Imperial City Council

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

AGENDA

Regular Meeting of the Imperial City Council

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

August 20, 2025

Closed Session at 06:00 pm
Open Session at 07:00 pm

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

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

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

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

6:00 P.M. CLOSED SESSION

ROLL CALL

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

CITY COUNCIL ADJOURNS INTO CLOSED SESSION

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

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant exposure to litigation - G.C §54956.9 (d)(2)
Number of Cases: 1

EXISTING LITIGATION G.C §54959.9(d)(1)
City of Imperial vs. PCG Mayfield, LP, Imperial County Superior Court Case No. ECU000568

7:00 P.M. REGULAR MEETING

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

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

CITY ATTORNEY REPORT ON CLOSED SESSION

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

A. PRESENTATIONS:

A-1. Certificate of Recognition for Noah Larios.

A-2. Voter's Choice Act presentation by the Imperial County Registrar of Voters.

A-3. GIS projects report by Ramiro Ramos, GIS Project Manager.

B. CONSENT AGENDA: All items appearing under the "Consent Agenda" will be acted upon by the City Council with one motion without discussion. Should any Council member or other person request that any item be considered separately, that item will then be taken up at the time as determined by the Mayor.

B-1. Approval of Warrants Report.
B-2. Approval of City Council Regular Meeting minutes for August 6, 2025.
B-3. Approve Support Letter regarding Investments in Climate Safe Infrastructure.

C. ACTION ITEMS (DISCUSSION/ACTION):

C-1. Designation of a voting delegate and up to two alternates for the League of CA Cities Annual Conference and Expo, October 8-10, 2025.

Presenter: Dennis H. Morita, City Manager
Recommendation: Appoint a voting delegate and two alternates for the League of CA Cities Annual Conference and General Assembly on October 8-10, 2025.

C-2. Accept the CA Irving Paving Project as complete and authorize staff to record the Notice of Completion.

Presenter: Tony Lopez, Parks & Recreation Director
Recommendation: Accept the CA Irving Paving Project as complete and authorize staff to record the Notice of Completion and release payment of 5% retention.

C-3. Adopt Resolution No. 2025-45, approving the 2025 Service Area Plan as recommended by the Planning Commission.

Presenter: Yvonne Cordero, Planner
Recommendation: Adopt Resolution No. 2025-45, A RESOLUTION APPROVING THE 2025 SERVICE AREA PLAN PREPARED FOR THE IMPERIAL COUNTY LOCAL AGENCY FORMATION COMMISSION (LAFCO).

D. REPORTS:

D-1. Department Reports
D-2. City Manager Report
D-3. Mayor and Councilmember Reports

ADJOURNMENT: The next regular meeting of the Imperial City Council will be held on Wednesday, September 3, 2025.

