



Imperial City Council

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

AGENDA

Regular Meeting of the Imperial City Council

City Council Chambers
220 West 9th Street
Imperial, CA 92251-1637

November 15, 2023

Closed Session at 06:00 pm

Open Session at 07:00 pm

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

1. You are encouraged to observe the City Council meetings via Livestream at the City of Imperial Facebook page.
2. All documents containing an executive summary and staff recommendation associated with open session action items are made available for public inspection on the City's website, www.cityofimperial.org seventy-two (72) hours prior to the posted meeting time. Government Code section 54957.5(b)(2)(B)

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in the meeting, please contact (760) 355-4373. A notification of 48 hours prior to the meeting will enable the city to make reasonable arrangements to ensure accessibility to this meeting [28CFR 35.102-35.104 ADA title II].

6:00 P.M. CLOSED SESSION

CALL TO ORDER:

PUBLIC COMMENT FOR CLOSED SESSION ITEMS ONLY: The City Council welcomes public input. Members of the public may address the City Council on Closed Session items by contacting the City Clerk's Office at 760-355-3334. 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.

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.

A. CONFERENCE WITH REAL PROPERTY NEGOTIATORS – G.C § 54956.8

Property Address: Old Post Office
(APN# 064-055-005)
Agency Negotiator: Dennis H. Morita, City Manager
Negotiating Parties: AT & T
Under Negotiation: Instructions to Negotiator Regarding Price & Terms

CITY COUNCIL CONVENES TO REGULAR MEETING

7:00 P.M. REGULAR MEETING

CALL TO ORDER:

ROLL CALL:

PLEDGE OF ALLEGIANCE:

ADJUSTMENTS TO THE AGENDA: The City Council will discuss the order of the agenda, 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 prior to that portion of the agenda. For purposes of the official city record, the City Council may take care of these issues by entertaining a formal motion.

CITY ATTORNEY REPORT ON CLOSED SESSION ACTIONS:

PUBLIC COMMENT: There is a time limit of three (3) minutes for anyone wishing to address the City Council on these matters.

Matters not appearing on the agenda: 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. It is requested that longer presentations be submitted to the City Clerk’s Office in writing 48 hours before the meeting.

A. CONSENT AGENDA:

All items appearing under “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.

- A-1. Approval of Claims and Warrants Report**
- A-2. Authorize Bid Process for Fence Replacement along Highway 86**
- A-3. Continuation of Emergency at Aten Road and Highway 86 Intersection**

B. ACTION ITEMS (DISCUSSION/ACTION- APPROVE-DISAPPROVE):

- B-1.** Selection of Imperial Middle School Mayor for a Day

Staff Report: Dennis Morita, City Manager

Recommended Action: Select one of three candidates to be Mayor for a Day

- B-2.** Approval of Side Letter Agreement to Teamsters Memorandum of Understanding for Payment of Physical Examinations for Class B License Requirements

Staff Report: Kristen Smith, Direct of Human Resources

Recommended Action: Approve Side Letter Agreement to Teamsters MOU

- B-3.** Quarterly Budget Update for Quarter Ending September 30, 2023

Staff Report: John Herrera, Interim Finance Director

Recommended Action: Adopt Resolution No. 2023-57, A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF IMPERIAL, CALIFORNIA AMENDING THE MUNICIPAL BUDGET FOR FIRST QUARTER (Q1) OF THE FISCAL YEAR THAT BEGINS JULY 1, 2023 AND ENDS JUNE 30, 2024 AND CREATING NEW CITY FUNDS IN THE GENERAL LEDGER

C. REPORTS:

- C-1.** Department Reports

- C-2.** City Manager Report

- C-3.** Mayor and Councilmember Reports

ADJOURNMENT:

Adjournment of this regular meeting of the City Council until the next regularly scheduled meeting to be held on Wednesday, December 6, 2023, at 7:00 p.m.

AFFIDAVIT OF POSTING

I, KRISTINA M. SHIELDS, City Clerk for the City of Imperial, California, DO HEREBY CERTIFY under penalty of perjury under the laws of the State of California, that the foregoing revised notice was posted at the City of Imperial City Hall bulletin board at 420 S. Imperial Avenue, Imperial, CA and on the City of Imperial's website not less than 72 hours prior to the meeting, per Government Code 54954.2.

Dated: November 9, 2023


KRISTINA M. SHIELDS
City Clerk

Item No. A-1

Check Register Report

Date: 11/08/2023

Time: 8:56 am

Page: 1

CITY OF IMPERIAL

BANK: UNION BANK

Check Number	Check Date	Status	Void/Stop Date	Reconcile Date	Vendor Number	Vendor Name	Check Description	Amount
UNION BANK Checks								
114056	10/31/23	Printed			735	ACADEMI AWARDS & TROPHIES	7613 76201	30.31
114057	10/31/23	Printed			8105	ADAM CARPENTER	TUITION REIMB FY23/24 75838	1,175.94
114058	10/31/23	Printed			3186	ADRIANA ZAMUDIO	11/13/23 - 11/14/23	66.00
114059	10/31/23	Printed			5201	AIR MED CARE NETWORK	5882-10272023 75841	53.00
114060	10/31/23	Printed			8305	ALCY GARCIA	9986-1700/125 W BARIONI#109	133.69
114061	10/31/23	Printed			5956	AMAZON CAPITAL SERVICES	D01-2467254-0217862 76113	1,330.55
114062	10/31/23	Printed			6474	ANTHONY LOPEZ	11/1/23 - 11/3/23	99.00
114063	10/31/23	Printed			8279	AT&T MOBILITY	287326019818X10042023	166.48
114065	10/31/23	Printed			4400	BABCOCK LABORATORIES, INC.	CJ30578-8203 76071	2,769.43
114066	10/31/23	Printed			313	BARRETT ENGINEERED PUMPS	129904 76070	660.26
114067	10/31/23	Printed			7146	BEAR ELECTRICAL SOLUTIONS	20214 76072	3,974.00
114068	10/31/23	Printed			6370	BIG STATE INDUSTRIAL SUPPLY	1537641 76069	5,512.13
114069	10/31/23	Printed			250	BLUE SHIELD OF CALIFORNIA	232890116608 NOV. 2023 76158	46,216.98
114070	10/31/23	Printed			7158	BLUETARP FINANCIAL, INC.	G25292/5 76035	117.34
114071	10/31/23	Printed			7808	BOOT BARN HOLDINGS	090741 L. CORDOVA 75884	721.48
114072	10/31/23	Printed			674	BRENNTAG	BPI381220 76073	6,457.58
114073	10/31/23	Printed			8307	BRIAN ROQUE	9420-0267/169 SAMPSON	121.15
114074	10/31/23	Printed			455	CALIFORNIA STATE DISBURSEMENT	11/3/23	851.99
114075	10/31/23	Printed			3669	CANON	31387692 76154	1,850.24
114076	10/31/23	Printed			8104	CLIFFORD SCHNEIDER IV	REIMB. WWTP FUNDAMENTALS 75842	882.94
114077	10/31/23	Printed			6222	CODE EXXPERS, LLC	2023-0043 76036	766.79
114078	10/31/23	Printed			1132	COMPUTERSHARE CORPORATE	IMPE516TTARB 12/1/23 76161	1,127,330.18
114079	10/31/23	Printed			8309	CONSUELO HERNANDEZ	CUP 23-06 REFUND 75729	1,598.35
114080	10/31/23	Printed			514	CORE & MAIN LP	T696050 76068	316.63
114081	10/31/23	Printed			132	COSTCO WHOLESALE	44053 76300	149.36
114082	10/31/23	Printed			6857	COUNTY MOTOR PARTS CO, INC	556776 75896	379.74
114083	10/31/23	Printed			203	COUNTY OF IMPERIAL	2324-001 76163	2,100.00
114084	10/31/23	Printed			4627	CSMFO	300012719 76164	125.00
114085	10/31/23	Printed			8304	DAVID LOPEZ	WASTE MGMT DEPOSIT REFUND 75733	500.00
114086	10/31/23	Printed			8308	DAYANNA SERRANO	9928-0946/2300 MYRTLE#41	101.23
114087	10/31/23	Printed			6812	DIANA QUINTANA	11/1/23 - 11/3/23	99.00
114088	10/31/23	Printed			4049	DIVISION OF THE STATE	3RD QTR JULY-SEP 2023 76153	22.90
114089	10/31/23	Printed			8191	ELLIS INVESTIGATIONS LAW	10520 75839	1,687.50
114090	10/31/23	Printed			818	ERS INDUSTRIAL SERVICES, INC.	101077 76075	8,740.00
114091	10/31/23	Printed			314	FRANCHISE TAX BOARD	11/3/23	646.06
114092	10/31/23	Printed			1349	HDL COREN & CONE	SIN032867 76162	1,875.00
114093	10/31/23	Printed			028	IMPERIAL IRRIGATION DISTRICT	OCTOBER 20, 2023	12,694.28
114094	10/31/23	Printed			102	IMPERIAL POLICE OFFICERS ASSN.	11/3/23	1,000.00
114095	10/31/23	Printed			221	IMPERIAL PRINTERS	23-3184 75875	242.44
114096	10/31/23	Printed			3187	IMPERIAL TRUSS & LUMBER CO.	B63305 75893	124.38
114097	10/31/23	Printed			4139	ISAIAH GONZALEZ	11/1/23 - 11/3/23	99.00
114098	10/31/23	Printed			8141	JGC GOVERNMENT RELATIONS, INC.	1787 76202	3,000.00
114099	10/31/23	Printed			8310	JOE JAIME	9979-0460/303 WINCHESTER	21.01
114100	10/31/23	Printed			868	K-C WELDING & RENTALS, INC.	186580 75897	179.68
114101	10/31/23	Printed			7983	KRISTEN SMITH	11/1/23 - 11/3/23	99.00
114102	10/31/23	Printed			1647	LA BRUCHERIE IRRIGATION SUPPLY	271792c 75898	724.44

Check Register Report

Date: 11/08/2023

Time: 8:56 am

Page: 2

CITY OF IMPERIAL

BANK: UNION BANK

Check Number	Check Date	Status	Void/Stop Date	Reconcile Date	Vendor Number	Vendor Name	Check Description	Amount
UNION BANK Checks								
114103	10/31/23	Printed			101	LINCOLN LIFE	11/3/23	767.00
114104	10/31/23	Printed			8306	LORENA ROSAS	9920-0702/2397 BARBARA	112.86
114105	10/31/23	Printed			2028	MAD GRAPHIX INC.	7212 75894	107.75
114106	10/31/23	Printed			1888	MARK COON	LEASE-DEC. 2023 76160	2,893.33
114107	10/31/23	Printed			6779	MARTIN TORRES	11/1/23 - 11/3/23	99.00
114108	10/31/23	Printed			2689	MAX SHEFFIELD	11/6/23 - 11/9/23	225.00
114109	10/31/23	Printed			1190	MISSIONSQUARE - 304257	10/20/23	416.40
114110	10/31/23	Printed			7992	MUNITEMPS	130305 76156	72,135.00
114111	10/31/23	Printed			2782	PRINCIPAL LIFE INSURANCE COMP	1044724-10001 NOV. 2023 76157	5,578.11
114112	10/31/23	Printed			3897	QT SANITATION	2803 75890	1,797.00
114113	10/31/23	Printed			7940	RICARDO ARGUELLEZ	11/1/23 - 11/3/23	99.00
114114	10/31/23	Printed			2681	RIVERSIDE COUNTY SHERIFF-	A. HERNANDEZ- EMTZCKHR 75972	278.00
114115	10/31/23	Printed			8218	RUBEN GUTIERREZ	9998-3110/498 TRESHILL#223	122.44
114116	10/31/23	Printed			4569	SIERRA MATERIAL TESTING	1956 76039	2,700.00
114117	10/31/23	Printed			135	SOCALGAS	420 S IMPERIAL 9/8/-10/10/23	69.77
114118	10/31/23	Printed			4028	SOUTHERN CALIFORNIA	SCAG FY24 0076 76200	2,725.00
114119	10/31/23	Printed			8301	STEPHANIE SANCHEZ	10/22/23-10/25/23 parking	59.00
114120	10/31/23	Printed			7991	STORWISE-IMPERIAL	4428 75888	200.00
114121	10/31/23	Printed			104	TEAMSTERS, LOCAL 542	10/20/23	1,453.00
114122	10/31/23	Printed			7443	TEXAS LIFE INSURANCE COMPANY	10/20/23	1,077.72
114123	10/31/23	Printed			5545	TOMAS GARCIA	9933-0060/180 W 2ND	76.09
114124	10/31/23	Printed			4473	TRACTOR SUPPLY CO	181776 76040	30.20
114125	10/31/23	Printed			7708	TUCKER MINI STORAGE	NOVEMBER 2023 75889	125.00
114126	10/31/23	Printed			5837	U.S. BANK	SQ JESSICA 8/31/23 75721	569.11
114127	10/31/23	Printed			2008	UNITED PARCEL SERVICE	YOO924423 10/27/23	70.21
114128	10/31/23	Printed			944	UNITED WAY OF IMPERIAL COUNTY	11/3/23	6.00
114129	10/31/23	Printed			8303	VERONICA SOSA FREGOZO	000019 75834	1,560.00
114130	10/31/23	Printed			5674	WAGEWORKS, INC	INV5778110 76159	121.60
114131	10/31/23	Printed			1827	WILKINSON REAL ESTATE	8921-0203/1431 CABAZON	73.68
114132	10/31/23	Printed			7695	WINNCOM TECHNOLOGIES CORP	STDINV0228456 75598	409.47

Total Checks: 76 Checks Total (excluding void checks): 1,333,769.20

Total Payments: 76 Bank Total (excluding void checks): 1,333,769.20

Total Payments: 76 Grand Total (excluding void checks): 1,333,769.20

DATE SUBMITTED

November 8, 2023

SUBMITTED BY

City Manager

DATE ACTION REQUIRED

November 15, 2023

COUNCIL ACTION (X)

PUBLIC HEARING REQUIRED ()

RESOLUTION ()

ORDINANCE 1ST READING ()ORDINANCE 2ND READING ()

CITY CLERK'S INITIALS ()

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT:

DISCUSSION/ACTION:

Authorize bid process for replacement of fence on east side of Highway 86 along fairgrounds property.

