 9: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the City a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contact, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 10: This resolution relating to the levy of the special tax shall take effect immediately upon its passage and adoption in accordance with the provisions of Government Code Section 53340, as amended.

PASSED, APPROVED AND ADOPTED this 1st day of July, 2026.

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Mayor

ATTEST:

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City Clerk

EXHIBIT A

CITY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT NO. 2006-2 (SAVANNA RANCH)
FISCAL YEAR 2026/2027

Special Tax Rates (Facilities)

Land Use Class	Building Square Footage	Assigned Special Tax per Residential Unit	FY 2026/2027 Special Tax Rate
1	Less than 1,676	$711.76	$637.20
2	1,676 – 1,925	$778.62	$697.04
3	1,926 – 2,175	$1,077.34	$964.48
4	2,176 – 2,425	$1,170.95	$1,048.28
5	2,426 – 2,675	$1,249.67	$1,118.76
6	2,676 – 2,925	$1,341.82	$1,201.24
7	2,926 – 3,175	$1,457.72	$1,305.00
8	Greater than 3,175	$1,536.47	$1,375.50

Land Use Class	Assigned Special Tax per Acre	FY 2026/2027 Special Tax Rate
Undeveloped Property	$10,548.74	$0.00

Special Tax Rates (Services)
Improvement Area No. 1

Land Use Class	Assigned Special Tax	FY 2026/2027 Special Tax Rate
Developed Property	$209.42 per Unit	$209.42 per Unit
Undeveloped Property	$837.77 per Acre	$0.00 per Acre

Special Tax Rates (Services)
Improvement Area No. 2

Land Use Class	Assigned Special Tax	FY 2026/2027 Special Tax Rate
Developed Property	$209.42 per Unit	$209.42 per Unit
Undeveloped Property	$837.77 per Acre	$0.00 per Acre

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City Council
STAFF REPORT
Document ID: 2026-373
Category: Consent Item

Department:	Finance
Department Head:	Victor Manriquez, Finance Director
Meeting Date:	July 1, 2026

SUBJECT:

RESOLUTION TO DETERMINE AND LEVY THE SPECIAL TAXES FOR FISCAL YEAR 2026/2027.

BACKGROUND:

The City Council will adopt this resolution to determine and levy the special taxes for fiscal year 2026/2027 ("FY 2026/2027") for CFD No. 2024-1 (Morningstar).
The proposed FY 2026/2027 special tax rates designated as Developed Residential Property are equal to the maximum special tax rate allowed. The proposed FY 2026/2027 special tax rate designated as Developed Non-Residential Property and Approved Property is 0.00% of the maximum special tax rate allowed.

FISCAL IMPACT:

The funds generated are used for the purposes stated in the original formation of this district. The maximum special taxes change each year based on the annual percentage change in the Consumer Price Index from the previous year to the current year.

REQUESTED ACTION:

Staff recommends that the City Council adopt the resolution to determine and levy the special taxes for FY 2026/2027.

CITY MANAGER RECOMMENDATION:

Approve as presented.

Attachments:

1. CFD-2024-1_Resolution-Annual-Levy_FY2026-2027

RESOLUTION NO. 2026-51

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2024-1 (MORNINGSTAR) DETERMINING AND LEVYING THE SPECIAL TAXES FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council (the "City Council") of the City of Imperial (the "City") is the legislative body of Community Facilities District No. 2024-1 (Morningstar) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part l, Division 2, Title 5 of the government code of the State of California (the "Act);

WHEREAS, on January 15, 2025, the City Council adopted an Ordinance establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Imperial as follows:

Section 1: The preceding recitals are true and correct.

Section 2: The City does, by the passage of this resolution, authorize the levy of special taxes at the rates set forth in Exhibit "A" attached hereto, referred and so incorporated.

Section 3: The rate determined and set forth above does not exceed the amount as previously authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the District. After adoption of this Resolution, the City Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 5: That the proceeds of the Special Tax shall be used to pay the authorized purposes pursuant to the formation proceedings, including but not limited to, the following:

A. Payment of CFD administrative costs; and

B. Payment of authorized services.

Section 6: The above authorized Special Taxes shall be collected in the same manner as ordinary *ad valorem* property taxes, and shall be subject to the same penalties and same procedures, sale and lien priority in cases of any delinquency as is provided for *ad valorem* taxes.

Section 7: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation; reference is made to attached Exhibit “A” for the exact rates of the Special Taxes.

Section 8: The District shall retain all special taxes collected within CFD No. 2024-1 (Morningstar) in the special fund(s) established for such purpose and shall use such special taxes exclusively for the purposes for which CFD No. 2024-1 (Morningstar) was established.

Section 9: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the City a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contact, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 10: This resolution relating to the levy of the special tax shall take effect immediately upon its passage and adoption in accordance with the provisions of Government Code Section 53340, as amended.

PASSED, APPROVED AND ADOPTED this 1st day of July, 2026.

____
Mayor

ATTEST:

____
City Clerk

EXHIBIT A

CITY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT NO. 2024-1 (MORNINGSTAR)
FISCAL YEAR 2026/2027

Special Tax Rates

Land Use Class	Maximum Special Tax	FY 2026/2027 Special Tax Rate
Residential Developed	$247.34 per Unit	$247.34 per Unit
Non-Residential Developed	$1,590.50 per Acre	$0.00 per Acre
Approved	$247.34 per Unit	$0.00 per Unit

City Council
STAFF REPORT
Document ID: 2026-376
Category: Consent Item

Department:	Community Development
Department Head:	Othon Mora, Community Development Director
Meeting Date:	July 1, 2026

SUBJECT:

REGIONAL MOBILE CRV COLLECTION PROGRAM ACCESS AGREEMENT

BACKGROUND:

Imperial Valley Resource Management Agency (IVRMA) is proposing a new Regional Mobile California Redemption Value (CRV) Collection Program designed to provide convenient beverage container redemption opportunities throughout Imperial County, particularly in rural, underserved, and convenience zone-impacted communities. The program would utilize mobile collection events at approved public locations throughout participating jurisdictions and establish an Anchor Recycling Center to consolidate, process, and transport collected CRV materials. Under the agreement, IVRMA assumes responsibility for all program operations, staffing, equipment, insurance, regulatory compliance, and associated liabilities, while participating jurisdictions provide access to mutually approved public locations for collection activities.

FISCAL IMPACT:

N/A

REQUESTED ACTION:

Approve Access Agreement for IVRMA's Regional Mobile CRV Collection Program and Anchor Recycling Center Support Activities.

CITY MANAGER RECOMMENDATION:

Attachments:

1. ACCESS AGREEEMENT CITIES_COUNTY

ACCESS AGREEMENT
REGIONAL MOBILE CRV COLLECTION PROGRAM AND ANCHOR RECYCLING CENTER SUPPORT ACTIVITIES

This Access Agreement ("Agreement") is entered into this 24 day of June, 2026, by and between the Imperial Valley Resource Management Agency ("IVRMA"), a Joint Powers Authority organized under the laws of the State of California; the Cities of Brawley, Calexico, Calipatria, El Centro, Holtville, Imperial, and Westmorland; and the County of Imperial (individually a "Party" and collectively the "Parties").

RECITALS

WHEREAS, IVRMA is seeking to implement a Regional Mobile California Redemption Value (CRV) Collection Program designed to provide convenient beverage container redemption opportunities throughout Imperial County; and

WHEREAS, IVRMA intends to operate mobile collection events and related recycling activities within participating jurisdictions to improve redemption access, increase recycling participation, and reduce barriers for residents living in rural, underserved, and convenience zone-impacted communities; and

WHEREAS, the Parties desire to support the implementation of the Regional Mobile CRV Collection Program by providing access to certain publicly owned properties suitable for temporary mobile collection events; and

WHEREAS, IVRMA desires to assume responsibility for all program operations, staffing, equipment, insurance, regulatory compliance, and liabilities associated with the operation of the Regional Mobile CRV Collection Program.

NOW, THEREFORE, the Parties agree as follows:

1. PURPOSE

The purpose of this Agreement is to establish the terms and conditions under which the Parties shall provide IVRMA access to designated public properties for the operation of mobile CRV collection events and related public education activities.

2. TERM

This Agreement shall commence upon execution and remain in effect for five (5) years unless participation is terminated earlier by a Party. If a Party elects to terminate earlier, the Agreement shall remain in full force as to the remaining Parties.

3. SITE ACCESS

The Parties agree to provide IVRMA reasonable access to mutually approved public properties which may include, but not limited to:

- Public parking lots
- Community centers
- Corporation yards
- Public works facilities
- Parks or event grounds
- Other suitable public locations approved by both Parties

Specific event locations and schedules shall be coordinated between IVRMA and the Parties.

4. RESPONSIBILITIES OF IVRMA

IVRMA shall be solely responsible for all aspects of the Regional Mobile CRV Collection Program including:

Program Administration

- Planning and scheduling collection events
- Staffing and personnel management
- Training and supervision
- Financial management and grant compliance

Operations

- Collection, handling, transportation, and storage of CRV materials
- Equipment procurement, operation, maintenance, and repair
- Site setup and breakdown
- Traffic control and event management
- Material processing and transportation to the Anchor Recycling Center

Regulatory Compliance

- CalRecycle requirements
- Recycling center certification requirements
- Applicable local, state, and federal regulations
- Environmental compliance requirements
- Health and safety requirements

Public Outreach

- Public education campaigns
- Event promotion and advertising
- Community outreach activities

Site Restoration

IVRMA shall restore event locations to substantially the same condition that existed prior to the collection event and shall remove all program equipment, materials, and waste following each event.

5. RESPONSIBILITIES OF CITIES AND COUNTY

Cities and County shall:

- Provide access to approved public properties for scheduled events;
- Designate a staff contact for coordination purposes;
- Assist with site scheduling and access as reasonably necessary;
- Allow IVRMA to conduct public outreach regarding event locations; and
- Provide notification of any site restrictions or special conditions.

Cities and County shall not be responsible for program operations, staffing, collection activities, transportation, processing, or regulatory compliance.

6. OWNERSHIP OF EQUIPMENT AND MATERIALS

All vehicles, trailers, collection equipment, processing equipment, containers, technology systems, and collected CRV materials utilized under this Agreement shall remain the sole property and responsibility of IVRMA.

7. INSURANCE

Throughout the term of this Agreement, IVRMA shall maintain insurance coverage including:

Commercial General Liability - Not less than $1,000,000 per occurrence
Commercial Automobile Liability - Not less than $1,000,000 per occurrence
Workers' Compensation - As required by California law
Employer's Liability - Not less than $1,000,000
Environmental/Pollution Liability - Not less than $1,000,000

Cities and County, their elected officials, officers, employees, and agents shall be named as additional insured under IVRMA's liability policies.

8. INDEMNIFICATION

To the fullest extent permitted by law, IVRMA shall indemnify, defend, and hold harmless Cities and County, their elected officials, officers, employees, volunteers, and agents from and against any and all claims, demands, liabilities, damages, losses, penalties, fines, costs, and expenses, including attorney's fees, arising out of or related to:

- Mobile collection operations;
- Collection, handling, transportation, or processing of CRV materials;
- Actions or omissions of IVRMA personnel, contractors, volunteers, or agents;
- Use of equipment or vehicles associated with the program;
- Public participation in collection events;
- Regulatory compliance activities;
- Environmental incidents associated with program operations.

IVRMA expressly assumes responsibility for all liabilities arising from operation of the Regional Mobile CRV Collection Program.

9. NO FINANCIAL OBLIGATION

Nothing in this Agreement shall obligate Cities and County to provide funding, staffing, equipment, or operational support for the program. Participation by Cities and County is limited to providing access to approved public properties.

10. INDEPENDENT AGENCY STATUS

IVRMA shall operate as an independent public agency and shall not be considered an employee, agent, partner, or representative of Cities or County.

11. TERMINATION

Any Party may terminate its participation in this Agreement without cause upon thirty (30) days written notice.

12. NOTICES

All notices required under this Agreement shall be provided in writing to the designated representatives of each Party.

13. ENTIRE AGREEMENT

This Agreement contains the entire understanding between the Parties and supersedes all prior negotiations, discussions, or agreements.

14. GOVERNING LAW

This Agreement shall be governed by the laws of the State of California and venue shall lie exclusively in Imperial County, California.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their duly authorized representatives.

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY

by Sonia Carter
Gil Rebollar, Chair
Board of Directors

Date: 6/24/24

ATTEST:
Cristi Lerma
Cristi Lerma
Secretary to IVRMA BOARD

APPROVED AS TO FORM:

Geoffrey P. Holbrook
County Counsel

COUNTY OF IMPERIAL

By: ______________________
Chair, Board of Supervisors

Date: ______________________

ATTEST:

____
Clerk of the Board

CITY OF BRAWLEY

____
Mayor

Date: ______________________

ATTEST:

____

City Clerk

CITY OF CALEXICO

____

Mayor

Date: ______________________________

ATTEST:

____

City Clerk

CITY OF CALIPATRIA

____

Mayor

Date: ______________________________

ATTEST:

____

City Clerk

CITY OF EL CENTRO

____

Mayor

Date: ______________________________

ATTEST:

____

City Clerk

CITY OF HOLTVILLE

____

Mayor

Date: ______________________________

ATTEST:

____

City Clerk

CITY OF IMPERIAL

____
Mayor

Date: ______________________________

ATTEST:

____
City Clerk

CITY OF WESTMORLAND

____
Mayor

Date: ______________________________

ATTEST:

____
City Clerk

City Council
STAFF REPORT
Document ID: 2026-351
Category: Action Item

Department: Finance

Department Head: Victor Manriquez, Finance Director

Meeting Date: July 1, 2026

SUBJECT:

APPROVE RESOLUTIONS ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS FOR PASEO DEL SOL AND WILDFLOWER SUBDIVISIONS.

BACKGROUND:

On June 3, 2026, the City Council adopted three resolutions for intent to initiate, levy an assessment for Fiscal Year ("FY") 2026/2027, order an engineer's report, and set a public hearing. Following the adoption, a public hearing was scheduled for June 17, 2026, and was postponed to July 1, 2026 by Resolution No. 2026-43 to take testimony and adopt resolutions accepting the engineer's report and approving an assessment levy for FY 2026/2027.
The proposed FY 2026/2027 annual assessment is $519.82 per EDU for Wildflower and $503.60 per EDU for Paseo del Sol, which is equal to the maximum assessment rates allowed.

FISCAL IMPACT:

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 change in the Consumer Price Index.

REQUESTED ACTION:

Approve Resolution No. 2026-30, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2026/2027

Approve Resolution No. 2026-29, ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2026/2027

CITY MANAGER RECOMMENDATION:

Approve as presented.

Attachments:

1. LSCP-MD-1_Engineers-Report_FY2026-2027
2. LSCP-MD-1_Resolution-26-29 Annual-Levy_FY2026-2027
3. LSCP-MD-1_Resolution-26-30Engineers-Report_FY2026-2027

City of Imperial
Landscape Maintenance District No. 1
(Paseo Del Sol and Wildflower)

Engineer's Report
Fiscal Year 2026/2027

Report Dated: May 26, 2026

KOPPEL & GRUBER
PUBLIC FINANCE

334 Via Vera Cruz, Suite 256
San Marcos. California 92078
760-510-0290
info@kgpf.net

TABLE OF CONTENTS

EXHIBITS

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 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 XIIID* ("Article XIIID").

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 ("FY") 2026/2027 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 XIIID 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 XIIID 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 XIIID 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 XIIID 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 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 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 Exhibit “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 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 FY 2026/2027 is 119 EDU's.

The Total Equivalent Dwelling Units (EDU) for Zone 2001-02 (Paseo del Sol) in FY 2026/2027 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

Total Balance to Levy / Total EDU = Levy per EDU
Parcel EDU x Levy per EDU = Parcel Levy Amount

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 XIIIC and XIIID)*, 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 XIIID 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 (FY 2002/2003), for Zone 2001-01 (Wildflower) and beginning in the second fiscal year (FY 2003/2004), 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 XIIID 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 2
Proposed Budget

Description	Zone 2001-01 Wildflower	Zone 2001-02 Paseo del Sol
DIRECT COSTS		
Maintenance Costs, Labor and Utilities	$6,700	$74,300
Capital Improvement Expenditures	51,759	0
DIRECT COSTS SUBTOTAL	**$58,459**	**$74,300**
INCIDENTAL COSTS/EXPENSES		
Engineering/District Administration	$2,900	$6,900
Special Administration Costs	500	500
INCIDENTAL COSTS/EXPENSES	**$3,400**	**$7,400**
LESS: FUNDS ON HAND	$0	$(16,235)
TOTAL ASSESSMENT	**$61,859**	**$65,465**
DISTRICT STATISTICS		
Total Parcels	119	130
Total Parcels Levied	119	130
Total Equivalent Dwelling Units	119	130
Applied Rate per EDU	**$519.82**	**$503.60**
Maximum Rate per EDU	$519.83	$503.60

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 FY 2026/2027 annual assessment is $519.82 per EDU.

Zone 2001-02 (Paseo del Sol): The proposed FY 2026/2027 annual assessment is $503.60 per EDU.