B-1

Check Register Report

Date: 08/13/2025
Time: 4:28 pm
Page: 1

CITY OF IMPERIAL BANK: US BANK

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126779	07/30/25	Printed			8772	PYRAMID CONSTRUCTION &	25209R 84045	6,098.36
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126782	07/31/25	Reconciled		08/05/25	5956	AMAZON CAPITAL SERVICES	1C37-T6KT-WV7Y 83585	3,346.86
126783	07/31/25	Reconciled		08/12/25	4400	BABCOCK LABORATORIES, INC.	CF50180-8203 84198	1,293.18
126784	07/31/25	Reconciled		08/06/25	674	BRENNTAG	BPI524462 84451	10,623.46
126785	07/31/25	Reconciled		08/05/25	6286	BURKE, WILLIAMS & SORENSEN, LL	347245 84401	1,151.50
126786	07/31/25	Reconciled		08/11/25	514	CORE & MAIN LP	X259204 84466	6,743.99
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126789	07/31/25	Reconciled		08/06/25	3975	SEAL MASTER OF SOUTHERN	86823 84463	754.14
126790	07/31/25	Reconciled		08/04/25	4569	SIERRA MATERIAL TESTING	2288 84194	12,380.00
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126950	08/07/25	Printed			8780	ARIANNA WILLIAMS	SCHOLARSHIP 6/9-8/15/25 84380	1,500.00
126951	08/07/25	Printed			8785	ASTRID MADRIGAL	9988-3108/498 TRESHILL #220	173.84
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126971	08/07/25	Printed			8773	EUNICE RAY	9825-0254/676 LAS DUNAS	9.00
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126973	08/07/25	Printed			5134	FORENSIC DRUG TESTING SERVICES	2025-2616 84406	188.95
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126991	08/07/25	Printed			8644	JESSICA HURTADO	8/8/25	394.62
126992	08/07/25	Printed			8783	JON DAVIS	9925-0321/625 DUNAS	150.98
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126997	08/07/25	Printed			1647	LA BRUCHERIE IRRIGATION SUPPLY	307922C 84559	796.95
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127046	08/07/25	Printed			2008	UNITED PARCEL SERVICE	Y00924295 8/1/25	86.74
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127055	08/13/25	Printed			2901	KIMBALL MIDWEST	103401941 84510	96.07
127057	08/13/25	Printed			7687	LAW OFFICE OF KATHERINE TURNER	JUNE 2025 84209	72,000.00
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127081	08/13/25	Printed			1132	COMPUTERSHARE CORPORATE	IMPESAV716ST 9/1/25 84609	240,378.51
127082	08/13/25	Printed			1132	COMPUTERSHARE CORPORATE	IMPE715SPRING 9/1/25 84609	314,361.25
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127086	08/13/25	Printed			4229	CSULB FOUNDATION	J. SCHAFFER C45-940 84321	325.00
127087	08/13/25	Printed			8601	DARIO SALAZAR	REIMBURSEMENT-#SO-SD101227 84313	80.00
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127090	08/13/25	Printed			8064	ENTERPRISE FLEET MANAGEMENT,	575205A-080525 84605	13,478.00
127091	08/13/25	Printed			019	FERGUSON ENTERPRISES, LLC	5599345 84538	326.74
127092	08/13/25	Printed			710	GRAINGER	9569824239 84518	854.98
127093	08/13/25	Printed			8490	GUARDIAN ALLIANCE TECHNOLOGIES	29774 84314	65.00
127094	08/13/25	Printed			4271	HUMANE SOCIETY OF IMPERIAL	JULY 2025 84316	70.00
127095	08/13/25	Printed			6301	IMPERIAL BRATTON, LP	6TH CFD DISB PYMT- BRATTON 84604	40,000.00
127096	08/13/25	Printed			4264	IMPERIAL IRRIGATION DISTRICT	3139598 8/11/25	7,870.00
127097	08/13/25	Printed			1336	IMPERIAL LANDFILL- 4136	4136-000022542 Sludge 7/17-31 84514	3,522.07
127098	08/13/25	Printed			221	IMPERIAL PRINTERS	25-2045 84566	420.23
127099	08/13/25	Printed			3187	IMPERIAL TRUSS & LUMBER CO.	B77900 84525	217.17
127100	08/13/25	Printed			350	IMPERIAL VALLEY PAINT CENTER	403628B 84567	3,678.34
127101	08/13/25	Printed			5033	INFO SEND INC.	290946 84607	1,901.78
127102	08/13/25	Printed			6472	INGRAM LIBRARY SERVICES	89643001 83936	890.22
127103	08/13/25	Printed			8795	JOSE ESPINOZA	9992-0800/516 S G	125.79
127104	08/13/25	Printed			3245	JUPITER VENTURES I, LP	10TH CFD DISB PYMT- MONTERREY 84603	70,000.00
127105	08/13/25	Printed			868	K-C WELDING & RENTALS, INC.	215096 84564	871.27
127106	08/13/25	Printed			2901	KIMBALL MIDWEST	103620213 84536	236.08
127107	08/13/25	Printed			1647	LA BRUCHERIE IRRIGATION SUPPLY	308140C 84565	440.18
127108	08/13/25	Printed			1996	LEE TIRE CO.	406444 84523	171.17
127109	08/13/25	Printed			8790	MARIO SORIANO	9222-0042/605 DAWN	228.48
127110	08/13/25	Printed			8791	MIGUEL RUBIO	9985-0775/320 N G#102	142.28
127111	08/13/25	Printed			8617	MOISES M. MURILLO	8/14/2025 CAPE TRAINING	64.50
127112	08/13/25	Printed			776	MOSS, LEVY & HARTZHEIM LLP	17650 84606	25,000.00
127113	08/13/25	Printed			8669	NAPA AUTO PARTS	568544 84524	992.84
127114	08/13/25	Printed			4481	O'REILLY	2687-157152 84532	365.25
127115	08/13/25	Printed			8682	PAUL LONGORIA	JULY 2025 84215	2,002.50
127116	08/13/25	Printed			4562	PET WASTE ELIMINATOR	43443573 84568	840.45
127117	08/13/25	Printed			8516	QUICK QUACK CAR WASH	ARB230453 84315	360.81
127118	08/13/25	Printed			8792	R A BATCHELOR CO.	12231 84512	3,575.00
127119	08/13/25	Printed			8796	RAFAEL MARTINEZ	9523-0160/686 GRANITE	97.32
127120	08/13/25	Printed			3843	RETURN TO WORK PARTNERS INC	28495 84410	1,184.00
127121	08/13/25	Printed			8797	ROSALBA LIZARRAGA	9983-0960/510 S IMPERIAL	159.95
127122	08/13/25	Printed			3526	RSD	3346500-00 84519	71.92
127123	08/13/25	Printed			1239	SHERWIN-WILLIAMS	9059-3 84517	399.84
127124	08/13/25	Printed			8532	TYLER BRINKERHOFF	007 84214	1,800.00
127125	08/13/25	Printed			6883	ULINE	195970313 84529	560.73
127126	08/13/25	Printed			1100	USA BLUEBOOK	INV00768218 84528	229.36
127127	08/13/25	Printed			8626	VISION TRAFFIC CONTROL INC.	917 84535	2,165.00

Total Checks: 187 **Checks Total (excluding void checks): 4,355,613.45**

CITY OF IMPERIAL BANK: US BANK

Check Number	Check Date	Status	Void/Stop Date	Reconcile Date	Vendor Number	Vendor Name	Check Description	Amount
					Total Payments: 187		**Bank Total (excluding void checks):**	**4,355,613.45**
					Total Payments: 187		**Grand Total (excluding void checks):**	**4,355,613.45**

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

MINUTES

Regular Meeting of the Imperial City Council

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

August 6, 2025
Closed Session at 06:00 pm
Open Session at 07:00 pm

6:00 P.M. CLOSED SESSION

CALLED TO ORDER: The meeting was called to order at 6:02 p.m.

ROLL CALL: Council Member Mendoza, Mayor Pro Tem Obeso-Martinez, Mayor Tucker, City Manager Morita, Assistant to the City Manager Garcia, and Attorney Turner.

Council Member Amparano arrived at 6:09 p.m.

ABSENT: Council Member Burnworth

PUBLIC COMMENT FOR CLOSED SESSION ITEMS ONLY: Andrew Rauch was present to make a public comment regarding property during a closed session.

CONFERENCE WITH LEGAL COUNSEL:

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant exposure to litigation - G.C §54956.9 (d)(2)
Number of Cases: 2

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

7:00 P.M. REGULAR MEETING

CALL TO ORDER: Mayor Tucker called the meeting to order at 7:06 p.m.