DEPARTMENT INVOLVED:

City Manager

BACKGROUND/SUMMARY:

The chain link fence on the east side of highway 86 along the fairground's property is in a deteriorated condition. Councilperson Amparano brought to light the potential for funding through ICTC. The funding request will be considered at the ICTC meeting of November 8, 2023. If such funding is approved, staff recommendation is to proceed with a formal bid process for replacement of the fence.

FISCAL IMPACT: No fiscal impact.

FINANCE
INITIALSDP

STAFF RECOMMENDATION:

DEPT. INITIALS

MANAGER'S RECOMMENDATION: Initiate formal bid process for fence replacement.

CITY
MANAGER'S
INITIALSJSM

MOTION:

SECONDED:

AYES:

NAYES:

ABSENT:

APPROVED ()

DISAPPROVED ()

REFERRED TO:

REJECTED ()

DEFERRED ()

DATE SUBMITTED 11/08/23
 SUBMITTED BY Public Services
 DATE ACTION REQUIRED 11/15/23

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

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT:	DISCUSSION/ACTION:
Continue	
Emergency at	1. DISCUSS, APPROVE/DISAPPROVE CONTINUATION OF EMERGENCY
Aten Rd & HWY	AT ATEN RD & HWY 86 INTERSECTION
86 Intersection	

DEPARTMENT INVOLVED: Public Services - Streets

BACKGROUND/SUMMARY:

On June 1st, 2023 around 6:40 A.M., a Signal Pole on the Northwest corner of Aten Rd & Hwy 86 was knocked down by a Commercial Truck. The pole and supporting equipment were damaged beyond repair causing the intersection to be placed on red-flash, causing traffic back up and potential safety hazards to life & property. City manager has authorized purchase of a mobile signal that is hoped to provide temporary service by the end of the week.

The City is working diligently to repair and restore control of intersection. Expected shipment date & new equipment is 4-6 months from June.

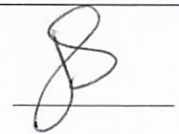
FISCAL IMPACT: \$32K to date. TBD

FINANCE
INITIALS



STAFF RECOMMENDATION: Approve Continuance

DEPT. INITIALS



MANAGER'S RECOMMENDATION: Approve

CITY
MANAGER'S
INITIALS



MOTION:

SECONDED:

AYES:

NAYES:

ABSENT:

APPROVED ()

DISAPPROVED ()

REJECTED ()

DEFERRED ()

REFERRED TO:

DATE SUBMITTED November 8, 2023

SUBMITTED BY City Manager

DATE ACTION REQUIRED November 15, 2023

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

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: DISSCUSION/ACTION: Imperial Middle School Mayor for a Day.	
DEPARTMENT INVOLVED: City Manager	
BACKGROUND/SUMMARY: This opportunity was created in cooperation with the Imperial School District. The District established an application process and forwarded three candidates to the council for further action.	
FISCAL IMPACT: No fiscal impact.	FINANCE INITIALS <u>DA</u>
STAFF RECOMMENDATION:	DEPT. INITIALS _____
MANAGER'S RECOMMENDATION: Select a Mayor for a Day	CITY MANAGER'S INITIALS <u>STM</u>
MOTION:	
SECONDED:	APPROVED () REJECTED ()
AYES:	DISAPPROVED () DEFERRED ()
NAYES:	REFERRED TO:
ABSENT:	REFERRED TO:

Student Application #1

Mayor for the Day Application/ Solicitud para Alcade por el Día

The deadline to apply is Wednesday, November 1, 2023 at 4 PM./ La fecha límite para aplicar es el miercoles 1 de noviembre de 2023 a las 4 PM.

Email *

[REDACTED]

1. Student First Name & Last Name/ *

Nombre y Apellido del Estudiante

[REDACTED]

2. Grade Level/ Nivel de Grado *

6th



3. School/ Escuela *

[REDACTED]



4. Why do you want to be the Mayor for the day?/ *

¿Por qué quiere ser alcalde por el día?

Having lived in the city of Imperial my entire life, I have benefited from all of the great things it has to offer. We have excellent schools, great parks, great citizens and one AWESOME library.

Imperial is growing fast and I think I have some great ideas for our growing community.

It has always been my dream to become the first female president of the United States. My journey began by being elected as the 2022-2023 TL Waggoner 5th grade class president. Becoming Mayor for the day would provide me so much experience on how I can serve my community's needs.

5. What advice would you give to your fellow classmates about being an active and engaged member of the community?/ *

¿Qué consejo le darías a tus compañeros de clase sobre ser un miembro activo y comprometido de la comunidad?

I would tell my classmates to put themselves out there and make themselves heard and seen so people don't overlook them.

Most of us fail to recognize the amount of talent we have at our disposal and we should use that talent to better our community for ourselves and for future citizens.

I love to volunteer. Just recently, I volunteered at TL Waggoner's pumpkin patch and Harding's fall festival. Both of these events are fundraisers for the individual school and help provide much needed financial resources.

6. Write a short essay on one change you would make if you were Mayor for the city of Imperial./ *
Escribe un ensayo breve sobre un cambio que harías si fueras alcalde de la ciudad de Imperial.

Picking just one idea is difficult.

A fairly simple change would be to install flashing crosswalk signs around schools and major intersections. Barioni Blvd, in between Ben Hulse and the high school, would be a great place to start.

A more long term goal would be to build a community gym. Imperial is growing so fast. We have so many new houses and apartments being built that we need more space for indoor events. All ages could benefit, especially in the summer when it is so hot outside.

These are only a few of my ideas. If chosen I'd love to share them with you. But even if I'm not chosen, I'll be proud to say I tried.

Thank you for taking the time to read my essay!

My parent/guardian is willing to sign a permission slip to excuse me from school and my parent will accompany me to all activities on that day./ *

Mi padre/tutor está dispuesto a firmar un permiso para justificar mi ausencia de la escuela y mis padres me acompañarán a todas las actividades ese día.

☒ **Yes**

This form was created inside of Imperial Unified School District.

Google Forms

Student Application #2

Mayor for the Day Application/ Solicitud para Alcade por el Día

The deadline to apply is Wednesday, November 1, 2023 at 4 PM./ La fecha límite para aplicar es el miercoles 1 de noviembre de 2023 a las 4 PM.

Email *

[REDACTED]

1. Student First Name & Last Name/ *

Nombre y Apellido del Estudiante

[REDACTED]

2. Grade Level/ Nivel de Grado *

6th



3. School/ Escuela *

[REDACTED]

4. Why do you want to be the Mayor for the day?/ *

¿Por qué quiere ser alcalde por el día?

I want to be mayor for the day because I want to inspire kids who want to grow up to be part of the government. I also like to be mayor because I love being a leader ,changing minds and working with people to help create a better life for everyone in our community.

5. What advice would you give to your fellow classmates about being an active and engaged member of the community?/ *

¿Qué consejo le darías a tus compañeros de clase sobre ser un miembro activo y comprometido de la comunidad?

I would tell them to help our community by using their talents to help make our community stronger or more well known . Say if a group of kids were very good at planning parties or events , they can help their community by helping plan a parade, or a festival. I would tell them to use their minds and skills to help their community.

6. Write a short essay on one change you would make if you were Mayor for the city of Imperial./ *

Escribe un ensayo breve sobre un cambio que harías si fueras alcalde de la ciudad de Imperial.

I am not interested in changing , I'm interested in adding. If I was to have the chance to become mayor I would ask to create a community club to help kids create small businesses or help assist professional workers in the Imperial. Say if a kid had a skill with making robots or working with computers ,they would learn about a specific job that they can do and then turn it into a small business. Kids about the age 11-15 would be able to learn about the concepts of businesses and how to help their community using their skills .

As you know the building that used to be a Ricochet trampoline park is now abandoned . I think the building should be used for the club that would help the kids learn about their community and business . The building would be used for activities and practices for this club.

My parent/guardian is willing to sign a permission slip to excuse me from school and my parent will accompany me to all activities on that day./ *

Mi padre/tutor está dispuesto a firmar un permiso para justificar mi ausencia de la escuela y mis padres me acompañarán a todas las actividades ese día.

Student Application #3

Mayor for the Day Application/ Solicitud para Alcade por el Día

The deadline to apply is Wednesday, November 1, 2023 at 4 PM./ La fecha límite para aplicar es el miercoles 1 de noviembre de 2023 a las 4 PM.

Email *

[REDACTED]

1. Student First Name & Last Name/ *

Nombre y Apellido del Estudiante

[REDACTED]

2. Grade Level/ Nivel de Grado *

7th



3. School/ Escuela *

[REDACTED]

4. Why do you want to be the Mayor for the day?/ *

¿Por qué quiere ser alcalde por el día?

As an Imperial Community Member I have lived here for as long as I can remember, I hear many complaints from people about the roads and how we only have one market. I personally want to support my city being Imperial and support its businesses, but that is hard when there is only one market. So I want to be the Mayor for the day so then I can look into what the City Council can do about this complaint and can show how much of an impact these small changes can do in the city and on the Community.

5. What advice would you give to your fellow classmates about being an active and engaged member of the community?/ *

¿Qué consejo le darías a tus compañeros de clase sobre ser un miembro activo y comprometido de la comunidad?

My advice would be to go to community events, community meetings, and support community businesses as doing these community activities can make them an active and engaged member of are community but it will also help to support the community.

6. Write a short essay on one change you would make if you were Mayor for the city of Imperial./ *

Escribe un ensayo breve sobre un cambio que harías si fueras alcalde de la ciudad de Imperial.

If I were the Mayor for the city of Imperial I would follow the communities complaints and find businesses that want to build here in Imperial, use the taxes we have to fix main roads, and talk with the community to see what the community wants like, giving Law enforcement better pay, better gear, also things like supporting local churches like the Imperial Community Church or the Baptist church, helping out other local businesses like Johnny's, but most importantly taking the time to talk with other City Officials and see what they want changes to. P.S: I am sorry for going off topic, I have many changes I want to to express to are community leaders. This would be a great way for me to not only help my community but share ideas that other people don't want to bring up.

My parent/guardian is willing to sign a permission slip to excuse me from school and my parent will accompany me to all activities on that day./

Mi padre/tutor está dispuesto a firmar un permiso para justificar mi ausencia de la escuela y mis padres me acompañarán a todas las actividades ese día.

☒ **Yes**

This form was created inside of Imperial Unified School District.