CITY OF IMPERIAL

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

ENGINEER'S REPORT
FISCAL YEAR 2026/2027

Report Submitted by:

Scott Koppel
Koppel & Gruber Public Finance

Registered Engineer

REGISTERED PROFESSIONAL ENGINEER
CHARLES STEPHEN BUCKNAM JR
No. 20903
Exp. 9-30-27
CIVIL
STATE OF CALIFORNIA

EXHIBIT A
PRELIMINARY ASSESSMENT ROLL
FOR FISCAL YEAR 2026/2027

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 2026/2027 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-421-001-000	551 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-002-000	555 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-003-000	559 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-004-000	563 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-005-000	567 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-006-000	571 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-007-000	575 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-008-000	579 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-009-000	583 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-010-000	582 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-011-000	578 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-012-000	574 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-013-000	570 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-014-000	566 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-015-000	562 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-016-000	558 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-017-000	554 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-018-000	550 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-019-000	551 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-020-000	555 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-021-000	559 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-022-000	563 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-023-000	567 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-024-000	571 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-025-000	575 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-026-000	579 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-027-000	583 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-028-000	582 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-029-000	578 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-030-000	574 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-031-000	570 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-032-000	566 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-033-000	562 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-034-000	558 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-035-000	554 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-036-000	550 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-037-000	551 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-038-000	555 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-039-000	559 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-040-000	563 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-041-000	567 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-042-000	571 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-043-000	575 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-044-000	579 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-421-045-000	583 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-001-000	549 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-002-000	545 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-003-000	541 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-004-000	537 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-005-000	533 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-006-000	529 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2026/2027 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-422-007-000	525 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-008-000	521 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-009-000	517 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-010-000	513 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-011-000	509 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-012-000	2342 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-013-000	2338 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-014-000	2334 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-422-015-000	2330 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-001-000	2328 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-002-000	2324 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-003-000	2320 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-004-000	508 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-005-000	512 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-006-000	516 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-007-000	520 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-008-000	524 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-009-000	528 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-010-000	532 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-011-000	536 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-012-000	540 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-013-000	544 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-014-000	548 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-015-000	550 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-016-000	554 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-017-000	558 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-018-000	562 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-019-000	566 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-423-020-000	570 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-001-000	521 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-002-000	525 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-003-000	529 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-004-000	533 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-005-000	537 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-006-000	541 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-007-000	545 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-008-000	549 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-009-000	548 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-010-000	544 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-011-000	540 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-012-000	536 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-013-000	532 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-014-000	528 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-015-000	524 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-016-000	520 MESQUITE ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-017-000	2343 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-018-000	2339 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-019-000	2335 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-020-000	2331 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-021-000	2329 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-022-000	2325 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-424-023-000	2321 TUMBLEWEED AVE	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-024-000	521 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-025-000	525 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-026-000	529 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-027-000	533 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-028-000	537 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-029-000	541 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-030-000	545 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-031-000	549 SILVERWOOD ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-032-000	548 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-033-000	544 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-034-000	540 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-035-000	536 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-036-000	532 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-037-000	528 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-038-000	524 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-01	064-424-039-000	520 SAGEBRUSH ST	RESIDENTIAL	1	1	$ 519.82
2001-02	044-611-001-000	201 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-611-002-000	203 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-611-003-000	205 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-611-004-000	207 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-611-005-000	209 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-611-006-000	211 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-611-007-000	213 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-611-008-000	215 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-611-009-000	217 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-611-010-000	219 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-001-000	200 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-002-000	202 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-003-000	204 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-004-000	206 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-005-000	208 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-006-000	210 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-007-000	212 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-008-000	214 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-009-000	216 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-010-000	218 W ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-011-000	219 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-012-000	217 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-013-000	215 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-014-000	213 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-015-000	211 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-016-000	209 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-017-000	207 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-018-000	205 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-019-000	203 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-612-020-000	201 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-001-000	200 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-002-000	202 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-003-000	204 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-004-000	206 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2026/2027 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-613-005-000	208 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-006-000	210 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-007-000	212 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-008-000	214 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-009-000	216 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-010-000	218 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-011-000	219 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-012-000	217 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-013-000	215 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-014-000	213 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-015-000	211 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-016-000	209 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-017-000	207 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-018-000	205 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-019-000	203 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-613-020-000	201 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-614-001-000	200 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-614-002-000	202 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-614-003-000	2442 LORETO CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-614-004-000	2444 LORETO CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-614-005-000	2446 LORETO CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-614-006-000	2448 LORETO CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-614-007-000	2447 LORETO CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-614-008-000	2445 LORETO CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-614-009-000	2443 LORETO CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-614-010-000	206 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-614-011-000	208 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-001-000	220 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-002-000	222 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-003-000	224 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-004-000	226 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-005-000	228 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-006-000	230 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-007-000	232 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-008-000	233 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-009-000	231 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-010-000	229 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-011-000	227 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-012-000	225 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-013-000	223 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-615-014-000	221 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-001-000	221 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-002-000	223 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-003-000	225 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-004-000	227 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-005-000	229 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-006-000	231 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-007-000	233 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-008-000	235 ACAPULCO DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-009-000	2421 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-010-000	2423 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60

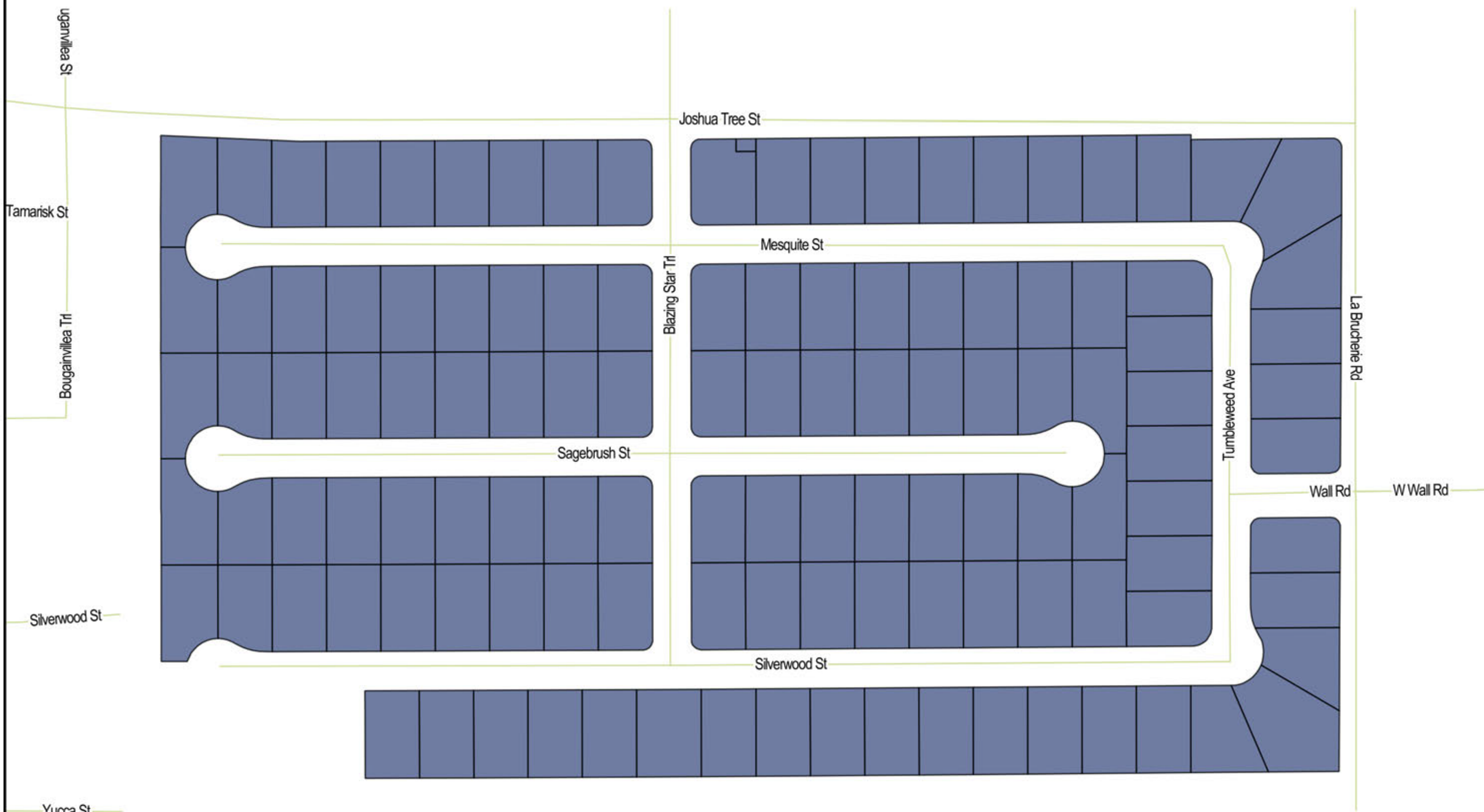
CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2026/2027 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-616-011-000	2425 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-012-000	2427 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-013-000	2429 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-014-000	2431 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-015-000	2433 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-016-000	2435 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-017-000	2437 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-018-000	2439 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-019-000	2441 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-020-000	2443 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-021-000	2445 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-022-000	2447 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-616-023-000	2449 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-001-000	220 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-002-000	222 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-003-000	224 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-004-000	226 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-005-000	228 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-006-000	230 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-007-000	232 MAZATLAN DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-008-000	233 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-009-000	231 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-010-000	229 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-011-000	227 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-012-000	225 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-013-000	223 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-617-014-000	221 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-001-000	2447 CABO SAN LUCAS AVE	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-002-000	2445 CABO SAN LUCAS AVE	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-003-000	2443 CABO SAN LUCAS AVE	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-004-000	220 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-005-000	222 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-006-000	224 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-007-000	2444 VERACRUZ CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-008-000	2446 VERACRUZ CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-009-000	2448 VERACRUZ CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-010-000	2447 VERACRUZ CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-011-000	2445 VERACRUZ CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-012-000	2443 VERACRUZ CT	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-013-000	228 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-014-000	230 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-015-000	232 SAN FELIPE DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-016-000	2444 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-017-000	2446 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60
2001-02	044-618-018-000	2448 ENSENADA DR	RESIDENTIAL	1	1	$ 503.60

Total Levy	**$127,326.58**
Total Parcel Count	**249**

EXHIBIT B
DISTRICT BOUNDARY MAPS

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



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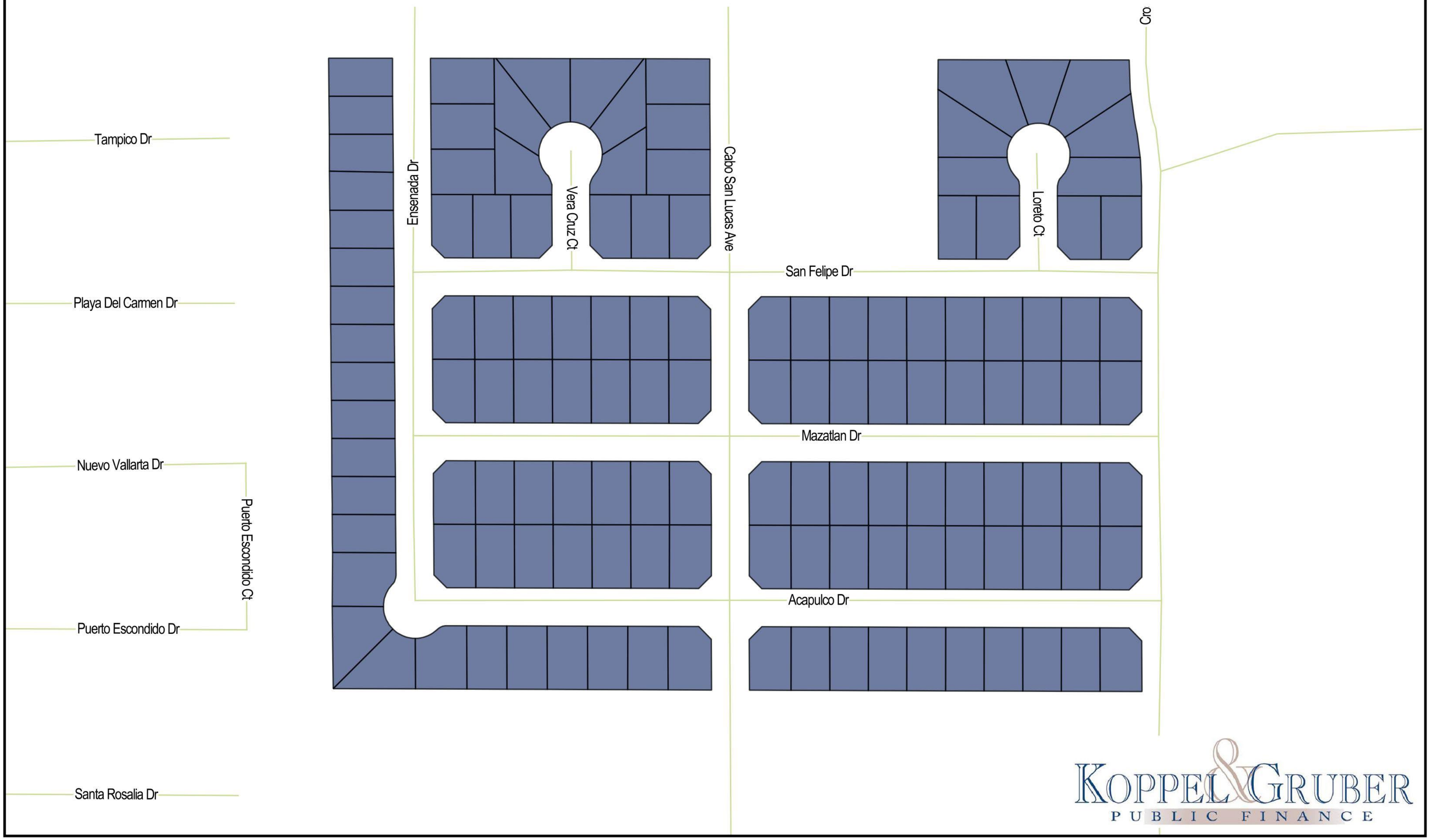
PUBLIC FINANCE

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



KOPPEL & GRUBER
PUBLIC FINANCE

RESOLUTION NO. 2026-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council has, by previous Resolutions, initiated proceedings to form and declared its intention to levy and collect annual assessments against parcels of land within "City of Imperial Landscape Maintenance District No. 1" (the "District") for Fiscal Year ("FY") commencing July 1, 2026 and ending June 30, 2027, 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") to pay the costs and expenses of operating, maintaining and servicing the improvements and appurtenant facilities related thereto; and,

WHEREAS, Koppel & Gruber Public Finance, the Assessment Engineer selected by the City Council, has prepared and filed with the City Clerk and the City Clerk has presented to the City Council an Engineer's Report entitled "City of Imperial, Landscape Maintenance District No. 1 (Paseo del Sol and Wildflower) Engineer's Report, Fiscal Year 2026/2027 (the "Report") in connection with the proposed levy and collection of special benefit assessments upon eligible parcels of land within the District, and the City Council did by previous Resolution approve such Report; and,

WHEREAS, the City Council following notice duly given, has held a full and fair Public Hearing on July 1, 2026, regarding the levy and collection of assessments as described in the Report prepared in connection therewith, and considered all oral and written statements, protests and communications made or filed by interested persons regarding these matters, pursuant to the Act and in accordance with the provisions of the California Constitution Article XIIID.

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

Section 1: The preceding recitals are true and correct.

Section 2: Following notice duly given, the City Council has held a full and fair public hearing regarding the levy and collection of the assessments, the Report prepared in connection therewith, and considered all oral and written statements, protests and communications made or filed by interested persons regarding these matters.

Section 3: The City Council desires to levy and collect assessments against parcels of land within the District for the FY commencing July 1, 2026 and ending June 30, 2027 to pay the costs for the operation, maintenance and servicing of landscaping and all related appurtenant facilities located within public places within and for the benefit of the District.

Section 4: The City Council has examined and reviewed the Engineer's Report in connection with the District, and the levy and collection of assessments. Based upon its review of the Report, a copy of which has been presented to the City Council and which has been filed with the City Clerk, the City council hereby finds and determines that:

a. A special benefit will be received by parcels of land within the District and all parcels of land benefit from the operations, maintenance, and servicing of the improvements and related facilities.

b. The District includes all of the lands so benefited; and

c. The amount to be assessed upon the lands within the District, in accordance with the proposed budget for the fiscal year commencing July 1, 2026 and ending June 30, 2027 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the special benefits, to be received by each parcel from the improvements and services, and is satisfied that the assessments are levied, without regard to property valuation.

Section 5: The Report and the FY 2026/2027 assessments, as presented to the City Council and on file in the office of the City Clerk, are hereby confirmed as filed.

Section 6: The City Council hereby orders the District improvements to be made, which improvements are briefly described as the operation, administration, maintenance and servicing of all public landscaping improvements and appurtenant facilities and expenses associated with the District that were installed as part of property development within the District and that will be maintained by the City of Imperial or their designee and all such maintenance, operation and servicing of the landscaping improvements and all appurtenant facilities shall be performed pursuant to the "Act", 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 7: The City Clerk or their designee, Koppel & Gruber Public Finance, is hereby authorized and directed to file the levy with the County Auditor of Imperial for FY 2026/2027.

Section 8: The County Auditor of Imperial shall enter on the County Assessment Roll opposite each parcel of land the amount of levy, so apportioned by the method of apportionment formula, outlined in the Report, and such levies shall be collected at the same time and in the same manner as the county taxes are collected pursuant to *Chapter 4, Article 2, Section 22646 of the Act*. After collection by the County, the net amount of the levy shall be paid to the City Treasurer.

Section 9: The City Treasurer shall deposit all money representing assessments collected by the County for the District to the credit of a fund for the "Imperial Landscape Maintenance District No. 1", and such money shall be expended only for the maintenance, operation and servicing of the landscaping improvements and appurtenant facilities as described in Section 6 above.

Section 10: The adoption of this Resolution constitutes the District levy for the fiscal year commencing July 1, 2026 and ending June 30, 2027.

PASSED, APPROVED AND ADOPTED this 1st day of July, 2026, by the following vote:

____

Ida Obeso-Martinez, Mayor

ATTEST:

____

Kristina Shields, City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2026-29 was duly adopted at a meeting of the Imperial City Council at its meeting held on the 1st day of July, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

IN WITNESS WHEREOF, I hereunto set my hand and affixed the official seal of the City of Imperial, California, on July 1, 2026.

____
Kristina Shields, City Clerk

RESOLUTION NO. 2026-30

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council, 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"), did, by previous Resolution, order the Assessment Engineer, Koppel & Gruber Public Finance, to prepare and file the Fiscal Year ("FY") 2026/2027 Engineer's Report for the City of Imperial "Imperial Landscape Maintenance District No. 1" (the "District"); and,

WHEREAS, the Assessment Engineer has prepared and filed with the City Clerk of the City of Imperial, who presented to the City Council a report titled: "City of Imperial, Landscape Maintenance District No. 1 (Paseo del Sol and Wildflower) Engineer's Report, Fiscal Year 2026/2027" (the "Report") as required by the Act; and,

WHEREAS, the City Council may approve the Report, as filed, or may modify the Report and approve it as modified, pursuant to the provisions of *Chapter 2, Article 1, Section 22586* of said Act; and

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, considered all oral and written comments presented with respect to the District and Report at a noticed Public Hearing and has discussed any necessary or desired modifications to the Report, and is satisfied that the levy for each parcel has been calculated in accordance with the special benefits received from the operation, maintenance and services performed, as set forth in the Report.