ROLL CALL: Council Members Amparano, Mendoza, Mayor Pro Tem Obeso-Martinez, and Mayor Tucker

ABSENT: Mayor Pro Tem Obeso-Martinez

PLEDGE OF ALLEGIANCE: The Pledge of Allegiance was led by Obeso-Martinez.

ADJUSTMENTS TO THE AGENDA: None

CITY ATTORNEY REPORT ON CLOSED SESSION: The City Attorney, Turner, stated that direction was given to Labor Negotiators and the City Council for Anticipated Litigation.

PUBLIC COMMENT:
Daniel Schleyer, Police Officer, was present to let the public know about the Summer Bash.

A. PRESENTATION:

A-1. Recognition for outgoing Planning Commission board member Rebecca Terrazas-Baxter.

A-2. Imperial Police Department Cadet Program presentation by Officer Carmen Fierro.

A-3. Imperial Valley Transit Ride Modifications presentation by ICTC Executive Director David Aguirre.

B. INFORMATIONAL (NO ACTION)

B-1. Planning Commission Appointment by Mayor Pro-Tem Obeso-Martinez.

Viridiana Rosales-Trujillo was appointed to the Planning Commission.

C. CONSENT AGENDA:

C-1. Approval of Warrants Report.
C-2. Approval of City Council Regular Meeting minutes for July 16, 2025.
C-3. Award RFP 2025-11 to Southstar Engineering & Consulting Inc. for labor compliance services for the Aten Blvd Sidewalk Installation project between Progress Trail and Old SR-86.
C-4. Approve a professional services agreement with 2K Tower Services, LLC for an additional one-year term.
C-5. Approve a professional services agreement with Code Exxperts for an additional one-year term.
C-6. Approve Community Facilities District partial fund disbursement Request No. 1-2018 from Bratton CFD 2004-3.
C-7. Approve Community Facilities District partial fund disbursement Request No. 1-2018 from Monterrey Park CFD 2006-1.
C-8. Authorization to reject claim CW File No. CJP-3054536 J. Velazco as recommended by Carl Warren.

Moved by Amparano, seconded by Mendoza, to approve the Consent Agenda.
AYES: Amparano, Mendoza, and Tucker
NOES: None
ABSTAIN: Obeso-Martinez
ABSENT: Burnworth
MOTION CARRIES: 3-0-1

D. ACTION ITEMS (DISCUSSION/ACTION):

D-1. Adopt Resolution No. 2025-46, approving the purchase of a 2024 Pierce Enforcer Fire Engine.

Presenter: Victor Manriquez, Administrative Services Director
Recommendation: Approve the purchase of a fire engine and adopt Resolution No. 2025-46, A RESOLUTION APPROVING THE FINANCING FOR A NEW FIRE ENGINE DURING FISCAL YEAR ENDING JUNE 30, 2026.

Moved by Amparano, seconded by Obeso-Martinez, to approve Resolution No. 2025-46.
AYES: Amparano, Mendoza, Obeso-Martinez and Tucker
NOES: None
ABSTAIN: None
ABSENT: Burnworth
MOTION CARRIES: 4-0

D-2. Approve expenditure plan and resolutions accepting the 2023-2024 State Citizen's Option for Public Safety (COPS) allocation funding.

Presenter: Aaron Reel, Police Chief
Recommendation:
1. Adopt Resolution No. 2025-43, APPROVING THE ACCEPTANCE OF STATE CITIZENS OPTIONS FOR PUBLIC SAFETY (COPS) PROGRAM FUNDING FOR FISCAL YEAR 2023-2024.
2. Adopt Resolution No. 2025-44, APPROVING THE ACCEPTANCE OF STATE CITIZENS OPTIONS FOR PUBLIC SAFETY (COPS) PROGRAM FUNDING FISCAL YEAR 2023-2024 (GROWTH)

Moved by Mendoza, seconded by Amparano, to approve Resolution No. 2025-43 and Resolution No. 2025-44.
AYES: Amparano, Mendoza, Obeso-Martinez and Tucker
NOES: None
ABSTAIN: None
ABSENT: Burnworth
MOTION CARRIES: 4-0

D-3. Approve and adopt the revised job description for Building and Code Enforcement Supervisor and replace the current job description.

Presenter: Kristen Smith, Human Resources Manager

Recommendation: Approve and adopt the revised job description for Building and Code Enforcement Supervisor and replace the current job description.

Moved by Obeso-Martinez, seconded by Mendoza, to approve and adopt the revised job description for Building and Code Enforcement Supervisor and replace the current job description.
AYES: Mendoza, Obeso-Martinez and Tucker
NOES: Amparano
ABSTAIN: None
ABSENT: Burnworth
MOTION CARRIES: 3-1

D-4. Approve and adopt the revised job description for Fleet and Facilities Supervisor and replace the current job description.

Presenter: Kristen Smith, Human Resources Manager
Recommendation: Approve and adopt the revised job description for Fleet and Facilities Supervisor and replace the current job description.

Moved by Mendoza, seconded by Obeso-Martinez, to approve and adopt the revised job description for Fleet and Facilities Supervisor and replace the current job description.
AYES: Mendoza, Obeso-Martinez and Tucker
NOES: Amparano
ABSTAIN: None
ABSENT: Burnworth
MOTION CARRIES: 3-1

D-5. Authorization to delete one (1) vacant full-time allocation and job classification for Project Manager and approve a budget amendment to add and fund one (1) full-time Community Development Project Manager.

Presenter: Kristen Smith, Human Resources Manager
Recommendation:
1. Authorization to delete one (1) vacant full-time allocation and job classification for Project Manager
2. Approve and adopt the job description for Community Development Project Manager.
3. Approve a budget amendment to add and fund one (1) full-time allocation for Community Development Project Manager.