Google Forms

B-2

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

SUBJECT:	DISCUSSION/ACTION:		
	1. Approve the proposed side letter agreement with Teamsters Local No. 542 to allow the City to pay for DMV Physical costs for employees required to maintain a Class A or Class B driver's license.		
DEPARTMENT INVOLVED:	Human Resources		
BACKGROUND/SUMMARY:	It is proposed that the City Council approve a side letter agreement with Teamsters Local No. 542 that would allow the City to pay the costs of DMV physicals for employees whose job requires a Class A or Class B license to perform their duties. Under the proposed agreement, the City would coordinate the DMV physical appointment with an occupational medicine physician of the City's choice and the cost of the exams would be invoiced to and paid by the City. This agreement would provide a cost-effective way to manage the City's offer to pay the costs of DMV physicals for employees who are required to maintain a Class B license.		
DMV Physicals are typically required once every two years. There are 32 employees who are currently required by their job description to maintain a class A or Class B drivers license.			
FISCAL IMPACT: NOT TO EXCEED	FINANCE INITIALS		
The fiscal impact for this request is approximately \$2,800 over a period of two years.			
STAFF RECOMMENDATION:	DEPT. INITIALS		
Recommendation to approve the proposed side letter agreement with Teamsters Local No. 542.			
MANAGER'S RECOMMENDATION:	CITY MANAGER'S INITIALS		
Approve staff recommendation.			
MOTION:			
SECONDED: AYES: NAYES: ABSENT: APPROVED () DISAPPROVED () REFERRED TO: REJECTED () DEFERRED ()			

Side Letter Agreement

Date: November 7, 2023

Parties:

City of Imperial (the "City")

Teamsters Local No. 542 (the "Union")

Subject: Payment for DMV Physical Exams for Class A and Class B Licenses

In consideration of the mutual covenants and agreements contained herein, the parties agree as follows:

1. The City agrees to pay for the cost of DMV physical exams for the Class A or Class B license for those staff whose job classification requires such licenses be maintained in order to perform their job duties.
2. Employees will request a DMV physical appointment through the Human Resources Department.
3. The Human Resources Department will schedule an appointment for the employee to attend the DMV Physical with the City's occupational medicine provider.
4. The City will be invoiced directly by the occupational medicine provider for the cost of the appointment, at no cost to the employee.

This Side Letter Agreement will be presented to the Imperial City Council and shall be effective upon approval of the Imperial City Council on November 15, 2023 and shall remain in effect for the duration of the Collective Bargaining Agreement between the City of Imperial and Teamsters Local Union No. 542 ending June 30, 2026.

Signatures:

Dennis Morita, City Manager

Date

Flavio Grijalva, Teamsters Business Representative

Date

This Side Letter Agreement is an addendum to the Collective Bargaining Agreement between the City of Imperial and Teamsters Local Union No. 542 July 1, 2023 – June 30, 2026 and shall have the same force and effect as the Collective Bargaining Agreement.

DATE SUBMITTED

11/07/2023

SUBMITTED BY

FINANCE
DIRECTOR

DATE ACTION REQUIRED

11/15/2023

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

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: Q1 FY 2024 QUARTERLY BUDGET REPORT AND BALANCE SHEET CHANGES.

1. Receive and file the Q1 Quarterly Budget Report for Fiscal Year 2024, summarizing transactions for July 1, 2023 through September 30, 2023.
2. Establish a new Sanitation/Solid Waste Enterprise Fund and remove the Sanitation Budget from the General Fund.
3. Establish a new Equipment/Vehicle Replacement Fund, transferring assets to fund future replacement of equipment and vehicles per the City's inventory schedule.
4. Establish a new Imperial IT Services Fund and remove the IT Budgets from the General Fund.
5. Establish a new Risk Management Fund, transferring assets to establish a reserve fund for future claims and related legal costs, separate from the Operating Budget.
6. Establish the new Capital Improvement Program (CIP) Fund to begin work on the City's 5-Year CIP Budget.
7. Approve Q1 Budget Amendment Resolution with sundry list of budget adjustments to keep the FY 2024 City Budget on track through June 30, 2024.
8. Approve the revised Personnel Budget Position Control schedule with Q1 changes requesting reclassification of 1.0 FTE Police Corporal to Sergeant, and adding a 0.5 FTE School Resource Officer in the Police budget.

DEPARTMENT
INVOLVED:

BACKGROUND/SUMMARY:

See attached Staff Report.

FISCAL IMPACT: Budget changes as requested in item #7 above in the Q1 Budget Amendment Resolution for FY 2024.

ADMIN
SERVICES
SIGN INITIALS

[Signature]

STAFF RECOMMENDATION: Staff recommends that the City Council receive and file the Q1 Quarterly Budget Report for the 1st quarter of FY 2024 ending September 30, 2023, as well as approve Balance Sheet changes and the establishment of new Enterprise Funds, which will strengthen the long-term fiscal capacity of the City for economic development initiatives, future budgets and the financial plans that will assist with managing the growth of the City of Imperial.

DEPT. INITIALS

CITY MANAGER'S RECOMMENDATION:

approve staff recommendation

CITY
MANAGER'S
INITIALS

[Signature]

MOTION:

SECONDED:

AYES:

NAYES:

ABSENT:

APPROVED ()

DISAPPROVED ()

REJECTED ()

DEFERRED ()

REFERRED TO:



Staff Report

Agenda Item No.

To: City of Imperial City Council

From: John Herrera, Interim Finance Director / City Treasurer

Date: November 15, 2023

Subject: Q1 Quarterly Budget Report as of September 30, 2023

Summary:

As directed by the City Council, staff continues to place greater emphasis on transparency and accountability as well as regularly evaluating the fiscal health of the City. This staff report presents a "**Budget vs Actual**" fiscal analysis for **Q1 ending September 30, 2023**.

Background/Discussion and Analysis

This Q1 Budget Report is comprehensive. The focus is on redesigning the financial accounting system and updating purchasing policies to provide the most accurate Quarterly Budget Updates in the future. The major financial items covered in this Q1 Report includes the following:

1. **Solid Waste Enterprise Fund:** This fund is being created to move the Sanitation / Solid Waste financial activities out of the General Fund and into a separate Enterprise Fund.
2. **Equipment / Vehicle Replacement Fund:** By transferring cash and assets into a separate fund, this expands the City's cost-savings options when replacing vehicles and equipment.
3. **IT Services Fund:** By moving IT activities and assets out of the General Fund and into its own Fund, our IT staff can better track financial results from services IT provides to users.
4. **Risk Management Fund:** To set aside funding for future claims, legal services, and related risk management activities that are outside of the operating side of the annual City budget.
5. **Establishment of Citywide CIP Fund:** To design a comprehensive Capital Improvement Program with capital budgeting and investment planning to develop a 5-Year CIP Budget that will come before the Council as part of the FY 2025 Budget Calendar that begins in January 2024.
6. **Personnel Budget Position Control:** Updates the list of "authorized" positions and FTE count to allow the City Council greater control, reconciliation, and ongoing recruiting efforts.
7. **Purchasing Policy Update:** This ensures "large" purchases are "encumbered" in the budget for more accurate Budget Reports. This policy update improves the math in the "Budget Equation"
Available Budget = Adopted Budget less Actual Expense less Encumbrances.

BALANCE SHEET vs CITY BUDGET

Equally important as the quarterly review of the revenues and expenditures in the City Budget is the review of the assets and liabilities of the City as presented in the Balance Sheet. The Balance Sheet is basically a financial report that lists the Assets, Liabilities, and residual Equity (Fund Balance) for every Fund of the City.

Few if any City organizations open up their Balance Sheet, for numerous reasons that are beyond the scope of this staff report. This is not the case in Imperial where the City Council is committed to asking the tough questions to achieve their transparency and accountability goals for the community which they represent. During the last 12 months, the City Council has reiterated their request to make the City Budget more accessible to the public, by expanding the availability of financial information to the public, not only to receive feedback from the community on the budget, but to allow the Council to better carry out their fiscal stewardship responsibilities.

As the **Mayor stated in the 2023 State of the City** last month, ***"Our focus needs to be on our budget, and keeping our financial house in order"***. This is truly an exciting time at the City of Imperial, and even during times of economic volatility, the leadership of the City Council is vital to remaining nimble, adjusting the ship on a quarterly basis as spelled out in this staff report.

By reviewing the Balance Sheet together with the Budget, the City Council can have the information to be well-versed in both the current financial position of the City, as well as lay the foundation to expand their planning horizon with a 5-year forecast to stay ahead of leading economic trends locally and nationally.

MUNICIPAL CORPORATION COMPETES IN THE ECONOMIC DEVELOPMENT MARKETPLACE

The City of Imperial is a municipal corporation with over \$100 million in total assets, \$30 million in annual revenues, and an investment portfolio with over \$45 million. The accounting, auditing, budgeting, financial planning, and investing activities must adhere to "best practices" to ensure the City of Imperial remains fiscally strong today and a "going concern" for generations to come.

Like any private corporation in the Imperial Valley, the City of Imperial must continually look for economic development opportunities to maintain and expand its fiscal sustainability in the long term.

The old adage on the definition of luck is relevant here: *"Luck is when preparation meets opportunity"*.

By always "knowing our numbers", knowing exactly where the City stands financially (at any moment), the City will be "lucky" (competitive) and in a stronger financial position to go out and compete in the marketplace for economic development opportunities which are out there.

By no means should the City ever take unreasonable risks when considering economic development opportunities. However, with a strong Balance Sheet, a good credit rating, and a solid set of financial statements, the City Council and management can approach economic development opportunities with confidence and negotiation "toughness" to ensure that the City gets the "best deal" and achieves the best ROI (return on investment) for the community.

REVIEW OF THE BUDGET AND THE BALANCE SHEET

GENERAL FUND:

The General Fund is the fund that accounts for all of the operating departments of the City, unless there is a legal or statutory requirement that expenditures be in a separate fund. Although staff monitors and posts cash flows on a "daily" basis, the General Fund follows the "cash basis" of accounting for Q1 – Q3. It is not until Q4 that staff performs GAAP basis of accounting, using the "modified accrual" basis of accounting for governmental funds and the "full accrual" basis of accounting for proprietary type funds like enterprise funds and internal service funds. However, by Q2 of FY 2025, staff expects to be able to expand the use of GAAP basis accounting within the Quarterly Budget Updates provided to City Council.

Bottom line: The General Fund was "**positive**" at Q1 ending September 30, 2023 on a "cash basis". However, to get a more accurate Quarterly Budget Report, it is important to consider not just the "cash flow basis" data, but also "budgetary basis", and "encumbrance accounting" data as discussed below.

Cash Flow Basis: Q1 ended the quarter in a \$16,056 positive nominal position, generated through cash inflows of \$3,379,139 and cash outflows of \$3,363,083 (average of **\$1,121,028** per month). The reconciled cash balance in the General Fund stands at \$7,938,329 at September 30, 2023. Total cash balances of the City stand at \$47,877,910 for the same period.

Budgetary Basis: The \$19,614,700 FY 2024 General Fund budget stands at 17% of budget, well below the 25% target at Q1. The 8% savings is substantial; however, before we do the math and conclude that the City Budget is inflated, it is important to perform more in depth analysis of the budget as we are doing through the Q1 and subsequent Quarterly Budget Updates.

The "actual" budget savings may well be less than 8% at Q1 because the City budget estimates the City will spend \$1,634,558 per month in the General Fund, which is \$513,530 more than the \$1,121,028 "average" expenditures in the General Fund during Q1.

This \$513,530 "per month" budget savings during Q1 may very well be due, in part, to the lack of the use of Purchase Orders. A Purchase Order "encumbers" the City budget for all purchases made by City Departments, to show more accurate budget figures pending receipt of the vendor invoice.

Encumbrance Accounting Basis: During any month of the fiscal year, the City has about \$500,000 or more in purchases which have not been invoiced by vendors, and therefore these invoices may not be reflected in the Q1 Budget Report because those purchases were "not encumbered" in the budget. **It can take 30 to 60 days for vendor invoices to be processed from the date of purchase.**

Note: This is why Purchase Orders (which encumber the budget) are essential, to improve the "accuracy" of the Quarterly Budget Reports. We do not want to simply present expenditures in the Quarterly Budget Report; we need to include "encumbrances" which reflects "purchases" made which have not yet generated an invoice for payment by the City.

Purchasing Policy & Procedure Update Project: The City Manager and Departments are currently working with the Finance Director to update the City's Purchasing Policy & Procedures, to implement an effective Purchase Order and Encumbrance accounting system for all purchases "above a certain dollar amount". Staff is also working to determine the "dollar amount" threshold for "encumbering" purchases and obtaining City Manager approval of the Purchase Order "before" the purchase is made by City Departments. Once this Purchase Order and Encumbrance policy is established, it will be followed as part of the City's Purchasing Policy & Procedures going forward. *Staff expects to complete its update of the Purchasing Policy & Procedures for the Q2 or Q3 Quarterly Budget Update report.*

LEGAL LEVEL OF BUDGETARY CONTROL

After the Purchasing Policy & Procedures are updated and approved by the City Manager, the Accounts Payable desk in the Finance Department will be the front-line employee responsible for performing the role of "gatekeeper" on the City Budget. Any purchase order or vendor invoice submitted to the Finance Department with "insufficient" money in each line item of the budget, will require the City Department to prepare a "Budget Transfer". The Budget Transfer will be approved by the City Manager and/or Finance Director, to move money from one budget line item to another, to make sure there is "available budget" for Purchase Orders, and/or to post and pay vendor invoices, especially when City Manager approval for purchase was not obtained "in advance".