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

Section 1: The preceding recitals are true and correct.

Section 2: The Report as presented or as modified, contains the following:

a. A Description of Improvements.

b. A Diagram of the District.

c. The Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.

d. The FY 2026/2027 Assessment based upon Method of Apportionment as approved by the property owners, pursuant to the provision of the California Constitution Article XIIID Section 4.

e. An “Assessment Range Formula” for calculating annual inflationary adjustments to the initial “Maximum Assessment” (Adjusted Maximum Levy per benefit unit), also approved by the property owners.

f. The Annual Budget (Costs and Expenses) and the resulting assessment (Levy per benefit unit) for FY 2026/2027.

g. The Assessment Roll containing the Levy for each Assessor Parcel Number within the District for FY 2026/2027.

Section 3: The City Clerk is hereby directed to enter on the minutes of the City Council any and all modifications to the Report determined and approved by the City Council, and all such changes and/or modifications by reference are incorporated into the Report.

Section 4: The City Council is satisfied with the Report as presented or modified, each and all of the budget items and documents as set forth therein, and is satisfied that the FY 2026/2027 annual assessments contained therein are consistent with the assessments approved by the property owners and spread in accordance with the special benefits received from the improvements pursuant to the provisions of the California Constitution Article XIIID.

Section 5: The Report is hereby approved as submitted or modified and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 6: The City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation and approval of the Report as submitted or modified.

PASSED, APPROVED AND ADOPTED July 1, 2026 by the following vote:

____
Ida Obeso-Martinez, Mayor

ATTEST:

____
Kristina Shields,
City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2026-30 was duly adopted at a meeting of the Imperial City Council at its meeting held on the 1st day of July, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

IN WITNESS WHEREOF, I hereunto set my hand and affixed the official seal of the City of Imperial, California, on July 1, 2026.

____
Kristina Shields, City Clerk

City Council
STAFF REPORT
Document ID: 2026-352
Category: Action Item

Department: Finance

Department Head: Victor Manriquez, Finance Director

Meeting Date: July 1, 2026

SUBJECT:

APPROVE RESOLUTIONS ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS FOR THE SKY RANCH SUBDIVISIONS, ZONE 2005-03.

BACKGROUND:

On June 3, 2026, the City Council adopted three resolutions for intent to initiate, levy an assessment for Fiscal Year ("FY") 2026/2027, order an engineer's report, and set a public hearing. Following the adoption, a public hearing was scheduled for June 17, 2026, and was postponed to July 1, 2026, by Resolution No. 2026-43 to take testimony and adopt resolutions accepting the engineer's report and approving an assessment levy for FY 2026/2027.
The proposed FY 2026/2027 annual assessment is $564.60 per EDU, which is equal to 56.10% of the maximum assessment allowed.

FISCAL IMPACT:

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 change in the Consumer Price Index.

REQUESTED ACTION:

Approve Resolution No. 2026-32, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-03 FOR FISCAL YEAR 2026/2027

Approve Resolution No. 2026-31, ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-03, FOR FISCAL YEAR 2026/2027

CITY MANAGER RECOMMENDATION:

Approve as presented.

Attachments:

1. LSCP-MD-2_Engineers-Report_FY2026-2027
2. LSCP-MD-2_Resolution-26-31 Annual-Levy_FY2026-2027
3. LSCP-MD-2_Resolution-26-32 Engineers-Report_FY2026-2027

City of Imperial
Landscape Maintenance District No. 2
(Sky Ranch)

Engineer's Report
Fiscal Year 2026/2027

Report Dated: May 26, 2026

KOPPEL & GRUBER
PUBLIC FINANCE
334 Via Vera Cruz, Suite 256
San Marcos. California 92078
760-510-0290
info@kgpf.net

TABLE OF CONTENTS

EXHIBITS

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 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 XIIID* ("Article XIIID").

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 ("FY") 2026/2027 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 XIIID 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 XIIID 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 XIIID 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 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 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 Exhibit "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 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 FY 2026/2027 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

Total Balance to Levy / Total EDU = Levy per EDU
Parcel EDU x Levy per EDU = Parcel Levy Amount

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 XIIIC and XIIID), 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 XIIID 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 (FY 2006/2007), 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 XIIID 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

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 faculties 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 2001-03 Sky Ranch
DIRECT COSTS	
Maintenance Costs and Labor	$128,500
Capital Improvement Expenditures	101,005
DIRECT COSTS SUBTOTAL	**$229,505**
INCIDENTAL COSTS/EXPENSES	
District Administration	$23,500
Special Administration Costs	500
INCIDENTAL COSTS/EXPENSES	**$24,000**
LESS: FUNDS ON HAND	$0
TOTAL ASSESSMENT	**$253,505**
DISTRICT STATISTICS	
Total Parcels	449
Total Parcels Levied	449
Total Equivalent Dwelling Units	449
Applied Rate per EDU	**$564.60**
Maximum Rate per EDU	$1,006.43

The proposed FY 2026/2027 annual assessment is $564.60 per EDU.

CITY OF IMPERIAL

LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)

ENGINEER'S REPORT
FISCAL YEAR 2026/2027

Report Submitted by:

Scott Koppel
Koppel & Gruber Public Finance

Registered Engineer

EXHIBIT A
PRELIMINARY ASSESSMENT ROLL
FOR FISCAL YEAR 2026/2027

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 2026/2027 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-311-001-000	668 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-002-000	670 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-003-000	672 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-004-000	674 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-005-000	676 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-006-000	678 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-007-000	680 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-008-000	682 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-009-000	683 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-010-000	681 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-011-000	679 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-012-000	677 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-013-000	675 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-014-000	673 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-015-000	671 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-016-000	669 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-017-000	667 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-018-000	668 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-019-000	670 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-020-000	672 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-021-000	674 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-022-000	676 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-023-000	678 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-024-000	680 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-025-000	682 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-026-000	683 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-027-000	681 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-028-000	679 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-029-000	677 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-030-000	675 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-031-000	673 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-032-000	671 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-033-000	669 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-034-000	667 MC CARRAN CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-035-000	668 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-036-000	670 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-037-000	672 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-038-000	674 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-039-000	676 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-040-000	678 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-041-000	680 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-042-000	682 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-311-043-000	684 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-001-000	2458 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-002-000	2456 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-003-000	2454 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-004-000	2452 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-005-000	2450 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-006-000	2448 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-007-000	2447 EARHART AVE	RESIDENTIAL	1	1	$ 564.60

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2026/2027 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-312-008-000	2449 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-009-000	2451 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-010-000	2453 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-011-000	2455 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-012-000	2457 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-013-000	2459 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-014-000	2458 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-015-000	2456 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-016-000	2454 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-017-000	2452 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-018-000	2450 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-019-000	2448 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-020-000	2447 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-021-000	2449 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-022-000	2451 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-023-000	2453 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-024-000	2455 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-025-000	2457 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-026-000	2459 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-027-000	2458 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-028-000	2456 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-029-000	2454 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-030-000	2452 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-031-000	2450 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-032-000	2448 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-033-000	2447 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-034-000	2449 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-035-000	2451 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-036-000	2453 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-037-000	2455 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-038-000	2457 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-039-000	2459 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-040-000	2458 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-041-000	2456 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-042-000	2454 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-043-000	2452 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-044-000	2450 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-045-000	2448 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-046-000	2447 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-047-000	2449 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-048-000	2451 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-049-000	2453 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-050-000	2455 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-051-000	2457 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-312-052-000	2459 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-001-000	2461 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-002-000	2463 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-003-000	2465 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-004-000	2467 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-005-000	2469 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-314-006-000	2471 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-007-000	2473 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-008-000	2475 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-009-000	2476 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-010-000	2474 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-011-000	2472 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-012-000	2470 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-013-000	2468 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-014-000	2466 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-015-000	2464 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-016-000	2462 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-017-000	2460 STAPLETON AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-018-000	2461 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-019-000	2463 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-020-000	2465 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-021-000	2467 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-022-000	2469 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-023-000	2471 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-024-000	2473 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-025-000	2475 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-026-000	2476 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-027-000	2474 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-028-000	2472 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-029-000	2470 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-030-000	2468 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-031-000	2466 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-032-000	2464 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-033-000	2462 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-034-000	2460 O'HARE AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-035-000	2461 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-036-000	2463 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-037-000	2465 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-038-000	2467 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-039-000	2469 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-040-000	2471 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-041-000	2473 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-042-000	2475 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-043-000	2476 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-044-000	2474 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-045-000	2472 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-046-000	2470 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-047-000	2468 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-048-000	2466 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-049-000	2464 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-050-000	2462 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-051-000	2460 LA GUARDIA AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-052-000	2461 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-053-000	2463 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-054-000	2465 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-055-000	2467 EARHART AVE	RESIDENTIAL	1	1	$ 564.60

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2026/2027 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-314-056-000	2469 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-057-000	2471 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-058-000	2473 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-059-000	2475 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-060-000	2476 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-062-000	2472 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-063-000	2470 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-064-000	2468 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-065-000	2466 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-066-000	2464 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-067-000	2462 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-068-000	2460 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-314-073-000	2474 EARHART AVE	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-014-000	625 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-015-000	623 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-016-000	621 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-017-000	619 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-018-000	617 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-019-000	615 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-020-000	613 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-021-000	611 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-022-000	609 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-023-000	607 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-033-000	2464 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-034-000	2462 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-035-000	2460 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-036-000	2458 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-037-000	2456 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-038-000	2454 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-039-000	2452 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-040-000	2450 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-041-000	2448 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-045-000	2440 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-046-000	2442 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-047-000	2444 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-315-048-000	2446 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-001-000	624 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-002-000	622 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-003-000	620 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-004-000	618 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-005-000	616 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-006-000	614 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-007-000	612 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-008-000	610 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-009-000	608 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-010-000	606 BOLEY FIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-011-000	607 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-012-000	609 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-013-000	611 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-014-000	613 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2026/2027 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-316-015-000	615 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-016-000	617 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-017-000	619 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-018-000	621 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-019-000	623 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-316-020-000	625 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-001-000	624 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-002-000	622 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-003-000	620 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-004-000	618 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-005-000	616 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-006-000	614 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-007-000	612 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-008-000	610 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-009-000	608 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-010-000	606 MC CARRAN DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-011-000	607 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-012-000	609 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-013-000	611 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-014-000	613 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-015-000	615 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-016-000	617 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-017-000	619 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-018-000	621 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-019-000	623 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-317-020-000	625 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-001-000	624 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-002-000	622 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-003-000	620 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-004-000	618 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-005-000	616 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-006-000	614 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-007-000	612 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-008-000	610 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-009-000	608 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-010-000	606 FLYING CLOUD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-011-000	607 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-012-000	609 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-013-000	611 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-014-000	613 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-015-000	615 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-016-000	617 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-017-000	619 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-018-000	621 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-019-000	623 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-318-020-000	625 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-001-000	624 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-002-000	622 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-003-000	620 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-004-000	618 DULLES DR	RESIDENTIAL	1	1	$ 564.60

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-319-005-000	616 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-006-000	614 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-007-000	612 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-008-000	610 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-009-000	608 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-010-000	606 DULLES DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-011-000	607 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-012-000	609 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-013-000	611 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-014-000	613 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-015-000	615 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-016-000	617 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-017-000	619 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-018-000	621 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-019-000	623 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-319-020-000	625 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-001-000	668 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-002-000	670 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-003-000	672 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-004-000	674 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-005-000	676 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-006-000	678 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-007-000	680 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-009-000	683 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-010-000	681 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-011-000	679 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-012-000	677 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-013-000	675 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-014-000	673 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-015-000	671 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-016-000	669 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-017-000	667 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-018-000	668 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-019-000	670 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-020-000	672 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-021-000	674 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-022-000	676 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-023-000	678 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-024-000	680 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-025-000	682 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-026-000	683 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-027-000	681 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-028-000	679 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-029-000	677 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-030-000	675 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-031-000	673 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-032-000	671 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-033-000	669 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-034-000	667 KITTY HAWK CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-035-000	668 DULLES CT W	RESIDENTIAL	1	1	$ 564.60

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-321-036-000	670 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-037-000	672 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-038-000	674 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-039-000	676 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-040-000	678 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-041-000	680 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-042-000	682 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-043-000	683 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-044-000	681 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-045-000	679 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-046-000	677 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-047-000	675 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-048-000	673 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-049-000	671 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-050-000	669 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-051-000	667 DULLES CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-321-054-000	682 SKY VIEW CT W	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-001-000	2438 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-002-000	2436 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-003-000	2434 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-004-000	2432 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-005-000	2430 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-006-000	2428 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-007-000	2426 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-008-000	2424 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-009-000	2425 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-010-000	2427 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-011-000	2429 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-012-000	2431 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-013-000	2433 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-014-000	2435 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-015-000	2437 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-016-000	2439 EARHART CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-017-000	2438 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-018-000	2436 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-019-000	2434 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-020-000	2432 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-021-000	2430 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-022-000	2428 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-023-000	2426 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-024-000	2424 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-025-000	2423 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-026-000	2425 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-027-000	2427 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-028-000	2429 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-029-000	2431 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-030-000	2433 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-031-000	2435 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-032-000	2437 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-033-000	2439 LA GUARDIA CT	RESIDENTIAL	1	1	$ 564.60

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-322-034-000	2438 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-035-000	2436 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-036-000	2434 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-037-000	2432 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-038-000	2430 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-039-000	2428 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-040-000	2426 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-041-000	2424 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-042-000	2423 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-043-000	2425 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-044-000	2427 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-045-000	2429 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-046-000	2431 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-047-000	2433 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-048-000	2435 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-049-000	2437 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-050-000	2439 O'HARE CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-051-000	2438 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-052-000	2436 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-053-000	2434 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-054-000	2432 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-055-000	2430 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-056-000	2428 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-057-000	2426 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-058-000	2424 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-059-000	2423 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-060-000	2425 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-063-000	2431 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-064-000	2433 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-065-000	2435 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-066-000	2437 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-067-000	2439 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-068-000	2427 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-322-069-000	2429 STAPLETON CT	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-001-000	624 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-002-000	622 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-003-000	620 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-004-000	618 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-005-000	616 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-006-000	614 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-007-000	612 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-008-000	610 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-009-000	608 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-010-000	606 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-011-000	604 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-012-000	602 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-013-000	2414 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-014-000	2416 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-015-000	2418 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-016-000	2420 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2026/2027 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-324-017-000	2422 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-018-000	2424 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-019-000	2426 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-020-000	2428 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-021-000	2430 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-022-000	2432 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-023-000	2434 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-024-000	2436 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-324-025-000	2438 SKY HARBOR WAY	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-001-000	625 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-002-000	623 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-003-000	621 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-004-000	619 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-005-000	617 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-006-000	615 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-007-000	613 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-008-000	611 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-009-000	609 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-010-000	607 SKY VIEW DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-011-000	606 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-012-000	608 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-013-000	610 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-014-000	612 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-015-000	614 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-016-000	616 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-017-000	618 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-018-000	620 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-019-000	622 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-325-020-000	624 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-326-001-000	625 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-326-002-000	623 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-326-003-000	621 KITTY HAWK DR	RESIDENTIAL	1	1	$ 564.60
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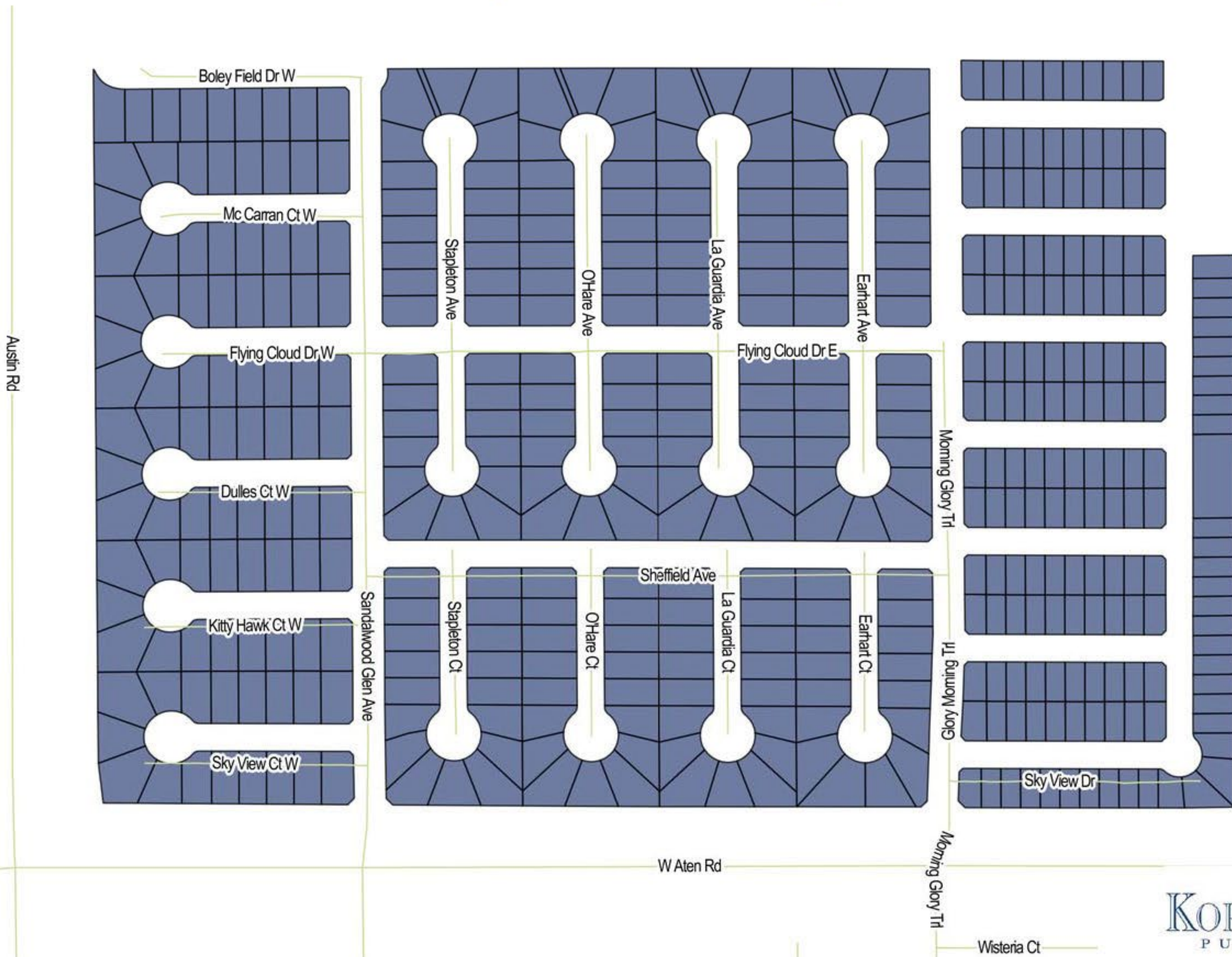
2005-03	064-326-015-000	614 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-326-016-000	616 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-326-017-000	618 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-326-018-000	620 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-326-019-000	622 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60
2005-03	064-326-020-000	624 SHEFFIELD DR	RESIDENTIAL	1	1	$ 564.60