Moved by Obeso-Martinez, seconded by Mendoza, to approve and authorize to delete one (1) vacant full-time allocation and job classification for Project Manager. Approve and adopt the job description for Community Development Project Manager. Approve a budget amendment to add and fund one (1) full-time allocation for Community Development Project Manager.
AYES: Mendoza, Obeso-Martinez and Tucker
NOES: Amparano
ABSTAIN: None
ABSENT: Burnworth
MOTION CARRIES: 3-1

D-6. Authorization to delete one (1) vacant full-time allocation for Police Services Officer I and approve a budget amendment to add and fund one (1) full-time allocation of Animal Control Officer.

Presenter: Kristen Smith, Human Resources Manager
Recommendation:

1. Authorization to delete one (1) vacant full-time allocation for Police Services Officer I.
2. Approve and adopt the job description for Animal Control Coordinator.
3. Approve a budget amendment to add and fund one (1) full-time allocation for Animal Control Officer.

Moved by Obeso-Martinez, seconded by Mendoza, to approve and authorize to delete one (1) vacant full-time allocation for Police Services Officer I. Approve and adopt the job description for Animal Control Coordinator. Approve a budget amendment to add and fund one (1) full-time allocation for Animal Control Officer.

AYES: Amparano, Mendoza, Obeso-Martinez and Tucker
NOES: None
ABSTAIN: None
ABSENT: Burnworth
MOTION CARRIES: 4-0

E. REPORTS:

E-1. Departments reported on their activities since the last city council meeting.
E-2. City Manager Report: None
E-3. The mayor and council members have reported on their activities since the last city council meeting and upcoming events.

ADJOURNMENT:

Seeing no further business before the Council, Mayor Tucker ended this meeting at 8:35 p.m. and adjourned until the next council meeting on August 20, 2025, at 7:00 p.m.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the city of Imperial, California, this 20th day of August 2025.

KRISTINA SHIELDS
City Clerk

Agenda Item No. B-3

DATE SUBMITTED	08/12/2025	COUNCIL ACTION	(X)
SUBMITTED BY	City Manager	PUBLIC HEARING REQUIRED	( )
DATE ACTION REQUIRED	8/20/25	RESOLUTION	( )
		ORDINANCE 1ST READING	( )
		ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	( )

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/ACTION:

1. Authorize the City Council to submit a letter of support on the reauthorization of the Cap-and-Trade program with focused investments in climate-resilient, job-creating, and community-benefiting infrastructure.

DEPARTMENT INVOLVED:

BACKGROUND/SUMMARY:

The City of Imperial urges state legislators to prioritize climate-safe infrastructure investments during the reauthorization of the Cap-and-Trade program. The city supports targeted funding that reduces greenhouse gas emissions, enhances climate resilience, and creates well-paying jobs while maintaining affordability for consumers. Imperial emphasizes that these investments align with its goals of sustainable development, agricultural support, wildfire mitigation, transit-oriented growth, and flood resilience. The city urges that Cap-and-Trade reauthorization prioritize effectiveness, accountability, and affordability.

FISCAL IMPACT:
No fiscal impact.

FINANCE INITIALS: VMS

STAFF RECOMMENDATION:

DEPT. INITIALS:

MANAGER'S RECOMMENDATION: approve

CITY MANAGER's INITIALS: Dtm

MOTION:

SECONDED:
AYES:
NAYES:
ABSENT:

APPROVED ( ) REJECTED ( )
DISAPPROVED ( ) DEFERRED ( )

REFERRED TO:

CITY COUNCIL
James Tucker – Mayor
Ida Obeso-Martinez – Mayor Pro-Tem
Stacy Mendoza – Councilmember
Katie Burnworth – Councilmember
Robert Amparano – Councilmember

CITY CLERK
Kristina M. Shields

CITY MANAGER
Dennis H. Morita

CITY ATTORNEY
Katherine Turner

August 20, 2025

The Honorable Monique Limon
1021 O Street, Room 7610
Sacramento, CA 95814

The Honorable Jacqui Irwin
1021 O Street, Room 6220
Sacramento, CA 95814

RE: Support Cap & Trade Reauthorization By Prioritizing Investments in Climate Safe Infrastructure

Dear Senator Limon and Assemblymember Irwin,

On behalf of the City of Imperial, we write to you today to encourage legislators to prioritize climate safe infrastructure improvements as you reauthorize and improve the Cap-and-Trade program.

We support investments in physical and natural infrastructure proven to reduce the greatest amount of greenhouse gas emissions, make California safer and more resilient to the impacts of climate change, while supporting good paying middle class jobs. We also encourage you to keep affordability in mind and ensure that reauthorization does not increase taxes or fees that are ultimately paid by consumers in the form of higher cost of living.

Climate change and extreme weather are here already. We need an improved Cap-and-Trade program that prioritizes effectiveness and accountability while preserving affordability.

While there are many programs that the current program funds that are deserving of consideration, we believe that continuous investments in the following priorities will deliver the most benefits to California achieving its greenhouse gas reduction goals while also delivering tangible benefits to Californians that improve their day-to-day lives.

State and Regional Clean Transit Infrastructure

- Fund capital projects of regional significance with funds to be used to support the buildout of an integrated rail network
- Invest in local and regional transit agencies to support the recovery, stabilization, and growth of transit and rail service statewide, including capital expansions, ZEV transition, and operations and maintenance.