The Budget Transfer will only be allowed "within" their Department budget, "not" from one Department budget to another Department budget.

The reason for this limitation is that the City Council has delegated budgetary "control" of the City Budget to the City Manager at the "Department Level". This means that the City Manager has authority to approve Budget Transfers "within" individual City Department budgets, not "from one Department budget to another Department budget".

This is another example of the importance of the Encumbrance Accounting system, advance approval of purchases using the "duly authorized" Purchase Order (approved by the City Manager "before purchase is made"), and the Purchasing Policy & Procedures are essential for the accurate reporting of Budget vs Actual reports within the Quarterly Budget Update reports that come before the City Council.

FUND BALANCE ANALYSIS IN THE GENERAL FUND

The fund balance in the General Fund for Q1 stands at **\$8,171,590** as of September 30, 2023. The General Fund spent an "average" of **\$1,121,028 monthly** on a cash flow basis for general government, public safety, public services, community development, library, parks and recreation, and related General Fund activities. However, the budgeted amount approved for FY 2024 is \$1,634,558 per month. Thus, the City has over 5 months of "liquid" reserves in the General Fund to provide these vital public services to the residents of Imperial. Put another way, the City's General Fund could continue to operate for up to 5 months without receiving "any" revenues and still be able to pay all of its bills.

The City as a whole has **\$44,877,910** in cash at Q1 ending September 30, 2023 for all funds. On an "acid test" balance sheet basis, the City potentially has significantly more than 5 months of liquidity should there be a serious fiscal emergency. Nevertheless, the \$44.9 million cash balance is not all General Fund cash; it is part of a Citywide investment portfolio which is being "safely" invested in higher-yielding US government securities to enhance both the General Fund and all other funds of the City.

To provide a historical perspective, the General Fund has "positive" net revenue at Q1 of FY 2024. During the past 12 months, staff has been actively monitoring cash flows, posting revenues on a "daily" basis, rather than waiting for the end of month or even quarter. Thus, the prior four (4) fiscal years show "negative" net revenue, even though in all likelihood this was just due to a lack of timely accounting:

Q1 Quarter	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Revenue	\$3,379,139	\$ 1,754,417	\$ 699,553	\$ 728,682	\$ 1,023,169
Expenditure	\$3,363,083	\$ 3,066,090	\$ 2,959,233	\$ 2,322,967	\$ 2,250,118
Net Revenue	<u>\$ 16,056</u>	<u>\$1,311,673</u>	<u>\$2,259,680</u>	<u>\$1,594,285</u>	<u>\$1,226,949</u>

SINGLE LEADING ECONOMIC INDICATOR FLASHING YELLOW AT Q1

The single most important leading indicator affecting the Q1 Budget Report is Sales Tax.

The City's Sales Tax revenues is the largest revenue source in the General Fund, estimated at **\$3,419,000** for FY 2024. This was conservatively estimated by staff based on "actual" Sales Tax revenues in FY 2023 which totaled **\$3,429,052**. The FY 2023 Sales Tax revenue estimate was **\$3,399,500**. Thus, staff basically estimated the FY 2024 Sales Tax revenue with "zero change" when compared to FY 2023.

The City Manager and Finance Director met last month with the City's Sales Tax consultant. HdL's fiscal analysis for Q4 of FY 2023, shows that auto sales, and other retailers, are experiencing declining sales. This is an important leading indicator that requires careful consideration and monitoring, with a **possible downward adjustment of \$192,000 to Sales Tax** revenue estimates in the Budget.

Staff will monitor and bring back a budget amendment to the FY 2024 Budget based on the "actual" Sales Tax revenues received by the City and the next quarter report from HdL Companies.

At the Q2 Budget Update, if Sales Tax revenues continue on their trajectory, staff will recommend a solution this and any other budget adjustment needed.

Note: This \$192,000 possible revenue impact from Sales Tax represents 1% of the total General Fund budget. Staff believes this item is material, but manageable, and can be addressed as part of our \$19,614,700 "total" Budget.

The detailed Q1 FY 2023 report for Revenues and Expenditures, with Budget vs Actual numbers by Department is attached to this staff report.

GENERAL FUND ADJUSTMENTS TO THE BUDGET AND THE BALANCE SHEET

BUDGET

The City's FY 2024 Adopted Budget has a "budgetary" net revenue of \$8,500 determined as follows:

- Revenues \$19,623,200
- Expenditures \$19,614,700
- **Net Revenue** **\$ 8,500**

As requested in the Resolution #2023-57 (Exhibit A), staff is requesting \$4,200 "net" increase in General Fund expenditures for the FY 2024 City Budget. These can be funded out of the \$8,500 budgetary Net Revenue shown. This leaves a residual budgetary Net Revenue of \$4,300 as of Q1.

BALANCE SHEET

The General Fund has a fund balance at Q1 of \$8,171,590 and a cash balance of \$7,938,329. Staff is recommending that the City Council approve a Balance Sheet transfer of \$4.0 million as it establishes the new proprietary type funds in the general ledger as follows:

- Equipment / Vehicle Replacement Fund \$ 2,000,000
- Information Technology Services Fund \$ 1,000,000
- Risk Management Fund \$ 1,000,000
 - **Total Transfers** **\$4,000,000**

Equipment / Vehicle Replacement Fund

The original cost basis of the City's fleet of vehicles and equipment is about \$4 million. The replacement cost is significantly higher than \$4 million; however, the entire fleet does not have to be replaced at the same time. Based on the life cycle of the vehicle and/or equipment to be replaced, as well as the "residual value" at the time of replacement, the \$2 million Balance Sheet transfer from the General Fund to the new Equipment / Vehicle Replacement Fund should fully fund what is needed in FY 2024. Staff will perform a more comprehensive analysis of this Replacement Fund and provide it to the City Council as part of the FY 2025 City Budget analysis that begins in January 2024.

Information Technology Services Fund

The IT Fund is being established with a \$1 million Balance Sheet transfer from the General Fund. This \$1 million is being requested to fully fund the City's IT infrastructure as well as provide working capital and an IT Capital Improvement Program CIP Fund that allows the City to be forward-looking as it considers mission-critical IT investments in hardware, software, and other IT initiatives of high value to the City Council and the IT Director that leads this Department.

As we have said before, the City has to be on the "cutting edge" of technology for risk management and going concern purposes. Notice we are not saying "bleeding edge", but "cutting edge" technology as there are more risks than ever to the City's data processing, communications, and information technology infrastructure.

Risk Management Fund

Staff believes it is important to fully-fund the risk management activities of the City in a separate fund. This allows the City to achieve fiscal stability in its General Fund by setting aside funds for legal matters that are above and beyond the ongoing annual legal costs of managing the City. The Balance Sheet transfer of \$1 million provides a long-term funding structure for the inevitable costs of doing business as a City government organization. However, there is more budget analysis needed on the fiscal review of the Risk Management Fund, which will be provided during the FY 2025 Budget Calendar.

25% Emergency Reserve Fund in the General Fund at Q1 FY 2024

The General Fund "emergency" reserves would decrease from \$8,171,590 to **\$4,171,590** in the General Fund. This \$4.1 million General Fund reserve constitutes a **25% "emergency" reserve**, which equates to three (3) months operating reserve.

Most Cities in California strive to maintain a minimum 25% operating reserve in their General Fund. At the City of Imperial, our goal is to increase that reserve, however, given that the City of Imperial is achieving important fiscal objectives of funding (a) an Equipment / Vehicle Replacement Fund, and (b) an IT Services Fund, and (c) a Risk Management Fund, this strengthening the fiscal capacity of the General Fund and the City as a whole, makes the 25% a conservative emergency reserve for the City of Imperial.

LIGHTING & LANDSCAPE FUNDS

The City of Imperial operates three different Lighting & Landscape District funds, the Wildflower, Paseo Del Sol, and Sky Ranch District Funds. During the Q2 Report, staff will provide a more comprehensive analysis of all three (3) of its Lighting and Landscape Districts.

The following schedule shows the "actual" revenues vs expenditures for the last five fiscal years:

Wildflower Lighting & Landscape Fund 21

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Revenues	\$ 2,569	\$78	\$0	\$ 17,977	\$ 671
Expenditures	<u>\$ 4,562</u>	<u>\$812</u>	<u>\$0</u>	<u>\$ 1,000</u>	<u>\$ 3,275</u>
Net Revenue	<u>\$1,993</u>	<u>\$734</u>	<u>\$0</u>	<u>\$16,977</u>	<u>\$2,604</u>

Paseo Del Sol Lighting & Landscape Fund 23

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Revenues	\$ 1,787	\$88	\$0	\$20,987	\$ 867
Expenditures	<u>\$ 17,951</u>	<u>\$10,101</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 4,410</u>
Net Revenue	<u>\$16,164</u>	<u>\$10,013</u>	<u>\$0</u>	<u>\$20,987</u>	<u>\$3,543</u>

Sky Ranch Landscape District Fund 35

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Revenues	\$ 6,982	\$ 246	\$ 245	\$ 74,970	\$0
Expenditures	<u>\$ 28,284</u>	<u>\$ 4,580</u>	<u>\$ 2,230</u>	<u>\$ 49,535</u>	<u>\$32,363</u>
Net Revenue	<u>\$21,302</u>	<u>\$4,334</u>	<u>\$1,985</u>	<u>\$25,435</u>	<u>\$32,363</u>

ENTERPRISE FUNDS

The City of Imperial operates two different enterprise funds, the Water Fund and the Wastewater Fund. The following schedule shows the "actual" revenues vs expenditures for the last five fiscal years:

Water Fund 50

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Revenues	\$1,928,191	\$1,822,109	\$1,187,376	\$1,194,954	\$1,102,629
Expenses	<u>\$1,878,763</u>	<u>\$1,723,969</u>	<u>\$1,525,317</u>	<u>\$1,925,185</u>	<u>\$1,714,282</u>
Net Revenue	<u>\$ 49,428</u>	<u>\$ 98,140</u>	<u>\$ 337,941</u>	<u>\$ 730,231</u>	<u>\$ 611,653</u>

The Q1 budget vs actual results for FY 2023 ending September 30, 2023 excludes "capital improvement" costs which total **\$558,944**.

Historically, there have been inconsistencies in the classification of capital and operating expenditures in the "operating" expenses of the Water Fund. Also, **due to the \$906,817 bond debt payment made during Q1, this "front loads" expenses in the Water Fund.** This is why we see deficits in FY 2020 – FY 2022 when **Water revenues were 75% lower than they are in FY 2024.**

Wastewater Fund 55

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Revenues	\$ 1,673,699	\$ 1,485,146	\$ 913,109	\$ 896,968	\$ 860,774
Expenses	<u>\$ 1,837,542</u>	<u>\$ 1,542,077</u>	<u>\$1,425,335</u>	<u>\$1,570,332</u>	<u>\$1,168,661</u>
Net Revenue	<u>\$ 163,843</u>	<u>\$ 56,931</u>	<u>\$ 512,226</u>	<u>\$ 673,364</u>	<u>\$ 307,887</u>

Like the Water Fund, there are inconsistencies in the classification of expenditures in the Wastewater Fund. However, for Q1, the reason for the deficit cash flows is due to \$1,125,877 bond debt service payments that "front load" Fund 55 expenses. These costs will balance out by the Q2 and Q3 reports.

Enterprise Funds – Balance Sheet and Cash Balances

The Enterprise Funds do not report fund balances, like the General Fund. No, Enterprise Funds of the City are operated more like a private business. Here we use accounting terms like "working capital" and "retained earnings". A detailed balance sheet analysis of the Water and Wastewater Funds will be expanded upon during the Q2 Quarterly Budget Report; however, we can consider the existing liquidity in these two funds at Q1 to show the Council the possible "reserves" available for emergencies and for financing capital improvements on a "pay as you go" basis.

The Water Fund cash balance totals **\$6,342,178** at September 30, 2023. The Wastewater Fund cash balance stands at **\$11,044,442** for the same period ending September 30, 2023.