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
				Total Levy		$ 253,505.40
				Total Parcel Count		449

EXHIBIT B
DISTRICT BOUNDARY MAPS

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



KOPPEL & GRUBER PUBLIC FINANCE

RESOLUTION NO. 2026-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-03, FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council has, by previous Resolutions, initiated proceedings to form and declared its intention to levy and collect annual assessments against parcels of land within "the City of Imperial Landscape Maintenance District No. 2, Zone 2005-03" (the "District") for Fiscal Year ("FY") commencing July 1, 2026 and ending June 30, 2027, 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") to pay the costs and expenses of operating, maintaining and servicing the improvements and appurtenant facilities related thereto; and,

WHEREAS, Koppel & Gruber Public Finance, the Assessment Engineer selected by the City Council, has prepared and filed with the City Clerk and the City Clerk has 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, FY 2026/2027" (the "Report") in connection with the proposed levy and collection of special benefit assessments upon eligible parcels of land within the District, and the City Council did by previous Resolution approve such report; and,

WHEREAS, the City Council following notice duly given, has held a full and fair Public Hearing on July 1, 2026, regarding the levy and collection of assessments as described in the Report prepared in connection therewith, and considered all oral and written statements, protests and communications made or filed by interested persons regarding these matters, pursuant to the Act and in accordance with the provisions of the California Constitution Article XIIID.

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

Section 1: The preceding recitals are true and correct.

Section 2: Following notice duly given, the City Council has held a full and fair public hearing regarding the levy and collection of the assessments, the Report prepared in connection therewith, and considered all oral and written statements, protests and communications made or filed by interested persons regarding these matters.

Section 3: The City Council desires to levy and collect assessments against parcels of land within the District for the fiscal year commencing July 1, 2026 and ending June 30, 2027 to pay the costs for the operation, maintenance and servicing of landscaping and all related appurtenant facilities located within public places within and for the benefit of the District.

Section 4: The City Council has examined and reviewed the Engineer's Report in connection with the District, and the levy and collection of assessments. Based upon its review of the Report, a copy of which has been presented to the City Council and which has been filed with the City Clerk, the City council hereby finds and determines that:

a. A special benefit will be received by parcels of land within the District and all parcels of land benefit from the operations, maintenance, and servicing of the improvements and related facilities.

b. The District includes all of the lands so benefited; and

c. The amount to be assessed upon the lands within the District, in accordance with the proposed budget for the fiscal year commencing July 1, 2026 and ending June 30, 2027 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the special benefits, to be received by each parcel from the improvements and services, and is satisfied that the assessments are levied, without regard to property valuation.

Section 5: The Report and the FY 2026/2027 assessments, as presented to the City Council and on file in the office of the City Clerk are hereby confirmed as filed.

Section 6: The City Council hereby orders the District improvements to be made, which improvements are briefly described as the operation, administration, maintenance and servicing of all public landscaping improvements and appurtenant facilities and expenses associated with the District that were installed as part of property development within the District and that will be maintained by the City of Imperial or their designee and all such maintenance, operation and servicing of the landscaping improvements and all appurtenant facilities shall be performed pursuant to the "Act", 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 Skyranch.

Section 7: The City Clerk or their designee, Koppel & Gruber Public Finance, is hereby authorized and directed to file the levy with the County Auditor of Imperial for FY 2026/2027.

Section 8: The County Auditor of Imperial shall enter on the County Assessment Roll opposite each parcel of land the amount of levy, so apportioned by the method of apportionment formula, outlined in the Report, and such levies shall be collected at the same time and in the same manner as the county taxes are collected pursuant to *Chapter 4, Article 2, Section 22646 of the Act*. After collection by the County, the net amount of the levy shall be paid to the City Treasurer.

Section 9: The City Treasurer shall deposit all money representing assessments collected by the County for the District to the credit of a fund for the "Imperial Landscape Maintenance District

No. 2", and such money shall be expended only for the maintenance, operation and servicing of the landscaping improvements and appurtenant facilities as described in Section 6 above.

Section 10: The adoption of this Resolution constitutes the District levy for the fiscal year commencing July 1, 2026 and ending June 30, 2027.

PASSED, APPROVED AND ADOPTED July 1, 2026.

____
Ida Obeso-Martinez, Mayor

ATTEST:

____
Kristina Shields, City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2026-31 was duly adopted at a meeting of the Imperial City Council at its meeting held on the July 1, 2026 , by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

IN WITNESS WHEREOF, I hereunto set my hand and affixed the official seal of the City of Imperial, California, on July 1, 2026.

____
Kristina Shields, City Clerk

RESOLUTION NO. 2026-32

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-03 FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council, 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"), did by previous Resolution, order the Assessment Engineer, Koppel & Gruber Public Finance, to prepare and file the Fiscal Year ("FY") 2026/2027 Engineer's Report for the City of Imperial "Imperial Landscape Maintenance District No. 2, Zone 2005-03" (the "District"); and,

WHEREAS, the Assessment Engineer has prepared and filed with the City Clerk of the City of Imperial, who presented to the City Council a report titled: "City of Imperial, Landscape Maintenance District No. 2, Zone 2005-03 (Sky Ranch) Engineer's Report, FY 2026/2027" (the "Report") as required by the Act; and,

WHEREAS, the City Council may approve the Report, as filed, or may modify the Report and approve it as modified, pursuant to the provisions of *Chapter 2, Article 1, Section 22586* of said Act; and

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, considered all oral and written comments presented with respect to the District and Report at a noticed Public Hearing and has discussed any necessary or desired modifications to the Report, and is satisfied that the levy for each parcel has been calculated in accordance with the special benefits received from the operation, maintenance and services performed, as set forth in the Report.

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

Section 1: The preceding recitals are true and correct.

Section 2: The Report as presented or as modified, contains the following:

a. A Description of Improvements.

b. A Diagram of the District.

c. The Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.

d. The FY 2026/2027 Assessment based upon Method of Apportionment as approved by the property owners, pursuant to the provision of the California Constitution Article XIIID Section 4.

e. An “Assessment Range Formula” for calculating annual inflationary adjustments to the initial “Maximum Assessment” (Adjusted Maximum Levy per benefit unit), also approved by the property owners.

f. The Annual Budget (Costs and Expenses) and the resulting assessment (Levy per benefit unit) for FY 2026/2027.

g. The Assessment Roll containing the Levy for each Assessor Parcel Number within the District for FY 2026/2027.

Section 3: The City Clerk is hereby directed to enter on the minutes of the City Council any and all modifications to the Report determined and approved by the City Council, and all such changes and/or modifications by reference are incorporated into the Report.

Section 4: The City Council is satisfied with the Report as presented or modified, each and all of the budget items and documents as set forth therein, and is satisfied that the FY 2026/2027 annual assessments contained therein are consistent with the assessments approved by the property owners and spread in accordance with the special benefits received from the improvements pursuant to the provisions of the California Constitution Article XIIID.

Section 5: The Report is hereby approved as submitted or modified and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 6: The City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation and approval of the Report as submitted or modified.

PASSED, APPROVED AND ADOPTED July 1, 2026.

____
Ida Obeso-Martinez, Mayor

ATTEST:

____
Kristina Shields, City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2026-32 was duly adopted at a meeting of the Imperial City Council at its meeting held on the July 1, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

IN WITNESS WHEREOF, I hereunto set my hand and affixed the official seal of the City of Imperial, California, on July 1, 2026.

____
Kristina Shields, City Clerk

City Council

STAFF REPORT

Document ID: 2026-353
Category: Action Item

Department: Finance

Department Head: Victor Manriquez, Finance Director

Meeting Date: July 1, 2026

SUBJECT:

PASEO DEL SOL AND WILDFLOWER SUBDIVISIONS. LIGHTING MAINTENANCE

BACKGROUND:

On June 3, 2026, the City Council adopted three resolutions for intent to initiate, levy an assessment for Fiscal Year ("FY") 2026/2027, order an engineer's report, and set a public hearing. Following the Adoption, a public hearing was scheduled for June 17, 2026, and was postponed to July 1, 2026 by Resolution No. 2026-43, to take testimony and adopt resolutions accepting the engineer's report and approving an assessment levy for FY 2026/2027.
The proposed FY 2026/2027 annual assessment is $51.99 per EDU ($103.98 per Parcel) for Wildflower and $50.36 per EDU ($100.72 per Parcel) for Paseo del Sol, which are equal to the maximum assessment rates allowed.

FISCAL IMPACT:

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 change in the Consumer Price Index.

REQUESTED ACTION:

Approve Resolution No. 2026-34, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2026/2027

Approve Resolution No. 2026-33, ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2026/2027

CITY MANAGER RECOMMENDATION:

Approve as presented.

Attachments:

1. LTG-MD-1_Engineers-Report_FY2026-2027
2. LTG-MD-1_Resolution-26-33 Annual-Levy_FY2026-2027
3. LTG-MD-1_Resolution-26-34 Engineers-Report_FY2026-2027

City of Imperial
Lighting Maintenance District No. 1
(Paseo Del Sol and Wildflower)

Engineer's Report
Fiscal Year 2026/2027

Report Dated: May 26, 2026

Koppel & Gruber
Public Finance
334 Via Vera Cruz, Suite 256
San Marcos. California 92078
760-510-0290
info@kgpf.net

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EXHIBITS

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 XIIID* ("Article XIIID").

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 ("FY") 2026/2027 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 XIIID 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 XIIID 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 XIIID 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 XIIID 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 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

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 XIIID 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 Division of the Community Development 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 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 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 Exhibit “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 FY 2026/2027. 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
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 XIIID 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 XIIIC and XIIID), 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 XIIID 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 (FY 2002/2003), for Zone 2001-01 (Wildflower) and beginning in the second fiscal year (FY 2003/2004), 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 XIIID 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	$8,600	$0
Arterial Lighting	8,600	0
Capital Improvement/Replacement	0	13,094
DIRECT COSTS SUBTOTAL	**$17,200**	**$13,094**
INCIDENTAL COSTS/EXPENSES		
Engineering/District Administration	$3,000	$0
Incidentals	0	0
Credit from Other Sources	0	0
INCIDENTAL COSTS/EXPENSES	**$3,000**	**$0**
LESS: FUNDS ON HAND	$(7,826)	$0
TOTAL ASSESSMENT	**$12,374**	**$13,094**
DISTRICT STATISTICS		
Total Parcels	119	130
Total Parcels Levied	119	130
Total Equivalent Dwelling Units	238	260
Applied Rate per EDU	**$51.99**	**$50.36**
Applied Rate per Parcel (2 EDU/Parcel)	**$103.98**	**$100.72**
Maximum Rate per EDU	$51.99	$50.36
Maximum Rate per Parcel (2 EDU/Parcel)	$103.98	$100.72

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 FY 2026/2027 annual assessment is $51.99 per EDU ($103.98 applied per home).

Zone 2001-02 (Paseo del Sol): The proposed FY 2026/2027 annual assessment is $50.36 per EDU ($100.72 applied per home).

CITY OF IMPERIAL

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

ENGINEER'S REPORT
FISCAL YEAR 2026/2027

Report Submitted by:

Scott Koppel
Koppel & Gruber Public Finance

Registered Engineer

REGISTERED PROFESSIONAL ENGINEER
CHARLES STEPHEN BUCKNAM JR
No. 20903
Exp. 9-30-27
CIVIL
STATE OF CALIFORNIA

EXHIBIT A
PRELIMINARY ASSESSMENT ROLL
FOR FISCAL YEAR 2026/2027

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 2026/2027 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-421-001-000	551 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-002-000	555 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-003-000	559 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-004-000	563 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-005-000	567 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-006-000	571 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-007-000	575 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-008-000	579 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-009-000	583 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-010-000	582 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-011-000	578 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-012-000	574 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-013-000	570 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-014-000	566 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-015-000	562 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-016-000	558 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-017-000	554 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-018-000	550 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-019-000	551 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-020-000	555 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-021-000	559 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-022-000	563 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-023-000	567 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-024-000	571 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-025-000	575 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-026-000	579 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-027-000	583 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-028-000	582 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-029-000	578 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-030-000	574 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-031-000	570 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-032-000	566 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-033-000	562 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-034-000	558 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-035-000	554 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-036-000	550 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-037-000	551 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-038-000	555 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-039-000	559 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-040-000	563 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-041-000	567 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-042-000	571 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-043-000	575 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-044-000	579 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-421-045-000	583 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-001-000	549 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-002-000	545 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-003-000	541 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-004-000	537 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-005-000	533 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98

CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2026/2027 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-422-006-000	529 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-007-000	525 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-008-000	521 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-009-000	517 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-010-000	513 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-011-000	509 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-012-000	2342 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-013-000	2338 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-014-000	2334 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-422-015-000	2330 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-001-000	2328 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-002-000	2324 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-003-000	2320 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-004-000	508 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-005-000	512 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-006-000	516 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-007-000	520 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-008-000	524 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-009-000	528 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-010-000	532 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-011-000	536 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-012-000	540 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-013-000	544 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-014-000	548 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-015-000	550 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-016-000	554 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-017-000	558 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-018-000	562 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-019-000	566 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-423-020-000	570 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-001-000	521 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-002-000	525 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-003-000	529 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-004-000	533 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-005-000	537 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-006-000	541 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-007-000	545 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-008-000	549 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-009-000	548 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-010-000	544 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-011-000	540 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-012-000	536 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-013-000	532 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-014-000	528 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-015-000	524 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-016-000	520 MESQUITE ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-017-000	2343 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-018-000	2339 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-019-000	2335 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-020-000	2331 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98

CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2026/2027 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-424-021-000	2329 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-022-000	2325 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-023-000	2321 TUMBLEWEED AVE	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-024-000	521 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-025-000	525 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-026-000	529 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-027-000	533 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-028-000	537 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-029-000	541 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-030-000	545 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-031-000	549 SILVERWOOD ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-032-000	548 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-033-000	544 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-034-000	540 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-035-000	536 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-036-000	532 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-037-000	528 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-038-000	524 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-01	064-424-039-000	520 SAGEBRUSH ST	RESIDENTIAL	1	2	$ 103.98
2001-02	044-611-001-000	201 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-611-002-000	203 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-611-003-000	205 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-611-004-000	207 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-611-005-000	209 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-611-006-000	211 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-611-007-000	213 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-611-008-000	215 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-611-009-000	217 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-611-010-000	219 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-001-000	200 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-002-000	202 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-003-000	204 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-004-000	206 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-005-000	208 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-006-000	210 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-007-000	212 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-008-000	214 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-009-000	216 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-010-000	218 W ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-011-000	219 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-012-000	217 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-013-000	215 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-014-000	213 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-015-000	211 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-016-000	209 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-017-000	207 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-018-000	205 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-019-000	203 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-612-020-000	201 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-001-000	200 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-613-002-000	202 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-003-000	204 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-004-000	206 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-005-000	208 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-006-000	210 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-007-000	212 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-008-000	214 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-009-000	216 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-010-000	218 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-011-000	219 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-012-000	217 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-013-000	215 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-014-000	213 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-015-000	211 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-016-000	209 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-017-000	207 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-018-000	205 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-019-000	203 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-613-020-000	201 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-614-001-000	200 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-614-002-000	202 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-614-003-000	2442 LORETO CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-614-004-000	2444 LORETO CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-614-005-000	2446 LORETO CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-614-006-000	2448 LORETO CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-614-007-000	2447 LORETO CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-614-008-000	2445 LORETO CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-614-009-000	2443 LORETO CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-614-010-000	206 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-614-011-000	208 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-001-000	220 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-002-000	222 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-003-000	224 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-004-000	226 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-005-000	228 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-006-000	230 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-007-000	232 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-008-000	233 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-009-000	231 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-010-000	229 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-011-000	227 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-012-000	225 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-013-000	223 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-615-014-000	221 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-001-000	221 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-002-000	223 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-003-000	225 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-004-000	227 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-005-000	229 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-006-000	231 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72

CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2026/2027 TAX ROLL

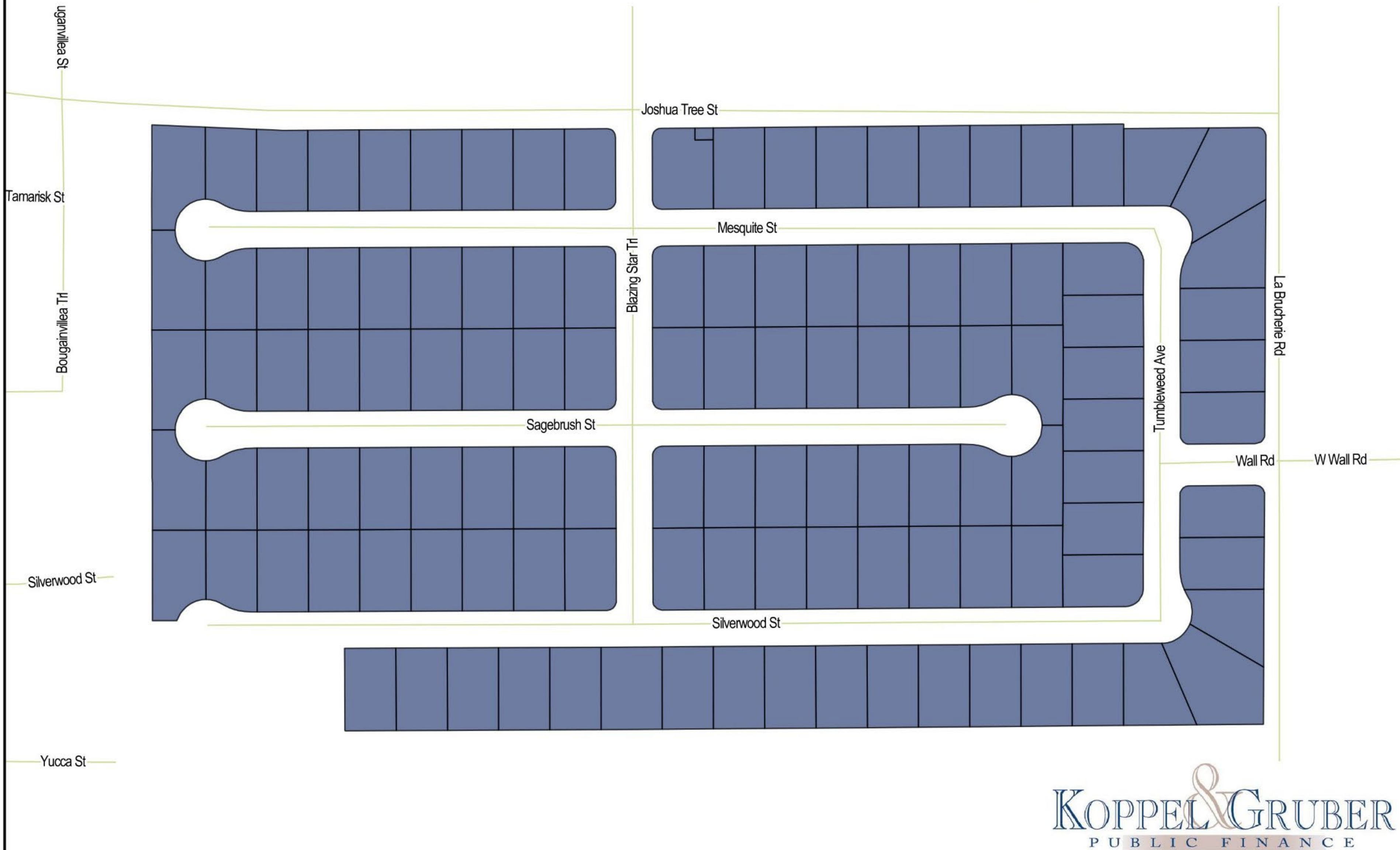
Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-616-007-000	233 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-008-000	235 ACAPULCO DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-009-000	2421 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-010-000	2423 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-011-000	2425 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-012-000	2427 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-013-000	2429 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-014-000	2431 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-015-000	2433 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-016-000	2435 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-017-000	2437 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-018-000	2439 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-019-000	2441 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-020-000	2443 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-021-000	2445 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-022-000	2447 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-616-023-000	2449 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-001-000	220 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-002-000	222 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-003-000	224 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-004-000	226 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-005-000	228 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-006-000	230 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-007-000	232 MAZATLAN DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-008-000	233 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-009-000	231 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-010-000	229 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-011-000	227 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-012-000	225 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-013-000	223 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-617-014-000	221 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-001-000	2447 CABO SAN LUCAS AVE	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-002-000	2445 CABO SAN LUCAS AVE	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-003-000	2443 CABO SAN LUCAS AVE	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-004-000	220 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-005-000	222 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-006-000	224 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-007-000	2444 VERACRUZ CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-008-000	2446 VERACRUZ CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-009-000	2448 VERACRUZ CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-010-000	2447 VERACRUZ CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-011-000	2445 VERACRUZ CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-012-000	2443 VERACRUZ CT	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-013-000	228 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-014-000	230 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-015-000	232 SAN FELIPE DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-016-000	2444 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-017-000	2446 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72
2001-02	044-618-018-000	2448 ENSENADA DR	RESIDENTIAL	1	2	$ 100.72

CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2026/2027 TAX ROLL

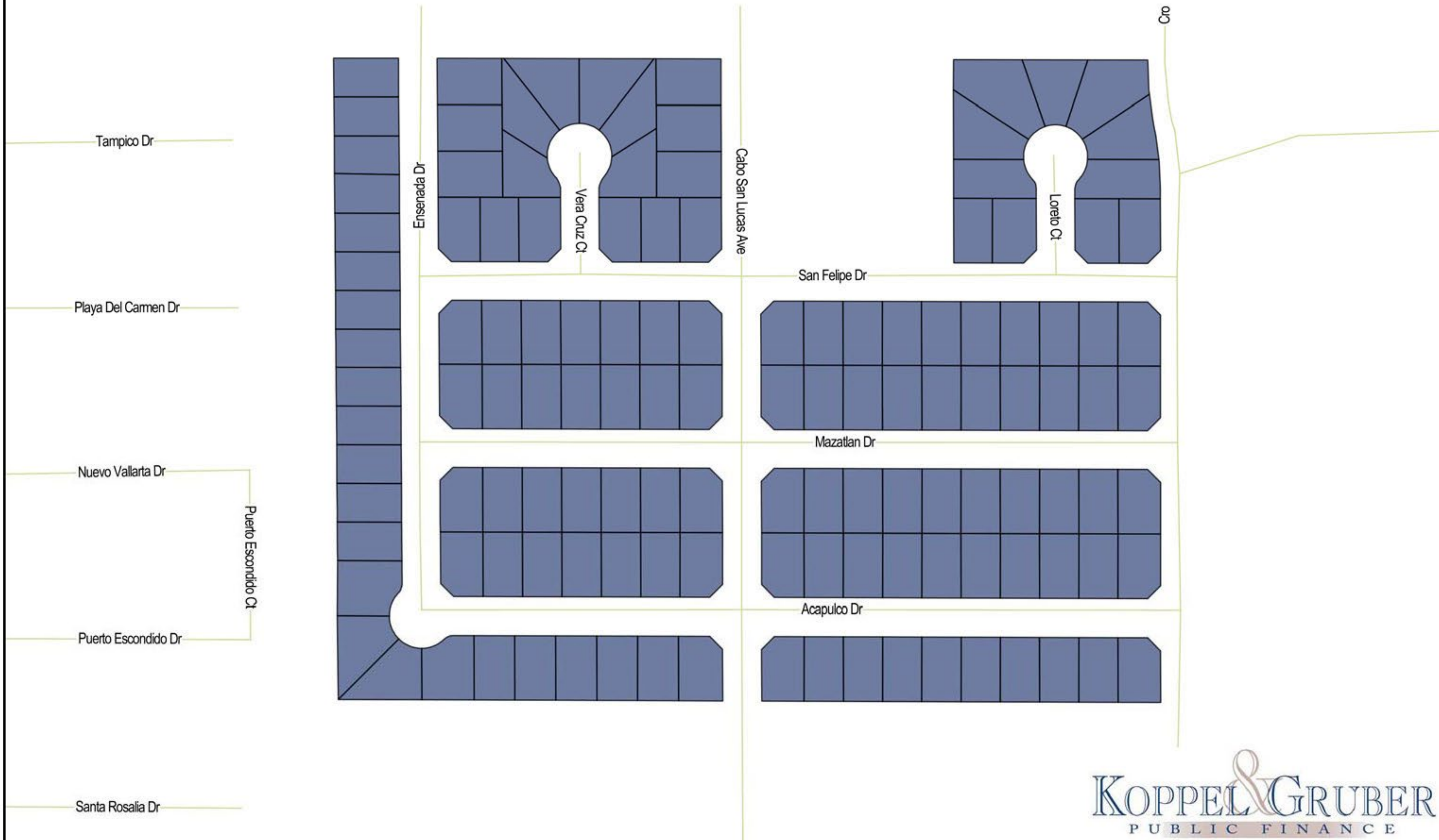
Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
				Total Levy		**$25,467.22**
				Total Parcel Count		**249**

EXHIBIT B
DISTRICT BOUNDARY MAPS

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



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



KOPPEL & GRUBER
PUBLIC FINANCE

RESOLUTION NO. 2026-33

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council has, by previous Resolutions, initiated proceedings to form and declared its intention to levy and collect annual assessments against parcels of land within the "City of Imperial Lighting Maintenance District No. 1" (the "District") for Fiscal Year ("FY") commencing July 1, 2026 and ending June 30, 2027, 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") to pay the costs and expenses of operating, maintaining and servicing the improvements and appurtenant facilities related thereto; and,

WHEREAS, Koppel & Gruber Public Finance, the Assessment Engineer selected by the City Council, has prepared and filed with the City Clerk and the City Clerk has 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 2026/2027" (the "Report") in connection with the proposed levy and collection of special benefit assessments upon eligible parcels of land within the District, and the City Council did by previous Resolution approve such Report; and,

WHEREAS, the City Council following notice duly given, has held a full and fair Public Hearing on July 1, 2026, regarding the levy and collection of assessments as described in the Report prepared in connection therewith, and considered all oral and written statements, protests and communications made or filed by interested persons regarding these matters, pursuant to the Act and in accordance with the provisions of the California Constitution Article XIIID.

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

Section 1: The preceding recitals are true and correct.

Section 2: Following notice duly given, the City Council has held a full and fair public hearing regarding the levy and collection of the assessments, the Report prepared in connection therewith, and considered all oral and written statements, protests and communications made or filed by interested persons regarding these matters.

Section 3: The City Council desires to levy and collect assessments against parcels of land within the District for the fiscal year commencing July 1, 2026 and ending June 30, 2027 to pay the costs for the operation, maintenance and servicing of lighting and all related appurtenant facilities located within public places within and for the benefit of the District

Section 4: The City Council has examined and reviewed the Engineer's Report in connection with the District, and the levy and collection of assessments. Based upon its review of the Report, a copy of which has been presented to the City Council and which has been filed with the City Clerk, the City council hereby finds and determines that:

a. A special benefit will be received by parcels of land within the District and all parcels of land benefit from the operations, maintenance, and servicing of the improvements and related facilities.
b. The District includes all of the lands so benefited; and
c. The amount to be assessed upon the lands within the District, in accordance with the proposed budget for the FY commencing July 1, 2026 and ending June 30, 2027 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the special benefits, to be received by each parcel from the improvements and services, and is satisfied that the assessments are levied, without regard to property valuation.

Section 5: The Report and the FY 2026/2027 assessments as presented to the City Council and on file in the office of the City Clerk, are hereby confirmed as filed.

Section 6: The City Council hereby orders the District improvements to be made, which improvements are briefly described as the operation, administration, maintenance and servicing of all public lighting improvements and appurtenant facilities and expenses associated with the District that were installed as part of property development within the District and that will be maintained by the City of Imperial or their designee and all such maintenance, operation and servicing of the lighting improvements and all appurtenant facilities shall be performed pursuant to the "Act", 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 7: The City Clerk or their designee, Koppel & Gruber Public Finance, is hereby authorized and directed to file the levy with the County Auditor of Imperial for FY 2026/2027.

Section 8: The County Auditor of Imperial shall enter on the County Assessment Roll opposite each parcel of land the amount of levy, so apportioned by the method of apportionment formula, outlined in the Report, and such levies shall be collected at the same time and in the same manner as county taxes are collected pursuant to *Chapter 4, Article 2, Section 22646 of the Act.* After collection by the County, the net amount of the levy shall be paid to the City Treasurer.

Section 9: The City Treasurer shall deposit all money representing assessments collected by the County for the District to the credit of a fund for the "Imperial Lighting Maintenance District No. 1", and such money shall be expended only for the maintenance, operation and servicing of the lighting improvements and appurtenant facilities as described in Section 6 above.

<u>Section 10:</u> The adoption of this Resolution constitutes the District levy for the fiscal year commencing July 1, 2026 and ending June 30, 2027.

PASSED, APPROVED AND ADOPTED July 1, 2026.

Ida Obeso-Martinez, Mayor

ATTEST:

Kristina Shields, City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2026-33 was duly adopted at a meeting of the Imperial City Council at its meeting held on the July 1, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

IN WITNESS WHEREOF, I hereunto set my hand and affixed the official seal of the City of Imperial, California, on July 1, 2026.

____
Kristina Shields, City Clerk

RESOLUTION NO. 2026-34

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council, 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"), did, by previous Resolution, order the Assessment Engineer, Koppel & Gruber Public Finance, to prepare and file the Fiscal Year ("FY") 2026/2027 Engineer's Report for the City of Imperial "Imperial Lighting Maintenance District No. 1" (the "District"); and,

WHEREAS, the Assessment Engineer has prepared and filed with the City Clerk of the City of Imperial, who presented to the City Council a report titled: "City of Imperial, Lighting Maintenance District No. 1 (Paseo del Sol and Wildflower) Engineer's Report, Fiscal Year 2026/2027" (the "Report") as required by the Act; and,

WHEREAS, the City Council may approve the Report, as filed, or may modify the Report and approve it as modified, pursuant to the provisions of *Chapter 2, Article 1, Section 22586* of said Act; and

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, considered all oral and written comments presented with respect to the District and Report at a noticed Public Hearing and has discussed any necessary or desired modifications to the Report, and is satisfied that the levy for each parcel has been calculated in accordance with the special benefits received from the operation, maintenance and services performed, as set forth in the Report.

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

Section 1: The preceding recitals are true and correct.

Section 2: The Report as presented or as modified, contains the following:

a. A Description of Improvements.

b. A Diagram of the District.

c. The Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.

d. The FY 2026/2027 Assessment based upon Method of Apportionment as approved by the property owners pursuant to the provision of the California Constitution Article XIIID Section 4.

e. An "Assessment Range Formula" for calculating annual inflationary adjustments to the initial "Maximum Assessment" (Adjusted Maximum Levy per benefit unit), also approved by the property owners.

f. The Annual Budget (Costs and Expenses) and the resulting assessment (Levy per benefit unit) for FY 2026/2027.

g. The Assessment Roll containing the Levy for each Assessor Parcel Number within the District for FY 2026/2027.

Section 3: The City Clerk is hereby directed to enter on the minutes of the City Council any and all modifications to the Report determined and approved by the City Council, and all such changes and/or modifications by reference are incorporated into the Report.

Section 4: The City Council is satisfied with the Report as presented or modified, each and all of the budget items and documents as set forth therein, and is satisfied that the FY 2026/2027 annual assessments contained therein are consistent with the assessments approved by the property owners and spread in accordance with the special benefits received from the improvements pursuant to the provisions of the California Constitution Article XIIID.

Section 5: The Report is hereby approved as submitted or modified and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 6: The City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation and approval of the Report as submitted or modified.

PASSED, APPROVED AND ADOPTED July 1, 2026.

____
Ida Obeso-Martinez, Mayor

ATTEST:

____
Kristina Shields, City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2026-34 was duly adopted at a meeting of the Imperial City Council at its meeting held on the July 1, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

IN WITNESS WHEREOF, I hereunto set my hand and affixed the official seal of the City of Imperial, California, on July 1, 2026.

____
Kristina Shields, City Clerk

City Council

STAFF REPORT

Document ID: 2026-337
Category: Consent Item

Department:	Police
Department Head:	Aaron Reel, Police Chief
Meeting Date:	July 1, 2026

SUBJECT:

APPROVAL TO ACCEPT POLICY UPDATES FROM LEXIPOL

BACKGROUND:

The Police Department has completed a comprehensive review of its policy manual and is recommending updates to thirty-one (31) policies. These updates are necessary to maintain compliance with changes in California law, evolving professional standards, and best practices in modern law enforcement. The proposed revisions also improve clarity, consistency, and transparency in departmental operations.

The department's goal is to maintain a policy manual that is clear, current, legally compliant, and tailored to the specific needs and operational reality of our jurisdiction.

Adoption of these updates will support effective operations, legal compliance, officer accountability, and public trust. The Policy updates have been reviewed and accepted by the IPOA.

FISCAL IMPACT:

None

REQUESTED ACTION:

Approve

CITY MANAGER RECOMMENDATION:

Attachments:

1. Policy Update Notes

Temporary Custody of Adults:

February 2026

This policy has been updated to address the Commission on Accreditation for Law Enforcement Agencies (CALEA) V6.23 standards. Changes to this policy include:

- In **PURPOSE AND SCOPE**, content has been updated to address standard 71.1.1, which requires a written directive regarding safety and security in designated testing rooms or areas.
- **EMERGENCY ALARMS** has been added as a new subsection in **SAFETY, HEALTH AND OTHER PROVISIONS** to address standard 71.1.2(b), which requires a written directive regarding panic or duress alarms. KMS automatically adds all new subsections to the bottom of the section so as not to alter any agency-specific customization. To move the new subsection to the location Lexipol recommends (below **FIREARMS AND OTHER SECURITY MEASURES**), first accept all updates. Then, while in the edit mode, hold the cursor over **EMERGENCY ALARMS**, right-click for options, and select the option "Move." The section titles will appear. Select **FIREARMS AND OTHER SECURITY MEASURES** and click "Move" once more. You will be prompted to select "Move Above" or "Move Below." Select "Move Below." KMS will refresh, the new subsection will be in the correct location, and the other subsections will be renumbered. Your agency can also accept all updates without relocating the subsection, but that is not recommended.
- In **USE OF RESTRAINT DEVICES**, content has been updated to address standard 71.1.2(e) regarding temporarily securing detainees to an immovable object that is designed and intended for such use.
- In **TRAINING**, content has been updated to address standard 71.2.1, which requires initial training on procedures for using designated processing/testing areas, a documented initial annual review of the written directive regarding processing/testing areas, and in-service training requirements. Some content has been moved to a more appropriate location in **STATE-REQUIRED TRAINING**, and the Edit Level has been changed from "State" to "Best Practice."
- **STATE-REQUIRED TRAINING** has been added as a new subsection in **TRAINING** to include content moved from **TRAINING**.