Clean Local Transportation Infrastructure

- Prioritize new funding for local governments to safely implement green transportation infrastructure, including:
    - Hydrogen and EV charging infrastructure
    - Support for local Active Transportation Infrastructure
    - Funding for local government and transit clean fleet compliance
    - Develop network of regional VMT mitigation banks to offset local transportation project costs

State Wildfire Resilience Infrastructure

- Dedicate funding for high wildfire risk counties, including:
    - Firefighting capital infrastructure, fire engine procurement and training for local fire agencies, and mobile equipment management
    - Statewide wildfire fuel mitigation projects, including landscape-scale reforestation, fuels reduction, pest management, prescribed fire, and forest biomass utilization
    - Public safety emergency water supply infrastructure
    - Wood Products and Bioenergy grants and workforce development, including using GGRF funds to cover above-market cost of producing bioenergy
    - Expansion of local fire evacuation routes including community fire planning and preparedness and wildfire response and readiness

Local Land Use Infrastructure to Support High Density and Infill Development

- Invest in local, rural and regional governments to support projects consistent with a sustainable communities strategy, including:
    - Funding for local infrastructure around Transit Oriented Development
    - Conversion of underutilized urban office and commercial into housing
    - Continued funding for state and regional affordable housing, sustainable communities programs and transformative climate communities efforts and programs like Local and Regional Early Action Planning Grants (LEAP & REAP)

Climate Adaptation for Sea Level Rise Infrastructure

- Fund annually projects related to climate adaptation, including:
    - Levee improvements and catastrophic flooding prevention
    - Relocate or replace existing transportation, coastal airports, and other critical infrastructure threatened by sea level rise
    - Municipal waste and recycling infrastructure and local assistance for organic waste collection and processing including facility sitting and permitting

The City of Imperial, with its focus on economic development and sustainable growth, stands to benefit significantly from reauthorizing the Cap-and-Trade program. As a city with a rich agricultural history, investments in clean transportation infrastructure, such as hydrogen fueling stations and EV charging networks, would not only reduce emissions but also support the region's farmers and local businesses in adopting greener technologies. Funding could also enhance wildfire resilience in the high-risk agricultural areas surrounding the city, improving emergency water supplies and providing critical resources for local fire agencies. Additionally,

Imperial's efforts to promote transit-oriented development near Imperial Valley Transit stations would reduce emissions. Finally, investing in flood mitigation and sustainable waste management systems would help the city adapt to climate impacts, ensuring that Imperial remains resilient in the face of extreme weather events and future challenges.

With the dual crisis of affordability and climate change knocking at our door, the City of Imperial respectfully asks that you prioritize the above investments as you reauthorize the Cap & Trade Program.

Sincerely,

James Tucker
Mayor
City of Imperial

cc Senator Steve Padilla, District 18
Assemblymember Jeff Gonzalez, Assembly District 36
Catherine Hill, League of California Cities, Regional Public Affairs Manager
League of California Cities, cityletters@cacities.org

Agenda Item No. C-1

DATE SUBMITTED	8/13/2025
SUBMITTED BY	City Manager's Office
DATE ACTION REQUIRED	8/20/25

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:

1. Appointment of a voting delegate and up to two alternates for the League of CA Cities Annual Conference on October 8-10, 2025.

DEPARTMENT INVOLVED: City Manager's Office

BACKGROUND/SUMMARY:

The annual League of CA Cities Conference and General Assembly will be held on October 8-10, 2025 in Long Beach, CA. The General Assembly portion of the conference will be held on Friday, October 10th and is comprised of voting delegates from each member city that will represent their city and vote on resolutions.

In order to cast a vote, the City Council must designate a voting delegate and up to two alternates. Conference registration is required for voting delegates/alternates. The deadline to appoint delegates is September 24, 2025.

FISCAL IMPACT:

This conference has been included in the FY25-26 budget under the council's Training/Education account. The approximate cost per attendee is $1,860 and includes conference registration, travel per diem and hotel accommodations.

FINANCE INITIALS: VMS

STAFF RECOMMENDATION:

Appoint a voting delegate and up to two alternates for the League of CA Cities Annual Conference and authorize staff to submit the appointments through the league's on-line submission portal.

DEPT. INITIALS: A.O.

MANAGER'S RECOMMENDATION: appoint delegate

CITY MANAGER's INITIALS: [illegible]

MOTION:

SECONDED:
AYES:
NAYES:
ABSENT:

APPROVED ( ) REJECTED ( )
DISAPPROVED ( ) DEFERRED ( )

REFERRED TO:

LEAGUE OF CALIFORNIA CITIES

Council Action Advised by September 24, 2025

DATE: Wednesday, July 16, 2025

TO: Mayors, Council Members, City Clerks, and City Managers

RE: DESIGNATION OF VOTING DELEGATES AND ALTERNATES
League of California Cities Annual Conference and Expo, Oct. 8-10, 2025
Long Beach Convention Center

Every year, the League of California Cities convenes a member-driven General Assembly at the Cal Cities Annual Conference and Expo. The General Assembly is an important opportunity where city officials can directly participate in the development of Cal Cities policy.

Taking place on Oct. 10, the General Assembly is comprised of voting delegates appointed by each member city; every city has one voting delegate. Your appointed voting delegate plays an important role during the General Assembly by representing your city and voting on resolutions.

To cast a vote during the General Assembly, your city must designate a voting delegate and up to two alternate voting delegates, one of whom may vote if the designated voting delegate is unable to serve in that capacity. Voting delegates may either be an elected or appointed official.

Action by Council Required. Consistent with Cal Cities bylaws, a city's voting delegate and up to two alternates must be designated by the city council. Please note that designating the voting delegate and alternates **must** be done by city council action and cannot be accomplished by individual action of the mayor or city manager alone.