CFD FUNDS (COMMUNITY FACILITIES DISTRICTS)

The CFD's for six (6) different districts were established to finance the construction of tax-exempt financed infrastructure, with the ultimate goal of providing more affordable housing costs to residents moving into newly developed housing. Bonds were issued and, except for the Mayfield CFD, all CFDs have generated sufficient special taxes to pay for the bond debt service (facilities taxes) and the services related to the maintenance of related amenities.

The CFD special taxes also pay for reimbursement of a minimum level of administrative costs incurred in the General Fund to manage the CFD program.

Since inception, the City erroneously accounted for the \$3 million annual program of Community Facilities Districts (CFDs) special taxes, bond debt service payments, and related CFD facilities and services costs, for all six (6) CFDs; CFD funds were incorrectly "comingled" with the General Fund.

All CFD special taxes and CFD expenditures were accounted for through a **Deposits Payable** account **01-000-2300**. Due to accounting for the CFD program as a "trust fund", City has never even adopted a budget for the CFDs in prior years as discussed during the FY 2023 Q4 Quarterly Budget Update.

On April 11, 2023 staff completed a comprehensive financial accounting analysis to separate out the entire CFD special tax and bond program into six (6) separate funds in the budget. In FY 2024 and going forward, City staff and Council will be able to present a Quarterly Budget Report for the adopted budget for each CFD, and project out revenues and estimate expenditures in the City budget.

The following Q1 Quarterly Budget Report presents the results of financial operations for each of the six CFDs. However, because FY 2023 is the first year that revenue and expenditure detail exists for the CFD program at the City of Imperial, there is no 5-year historical comparison to provide. The FY 2024 financial results of Q1 are presented below:

Fund 61 – Bratton Paseo CFD

The Bratton Paseo CFD has a fund balance of **\$180,535** at end of Q1. Total revenues were **\$405** and expenditures are **\$347,640**, for a net revenue of **(\$347,235)** decreasing the total fund balance for the fiscal year ending September 30, 2023. The reason for the deficit cash flow at Q1 is due to the fact that **CFD special tax revenues are received by the City during Q2, while CFD bond payments begin in Q1.**

Fund 62 – Mayfield CFD

The Mayfield CFD has a fund balance of **\$77,037** as of September 30, 2023. Total revenues total **\$92** and expenditures total **\$158,890**, for a net revenue of **(\$158,798)** decreasing the total fund balance as of Q1 ending September 30, 2023. The reason for the deficit cash flow at Q1 is due to **CFD special tax revenues not received by the City until Q2, while CFD bond payments begin in Q1.**

Note: The Mayfield CFD has some fiscal matters and proceedings related to delinquent parcels with unpaid special taxes from prior years. The General Fund will benefit from potential reimbursement for prior-year “advances” made from the General Fund for the Mayfield CFD. Staff will update the Council on a “quarterly” basis on the Mayfield CFD fiscal matters as part of the budget vs actual presentations.

Fund 63 – Monterrey CFD

The Monterrey CFD has a fund balance of **\$184,893** at September 30, 2023. Total revenues are **\$416** and expenditures are **\$367,878**, for a net revenue of **(\$367,462)** decreasing the total fund balance as of FY ending Q1 on September 30, 2023. The reason for the deficit cash flow at Q1 is due to the fact that **CFD special tax revenues are received by the City during Q2, while CFD bond payments begin in Q1.**

Fund 71 – Savannah CFD

The Savannah CFD has a fund balance of **\$112,687** at September 30, 2023. Total revenues are **\$263** and expenditures ended the year at **\$247,179**, for a net revenue of **(\$246,916)** decreasing the total fund balance for Q1 of the fiscal year ended September 30, 2023. The reason for the deficit cash flow at Q1 is due to the fact that **CFD special tax revenues are received by the City during Q2, while CFD bond payments begin in Q1.**

Fund 73 – Springfield CFD

The Springfield CFD has a fund balance of **\$62,569** at end of Q1. Total revenues for Springfield totaled **\$129** and expenditures were **\$330,008**, for a net revenue of **(\$329,879)** decreasing the total fund balance for Q1 ending September 30, 2023. The reason for the deficit cash flow at Q1 is due to the fact that **CFD special tax revenues are received by the City during Q2, while CFD bond payments begin in Q1.**

Fund 74 – Victoria CFD

The Victoria CFD has a fund balance of **\$99,181** as of September 30, 2023. Total revenues were **\$183** and actual expenditures were **\$344,449**, for a net revenue of **(\$344,266)** decreasing the total fund balance for Q1 of the fiscal year ended September 30, 2023. The reason for the deficit cash flow at Q1 is due to the fact that **CFD special tax revenues are received by the City during Q2, while CFD bond payments begin in Q1.**

The Council will note that any fund balances remaining at the end of any fiscal year ending September 30th, is reserved for bond debt service (principal and interest) that matures every six months, shortly after the end of the fiscal year on September 30th of each year. CFD fund balances are “reserved” on September 30th for debt service in the 3125 Facilities account and the 3126 Services account as required under GAAP (generally accepted accounting principle).

As stated above, now that all CFDs have their own separate and distinct fund within the City’s Fund Balance accounting system, the City Council will now be able to adopt an annual budget and prepare and include CFD activities within the independent audit performed each year. Also, a Quarterly Budget Report like this Q1 report, will be prepared every three months, with annual comparisons of CFD budget results going forward.

NEXT QUARTERLY BUDGET UPDATE FOR Q2 DUE JANUARY 17, 2024

The Q2 Budget Report will be brought to the City Council for review and approval on **January 17, 2024**.

IN CONCLUSION

Staff appreciates the patience and consideration of this rather lengthy Q1 Budget Update report which has expanded into a lot more than simply a presentation of Budget vs Actuals for FY 2024 quarter ending September 30, 2023.

Council has delved into a discussion of the Balance Sheet vs the City Budget to "know the numbers" and become more familiar with the fiscal health of the City. A cup of espresso is needed to gruel through a 10-page 5,000-word staff report on the rigorous subject of economics, accounting, and finance. However, the fruits of this labor will result in the City's goal of "keeping its financial house in order".

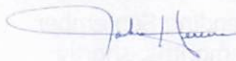
The Council considered the redesign of City's General Ledger, and the need to create new Enterprise Funds that will allow the City to present the most accurate financial position of the City at any point in time, while also establishing reserve funds for future replacement of vehicles, equipment, and other fixed assets of the City. Staff proposed establishing a new Information Technology Fund which is self-supporting through internal service charges across the City, and outside the City as our very capable IT Director and staff are positioned to even provide IT services to our partners in the Imperial Valley. We also established a CIP Fund, with a focus on long-term capital infrastructure investments, with the goal of creating a 5-Year Budget for adoption as part of the FY 2025 process. Lastly, the City Council was presented with an updated Personnel Budget Position Control chart, to allow the Council to manage the "authorized" staff positions and FTE count in the City, including the reclassification of a Police Corporal to a Police Sergeant position, and the addition of a 0.5 FTE School Resource Officer (SRO).

Much credit to our City Council and their conservative and proactive fiscal leadership, along with that of our City Manager and the team of Directors and staff who work at City Hall day in and day out to ensure the Mayor and Council achieves their mission to improve the quality of life of our residents, businesses, and all those who call Imperial home.

Recommendation

Staff recommends receive and file this Q1 Quarterly Budget Report for quarter ending September 30, 2023, along with the attached detailed 5-Year History of Revenues and Expenditures.

Respectfully Submitted,



John Herrera, CPA
Interim Finance Director / City Treasurer

Attachments:

- Q1 Quarterly Budget Report ending September 30, 2023, with 5-Year History (by Department).
- Budget Amendment Resolution #2023-57 for Various Q1 Budget Amendments.
- Personnel Budget Position Control Schedule for Q1 FY 2024.

RESOLUTION NO. 2023-57

**RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF
IMPERIAL, CALIFORNIA AMENDING THE MUNICIPAL
BUDGET FOR FIRST QUARTER (Q1) OF THE FISCAL YEAR
THAT BEGINS JULY 1, 2023 AND ENDS JUNE 30, 2024 AND
CREATING NEW CITY FUNDS IN THE GENERAL LEDGER**

WHEREAS, the FY 2024 City Budget was adopted with a City resolution, and all amendments to said budget will also be made by Resolution; and

WHEREAS, the City is requesting to establish a Sanitation / Solid Waste Fund as a proprietary type fund in its general ledger; and

WHEREAS, the City is requesting to establish an Equipment & Vehicle Replacement Fund as a proprietary type fund in its general ledger; and

WHEREAS, the City is requesting to establish an Information Technology Fund as a proprietary type fund in its general ledger; and

WHEREAS, the City is requesting to establish a Risk Management Fund as a proprietary type fund in its general ledger; and

WHEREAS, the City is requesting to establish a Capital Improvement Program (CIP) Fund as a governmental type fund in its general ledger; and

WHEREAS, the City is requesting a list of \$4,200 “net” budget adjustments to the General Fund as shown in Exhibit “A”.

WHEREAS, the City is updating its Purchasing Policy to encumber all purchases in the Budget above a given dollar amount.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF IMPERIAL DOES RESOLVE, DETERMINE, ORDER AND PROCLAIM AS FOLLOWS:

SECTION 1. The City establish the follow new funds in the City’s general ledger:

- a. Sanitation / Solid Waste Fund with a zero cash transfer.
- b. Equipment / Vehicle Replacement Fund with \$2 million cash transfer from the General Fund.
- c. Information Technology Fund with \$1 million cash transfer from the General Fund.
- d. Risk Management Fund with \$1 million cash transfer from the General Fund.
- e. Citywide CIP Fund

SECTION 2. The FY 2024 General Fund Budget be amended by \$4,200 “net” expenditures as shown in attached **Exhibit “A”**.

SECTION 3. That Purchasing Policy be updated to require “advanced” approval of Purchase Requisitions for issuance of duly authorized Purchase Orders above a “certain amount”, to encumber the Budget and present a more accurate Available Budget balance. And that the City Manager be authorized to establish the “threshold” at which a Purchase Order is required to be obtained “in advance” for all purchases “before” a City Department makes a purchase from any vendor. The only exception for obtaining a duly authorized Purchase Order is when a health & safety issue exists or an emergency is due cause for ignoring the Purchasing Policy. This update to the Purchasing Policy allows the City to achieve the **Available Budget Equation**:

a. $\text{Budget Less Actual Expenditures Less Encumbrances} = \text{Available Budget.}$

PASSED, APPROVED AND ADOPTED by the City Council of the City of Imperial on the 15th day of November, 2023.

KATHERINE BURNWORTH,
Mayor

ATTEST:

KRISTINA M. SHIELDS,
City Clerk

CERTIFICATION

I, Kristina M. Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing resolution was duly adopted at a meeting of the City Council of said City at its meeting held on the 15th day of November, 2023, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

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

KRISTINA M. SHIELDS,
City Clerk

City of Imperial

Q1 Quarterly Budget Update

Q1 ending 09-30-23

List of Budget Adjustments, Transfers, and Corrections

<u>Fund</u>	<u>Dept</u>	<u>Object</u>	<u>Current Budget</u>	<u>Budget ADJ +/-</u>	<u>Amended Budget</u>	<u>Reason / Purpose for Adjustment</u>
01	130	5210	-	10,000.00	10,000.00	
01	131	5210	10,000.00	(10,000.00)	-	Transfer balance to 01-130-5210
01	210	5330		15,000.00	15,000.00	Add budget account
01	305	5101	-	14,800.00	14,800.00	
01	350	5221			-	Add budget amount
01	360	5101	14,800.00	(14,800.00)	-	Transfer balance to 01-305-5101
01	410	5260		1,200.00	1,200.00	Not budgeted
01	421	5210		3,000.00	3,000.00	Need to increase budget
				19,200.00	19,200.00	
				(15,000.00)	(15,000.00)	Funding from Grant in 62-000-4471
Net Q1 Budget Adjustments				4,200.00	4,200.00	

-
-
-
-
-
-
-
-
-
-
-
-

Product Description		Quantity	Unit Price	Total Price	Remarks
1	1000	1000	1000	1000	1000
2	2000	2000	2000	2000	2000
3	3000	3000	3000	3000	3000
4	4000	4000	4000	4000	4000
5	5000	5000	5000	5000	5000
6	6000	6000	6000	6000	6000
7	7000	7000	7000	7000	7000
8	8000	8000	8000	8000	8000
9	9000	9000	9000	9000	9000
10	10000	10000	10000	10000	10000

1. The above information is for reference only.
 2. The actual price may vary due to market fluctuations.
 3. The quantity is subject to availability.
 4. The unit price is in US Dollars.
 5. The total price is in US Dollars.