Bias-Based Policing:

February 2026

This policy has been updated because regulatory action impacts its content. The update should be accepted and implemented as soon as possible. 2023 AB 443 required the Commission on Peace Officer Standards and Training (POST) to establish a definition of "biased conduct" incorporating elements of Penal Code § 13510.6 and requires law enforcement agencies to use that definition in any investigation into a bias-related complaint or incident. POST recently adopted a regulation that sets forth the definition of biased conduct. Changes include:

- **DEFINITIONS** has been updated to include the POST definition of biased conduct.
- **SUPERVISOR RESPONSIBILITIES** has been updated to include the investigation of a bias-related complaint using the biased conduct definition and improper profiling as described in Penal Code § 13519.4(e) and the Edit Level has been changed from "Best Practice" to "State."

License to Carry a Firearm:

April 2026

This policy has been updated because judicial action impacts its content. This update should be accepted and implemented as soon as possible. Injunctions in *California Rifle & Pistol Association, Inc., et al. v. Los Angeles County Sheriff's Department*, et al. and *Hoffman, et al., v. Rob Bonta* have both been dissolved in light of 2025 CA AB 1078, which established criteria for non-resident applicants. Changes to this policy include:

- In **QUALIFIED APPLICANTS**, content relating to non-resident applicants has been removed.

Field Training Officer Program:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- In **FIELD TRAINING MANUAL**, content has been added to address standard 6.8.4(e), which requires standardized evaluation guidelines to be used by field training officers, and gendered pronouns have been replaced.

Unrelated to accreditation, additional changes include:

- In **PURPOSE AND SCOPE**, spacing has been corrected.
- In **FIELD TRAINING OFFICER**, gendered pronouns have been replaced.

Cash Handling, Security and Management:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- In **PETTY CASH AUDITS**, content has been updated to address standard 5.2.6(c), which requires cash fund audits to be performed on a quarterly basis.

Rapid Response and Deployment:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standard 11.3.1 regarding response to active shooter or active aggressor incidents. Changes to this policy include:

- In **PLANNING**, content has been updated to address multiple requirements in the standard, and grammar has been corrected.
- **ANNUAL REVIEW** has been added as a new section to address the standard requirement that the agency conduct a documented annual review of related policies and training. KMS automatically adds all new sections to the bottom of the policy so as not to alter any agency-specific customization. To move the new section to the location Lexipol recommends (below **PLANNING**), first accept all updates. Then, while in the edit mode, hold the cursor over **ANNUAL REVIEW**, right-click for options, and select the option "Move." The section titles will appear. Select **PLANNING** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Below." KMS will refresh, the new section will be in the correct location, and the other sections will be renumbered accordingly. Your agency can also accept all updates without relocating the section, but that is not recommended.

Unrelated to the accreditation update, additional changes include:

- In **TRAINING**, list formatting has been corrected, a serial comma has been added, grammar has been corrected, and the Edit Level has been changed from "Best Practice" to "State."

Reserve Officers :

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standard 7.3.1, which requires an agency's written directive to include specific requirements regarding reserve officers. Changes to this policy include:

- In **COMPENSATION FOR POLICE RESERVE OFFICERS**, content has been added to address standard requirement (g) regarding the provision of industrial insurance protection to reserve officers. The subsection name includes text entities and may vary depending on how you answered the General Information Questionnaire.
- **POST-MANDATED TRAINING** has been added as a new section to address standard requirement (f) regarding testing and evaluation for California POST-mandated

training. KMS automatically adds all new sections to the bottom of the policy so as not to alter any agency-specific customization. To move the new section to the location Lexipol recommends (below **FIELD TRAINING**), first accept all updates. Then, while in the edit mode, hold the cursor over **POST-MANDATED TRAINING**, right-click for options, and select the option "Move." The section titles will appear. Select **FIELD TRAINING** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Below." KMS will refresh, the new section will be in the correct location, and the other sections will be renumbered accordingly. Your agency can also accept all updates without relocating the section, but that is not recommended.

- **UNIFORM** has been renamed **UNIFORMS AND EQUIPMENT**, and content has been updated to address standard requirements (d) and (e) regarding reserve officer uniforms and equipment.

Unrelated to the accreditation update, additional changes include:

- **POLICY** has been added as a new section for consistency with other policies in your manual. KMS automatically adds all new sections to the bottom of the policy so as not to alter any agency-specific customization. To move the new section to the location Lexipol recommends (below **PURPOSE AND SCOPE**), first accept all updates. Then, while in the edit mode, hold the cursor over **POLICY**, right-click for options, and select the option "Move." The section titles will appear. Select **PURPOSE AND SCOPE** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Below." KMS will refresh, the new section will be in the correct location, and the other sections will be renumbered accordingly. Your agency can also accept all updates without relocating the section, but that is not recommended.
- In **PURPOSE AND SCOPE**, **PROCEDURE**, **DUTIES OF RESERVE OFFICERS**, **INVESTIGATIONS AND COMPLAINTS**, and **RESERVE OFFICER FIREARM TRAINING**, spacing has been corrected. Some subsection names are based on a text entity and may vary depending on how you answered the General Information Questionnaire.

Officer Response to Calls:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- **ANNUAL POLICY REVIEW** has been added as a new section to address standard 8.1.1(c) regarding annual review of this policy.

Unrelated to the accreditation update, additional changes include:

- **PURPOSE AND SCOPE** has been updated for clarity.
- **POLICY** has been added as a new section for consistency with other policies in your manual. KMS automatically adds all new sections to the bottom of the policy so as not to alter any agency-specific customization. To move the new section to the location Lexipol recommends (below **PURPOSE AND SCOPE**), first accept all updates. Then, while in the edit mode, hold the cursor over **POLICY**, right-click for options, and select the option "Move." The section titles will appear. Select **PURPOSE AND SCOPE** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Below." KMS will refresh, the new section will be in the correct location, and the other sections will be renumbered accordingly. Your agency can also accept all updates without relocating the section, but that is not recommended.
- In **COMMUNICATIONS RESPONSIBILITIES**, spacing and punctuation have been corrected.
- In **REQUESTING EMERGENCY ASSISTANCE**, **COMMUNICATIONS RESPONSIBILITIES**, and **SUPERVISORY RESPONSIBILITIES**, spacing has been corrected.

Personnel Complaints:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- **DISCIPLINE** has been added as a new subsection in **POST-ADMINISTRATIVE INVESTIGATION PROCEDURES** to address standard 6.6.2(b), which requires an agency's written directive to include types of disciplinary actions.
- **ANNUAL SUMMARY OF COMPLAINTS** has been added as a new section to address standard 6.6.5(l), which requires an agency to prepare an annual statistical summary of complaints that is made available to the public.

<u>**Organizational Structure and Responsibility:**</u>

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- **ORGANIZATIONAL CHART** has been added as a new section to address standard 1.1.1, which requires an agency to have an organizational chart that is reviewed and updated annually and is accessible to all members. KMS automatically adds all new sections to the bottom of the policy so as not to alter any agency-specific customization. To move the new section to the location Lexipol recommends (below **DIVISION MAJORS**), first accept all updates. Then, while in the edit mode, hold the cursor over **ORGANIZATIONAL CHART**, right-click for options, and select the option "Move." The section titles will appear. Select **DIVISION MAJORS** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Below." KMS will refresh, the new section will be in the correct location, and the other sections will be renumbered accordingly. Your agency can also accept all updates without relocating the section, but that is not recommended. One of the section names is based on a text entity and may vary depending on how you answered the General Information Questionnaire.

Unrelated to the accreditation update, additional changes include:

- **PURPOSE AND SCOPE** has been updated to be more concise and for consistency with other policies in your manual.
- **POLICY** has been added as a new section for consistency with other policies in your manual. KMS automatically adds all new sections to the bottom of the policy so as not to alter any agency-specific customization. To move the new section to the location Lexipol recommends (below **PURPOSE AND SCOPE**), first accept all

updates. Then, while in the edit mode, hold the cursor over **POLICY**, right-click for options, and select the option "Move." The section titles will appear. Select **PURPOSE AND SCOPE** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Below." KMS will refresh, the new section will be in the correct location, and the other sections will be renumbered accordingly. Your agency can also accept all updates without relocating the section, but that is not recommended.

- In **SUCCESSION OF COMMAND**, spacing has been corrected.

Communicable Diseases:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- In **EXPOSURE CONTROL OFFICER**, content has been added to address standard 6.4.1, which requires agencies to maintain a written Exposure Control Plan (ECP) that complies with Cal/OSHA Bloodborne Pathogens Standard to prevent, respond to, and manage occupational exposure to bloodborne pathogens. In addition, a text entity has been corrected.

Grievance Procedure:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- In **PROCEDURE**, content has been added to address standard 6.7.1(e), which requires an agency's written grievance procedure to identify the position or organizational component responsible for coordination of the grievance process, grammar has been corrected, serial commas have been added, and gendered pronouns have been removed.

Unrelated to the accreditation update, and as part of ongoing quality maintenance, additional changes include:

- **PURPOSE AND SCOPE** has been updated for conciseness and for consistency with other policies in the manual.
- **POLICY** has been added as a new section for consistency with other policies in the manual. KMS automatically adds all new sections to the bottom of the policy, so as not to alter any agency-specific customization. To move the new section to the location Lexipol recommends (below **PURPOSE AND SCOPE**), first accept all updates. Then, while in the edit mode, hold the cursor over **POLICY**, right-click for options, and select the option "Move." The section titles will appear. Select **PURPOSE AND SCOPE** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Below." KMS will refresh, the new section will be in the correct location, and the other sections will be renumbered accordingly. Your agency can also accept all updates without relocating the section, but that is not recommended.

Special Assignments and Promotions:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- **SPECIAL ASSIGNMENT OPENINGS** has been added as a new subsection in **SPECIAL ASSIGNMENT POSITIONS** to address standard 7.3.2 regarding openings for specialized assignments. KMS automatically adds all new subsections to the bottom of the section so as not to alter any agency-specific customization. To move the new subsection to the location Lexipol recommends (above **GENERAL REQUIREMENTS**), first accept all updates. Then, while in the edit mode, hold the cursor over **SPECIAL ASSIGNMENT OPENINGS**, right-click for options, and select the option "Move." The section titles will appear. Select **GENERAL REQUIREMENTS** and click "Move" once more. You will be prompted to select "Move Above" or "Move Below." Select "Move Above." KMS will refresh, the new subsection will be in the correct location, and the other subsections will be renumbered accordingly. Your agency can also accept all updates without relocating the subsection, but that is not recommended.

- **PROMOTIONAL PROCESS ADMINISTRATION** has been added as a new subsection in **PROMOTIONAL REQUIREMENTS** to address standard 6.2.2, which requires an agency's written directive to identify the position responsible for administering the promotion process within the agency.
- **PROMOTIONAL PROCESS ANNOUNCEMENT** has been added as a new subsection in **PROMOTIONAL REQUIREMENTS** to address standard 6.2.1, which requires an agency to publish written promotion announcements that include specific information.
- **PROMOTIONAL PROBATIONARY PERIOD** has been added as a new subsection in **PROMOTIONAL REQUIREMENTS** to address standard 6.2.6, which requires an agency to implement a performance-based probationary period of at least six months for all newly promoted personnel.
- **PROMOTIONAL TRAINING** has been added as a new subsection in **PROMOTIONAL REQUIREMENTS** to address standard 6.2.4, which requires all newly promoted supervisors to receive job-related training either before or within their first year of assuming new responsibilities.

Recruitment and Selection:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- In **EMPLOYMENT STANDARDS**, content has been updated to address standard 6.1.1(g), which requires that the agency's written directive outlining a formal selection process for all positions includes periodic review of hiring criteria.

Records Bureau:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- In **RECORDS HEAD**, content has been added to address standard 7.4.8(a), (d), and (f) regarding management of juvenile records. The section name is based on a text entity and may vary depending on how you answered the General Information Questionnaire.

Property Bureau:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- **PROPERTY BUREAU SECURITY** has been added as a new section to address standard 12.1.7, which requires the property bureau to implement enhanced safety measures to safeguard high-risk and valuable items. The section name is based on a text entity and may vary depending on how you answered the General Information Questionnaire. KMS automatically adds all new sections to the bottom of the policy so as not to alter any agency-specific customization. To move the new section to the location Lexipol recommends (below **POLICY**), first accept all updates. Then, while in the edit mode, hold the cursor over **PROPERTY BUREAU SECURITY**, right-click for options, and select the option "Move." The section titles will appear. Select **POLICY** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Below." KMS will refresh, the new section will be in the correct location, and the other sections will be renumbered. Your agency can also accept all updates without relocating the section, but that is not recommended.

- In **DISPOSITION OF PROPERTY**, content has been added to address standard 12.1.8(f), which requires the directive to include documentation of all property disposal.
- **INSPECTIONS OF THE EVIDENCE ROOM** has been renamed **INSPECTIONS, INVENTORIES, AND AUDITS**, and content has been updated to align with standards 12.1.4(a)-(d), which address the handling, storage, and inventory of evidence and property in the agency's custody, and 12.1.5, which requires an annual audit.
- **ANNUAL AUDIT REQUIREMENTS** has been added as a new section to address standard 12.1.5, which requires specific sampling of property during audits in certain circumstances.

Department Owned and Personal Property:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- **INVENTORY CONTROL** has been added as a new subsection in **CARE OF AGENCY PROPERTY** to address standard 5.2.7, which requires an agency's written directive to outline procedures for inventory control of agency-owned property, equipment, and assets. You will need to replace the existing text with your agency's specific procedures. The section title is based on a text entity and may vary depending on how you answered the General Information Questionnaire.
- The Guide Sheet has been updated.

Unrelated to the accreditation update, changes include:

- **PURPOSE AND SCOPE** has been updated to be more concise and for consistency with other policies in your manual.
- **POLICY** has been added as a new section for consistency with other policies in your manual. KMS automatically adds all new sections to the bottom of the policy so as

not to alter any agency-specific customization. To move the new section to the location Lexipol recommends (below **PURPOSE AND SCOPE**), first accept all updates. Then, while in the edit mode, hold the cursor over **POLICY**, right-click for options, and select the option "Move." The section titles will appear. Select **PURPOSE AND SCOPE** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Below." KMS will refresh, the new section will be in the correct location, and the other sections will be renumbered accordingly. Your agency can also accept all updates without relocating the section, but that is not recommended.

- In **CARE OF DEPARTMENT PROPERTY** and **LOSS OR DAMAGE OF PROPERTY OF ANOTHER**, spacing has been corrected.

<u>**Emergency Management Plan:**</u>

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- **DIVISION OPERATIONS COMMANDER RESPONSIBILITIES** has been added as a new section to address standard 11.1.1, which requires an agency's written directive to specify the position responsible for planning the agency's response to unusual occurrences, and standard 11.1.4, which requires inspections of equipment designated for use during major emergencies and unusual occurrences. The section name is based on a text entity and may vary depending on how you answered the General Information Questionnaire. KMS automatically adds all new sections to the bottom of the policy so as not to alter any agency-specific customization. To move the new section to the location Lexipol recommends (below **ACTIVATING THE EMERGENCY PLAN**), first accept all updates. Then, while in the edit mode, hold the cursor over **DIVISION OPERATIONS COMMANDER RESPONSIBILITIES**, right-click for options, and select the option "Move." The section titles will appear. Select **ACTIVATING THE EMERGENCY PLAN** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Below." KMS will refresh, the new section will be in the correct location, and the other sections will be renumbered. Your agency can also accept all updates without relocating the section, but that is not recommended.

Informants:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- **INFORMANT INFORMATION** has been added as a new subsection in **USE OF INFORMANTS** to address standard 7.1.3(e), which requires an agency's written directive to address the use of informant information.

Investigation and Prosecution:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- **UNSOLVED MURDER CASE REVIEWS** has been added as a new section to address standard 7.1.5, which requires an agency to have procedures for the review and investigation of open unsolved murder cases. KMS automatically adds all new sections to the bottom of the policy so as not to alter any agency-specific customization. To move the new section to the location Lexipol recommends (below **DISCONTINUATION OF INVESTIGATIONS**), first accept all updates. Then, while in the edit mode, hold the cursor over **UNSOLVED MURDER CASE REVIEWS**, right-click for options, and select the option "Move." The section titles will appear. Select **DISCONTINUATION OF INVESTIGATIONS** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Below." KMS will refresh, the new section will be in the correct location, and the other sections will be renumbered accordingly. Your agency can also accept all updates without relocating the section, but that is not recommended.

Body-Worn Cameras:

April 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- In **TRAINING**, content has been updated to address standard 6.8.2(d), which requires sworn personnel to receive annual training on body-worn camera policies and procedures.

Hazardous Material Response:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- In **HAZARDOUS MATERIAL RESPONSE**, content has been updated to address standard 6.4.2, which requires an agency's written directive to include specific elements related to hazardous materials response.
- **TRAINING** has been added as a new section to address standard 6.8.3(g) regarding annual hazardous materials training requirements.

Unrelated to the accreditation update, additional changes include:

- **POLICY** has been added as a new section for consistency with other policies in your manual. KMS automatically adds all new sections to the bottom of the policy so as not to alter any agency-specific customization. To move the new section to the location Lexipol recommends (below **PURPOSE AND SCOPE**), first accept all updates. Then, while in the edit mode, hold the cursor over **POLICY**, right-click for

options, and select the option "Move." The section titles will appear.
Select **PURPOSE AND SCOPE** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Below." KMS will refresh, the new section will be in the correct location, and the other sections will be renumbered accordingly. Your agency can also accept all updates without relocating the section, but that is not recommended.

Patrol Function:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- **PATROL SHIFTS** has been added as a new section to address standard 10.1.2, which requires an agency's written directive to outline the procedures, criteria, and frequency of rotation to ensure fair, efficient, and effective deployment of personnel. You will need to replace the existing bracketed text with your agency's specific procedures.
- **PATROL SCHEDULES** has been added as a new subsection in **PATROL SHIFTS** to address standard 10.1.3, which requires an agency to establish procedures for determining days off for patrol officers and first-line supervisors, including the criteria used and the process for scheduling. You will need to replace the existing bracketed text with your agency's specific procedures.
- The Guide Sheet has been updated.