Following council action, please submit your city's delegates through the online submission portal by Wed., Sept. 24. When completing the Voting Delegate submission form, you will be asked to attest that council action was taken. You will need to be signed in to your My Cal Cities account when submitting the form.

Submitting your voting delegate form by the deadline will allow us time to establish voting delegate/alternate records prior to the conference and provide pre-conference communications with voting delegates.

Conference Registration Required. The voting delegate and alternates must be registered to attend the conference. They need not register for the entire conference; they may register for Friday only. Conference registration is open on the Cal Cities website.

LEAGUE OF CALIFORNIA CITIES

For a city to cast a vote, one voter must be present at the General Assembly and in possession of the voting delegate card and voting tool. Voting delegates and alternates need to pick up their conference badges before signing in and picking up the voting delegate card at the voting delegate desk. This will enable them to receive the special sticker on their name badges that will admit the voting delegate into the voting area during the General Assembly.

Please view Cal Cities' event and meeting policy in advance of the conference.

Transferring Voting Card to Non-Designated Individuals Not Allowed. The voting delegate card may be transferred freely between the voting delegate and alternates, but *only* between the voting delegate and alternates. If the voting delegate and alternates find themselves unable to attend the General Assembly, they may *not* transfer the voting card to another city official.

Seating Protocol during General Assembly. At the General Assembly, individuals with a voting card will sit in a designated area. Admission to the voting area will be limited to the individual in possession of the voting card and with a special sticker on their name badge identifying them as a voting delegate.

The voting delegate desk, located in the conference registration area of the Long Beach Convention Center in Long Beach, will be open at the following times: Wednesday, Oct. 16, 8:00 a.m.-6:00 p.m. and Thursday, Oct. 17, 7:30 a.m.-4:00 p.m. On Friday, Oct. 18, the voting delegate desk will be open at the General Assembly, starting at 7:30 a.m., but will be closed during roll calls and voting.

The voting procedures that will be used at the conference are attached to this memo. Please share these procedures and this memo with your council and especially with the individuals that your council designates as your city's voting delegate and alternates.

Once again, thank you for submitting your voting delegate and alternates by Wednesday, Sept. 24. If you have questions, please contact Zach Seals at zseals@calcities.org.

Attachments:

- General Assembly Voting Guidelines
- Information Sheet: Cal Cities Resolutions and the General Assembly

LEAGUE OF CALIFORNIA CITIES

General Assembly Voting Guidelines

1. **One City One Vote.** Each member city has a right to cast one vote on matters pertaining to Cal Cities policy.

2. **Designating a City Voting Representative.** Prior to the Cal Cities Annual Conference and Expo, each city council may designate a voting delegate and up to two alternates; these individuals are identified on the voting delegate form provided to the Cal Cities Credentials Committee.

3. **Registering with the Credentials Committee.** The voting delegate, or alternates, may pick up the city's voting card at the voting delegate desk in the conference registration area. Voting delegates and alternates must sign in at the voting delegate desk. Here they will receive a special sticker on their name badge and thus be admitted to the voting area at the General Assembly.

4. **Signing Initiated Resolution Petitions**. Only those individuals who are voting delegates (or alternates), and who have picked up their city's voting card by providing a signature to the credentials committee at the voting delegate desk, may sign petitions to initiate a resolution.

5. **Voting.** To cast the city's vote, a city official must have in their possession the city's voting card and voting tool; and be registered with the credentials committee. The voting card may be transferred freely between the voting delegate and alternates but may not be transferred to another city official who is neither a voting delegate nor alternate.

6. **Voting Area at General Assembly.** At the General Assembly, individuals with a voting card will sit in a designated area. Admission to the voting area will be limited to the individual in possession of the voting card and with a special sticker on their name badge identifying them as a voting delegate.

7. **Resolving Disputes**. In case of dispute, the credentials committee will determine the validity of signatures on petitioned resolutions and the right of a city official to vote at the General Assembly.

LEAGUE OF CALIFORNIA CITIES

How it works: Cal Cities Resolutions and the General Assembly

Developing League of California Cities policy is a dynamic process that engages a wide range of members to ensure Cal Cities represents cities with one voice. These policies directly guide Cal Cities' advocacy to promote local decision-making, and lobby against statewide policies that erode local control.

The resolutions process and General Assembly is one way that city officials can directly participate in the development of Cal Cities policy. If a resolution is approved at the General Assembly, it becomes official Cal Cities policy. Here's how resolutions and the General Assembly work.

Prior to the Annual Conference and Expo

General Resolutions

Sixty days before the Annual Conference and Expo, Cal Cities members may submit policy proposals on issues of importance to cities. The resolution must have the concurrence of at least five additional member cities or individual members.

Policy Committees

The Cal Cities President assigns general resolutions to policy committees where members review, debate, and recommend positions for each policy proposal. Recommendations are forwarded to the Resolutions Committee.

During the Annual Conference and Expo

Petitioned Resolutions

The petitioned resolution is an alternate method to introduce policy proposals during the annual conference. The petition must be signed by voting delegates from 10% of member cities, and submitted to the Cal Cities President at least 24 hours before the beginning of the General Assembly.

Resolutions Committee

The Resolutions Committee considers all resolutions. General Resolutions approved[1] by either a policy committee or the Resolutions Committee are next considered by the General Assembly. General resolutions not approved, or referred for further study by both a policy committee and the Resolutions Committee do not go to the General Assembly. All Petitioned Resolutions are considered by the General Assembly, unless disqualified.[2]

General Assembly

During the General Assembly, voting delegates debate and consider general and petitioned resolutions forwarded by the Resolutions Committee. Potential Cal Cities bylaws amendments are also considered at this meeting.

Who's who

Cal Cities policy development is a member-informed process, grounded in the voices and experiences of city officials throughout the state.