Prepared by: [Name]
 Date: [Date]
 Signature: [Signature]

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.

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1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.

8,400.00

8,400.00

Funding Source for Budget Adjustment

62-000-4471 grant

Currently at \$17,178.87

Cell phones for Library staff
Request not included in budget

City of Imperial

| | FY 2024 | | FY 2023 | | FY 2022 | | FY 2021 | | FY 2020 | |
|--|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|
| | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL |
| Q1 - QUARTER ENDING SEPTEMBER 30TH | | | | | | | | | | |
| CITY COUNCIL | | | | | | | | | | |
| Salaries & Benefits | 66,600 | 7,768 | 25,306 | 5,943 | 24,545 | 5,970 | 24,545 | 6,013 | 24,655 | 6,067 |
| Maintenance & Operations | 29,600 | 1,412 | 27,675 | 12,480 | 20,825 | 9,949 | 14,210 | 822 | 19,660 | 1,156 |
| TOTAL CITY COUNCIL | 96,200 | 9,180 | 52,981 | 18,422 | 45,370 | 15,919 | 38,755 | 6,835 | 44,315 | 7,223 |
| CITY CLERK | | | | | | | | | | |
| Salaries & Benefits | 5,900 | 1,316 | 112,615 | 5,759 | 112,615 | 98,101 | 81,248 | 18,665 | 80,889 | 18,809 |
| Maintenance & Operations | 38,600 | 3,157 | 45,280 | 955 | 18,925 | 1,257 | 37,420 | 641 | 20,980 | 283 |
| TOTAL CITY CLERK | 44,500 | 4,473 | 157,895 | 6,714 | 131,540 | 99,359 | 118,668 | 19,306 | 101,869 | 19,092 |
| CITY ATTORNEY | | | | | | | | | | |
| Contract Attorney | 150,000 | 2,375 | 115,000 | 16,000 | 135,000 | 16,000 | 160,000 | 930 | 120,000 | 60,767 |
| Maintenance & Operations | 1,800 | - | 1,650 | 347 | - | - | - | - | - | - |
| TOTAL CITY ATTORNEY | 151,800 | 2,375 | 116,650 | 16,347 | 135,000 | 16,000 | 160,000 | 930 | 120,000 | 60,767 |
| CITY MANAGER | | | | | | | | | | |
| Salaries & Benefits | 631,400 | 56,577 | 482,745 | 121,248 | 539,094 | 128,270 | 221,513 | 54,183 | 230,937 | 58,989 |
| Maintenance & Operations | 189,800 | 85,065 | 164,978 | 35,945 | 154,738 | 32,333 | 131,408 | 23,044 | 163,498 | 25,775 |
| TOTAL CITY MANAGER | 821,200 | 141,642 | 647,723 | 157,193 | 693,832 | 160,603 | 352,921 | 77,228 | 394,435 | 84,765 |
| ADMIN/FINANCIAL | | | | | | | | | | |
| Salaries & Benefits | 614,100 | 43,902 | 255,155 | 85,071 | 451,611 | 100,170 | 146,135 | 48,894 | 137,994 | 38,725 |
| Maintenance & Operations | 98,300 | 3,617 | 89,520 | 26,394 | 77,733 | 4,411 | 64,208 | 4,538 | 68,765 | 5,361 |
| TOTAL ADMIN/FINANCIAL | 712,400 | 47,520 | 344,675 | 111,466 | 529,344 | 104,581 | 210,343 | 53,432 | 206,759 | 44,085 |
| INFORMATION TECHNOLOGY | | | | | | | | | | |
| Salaries & Benefits | 578,600 | 62,121 | 224,820 | 75,559 | 358,616 | 67,426 | 94,450 | 21,134 | 72,190 | 18,170 |
| Maintenance & Operations | 461,700 | 152,468 | 393,833 | 66,049 | 351,164 | 117,355 | 201,178 | 111,344 | 363,741 | 80,449 |
| TOTAL INFORMATION TECHNOLOGY | 1,040,300 | 214,589 | 618,653 | 141,608 | 709,780 | 184,781 | 295,628 | 132,478 | 435,931 | 98,619 |
| HUMAN RESOURCES | | | | | | | | | | |
| Salaries & Benefits | 627,900 | 99,299 | 274,583 | 6,741 | 273,588 | 5,762 | 233,189 | 24,304 | 204,950 | 18,954 |
| Maintenance & Operations | 696,900 | 8,828 | 421,607 | 7,113 | 387,857 | 5,613 | 339,000 | 55,599 | 418,405 | 5,671 |
| TOTAL HUMAN RESOURCES | 1,324,800 | 108,127 | 696,190 | 13,854 | 661,445 | 11,374 | 572,189 | 79,903 | 623,355 | 24,625 |
| GENERAL SERVICES (NON-DEPARTMENTAL) | | | | | | | | | | |
| Salaries & Benefits | 65,000 | 22,730 | 82,500 | 30,651 | 87,500 | 27,989 | 55,000 | 48,459 | 58,500 | 17,634 |
| Maintenance & Operations | 201,800 | 134,828 | 261,010 | 88,812 | 249,352 | 28,030 | 92,450 | 43,260 | 90,000 | 20,604 |
| TOTAL GENERAL SERVICES | 266,800 | 157,558 | 343,510 | 119,463 | 336,852 | 56,019 | 147,450 | 91,720 | 148,500 | 38,238 |
| SANITATION - SOLID WASTE MANAGEMENT | | | | | | | | | | |
| Salaries & Benefits | 1,971,200 | 473,535 | 1,635,500 | 443,267 | 1,456,346 | 282,902 | 1,161,319 | 257,755 | 1,162,180 | 249,576 |
| Maintenance & Operations | - | - | - | - | - | - | - | - | - | - |
| TOTAL SANITATION - SOLID WASTE MANAGEMENT | 1,971,200 | 473,535 | 1,635,500 | 443,267 | 1,456,346 | 282,902 | 1,161,319 | 257,755 | 1,162,180 | 249,576 |

City of Imperial

| | FY 2024 | | FY 2023 | | FY 2022 | | FY 2021 | | FY 2020 | |
|---|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|
| | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL |
| Q1 - QUARTER ENDING SEPTEMBER 30TH | | | | | | | | | | |
| POLICE | | | | | | | | | | |
| Salaries & Benefits | 3,405,100 | 709,394 | 3,029,844 | 678,558 | 2,808,715 | 662,876 | 2,479,741 | 596,902 | 2,540,840 | 627,655 |
| Maintenance & Operations | 1,134,000 | 145,553 | 497,840 | 230,953 | 564,791 | 139,190 | 547,054 | 136,546 | 467,394 | 118,024 |
| TOTAL POLICE | 4,539,100 | 854,947 | 3,527,684 | 909,511 | 3,373,506 | 802,065 | 3,026,795 | 733,448 | 3,008,234 | 745,679 |
| FIRE | | | | | | | | | | |
| Salaries & Benefits | 1,300,000 | 158,958 | 1,112,185 | 163,062 | 1,079,791 | 137,000 | 1,079,791 | 201,990 | 1,048,341 | 181,519 |
| Maintenance & Operations | - | - | - | - | - | - | - | - | - | - |
| TOTAL FIRE | 1,300,000 | 158,958 | 1,112,185 | 163,062 | 1,079,791 | 137,000 | 1,079,791 | 201,990 | 1,048,341 | 181,519 |
| ANIMAL CONTROL | | | | | | | | | | |
| Salaries & Benefits | 94,100 | 20,074 | 81,080 | 18,632 | 79,758 | 18,048 | 63,370 | 17,571 | 69,213 | 18,674 |
| Maintenance & Operations | 30,800 | 2,023 | 17,043 | 2,915 | 15,578 | 2,628 | 11,108 | 2,697 | 11,650 | 1,702 |
| TOTAL ANIMAL CONTROL | 124,900 | 22,096 | 98,123 | 21,547 | 95,336 | 20,676 | 74,478 | 20,268 | 80,863 | 20,376 |
| PUBLIC SERVICES MANAGEMENT | | | | | | | | | | |
| Salaries & Benefits | 623,300 | 42,355 | 196,946 | 85,464 | 532,282 | 112,965 | 75,854 | 26,602 | 73,160 | 21,611 |
| Maintenance & Operations | - | - | - | - | - | - | - | - | - | - |
| TOTAL PUBLIC SERVICES MANAGEMENT | 623,300 | 42,355 | 196,946 | 85,464 | 532,282 | 112,965 | 75,854 | 26,602 | 73,160 | 21,611 |
| CODE ENFORCEMENT - COMM DEV | | | | | | | | | | |
| Salaries & Benefits | 77,800 | - | - | - | - | - | - | - | - | - |
| Maintenance & Operations | 11,600 | 647 | - | - | - | - | - | - | - | - |
| TOTAL CODE ENFORCEMENT - COMM DEV | 89,400 | 647 | - | - | - | - | - | - | - | - |
| ENGINEERING | | | | | | | | | | |
| Salaries & Benefits | 333,700 | 57,500 | 244,079 | 64,441 | 240,920 | 58,501 | 195,372 | 32,576 | 129,544 | 31,276 |
| Maintenance & Operations | 40,200 | 341 | 28,232 | 1,153 | 15,026 | 1,184 | 7,120 | 840 | 6,600 | 1,065 |
| TOTAL ENGINEERING | 373,900 | 57,842 | 272,311 | 65,593 | 255,946 | 59,685 | 202,492 | 33,417 | 136,144 | 32,342 |
| STREET MAINTENANCE | | | | | | | | | | |
| Salaries & Benefits | 377,600 | 83,978 | 193,502 | 64,308 | 254,495 | 60,994 | 207,567 | 47,978 | 226,071 | 43,904 |
| Maintenance & Operations | 1,218,700 | 266,476 | 927,710 | 86,907 | 738,797 | 43,394 | 529,096 | 116,433 | 569,400 | 62,453 |
| TOTAL STREET MAINTENANCE | 1,596,300 | 350,454 | 1,121,212 | 151,215 | 993,292 | 104,388 | 736,663 | 164,411 | 795,471 | 106,357 |
| STORM DRAINS | | | | | | | | | | |
| Salaries & Benefits | - | 311 | - | - | - | 110 | - | 156 | - | - |
| Maintenance & Operations | 105,200 | 4,848 | 27,800 | 12,136 | 17,250 | 7,409 | 17,850 | 1,140 | 20,250 | 2,392 |
| TOTAL STORM DRAINS | 105,200 | 5,160 | 27,800 | 12,136 | 17,250 | 7,519 | 17,850 | 1,295 | 20,250 | 2,392 |