Community Relations:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- In **COMMUNITY AND YOUTH ACTIVITIES AND PROGRAMS**, content has been added to address standard 7.6.6 regarding the agency's role in Crime Prevention Through Environmental Design (CPTED).

Information Technology Use:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- **ELECTRONIC BACKUP AND RECOVERY** has been added as a new subsection in **PROTECTION OF SYSTEMS AND FILES** to address standard 14.1.3 regarding the implementation and maintenance of comprehensive backup and disaster recovery procedures to protect electronic records and information systems.
- **POLICY REVIEW** has been added as a new section to address standard 5.6.1(a), which requires an annual review of this policy.
- **TRAINING** has been added as a new section to address standard 5.6.1(b), which requires members to receive initial and annual cybersecurity awareness training.
- The Guide Sheet has been updated.

Unrelated to the accreditation updates, additional changes include:

- In **INSPECTION OR REVIEW**, punctuation has been corrected, a serial comma has been added, and gendered pronouns have been removed.

Search and Seizure:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- In **SEARCHES**, content has been added to address standard 3.1.1(g) regarding searches pursuant to conditions of parole and probation, punctuation has been corrected, and gendered pronouns have been replaced.

Unrelated to the accreditation update, additional changes include:

- In **DOCUMENTATION**, spacing has been corrected.

Canines:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- In **CANINE COORDINATOR**, content has been added to address standard 9.2.3(i) regarding canine policy review and update requirements.

Unrelated to the accreditation update, a review of this policy has resulted in an update to one subsection. Additional changes include:

- In **CONTINUED TRAINING**, content has been updated to clarify that canine teams shall be recertified to meet one of the three listed standards, and a serial comma has been added.

Vehicle Pursuits:

May 2026

This policy has been updated to address California Accreditation for Public Safety Program standards. Changes to this policy include:

- In **RAMMING AND ROADBLOCKS**, content has been added to address standard 10.2.12, which requires an agency's written directive to include authorization criteria and procedures for safe and lawful implementation of roadblocks. You will need to replace the existing bracketed text with your specific procedures. If your agency does not participate in accreditation, you may reject this update.
- The Guide Sheet has been updated.

<u>Use of Force:</u>

May 2026

This policy has been updated to address California Accreditation for Public Safety Program (CAPS) standards. If your agency does not participate in CAPS accreditation, you may choose to reject this update. Changes to this policy include:

- **WARNINGS BEFORE USE OF FORCE** has been added as a new subsection in **USE OF FORCE** to address standard 9.1.1(h), which requires an agency's written directive to specify that verbal warnings should precede the use of force when practical and tactically feasible. KMS automatically adds all new subsections to the bottom of the section so as not to alter any agency-specific customization. To move the new subsection to the location Lexipol recommends (above **ALTERNATIVE TACTICS - DE-ESCALATION**), first accept all updates. Then, while in the edit mode, hold the cursor over **WARNINGS BEFORE USE OF FORCE**, right-click for options, and select the option "Move." The subsection titles will appear. Select **ALTERNATIVE TACTICS - DE-ESCALATION** and click "Move" once more. You will be prompted to select "Position Above" or "Position Below." Select "Position Above." KMS will refresh, the new subsection will be in the correct location, and the other subsections will be renumbered accordingly. Your agency can also accept all updates without relocating the subsection, but that is not recommended.
- In **FACTORS USED TO DETERMINE THE REASONABLENESS OF FORCE**, content has been added to address standard 9.1.1(c), which requires an agency's written

directive to specify that force shall be de-escalated once compliance or control is achieved, and gendered pronouns have been replaced.

- In **USE OF FORCE ANALYSIS**, content has been added to address standard 9.3.2 regarding multiple elements to be included in the annual analysis of use of force incidents, and a serial comma has been added.
- The Guide Sheet has been updated.

May 2026

This policy has been updated to address California Accreditation for Public Safety Program (CAPS) standards. If your agency is not accredited or seeking accreditation through CAPS, you may choose to reject or disable this update. Changes to this policy include:

- **POST-MANDATED TRAINING** has been added as a new subsection in **TRAINING PLAN** to address standards 6.8.1 and 6.8.3 regarding initial and continuing training requirements for sworn members.
- **ACCREDITATION-MANDATED TRAINING** has been added as a new subsection in **TRAINING PLAN** to address standards 6.8.2 and 6.8.3 regarding annual training requirements, and standard 7.2.3(c) regarding military equipment training.
- **CIVILIAN ORIENTATION** has been added as a new subsection in **TRAINING PLAN** to address standard 6.8.5 regarding training requirements for non-sworn members. The subsection name is based on a text entity and may vary depending on how you answered the General Information Questionnaire.
- **LEADERSHIP DEVELOPMENT** has been added as a new subsection in **TRAINING PLAN** to address standard 6.2.5 regarding organizational leadership development requirements.
- The Guide Sheet has been updated.

City Council
STAFF REPORT
Document ID: 2026-366
Category: Action Item

Department: Community Development
Department Head: Othon Mora, Community Development Director
Meeting Date: July 1, 2026

SUBJECT:

CIP #829 - 7TH, 10TH, & 14TH STREETS REHABILITATION PROJECT

1. **APPROVAL OF BALANCING CHANGE ORDER**
2. **ACCEPTANCE OF WORK COMPLETED**
3. **AUTHORIZING CITY CLERK TO FILE NOTICE OF COMPLETION IN THE IMPERIAL COUNTY CLERK/RECORDERS OFFICE**

BACKGROUND:

On February 7th 2024, the Community Development Department was directed by City Council per Agenda
Item B-2 to conduct a competitive BID process for the 7th, 10th, & 14th street rehabilitation project. Thereafter, City Council awarded a contract to Rove Engineering, INC. to complete the construction of said project per Agenda Item C-2 on May 1st, 2024. The project was funded through State Grant Funds, LPP Funds, Waste Water Funds, & SB1/LTA Measure D.
The construction project was successfully completed on March 27th 2026.
All work was completed per Approved Improvement Plans. Final quantities have been accounted for in the balancing change order attached herewith for review and approval.
See Exhibit “A” for Balancing Change Order CCO #4
See Exhibit “B” for Change Order #1 approved Agenda Item
See Exhibit “C” for Change Order #2 approved Agenda Item

FISCAL IMPACT:

Original Contract Sum:..........$4,230,912.10
Net Change by CCO #1:.......$1,280,000.00
Net Change by CCO #2:.......$1,270,275.18
Net Change by CCO #3:.......$588,548.00

Additional work done under T&M:

- T&M Billing October and November 2024:__$456,776.54
- T&M Billing December 2024:________$262,129.39
- T&M Billing January 2025:__________$208,066.99
- T&M Billing February 2025:_________$234,192.21
- T&M Billing March 2025:___________$299,051.28
- T&M Billing April and March 2025:___$101,911.79

Net Change By Balancing Change Order:.......$477,632.05 (See Exhibit A) Sewer Fund
Total Amount Billed (Incl. Retention):...............$9,409,495.53

REQUESTED ACTION:

Approve the balancing change order, accept the work completed, and authorize staff to file a Notice of Completion with the County Recorder's Office.

CITY MANAGER RECOMMENDATION:

Attachments:

1. Exhibit B_Change Order #1 Agenda Item
2. Exhibit C_Change Order #2 Agenda Item
3. Notice of Completion
4. Exhibit A Balancing Change Order

Agenda Item No. C-4

DATE SUBMITTED	06/24/2024	COUNCIL ACTION	(X)
SUBMITTED BY	COMMUNITY DEVELOPMENT DIRECTOR	PUBLIC HEARING REQUIRED	( )
		RESOLUTION	( )
		ORDINANCE 1ST READING	( )
DATE ACTION REQUIRED	06/27/2024	ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	( )

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/ACTION:
7TH, 10TH & 14TH STREETS REHABILITATION PROJECT
BID NO. 2024-01

1. AUTHORIZE CHANGE ORDER TO INSTALL 3,072' OF NEW 12" PVC WATER PIPELINE ALONG 14TH STREET.

DEPARTMENT INVOLVED: COMMUNITY DEVELOPMENT DEPARTMENT

BACKGROUND/SUMMARY:

On February 07, 2024 the Community Development Department was directed by City Council per Agenda Item B-2 to seek Bids for the Townsite Street Improvements Project. On May 01, 2024 City Council awarded a contract to Rove Engineering, Inc. per CC05-01-24 Agenda Item-C2 to complete the construction of said project. Thereafter, a Notice to Proceed was issued on May 15, 2024.

Since then, City Staff has been working closely with Rove Engineering on preliminary tasks necessary for the proper execution of this project, including field data collection, review and comments, or approval if applies, of construction material submittals, as well as utility potholing in order to accurately locate the underground lines.

It was precisely while potholing the water line along 14th Street that it was discovered that the condition of said line, which is a combination of small sizes (4" & 6") it is not only quite old but made of Johns-Manville Transite® (Asbestos-Cement) Pipe.

Due to this kind of pipe was no longer installed since the early 1980s, the age of this pipeline is, approximately, 45 years old, being a typical life span for this pipeline systems of 50 years.

Since the City's Water Master Plan is recommending installing a new waterline along 13th Street, it is highly recommended to take advantage of this project to install the line along 14th Street, which would result in construction savings and greatly reduce inconveniences to our residents since the streets would not be closed for that future project.

If authorized this change order, the proposed new 3,072' of new 12" Diameter Waterline would be installed between Morning Star Apartments (West of "C" Street and currently under construction) and the East side of Old SR-86 creating a highly recommended water loop that will increase the reliability of our water system in this area.

See Exhibits 1, 2 & 3 Attached herewith for details.

FISCAL IMPACT:

a. $1,280,000.00 From Water Funds

ADMIN SERVICES SIGN INITIALS VMS

STAFF RECOMMENDATION: Staff recommends City Council

1. AUTHORIZE CHANGE ORDER # 1 TO INSTALL 3,072' OF NEW 12" PVC WATER PIPELINE ALONG 14TH STREET.

DEPT. INITIALS OM

MANAGER'S RECOMMENDATION: approve staff recommendation	CITY MANAGER's INITIALS [illegible]

MOTION:				
SECONDED:	APPROVED	( )	REJECTED	( )
AYES:	DISAPPROVED	( )	DEFERRED	( )
NAYES:				
ABSENT:	REFERRED TO:			

Agenda Item No.	C-5

DATE SUBMITTED	03/12/2025	COUNCIL ACTION	(X)
		PUBLIC HEARING REQUIRED	( )
SUBMITTED BY	COMMUNITY DEVELOPMENT DIRECTOR	RESOLUTION	( )
		ORDINANCE 1ST READING	( )
DATE ACTION REQUIRED	03/19/2025	ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	( )

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/ACTION:
7TH, 10TH & 14TH STREETS REHABILITATION PROJECT
BID NO. 2024-01

1. AUTHORIZE CHANGE ORDER #2 TO MITIGATE UNFORESEEN SERIOUS CONDITIONS OF VARIOUS CITY'S ESSENTIAL INFRASTRUCTURE COMPONENTS.

DEPARTMENT INVOLVED: COMMUNITY DEVELOPMENT DEPARTMENT

BACKGROUND/SUMMARY:

Community Development Department was directed by City Council per Agenda Item CC02-07-24_B-2 to seek Bids for the Townsite Street Improvements Project. Thereafter, through a formal competitive Bid process, City Council awarded a contract to Rove Engineering, Inc. to complete the construction of said project per Agenda Item CC05-01-24_C-2.

Since then, city staff have been working closely with Rove Engineering, Inc. to ensure both, the proper execution of the items included in the authorized Proposal Bid Sheet, and also find expeditious, efficient and affordable solutions for the many challenges that have arisen daily due to the advanced age of the existing infrastructure and components that are not listed in the City's records.

This Change Order is taking care of unanticipated removal and replacement of sanitary sewer and water mains and its residential connections, as well as various adjustments of the existing infrastructure.

For details, see attached Change Order #2 and its Exhibits A thru E.

FISCAL IMPACT:

a. $1,270,275.18 from:
CIP #850 ("H" Street Sewer Line)
CIP #858 (Old Imperial Wastewater Lines)
CIP #859 (Old Imperial Water Lines)

ADMIN SERVICES SIGN INITIALS JMS

STAFF RECOMMENDATION: Staff recommends City Council

1. AUTHORIZE CHANGE ORDER # 2 TO TAKE CARE OF UNANTICIPATED TASKS AS OUTLINED ABOVE.

DEPT. INITIALS OM/DD

MANAGER'S RECOMMENDATION: approve

CITY MANAGER's INITIALS

MOTION:

SECONDED:	APPROVED ( )	REJECTED ( )
AYES:	DISAPPROVED ( )	DEFERRED ( )
NAYES:		
ABSENT:	REFERRED TO:	

RECORDING REQUESTED BY

City of Imperial

AND WHEN RECORDED MAIL TO

Community Development Director
City of Imperial
400 South Imperial Avenue, Suite 101
Imperial, CA 92251

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is OWNER of the interest stated below in the property hereinafter described.
2. The FULL NAME of the undersigned is City of Imperial
3. The FULL ADDRESS of the undersigned is 420 South Imperial Avenue, Imperial, CA 92251
4. The NATURE OF THE INTEREST of the undersigned is: In Fee
5. The FULL NAMES AND FULL ADDRESSES of ALL PERSONS, if any, WHO HOLD SUCH INTEREST with the undersigned as JOINT TENANTS or as TENANTS IN COMMON are:

NAMES	**ADDRESSES**
NONE	

6. ______________________________

7. The full names and addresses of the predecessors in interest of the undersigned, if the property was transferred subsequent to the commencement of the work or improvement herein referred to:

NAMES	**ADDRESSES**
NONE	

8. A work of improvement on the property hereinafter described was COMPLETED on March 27th 2026.
9. The NAME OF THE ORIGINAL CONTRACTOR, if any, for such work of improvement is ROVE Engineering, Inc.
10. The street address of said property is 7th, 10th & 14th streets.
11. The property on which said work of improvement was completed is in the City of Imperial, County of Imperial, State of California, and is described as follows: 7th, 10th, & 14th streets rehabilitation project.

Date: ______________________________ Signature: ______________________________

Name and title: Othon Mora, Community Development Director, City of Imperial

VERIFICATION

I, the undersigned, say:

I am Othon Mora the Community Development Director of the City of Imperial, the owner of the aforesaid interest in the property described in the above notice;

I have read the foregoing notice and know and understand the contents thereof, and the facts stated herein are true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on ______________ at Imperial, California

____

Signature, Othon Mora, Community Development Director, City of Imperial

City of Imperial
Community Development Department
420 South Imperial Avenue
Imperial, CA 92251
Phone: (760) 355-1152
Fax: (760) 355-4718

CONSTRUCTION
BALANCING CHANGE ORDER

Distribution to: 06-24-2026

- ☐ OWNER
- ☐ ENGINEER
- ☒ CONTRACTOR
- ☐ FIELD
- ☐ OTHER

CHANGE ORDER NO. 4

PROJECT: CITY OF IMPERIAL
7TH, 10TH & 14TH STREETS REHABILITATION PROJECT
BID NO. 2024-01

TO: ***ROVE Engineering, Inc.***
Francisco Duffy, Project Manager
P.O. Box 2108, El Centro, CA 92243
Phone: (760) 425-0001

Contractor is directed to make the following change(s) to the original contract:

Delete the following items from the **original bid**:

a. **Delete Bid Item #4 –** Install digout in designated area. Removal & Disposal of Existing Asphalt and Class II Base and Place 3-inch thick layer of ½" HMA Type-A over 9 Inches of Class II Base

   4,095 SF x $14.00/SF = **($57,330.00)**

b. **Delete Bid Item #5 –** Pulverize existing asphalt in place, blend the product with existing Class II Base and recompact it to 95% of ASTM D1557 Maximum Dry Density. Install 3-inch layer of ARHMA gap-graded

   28,754 SF x $5.50/SF = **($158,147.00)**

c. **Delete Bid Item #6 –** Grind and overlay using system 3 per detail on sheet 23. The grindings derived from the construction shall be disposed and "stockpiled".

231,539 SF x $4.00/SF = **($926,156.00)**

Amount These Line Items________________________________($1,141,633.00)

Add the following new item:

a. Pulverize existing material/process

275,066 SF x $0.60/SF = **$165,039.60**

b. Grade/removals

275,066 SF x $0.95/SF = **$261,312.70**

c. Cement Treatment

275,066 SF x $1.30/SF = **$357,585.80**

d. HMA 3" Section 3/4" Mix Design

5,365 TN x $145.00/TN = **$794,020.00**

Amount of Additional Items______________________________$ 1,577,958.10

Change Order Cost Breakdown:

Original Bid Items Total Cost #'s 4-6 (deduct):	-**$1,141,633.00**
Added Line Items Total Cost:	**$1,577,958.10**
Additional work under T&M:	**$41,306.95**

Amount Change Order #4: **$477,632.05**
To be paid as follows:
CIP #858 (Old Imperial Wastewater Lines =$3,000,000)

Original Contract:____$4,230,912.10 (+25% Contingency per agenda item CC05-01-24_Item-C1)
Add per C.O. #1: ____$ 1,280,000.00 Approved Per Agenda Item CC06-27-24_Item-C4 CIP #833 (14th St Water Pipeline Replacement)
Add per C.O. #2: ____$ 1,270,275.18 To be paid as follows: CIP #858 (Old Imperial Wastewater Lines =$3,000,000)

CIP #859 (Old Imperial Water Lines = $2,000,000)
CIP #850 (“H” Street Sewer Line = $250,000)

Add per C.O. #3: ____$ 588,548.00

Additional work done under T&M:

- T&M Billing October and November 2024_______$456,776.54
- T&M Billing December 2024:_________________$262,129.39
- T&M Billing January 2025:___________________$208,066.99
- T&M Billing February 2025___________________$234,192.21
- T&M Billing March 2025:_____________________$299,051.28
- T&M Billing April and May 2025:_______________$101,911.79

Add per C.O. #4: ____$ **477,632.05**

New Contract Amount: ___________________________________$9,409,455.53

Attachments:

Exhibit A – Contractor Cost Proposal

Not valid until signed by both the Owner and the Contractor.