The **Resolutions Committee** includes representatives from each Cal Cities diversity caucus, regional division, municipal department, and policy committee, as well as individuals appointed by the Cal Cities president.

Voting delegates are appointed by each member city; every city has one voting delegate.

The **General Assembly** is a meeting of the collective body of all voting delegates —one from every member city.

Seven **policy committees** meet throughout the year to review and recommend positions to take on bills and regulatory proposals. Policy committees include members from each Cal Cities diversity caucus, regional division, and municipal department, as well as individuals appointed by the Cal Cities president.

[1] The Resolution Committee can amend a general resolution prior to sending it to the General Assembly.
[2] Petitioned Resolutions may be disqualified by the Resolutions Committee according to Cal Cities Bylaws Article VI. Sec. 5(f).

For more information visit www.calcities.org/general-assembly

Agenda Item No. C-2

DATE SUBMITTED	8/13/25	COUNCIL ACTION	(X)
		PUBLIC HEARING REQUIRED	( )
SUBMITTED BY	Parks and Recreation	RESOLUTION	( )
		ORDINANCE 1ST READING	( )
DATE ACTION REQUIRED	8/20/25	ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	( )

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/ACTION:

1. ACCEPT THE PROJECT AS COMPLETE
2. AUTHORIZE THE RELEASE OF THE 5% RETENTION AND FILING OF THE NOTICE OF COMPLETION WITH THE COUNTY RECORDER'S OFFICE

DEPARTMENT INVOLVED:
PARKS AND RECREATION

BACKGROUND/SUMMARY:

In late 2024 the CA Irving Paving Project was awarded RULE 310 Grant funds in the amount $149,625.00. Pyramid Construction was the company contracted to perform the work for this project. On July 23, 2025 the contracted portion of this project was completed. The contractor was able to spread several tons of grindings that had been delivered to the park from various road projects in addition to the newly added parking lots. City staff performed a final walkthrough of the site and has concluded that all work has been completed that was outlined in the contract specifications. Parking lot striping will be performed in house by the Public Services Department.

Construction cost total: $128,065.53

Please see attached completion letter and project pictures

FISCAL IMPACT: $128,065.53 RULE 310 GRANT FUNDS

FINANCE INITIALS: VMS

3. STAFF RECOMMENDATION: It is the department's recommendation for City Council to accept the project as complete and authorize staff to release 5% retention and file the notice of completion with the County recorder's office

DEPT. INITIALS:

MANAGER'S RECOMMENDATION:
approve staff recommendation to include release of retention after expiration of lien period from date notice of completion recorded

CITY MANAGER's INITIALS: [illegible]

MOTION:

SECONDED:
AYES:
NAYES:

APPROVED ( ) REJECTED ( )
DISAPPROVED ( ) DEFERRED ( )

PYRAMID CONSTRUCTION AND AGGREGATES, INC.

General Engineering Contractor
State Contractor Lic. No. 866533

July 24, 2025

Tony Lopez,

This letter is to confirm the successful completion of the **CA Irving Park Parking Lot Project**. All work has been completed in accordance with the agreed-upon specifications and scope.

The project was finalized on **July 23, 2025,** and all final inspections have been completed to satisfaction.

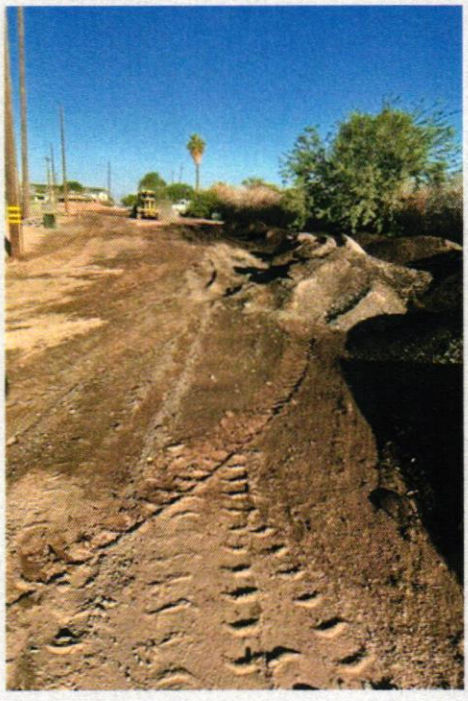
We appreciate the opportunity to work on this project and thank all parties involved for their cooperation throughout the process.

Please feel free to contact us should you have any questions.

Sincerely,

Archie Abeyta
Project Manager
Pyramid Construction and Aggregates, Inc.
760-337-5839