City of Imperial

| Q1 - QUARTER ENDING SEPTEMBER 30TH | FY 2024 | | FY 2023 | | FY 2022 | | FY 2021 | | FY 2020 | |
|--|------------------|----------------|------------------|----------------|------------------|----------------|----------------|----------------|----------------|---------------|
| | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL |
| SHOP | | | | | | | | | | |
| Salaries & Benefits | 154,500 | 25,032 | 93,225 | 26,995 | 127,239 | 28,412 | 81,423 | 19,169 | 88,960 | 21,504 |
| Maintenance & Operations | 81,000 | 14,621 | 80,023 | 12,975 | 55,090 | 10,243 | 35,840 | 4,001 | 21,250 | 1,063 |
| TOTAL SHOP | 235,500 | 39,653 | 173,248 | 39,970 | 182,329 | 38,654 | 117,263 | 23,171 | 110,210 | 22,567 |
| BUILDINGS & GROUNDS | | | | | | | | | | |
| Salaries & Benefits | 315,900 | 33,516 | 215,568 | 43,745 | 269,272 | 45,816 | 98,519 | 22,188 | 109,615 | 14,284 |
| Maintenance & Operations | 370,500 | 17,457 | 170,180 | 17,298 | 228,165 | 16,874 | 41,200 | 8,381 | 36,250 | 9,615 |
| TOTAL BUILDINGS & GROUNDS | 686,400 | 50,974 | 385,748 | 61,043 | 497,437 | 62,690 | 139,719 | 30,569 | 145,865 | 23,899 |
| COMMUNITY DEVELOPMENT | | | | | | | | | | |
| Salaries & Benefits | 287,700 | 54,908 | 206,382 | 56,938 | 357,851 | 70,338 | 293,204 | 97,173 | 377,240 | 93,387 |
| Maintenance & Operations | 106,900 | 11,593 | 62,965 | 9,326 | 13,220 | 56,663 | 56,770 | 1,827 | 42,405 | 3,543 |
| TOTAL COMMUNITY DEVELOPMENT | 394,600 | 66,501 | 269,347 | 66,263 | 371,071 | 127,001 | 349,974 | 99,001 | 419,645 | 96,931 |
| BUILDING & SAFETY | | | | | | | | | | |
| Salaries & Benefits | 174,500 | 43,172 | 225,766 | 52,806 | 174,017 | 40,846 | 145,904 | 39,084 | 157,068 | 36,951 |
| Maintenance & Operations | 28,400 | 7,301 | 23,810 | 2,737 | 17,818 | 4,616 | 15,855 | 1,568 | 20,300 | 2,469 |
| TOTAL BUILDING & SAFETY | 202,900 | 50,473 | 249,576 | 55,543 | 191,835 | 45,462 | 161,759 | 40,653 | 177,368 | 39,419 |
| LIBRARY SERVICES | | | | | | | | | | |
| Salaries & Benefits | 813,700 | 96,539 | 345,692 | 59,681 | 225,856 | 33,038 | 185,056 | 37,256 | 158,446 | 75,680 |
| Maintenance & Operations | 157,000 | 31,306 | 71,361 | 14,219 | 59,127 | 9,737 | 53,027 | 6,892 | 61,100 | 7,092 |
| TOTAL LIBRARY SERVICES | 970,700 | 127,845 | 417,053 | 73,900 | 284,983 | 42,775 | 238,083 | 44,148 | 219,546 | 82,772 |
| COMMUNITY SERVICES MANAGEMENT | | | | | | | | | | |
| Salaries & Benefits | - | - | 154,930 | 37,707 | 156,629 | 36,703 | 148,208 | 38,629 | 161,241 | 38,358 |
| Maintenance & Operations | - | - | 5,350 | 530 | 7,001 | 1,511 | 3,275 | 1,166 | 13,640 | 4,023 |
| TOTAL COMMUNITY SERVICES MANAGEMENT | - | - | 160,280 | 38,237 | 163,630 | 38,214 | 151,483 | 39,795 | 174,881 | 42,381 |
| PARKS MAINTENANCE SERVICES | | | | | | | | | | |
| Salaries & Benefits | 1,254,700 | 231,579 | 764,658 | 156,384 | 653,050 | 135,651 | 353,728 | 76,217 | 291,216 | 68,676 |
| Maintenance & Operations | 246,000 | 32,753 | 313,760 | 41,296 | 636,679 | 219,324 | 165,185 | 60,940 | 220,600 | 28,689 |
| TOTAL PARKS MAINTENANCE SERVICES | 1,500,700 | 264,332 | 1,078,418 | 197,680 | 1,289,729 | 354,975 | 518,913 | 137,157 | 511,816 | 97,365 |
| RECREATIONAL PROGRAMS | | | | | | | | | | |
| Salaries & Benefits | 29,500 | 38,180 | 159,375 | 45,444 | 94,884 | 38,368 | 63,426 | 7,900 | 94,934 | 44,668 |
| Maintenance & Operations | 37,600 | 2,834 | 19,130 | 4,204 | 17,626 | 1,896 | 54,010 | 485 | 61,995 | 34,190 |
| TOTAL RECREATIONAL PROGRAMS | 67,100 | 41,014 | 178,505 | 49,648 | 112,510 | 40,264 | 117,436 | 8,384 | 156,929 | 78,858 |
| POOL PROGRAMS | | | | | | | | | | |
| Salaries & Benefits | - | 29,214 | 28,713 | 25,436 | 28,713 | 26,777 | 8,972 | - | 28,863 | 24,958 |
| Maintenance & Operations | - | 3,064 | 11,450 | 7,486 | 10,800 | 479 | 3,775 | - | 10,800 | 2,090 |
| TOTAL POOL PROGRAMS | - | 32,278 | 40,163 | 32,922 | 39,513 | 27,256 | 12,747 | - | 39,663 | 27,048 |

City of Imperial

| | FY 2024 | | FY 2023 | | FY 2022 | | FY 2021 | | FY 2020 | |
|---|-------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|
| | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL |
| Q1 - QUARTER ENDING SEPTEMBER 30TH | | | | | | | | | | |
| SPECIAL EVENTS | | | | | | | | | | |
| Salaries & Benefits | 78,500 | 6,411 | 33,195 | 1,194 | 33,195 | 938 | 17,048 | - | 22,505 | 825 |
| Maintenance & Operations | 297,000 | 32,145 | 188,401 | 12,828 | 76,214 | 5,169 | 55,038 | (1,012) | 76,740 | 707 |
| TOTAL SPECIAL EVENTS | 375,500 | 38,556 | 221,596 | 14,023 | 109,409 | 6,107 | 72,086 | (1,012) | 99,245 | 1,532 |
| GRAND TOTAL | 19,614,700 | 3,363,083 | 14,143,972 | 3,066,090 | 14,289,358 | 2,959,233 | 10,150,829 | 2,322,967 | 10,455,318 | 2,250,118 |
| | 19,614,700 | 3,363,083 | 14,143,972 | 3,066,090 | 14,289,358 | 2,959,233 | 10,150,829 | 2,322,967 | 10,455,318 | 2,250,118 |
| | - | (0) | - | 0 | - | 0 | - | 0 | - | 0 |

| FY 2023-2024 BUDGET | FY 2023-2024 | Current | Hourly rate | FY 2024 SUPPLEMENTAL CHANGES | FY 2024 | Proposed | Proposed New | FY 2024 BUDGET | Filled | Vacant | FY 2024 |
|---|------------------|------------|---------------------------|--|-------------------|-------------------|---------------------|---|-------------------|--------------------|------------------|
| Council Approved Positions | FTE Count | Range/Step | w/COLA | Q1 Position Changes Requested | FTE Change | Range/Step | Hourly Rate | Q1 PROPOSED Positions | Allocation | Allocations | FTE Count |
| City Council | | | | | | | | | | | |
| City Council | 5.0 | | | | - | | | City Council | 5.0 | | 5.0 |
| City Clerk | 1.0 | | | | - | | | City Clerk | 1.0 | | 1.0 |
| Total City Council Positions | 6.0 | | | | - | | | | 6.0 | - | 6.0 |
| City Manager | | | | | | | | | | | |
| Public Records Analyst | 1.0 | | | | - | | | Public Records Analyst | 1.0 | | 1.0 |
| Assistant to the City Manager | 1.0 | | | | - | | | Assistant to the City Manager | | 1.0 | 1.0 |
| City Manager | 1.0 | | | | - | | | City Manager | 1.0 | | 1.0 |
| Executive Assistant | 1.0 | | | | - | | | Executive Assistant | 1.0 | | 1.0 |
| Total City Manager Positions | 4.0 | | | | - | | | | 3.0 | 1.0 | 4.0 |
| Human Resources | | | | | | | | | | | |
| Human Resources Manager | 1.0 | | | | - | | | Human Resources Manager | 1.0 | | 1.0 |
| Human Resources Specialist | 1.0 | | | | - | | | Human Resources Specialist | 1.0 | | 1.0 |
| Human Resources Analyst | 1.0 | | | | - | | | Human Resources Analyst | 1.0 | | 1.0 |
| Total Human Resources Positions | 3.0 | | | | - | | | | 3.0 | - | 3.0 |
| Administrative Services | | | | | | | | | | | |
| Administrative Services Director | 1.0 | | | | - | | | Administrative Services Director | | 1.0 | 1.0 |
| Finance Manager | 1.0 | | | | - | | | Finance Manager | 1.0 | | 1.0 |
| Accounting Technician | 1.0 | | | | - | | | Accounting Technician | 1.0 | | 1.0 |
| Accounting Assistant II | 2.0 | | | | - | | | Accounting Assistant II | 1.0 | 1.0 | 2.0 |
| Accounting Assistant III | 1.0 | | | | - | | | Accounting Assistant III | 1.0 | | 1.0 |
| Total Administrative Positions | 6.0 | | | | - | | | | 4.0 | 2.0 | 6.0 |
| Information Technology | | | | | | | | | | | |
| Information Technology Director | 1.0 | | | | - | | | Information Technology Director | 1.0 | | 1.0 |
| GIS Project Manager | 1.0 | | | | - | | | GIS Project Manager | | 1.0 | 1.0 |
| IT Technician III | 2.0 | | | | - | | | IT Technician III | 2.0 | | 2.0 |
| Administrative Assistant | 1.0 | | | | - | | | Administrative Assistant | 1.0 | | 1.0 |
| Total Information Technology Positions | 5.0 | | | | - | | | | 4.0 | 1.0 | 5.0 |
| FY 2023 BUDGET | FY 2023 | | | FY 2024 SUPPLEMENTAL CHANGES | FY 2024 | Proposed | Proposed New | FY 2024 BUDGET | Filled | Vacant | FY 2024 |
| Existing Positions | FTE Count | | Hourly rate w/COLA | Position Changes Requested | FTE Change | Range/Step | Hourly Rate | PROPOSED Positions | Allocation | Allocations | FTE Count |
| Police Department | | | | | | | | | | | |
| Chief of Police (Interim) | 1.0 | | | | - | | | Chief of Police (Interim) | 1.0 | | 1.0 |
| Police Captain | 1.0 | | | | - | | | Police Captain | 1.0 | | 1.0 |
| Sergeant | 5.0 | | | | - | | | Sergeant | 5.0 | | 5.0 |
| Corporal | 1.0 | | | | - | | | Corporal | 1.0 | | 1.0 |
| Corporal (Filled as Police Officer) | 1.0 | | | Reclass to Police Officer | - | 76/1 | \$29.53 | Police Officer | 1.0 | | 1.0 |
| Corporal | 1.0 | | | Reclass to Sergeant | - | 87/1 | \$38.74 | Sergeant | | 1.0 | 1.0 |
| Police Officer | 13.0 | | | | - | | | Police Officer | 13 | | 13.0 |
| Police Officer | - | | | New Police Officer (50% SRO/50% Traffic) | 1.0 | 76/1 | \$29.53 | Police Officer | | | 1.0 |
| Police Service Officer III | 3.0 | | | | - | | | Police Service Officer III | 3 | | 3.0 |
| Police Service Officer I | 1.0 | | | | - | | | Police Service Officer I | 1 | | 1.0 |
| Criminal Analyst | 1.0 | | | | - | | | Criminal Analyst | 1.0 | | 1.0 |
| Police Chief's Administrative Assistant | 1.0 | | | | - | | | Police Chief's Administrative Assistant | | 1.0 | 1.0 |
| Total Police Positions | 29.0 | | | | 1.0 | | | | 27.0 | 2.0 | 30.0 |
| Public Services | | | | | | | | | | | |
| Public Services Director | 1.0 | | | | - | | | Public Services Director | 1.0 | | 1.0 |
| Public Services Manager | 1.0 | | | | - | | | Public Services Manager | | 1.0 | 1.0 |
| Public Services Foreman | 1.0 | | | | - | | | Public Services Foreman | 1.0 | | 1.0 |
| Management Analyst | 1.0 | | | | - | | | Management Analyst | 1.0 | | 1.0 |
| Lead Equipment Mechanic | 1.0 | | | | - | | | Lead Equipment Mechanic | 1.0 | | 1.0 |
| Equipment Mechanic | 1.0 | | | | - | | | Equipment Mechanic | 1.0 | | 1.0 |
| Maintenance Electrician | 1.0 | | | | - | | | Maintenance Electrician | 1.0 | | 1.0 |