Signature indicates his agreement herewith, including any adjustment in the contract sum or contract time.

Authorized by:

City of Imperial
420 South Imperial Avenue
Imperial, CA 92251
By: Date:

______________________________ __________________
Dennis Morita
City Manager

ROVE Engineering, Inc.
P.O. Box 2108, El Centro, CA 92243
Phone: (760) 425-0001

By: Date:

______________________________ __________________
Francisco Duffy
Project Manager

City Council
STAFF REPORT
Document ID: 2026-374
Category: Action Item

Department: Finance

Department Head: Victor Manriquez, Finance Director

Meeting Date: July 1, 2026

SUBJECT:

GANN SPENDING LIMIT FOR FISCAL YEAR 2026-2027

BACKGROUND:

As required by Proposition 4, which was passed in 1979, now under Article XIIIB of the California Constitution, the City of Imperial (like all California Cities) has had to determine compliance with Proposition 4 by multiplying the “base” spending limit established for each City back in the year 1979 using the two factors provided by the California Department of Finance: (1) population change, and (2) inflation rate change, annually.
For FY 2026-2027, here is the calculation of the Gann Spending Limit, adding 100% to each factor to allow multiplication of the compounded percentages against last year’s limit:
$24,322,787 x 1.005 x 1.034 = $25,275,550
In Imperial, the appropriations in the budget are subject to a $9,905,500 limit, well below the $25,275,550 spending limit calculated using population and inflation percentage adjustments.

FISCAL IMPACT:

None

REQUESTED ACTION:

Staff recommends Council adopt Resolution #2026-44 establishing the Gann Spending Limit at $25,275,550 for FY 2026-2027.

CITY MANAGER RECOMMENDATION:

Approved as presented.

Attachments:

1. RESOLUTION No. 2026-44 (Gann Spending Limit 2027)

RESOLUTION NO. 2026-44

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA ADOPTING THE GANN SPENDING LIMIT FOR APPROPRIATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2027

BE IT AND IT IS HEREBY RESOLVED by the City Council of the City of Imperial as follows:

WHEREAS, the Gann Initiative, hereby referred to as Article XIIB of the Constitution of the State of California, was passed by the people; and

WHEREAS, Article XIIB mandated appropriations limits on various units of government, including the City of Imperial; and

WHEREAS, that limit has been calculated by the Administrative Services Department of the City of Imperial using current guidelines by the State Department of Finance; and

WHEREAS, the City Council of the City of Imperial desires to formally adopt the Gann Spending Limit to certify that the adopted FY 2027 budget complies with the Limit.

NOW, THEREFORE, the City Council of the City of Imperial, in accordance with Article XIIB of the Constitution of the State of California hereby adopts an appropriation limit for the City of Imperial for Fiscal Year 2026-2027 at **$25,275,550**, an increase of **$952,763** over the Fiscal Year 2025-2026 limit of **$24,322,787**, using the California Department of Finance data, which reflects a **0.05%** population increase and a **3.4%** inflation increase for the new fiscal year.

The appropriations subject to the limit for FY 2026-2027 total **$9,905,550**, which is well below the FY 2026-2027 appropriations limit of **$25,75,550.**

____
Ida Obeso-Martinez, Mayor
City of Imperial

ATTEST:

____
City Clerk
City of Imperial

City Council
STAFF REPORT
Document ID: 2026-375
Category: Action Item

Department:	City Manager's Office
Department Head:	Dennis H. Morita, City Manager
Meeting Date:	July 1, 2026

SUBJECT:

APPOINT ONE (1) CITY REPRESENTATIVE TO THE COUNTY OF IMPERIAL DATA CENTER ADVISORY COMMITTEE.

BACKGROUND:

On June 16, 2026, the Imperial County Board of Supervisors approved the establishment of the Data Center Advisory Committee to evaluate and provide recommendations regarding potential land use, zoning, and policy options associated with data center development within the unincorporated areas of Imperial County.

The Data Center Advisory Committee will consist of nineteen (19) members, who include the following:

- Two (2) members of the Board of Supervisors
- Seven (7) members appointed by the seven incorporated cities within the County of Imperial, each city having one appointment
- One (1) representative from the local government that is not an incorporated city
- Two (2) representatives of community interests
- one (1) representative with an environmental background or expertise
- One (1) representative from organized labor
- One (1) representative from the healthcare community
- One (1) representative from the education community
- One (1) representative from a nonprofit organization
- One (1) representative from the business community
- One (1) representative from the energy industry sector.

County Staff will collect applications for committee membership and present the qualified applicants to the Board of Supervisors for appointment and/or confirmation. Upon completion of the committee's review, the committee will present its findings and recommendations to the Board of Supervisors no later than January 1, 2027.

As one of the seven incorporated cities within the County of Imperial, the City is eligible to appoint one (1) city representative.

FISCAL IMPACT:

No fiscal impact.

REQUESTED ACTION:

Select and Approve one (1) City Representative.

CITY MANAGER RECOMMENDATION:

Attachments:

1. County of Imperial Data Center Advisory Board Application

COUNTY EXECUTIVE OFFICE

Dr. Kathleen Lang
County Executive Officer
KathleenLang@co.imperial.ca.us
www.co.imperial.ca.us

County Administration Center
940 Main Street, Suite 208
El Centro, CA 92243
Tel: 442-265-1001
Fax: 442-265-1010

Good morning,

As you may already be aware, on June 16, 2026, the Imperial County Board of Supervisors established the Data Center Advisory Committee to advise the Board in evaluating potential land use, zoning, and policy options relating to data center development within the unincorporated areas of the County. A copy of the adopted resolution is attached for your reference.

The Data Center Advisory Committee consists of 19 members. The Board has designated one seat for a representative appointed by each incorporated city within Imperial County, and we wanted to ensure you were aware of this opportunity.

The County has established an application process for committee membership, which may be found here: Imperial County Invites Applicants to Serve on Data Center Advisory Committee - Imperial County. Although the application includes an option for individuals to indicate that they wish to serve as a city representative, the authority to select the city's representative rests solely with each respective city. Any application received by the County indicating an interest in serving as a city representative will be forwarded to the appropriate city for its consideration and action.

Currently, County staff anticipate presenting the applications for the non-city appointments to the Board of Supervisors on July 14, 2026 for their consideration. If your city has appointed its representative by that date, we would welcome the opportunity to acknowledge that appointment during the Board's consideration of the committee membership. However, the County will, of course, honor city appointments made after that date as well.

We hope your city will participate in this important effort and assist the County by appointing a representative to serve on the Data Center Advisory Committee.

If you have any questions, please feel free to contact me at kathleenlang@co.imperial.ca.us or 442-265-1001.

Sincerely,

Dr. Kathleen Lang
Imperial County Executive Officer

"Establishing Direction, Creating Opportunity"

AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER

MINUTE ORDER
OF
IMPERIAL COUNTY
BOARD OF SUPERVISORS

Date: June 16, 2026	Book: 467	Page: 12	File #: 140.13	M.O.#: 16
Department: BOARD OF SUPERVISORS			2nd Page:	

THE BOARD OF SUPERVISORS OF THE COUNTY OF IMPERIAL, STATE OF CALIFORNIA, on a motion by Supervisor : ESCOBAR , second by Supervisor : CARDENAS-SINGH and approved by the following roll call vote;

AYES : ESCOBAR, CARDENAS-SINGH, PRICE, R. KELLEY, HAWK

NAYES : NONE

ABSTAINED : NONE

EXCUSED OR ABSENT : NONE

Approved action regarding the following items related to data center development.
a. Approved Resolution establishing the Data Center Advisory Committee to evaluate and provide recommendations regarding potential land use, zoning, and policy options relating to data center development within the unincorporated areas of Imperial County.
b. Approved Urgency Interim Ordinance imposing a temporary moratorium on the approval of data center facilities within the unincorporated areas of Imperial County.

Public Comment – Gina Snow, Gloria Uribe Brister, Jake Tison, Peter Rodriguez, Susan Paradis, Michelle Hollinger, Robert "Bob" Diaz, Imari Kariotis, Carolina Paez, Pascha, Kristian Salgado, Rodney Williams, Jesus Ortiz, Claudia Sherman, Idell Burden, Nick Gumbleton, Rami Kayvan, Tom Dubose, Daniel Machain, Rene Felix, Hector Meza, Fabiola Moreno, Mario Lugo, Michelle Cabral, Cherie Cabral, Kylee Cabral, Mark Mulliner, Julian, Daniel, Anthony Ralphs, Gilberto Manzanarez, Ismael Arvizu, Zulma Aguilar, Kelly Jordan, Mark West.- Provided public comment.

Topic: Approved resolution **X-Topic:** Data Center development

CC:

☒ File	☐ Behavioral Health	☐ District Attorney	☐ Info/Tech	☐ Public Health	☐ Other...
☐ Ag. Comm	☒ CEO	☐ Facilities Manag.	☐ OET	☐ Public Works	
☐ Assessor	☐ County Clerk	☐ Fire/OES	☐ Planning	☐ Sheriff-Coroner	
☒ Auditor	☐ County Counsel	☐ HR - Risk	☐ Probation	☐ Social Services	

BOS APPROVED 06-16-26
M.O. #16

RESOLUTION OF THE IMPERIAL COUNTY BOARD OF SUPERVISORS ESTABLISHING THE DATA CENTER ADVISORY COMMITTEE TO ADVISE REGARDING DATA CENTER LAND USE, ZONING, AND POLICY OPTIONS WITHIN THE UNINCORPORATED AREAS OF IMPERIAL COUNTY

Resolution No. 2026-105

WHEREAS, the Board of Supervisors is responsible for the long-term planning and orderly development of the unincorporated areas of Imperial County through the adoption and implementation of the General Plan, zoning regulations, and related land use policies; and

WHEREAS, the County of Imperial has received public input concerning the development of data centers within the unincorporated areas of Imperial County; and

WHEREAS, members of the public have expressed concerns regarding, among other issues, the potential proximity of data center developments to existing residential neighborhoods, schools, and other potentially sensitive uses; and

WHEREAS, the Board of Supervisors recognizes that data centers may provide economic development opportunities and infrastructure investment within Imperial County; and

WHEREAS, the Board of Supervisors desires to obtain recommendations that balance economic development opportunities, land use compatibility, infrastructure considerations, environmental concerns, and community interests; and

WHEREAS, the Board of Supervisors recognizes that certain areas of Imperial County are characterized by existing industrial, energy, infrastructure, or other large-scale uses and may present different land use compatibility considerations than areas located in proximity to residential neighborhoods, schools, and other sensitive uses; and

WHEREAS, the Board of Supervisors understands that certain data center uses may be permitted within existing zoning classifications under the County's current regulatory framework; and

WHEREAS, the Board of Supervisors recognizes that the existing zoning and regulatory framework may affect the manner in which data center projects are reviewed under applicable state and local laws; and

WHEREAS, the Board of Supervisors desires to further evaluate potential land use and zoning options relating to data center development, including options that may address the proximity of such uses to residential neighborhoods, schools, and other potentially sensitive uses, while avoiding unnecessary restrictions on appropriate industrial development; and

WHEREAS, the Board of Supervisors desires additional information and analysis concerning potential amendments to the Imperial County General Plan, the Imperial County Codified Ordinances, the use of specific plans, and other potential planning or regulatory mechanisms related to data center development; and

WHEREAS, the Board of Supervisors believes that input from a broad range of stakeholders may assist the County in evaluating potential land use and zoning options relating to data center development and therefore desires to establish an advisory committee to provide recommendations regarding such matters.

NOW THEREFORE, BE IT RESOLVED, that the Board of Supervisors finds and directs as follows:

1. The foregoing recitals are true and correct and are incorporated herein by this reference.

2. The Data Center Advisory Committee is hereby established to advise the Board of Supervisors on potential land use and zoning options relating to data center development within the unincorporated areas of Imperial County. The Data Center Advisory Committee shall serve in an advisory capacity only, and all final policy and land use decisions shall remain with the Board of Supervisors.

   County staff is directed to take the necessary administrative steps to facilitate the appointment of members to the Data Center Advisory Committee.

   The Data Center Advisory Committee shall consist of nineteen (19) members. The members shall be appointed by the Board of Supervisors, unless otherwise indicated. The membership shall be as follows:

   a. Two (2) members of the Board of Supervisors;

   b. Seven (7) members appointed by the seven incorporated cities within the county of Imperial, with each city having one appointment;

   c. One (1) representative from local government that is not an incorporated city.

   d. Two (2) representatives of community interests;

   e. One (1) representative with an environmental background or expertise.

   f. One (1) representative from organized labor;

   g. One (1) representative from the healthcare community;

   h. One (1) representative from the education community;

   i. One (1) representative from a nonprofit organization;

j. One (1) representative from the business community; and

k. One (1) representative from the energy industry sector.

County staff is directed to advertise and receive applications for appointment to the Data Center Advisory Committee. County staff is further directed to return to the Board in order to appoint and/or confirm members the committee. County staff is further directed to take those steps necessary to facilitate the work of the Data Center Advisory Committee, which may include the hiring of a consultant with expertise in data center development.

3. The Data Center Advisory Committee shall evaluate and provide recommendations to the Board of Supervisors regarding potential land use, zoning, and policy options relating to data center development within the unincorporated areas of Imperial County. Such recommendations may include, but are not limited to:

    a. Potential amendments to the Imperial County General Plan;

    b. Potential amendments to the Imperial County Codified Ordinances;

    c. The use of specific plans or other planning tools relating to the location and regulation of data center development;

    d. The establishment of location or proximity standards relating to residential neighborhoods, schools, and other sensitive uses;

    e. The identification of areas that may be more appropriate for data center development based upon existing land uses, infrastructure, energy resources, and compatibility with surrounding uses;

    f. Consideration of implementation options and the legal implications associated with any recommended amendments, including whether such amendments should apply prospectively only or, where legally permissible, to projects currently in process; and

    g. Any other recommendations the committee determines appropriate.

    The Data Center Advisory Committee shall present its findings and recommendations to the Board of Supervisors by January 1, 2027, or as soon thereafter as reasonably practicable.

4. Nothing in this Resolution shall be construed as approving, denying, or expressing a position regarding any particular existing or proposed data center project. Nothing in

this Resolution shall be construed as directing or predetermining any future amendment to the General Plan, Zoning Ordinance, or other land use regulation.

PASSED AND ADOPTED by the Board of Supervisors, County of Imperial, State of California, this _**16th**__ day of __**June**__, 2026, by the following vote:

AYES: Escobar, Cardenas-Singh, Price, Kelley, Hawk
NOES: None
ABSTAINED: None
ABSENT: None

Peggy Price
PEGGY PRICE, CHAIRWOMAN
Board of Supervisors

ATTEST:
Cynthia Medina
CYNTHIA MEDINA
Clerk of the Board of Supervisors

Imperial County Invites Applicants to Serve on Data Center Advisory Committee

June 24, 2026

The Imperial County Board of Supervisors is seeking interested individuals to serve on the **Data Center Advisory Committee**.

The committee will provide input and recommendations to the Board regarding potential land use and zoning options related to data center development within the unincorporated areas of Imperial County. The committee will serve in an advisory capacity, with all final policy and land use decisions remaining with the Board of Supervisors.

The Data Center Advisory Committee will consist of **19 members**, representing a variety of local agencies, sectors, and community perspectives. Committee membership will include:

- Two members of the Board of Supervisors;
- Seven members appointed by the incorporated cities within Imperial County, with each city having one appointment;
- One representative from local government that is not an incorporated city;
- Two representatives of community interests;
- One representative with an environmental background or expertise;
- One representative from organized labor;
- One representative from the healthcare community;
- One representative from the education community;
- One representative from a nonprofit organization;
- One representative from the business community; and
- One representative from the energy industry sector.

Individuals interested in applying may request an application through the **Clerk of the Board of Supervisors** by visiting **940 W. Main Street, Suite 209, El Centro, CA**, or by calling **442-265-1020**. Applications may also be obtained through the Clerk of the Board's website.

Advisory Board Application

Completed applications must be submitted to the Clerk of the Board's Office no later than **5:00 p.m. on Thursday, July 2, 2026**. Applications may also be submitted by email to **cynthiamedina@co.imperial.ca.us**.

For additional information, please contact the Clerk of the Board of Supervisors at **442-265-1020**.

Imperial County Invites Applicants to Serve on Data Center Advisory Committee

Imperial County Leaders Advocate for Infrastructure, Border Improvements, and Economic Opportunity During Washington, DC Visit

Imperial County Planning & Development Services Launches New Online Permitting Portal

IMPERIAL COUNTY BOARD OF SUPERVISORS
APPLICATION FOR MEMBERSHIP TO ADVISORY BOARD

PLEASE PRINT OR TYPE:

Board/Committee Applying for: ____________________

Is there a current vacancy: Yes( ) No( ) If yes, who's vacancy will you be filling: ____________________

Name: ____________________ Phone: ____________________

Mailing Address: ____________________ City: ____________________

Employment Experience: ____________________

____

Organization and Community experience: ____________________

____

Other experience, which you feel, would be helpful to bring to the attention of the Board Members in making this appointment: ____________________

____

Education (High School, College and/or University and Graduate Study): ____________________

____

Additional Training/Certificates: ____________________

____

Supervisorial District in which you reside in: ____________________

Do you live within the limits of an unincorporated city? ________ If so, which city? ____________________

Time available (days, evenings, etc.): ____________________

Please attach three references with phone numbers. A resume containing pertinent information about yourself would be helpful to the Board Members in evaluating your application.

SIGNATURE: ____________________ DATE: ____________________

PLEASE RETURN COMPLETED APPLICATION TO:

COUNTY OF IMPERIAL
Clerk of the Board of Supervisors
Attn: Cynthia Medina
County Administration Center
940 West Main Street, Suite 209
El Centro, Ca. 92243

DATE RECEIVED