| | | | | | | | | | | | |
|---------------------------------------|-----------|--|--------------------|------------------------------|------------|------------|----------------------------------|--------------------------------------|------------|-------------|-----------|
| General Maintenance Technician I | 1.0 | | | - | | | General Maintenance Technician I | 1.0 | | 1.0 | |
| Building Services Worker | 1.0 | | | - | | | Building Services Worker | 1.0 | | 1.0 | |
| Crew Leader | 1.0 | | | - | | | Crew Leader | 2.0 | | 1.0 | |
| General Maintenance III | 3.0 | | | - | | | General Maintenance III | 3.0 | | 3.0 | |
| General Maintenance II | 1.0 | | | - | | | General Maintenance II | 1.0 | | 1.0 | |
| General Maintenance I | 4.0 | | | - | | | General Maintenance I | 4.0 | | 4.0 | |
| Total Public Services Positions | 18.0 | | | - | | | | 18.0 | 1.0 | 18.0 | |
| | | | | | | | | | | | |
| FY 2023 BUDGET | FY 2023 | | | FY 2024 SUPPLEMENTAL CHANGES | FY 2024 | Proposed | Proposed New | FY 2024 BUDGET | Filled | Vacant | FY 2024 |
| Existing Positions | FTE Count | | Hourly rate w/COLA | Position Changes Requested | FTE Change | Range/Step | Hourly Rate | PROPOSED Positions | Allocation | Allocations | FTE Count |
| | | | | | | | | | | | |
| Community Development | | | | | | | | | | | |
| Planning Commissioner | 5.0 | | | - | | | | Planning Commissioner | 5.0 | | 5.0 |
| Community Development Director | 1.0 | | | - | | | | Community Development Director | 1.0 | | 1.0 |
| Project Manager | 1.0 | | | - | | | | Project Manager | 1.0 | | 1.0 |
| Administrative Assistant | 1.0 | | | - | | | | Administrative Assistant | 1.0 | | 1.0 |
| Building Inspector I | 1.0 | | | - | | | | Building Inspector I | 1.0 | | 1.0 |
| Code Enforcement Inspector | 1.0 | | | - | | | | Code Enforcement Inspector | 1.0 | | 1.0 |
| Planner I | 1.0 | | | - | | | | Planner I | 1.0 | | 1.0 |
| Engineer Tech/Inspector | 1.0 | | | - | | | | Engineer Tech/Inspector | 1.0 | | 1.0 |
| Community Development Technician | 1.0 | | | - | | | | Community Development Technician | 1.0 | | 1.0 |
| Organic Waste Monitor | 0.5 | | | - | | | | Organic Waste Monitor | 0.5 | | 0.5 |
| Total Community Development Positions | 13.5 | | | - | | | | | 13.5 | - | 13.5 |
| | | | | | | | | | | | |
| Library | | | | | | | | | | | |
| Community Services Director (Vacant) | 1.0 | | | - | | | | Community Services Director (Vacant) | | 1.0 | 1.0 |
| Library Administrator | 1.0 | | | - | | | | Library Administrator | 1.0 | | 1.0 |
| Librarian | 1.0 | | | - | | | | Librarian | 1.0 | | 1.0 |
| Literacy Coordinator | 1.0 | | | - | | | | Literacy Coordinator | 1.0 | | 1.0 |
| Library Technician | 1.0 | | | - | | | | Library Technician | 1.0 | | 1.0 |
| Library Assistant I | 2.0 | | | - | | | | Library Assistant I | 2.0 | | 2.0 |
| Literacy Coordinator PT | 1.0 | | | - | | | | Literacy Coordinator PT | 1.0 | | 1.0 |
| Library Page PT | 0.5 | | | - | | | | Library Page PT | 0.5 | | 0.5 |
| Total Library Services Positions | 8.5 | | | - | | | | | 7.5 | 1.0 | 8.5 |
| | | | | | | | | | | | |
| FY 2023 BUDGET | FY 2023 | | | FY 2024 SUPPLEMENTAL CHANGES | FY 2024 | Proposed | Proposed New | FY 2024 BUDGET | Filled | Vacant | FY 2024 |
| Existing Positions | FTE Count | | Hourly rate w/COLA | Position Changes Requested | FTE Change | Range/Step | Hourly Rate | PROPOSED Positions | Allocation | Allocations | FTE Count |
| | | | | | | | | | | | |
| Parks & Recreation | | | | | | | | | | | |
| Parks & Recreation Director | 1.0 | | | - | | | | Parks & Recreation Director | 1.0 | | 1.0 |
| Special Events Coordinator | 1.0 | | | - | | | | Special Events Coordinator | 1.0 | | 1.0 |
| Recreation Coordinator | 1.0 | | | - | | | | Recreation Coordinator | 1.0 | | 1.0 |
| Recreation Specialist | 3.0 | | | - | | | | Recreation Specialist | 1.0 | 2.0 | 3.0 |
| Administrative Assistant | 1.0 | | | - | | | | Administrative Assistant | 1.0 | | 1.0 |
| Crew Leader Parks | 1.0 | | | - | | | | Crew Leader Parks | 1.0 | | 1.0 |
| Park Maintenance Worker III | 2.0 | | | - | | | | Park Maintenance Worker III | 2.0 | | 2.0 |
| Park Maintenance Worker II | 4.0 | | | - | | | | Park Maintenance Worker II | 4.0 | | 4.0 |
| Park Maintenance Worker I | 4.0 | | | - | | | | Park Maintenance Worker I | 4.0 | | 4.0 |
| Lifeguard/Rec Leaders 25 PT | 13.0 | | | - | | | | Lifeguard/Rec Leaders 25 PT | 13.0 | | 13.0 |
| Total Parks & Recreation Positions | 31.0 | | | - | | | | | 29.0 | 2.0 | 31.0 |
| | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Water Plant Chief Operator | 1.0 | | | - | | | | Water Plant Chief Operator | 1.0 | | 1.0 |
| Water Treatment Operator III | 3.0 | | | - | | | | Water Treatment Operator III | 3.0 | | 3.0 |
| Water Treatment Operator II | 1.0 | | | - | | | | Water Treatment Operator II | 1.0 | | 1.0 |
| Distribution Utility Worker II | 1.0 | | | - | | | | Distribution Utility Worker II | 1.0 | | 1.0 |
| Distribution Utility Worker I | 1.0 | | | - | | | | Distribution Utility Worker I | 1.0 | | 1.0 |
| General Maintenance III | 2.0 | | | - | | | | General Maintenance III | 2.0 | | 2.0 |
| General Maintenance II | 1.0 | | | - | | | | General Maintenance II | 1.0 | | 1.0 |
| Total Water Positions | 10.0 | | | - | | | | | 10.0 | - | 10.0 |
| | | | | | | | | | | | |
| FY 2023 BUDGET | FY 2023 | | | FY 2024 SUPPLEMENTAL CHANGES | FY 2024 | Proposed | Proposed New | FY 2024 BUDGET | Filled | Vacant | FY 2024 |

| Existing Positions | FTE Count | Hourly rate w/COLA | Position Changes Requested | FTE Change | Range/Step | Hourly Rate | PROPOSED Positions | Allocation | Allocations | FTE Count |
|------------------------------------|--------------|--------------------|----------------------------|------------|------------|-------------|---------------------------------|--------------|-------------|--------------|
| Wastewater | | | | | | | | | | |
| Wastewater Plant Chief Operator | 1.0 | | | - | | | Wastewater Plant Chief Operator | 1.0 | | 1.0 |
| Wastewater Operator III | 1.0 | | | - | | | Wastewater Operator III | 1.0 | | 1.0 |
| Wastewater Operator II | 1.0 | | | - | | | Wastewater Operator II | 1.0 | | 1.0 |
| Wastewater Operator I | 2.0 | | | - | | | Wastewater Operator I | 2.0 | | 2.0 |
| General Maintenance III | 1.0 | | | - | | | General Maintenance III | 1.0 | | 1.0 |
| General Maintenance I | 1.0 | | | - | | | General Maintenance I | 1.0 | | 1.0 |
| Total Wastewater Positions | 7.0 | | | - | | | | 7.0 | - | 7.0 |
| GRAND TOTAL ALL DEPARTMENTS | 141.0 | | | 1.0 | | | | 132.0 | 10.0 | 142.0 |

CITY OF IMPERIAL - Q1 QUARTERLY BUDGET UPDATE

GENERAL FUND REVENUE SUMMARY

| TOP REVENUES IN THE GENERAL FUND | | | | | | | | |
|--------------------------------------|-------------------|------------------|-------------------|------------------|-------------------|----------------|-------------------|----------------|
| REVENUES | FY 2024 | | FY 2023 | | FY 2022 | | FY 2021 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| Fund: 01 - GENERAL FUND | | | | | | | | |
| TOTAL PROPERTY TAXES | 2,105,200 | 16,395 | 1,926,846 | 16,964 | 1,492,392 | 9,152 | 1,492,392 | 14,534 |
| 01-000-4120 SALES TAX | 3,419,100 | 523,657 | - | 646,625 | 2,597,436 | 242,520 | 1,943,000 | 157,734 |
| TOTAL CANNBIS TAX | 765,000 | 43,093 | 750,000 | 10,038 | 484,000 | (900) | 368,000 | 55,835 |
| 01-000-4130 FRANCHISES | 360,000 | 94,458 | 250,000 | 85,804 | 250,000 | 47,853 | 250,000 | 35,648 |
| 01-000-4140 TRANSIENT OCCUPANCY TAX | 350,000 | 97,505 | 35,000 | 33,241 | 20,000 | - | 20,000 | (14,396) |
| 01-000-4210 BUSINESS LICENSES | 66,300 | 4,741 | 65,000 | 4,760 | 60,000 | 3,974 | 55,000 | 2,627 |
| COMMUNITY DEVELOPMENT PERMITS & FEES | 622,500 | 350,973 | 600,000 | 58,364 | 565,000 | 122,168 | 590,000 | 149,259 |
| 01-000-4330 UTILITY PENALTIES | 168,300 | 45,843 | 100,000 | 44,398 | - | 30,266 | 125,000 | 25,370 |
| 01-000-4410 MOTOR VEHICLE IN LIEU | 2,173,800 | - | 2,131,142 | - | 1,757,357 | - | 1,757,357 | - |
| 01-000-4508 CFD SERVICE FEE | 100,000 | - | 100,000 | - | 100,000 | - | 100,000 | - |
| SOLID WASTE & RELATED REVENUES | 2,142,600 | 485,514 | 1,817,000 | 441,359 | 1,537,004 | 141,903 | 1,244,880 | 262,851 |
| PARKS & RECREATION FEES | 60,000 | 11,071 | 36,800 | 7,196 | 36,500 | 11,748 | 36,500 | 150 |
| 01-000-4610 INTEREST EARNED | 490,000 | 59,951 | 6,000 | 2,494 | 6,500 | 671 | 6,500 | 671 |
| 01-000-4910 OPERATING TRANSFERS IN | 5,991,000 | 1,496,500 | 1,946,558 | - | 4,391,878 | - | 1,363,797 | - |
| TOTAL REVENUES GENERAL FUND | 19,623,200 | 3,379,139 | 10,776,620 | 1,376,643 | 14,087,588 | 699,553 | 10,149,367 | 728,682 |

| TOP 5 REVENUES IN THE GENERAL FUND | | | | | | | | |
|------------------------------------|-------------------|------------------|-------------------|------------------|-------------------|----------------|-------------------|----------------|
| | FY 2024 | | FY 2023 | | FY 2022 | | FY 2021 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| 01-000-4910 OPERATING TRANSFERS IN | 5,991,000 | 1,496,500 | 1,946,558 | - | 4,391,878 | - | 1,363,797 | - |
| 01-000-4120 SALES TAX | 3,419,100 | 523,657 | - | 646,625 | 2,597,436 | 242,520 | 1,943,000 | 157,734 |
| 01-000-4410 MOTOR VEHICLE IN LIEU | 2,173,800 | - | 2,131,142 | - | 1,757,357 | - | 1,757,357 | - |
| SOLID WASTE & RELATED REVENUES | 2,142,600 | 485,514 | 1,817,000 | 441,359 | 1,537,004 | 141,903 | 1,244,880 | 262,851 |
| TOTAL PROPERTY TAXES | 2,105,200 | 16,395 | 1,926,846 | 16,964 | 1,492,392 | 9,152 | 1,492,392 | 14,534 |
| TOTAL REVENUES GENERAL FUND | 19,623,200 | 3,379,139 | 10,776,620 | 1,376,643 | 14,087,588 | 699,553 | 10,149,367 | 728,682 |
| Top 5 Revenues | 15,831,700 | 2,522,066 | 7,821,546 | 1,104,948 | 11,776,067 | 393,575 | 7,801,426 | 435,119 |
| | | 81% | | 73% | | 84% | | 77% |

CITY OF IMPERIAL - Q1 QUARTERLY BUDGET UPDATE

GENERAL FUND REVENUE SUMMARY

| FY 2020 | |
|-------------------|------------------|
| Budget | Actual |
| 1,738,243 | 19,729 |
| 2,204,964 | 131,544 |
| - | - |
| 265,000 | 14,283 |
| 26,000 | - |
| 55,000 | 7,595 |
| 590,000 | 117,542 |
| 100,000 | 33,426 |
| 1,637,565 | - |
| 100,000 | 25,000 |
| 1,244,880 | 234,820 |
| 68,000 | 27,278 |
| 6,500 | 671 |
| 1,648,647 | 316,065 |
| 10,312,690 | 1,027,833 |

| FY 2020 | |
|-------------------|------------------|
| Budget | Actual |
| 1,648,647 | 316,065 |
| 2,204,964 | 131,544 |
| 1,637,565 | - |
| 1,244,880 | 234,820 |
| 1,738,243 | 19,729 |
| 10,312,690 | 1,027,833 |
| 8,474,299 | 702,157 |
| 82% | |