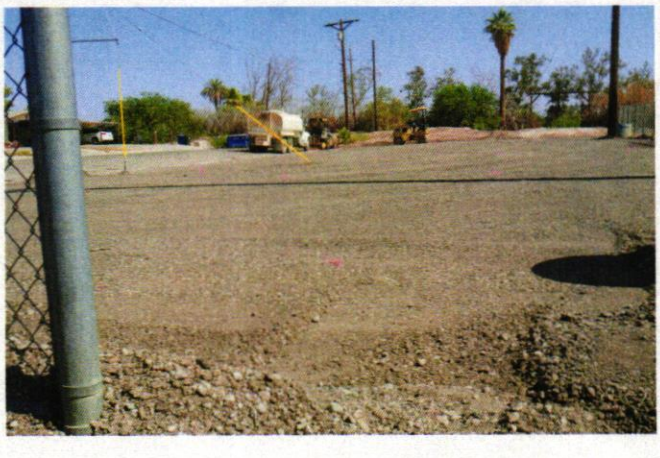


ICAPCD RULE 310 GRANT

CA IRVING PARKING LOT PROJECT







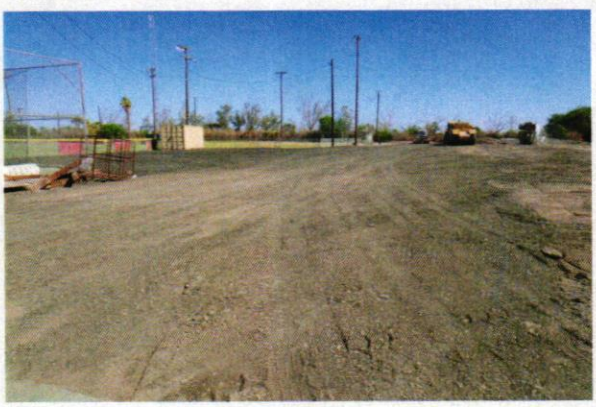
ICAPCD Rule 310 Grant

CA IRVING PARKING LOT PROJECT











Agenda Item No. C-3

DATE SUBMITTED	8/12/2025	COUNCIL ACTION	(X)
		PUBLIC HEARING REQUIRED	( )
SUBMITTED BY	COMMUNITY DEVELOPMENT DIRECTOR	RESOLUTION	(X)
		ORDINANCE 1ST READING	( )
DATE ACTION REQUIRED	8/20/2025	ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	( )

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/ACTION: Approval of the 2025 Service Area Plan

1. Adopt Resolution No. 2025-45 Approving the 2025 Service Area Plan

DEPARTMENT INVOLVED: COMMUNITY DEVELOPMENT DEPARTMENT

BACKGROUND/SUMMARY:

The 2025 Service Area Plan (SAP) provides a comprehensive evaluation of the City of Imperial's capacity to deliver municipal services necessary to sustain existing development and support anticipated growth within both the incorporated city limits and the extended sphere of influence over the next 20 years (2025–2045). The SAP analyzes the City's ability to provide water, wastewater, storm drainage, police, fire protection, parks and recreation, and other essential services in a fiscally and operationally sustainable manner.

The SAP has been prepared in accordance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code Section 56000 et seq.), which requires local agencies to demonstrate their service delivery capacity when proposing changes to jurisdictional boundaries. The document serves as an important planning tool for the Imperial County Local Agency Formation Commission (LAFCo) when evaluating annexations, sphere of influence amendments, and other boundary modifications affecting the City of Imperial.

Following completion of the draft SAP, the City submitted it to LAFCo for preliminary review to ensure compliance with statutory requirements and alignment with regional service planning objectives. On June 26, 2025, LAFCo formally approved the City's 2025 SAP. The Imperial Planning Commission reviewed the document on July 23, 2025, and recommended its adoption to the City Council.

The SAP is now presented to the City Council for consideration and formal adoption, which will establish it as the City's official service planning document for the next two decades and provide a foundation for coordinated growth management and inter-agency collaboration.

FISCAL IMPACT:	ADMIN SERVICES SIGN INITIALS VMS
STAFF RECOMMENDATION: Staff recommends the adoption of Resolution No. 2025-45 Approving the 2025 Service Area Plan.	DEPT. INITIALS OM
CITY MANAGER'S RECOMMENDATION: approve	CITY MANAGER'S INITIALS

MOTION:

SECONDED:	APPROVED ( )	REJECTED ( )
AYES:	DISAPPROVED ( )	DEFERRED ( )

RESOLUTION NO. 2025-45

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL APPROVING THE 2025 SERVICE AREA PLAN PREPARED FOR THE IMPERIAL COUNTY LOCAL AGENCY FORMATION COMMISSION (LAFCO)

WHEREAS, Section 56430 of the Cortese-Knox Local Government Reorganization Act of 2000 requires that Local Agency Formation Commissions (LAFCO) conduct service reviews, also known as Service Area Plans; and

WHEREAS, the Imperial County LAFCO has required that the City of Imperial prepare a Service Area Plan for its review in conformance with Section 56430 of the Cortese-Knox Local Government Reorganization Act of 2000; and

WHEREAS, the 2025 Service Area Plan includes population projections, determines the adequacy of the City of Imperial's infrastructure, examines financing constraints and opportunities, identifies cost avoidance opportunities, and explores options for shared facilities; and

WHEREAS, the Imperial County LAFCO has reviewed and approved the 2025 Service Area Plan for the City of Imperial at their June 26, 2025, meeting; and

WHEREAS, the City of Imperial Planning Commission has reviewed and recommended approval of the 2025 Service Area Plan at their July 23, 2025, meeting; and

WHEREAS, the project is exempt from the California Environmental Quality Act per Section 15306, Class 6, which consists of basic data collection, research, experimental management, and resource evaluation activities, which do not result in serious or major disturbance to an environmental resource. These may be strictly for information gathering purposes, or as part of a study leading to an action which a public agency has not yet approved, adopted or funded.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. The foregoing is true, correct, and adopted.
2. That the City Council does hereby approve the 2025 Service Area Plan.

APPROVED AND ADOPTED at the regular meeting of the City Council of the City of Imperial, California, held on this 20th day of August, 2025.

JAMES TUCKER,
Mayor

ATTEST:

_____
KRISTINA SHIELDS,
City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2025-45 was duly adopted at a meeting of the Imperial City Council at its meeting held on the 20th day of August, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, on August 20, 2025.

_____
KRISTINA SHIELDS,
City Clerk

City of Imperial



Service Area Plan

May 2025

CITY OF IMPERIAL
SERVICE AREA PLAN

SUBMITTED TO:

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

PREPARED BY:

CITY OF IMPERIAL
420 Imperial Avenue
Imperial, California 92251

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

Mr. Paul Dan, MPA, MUP, Planner
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Yvonne Cordero, Planner
David Dale, Public Services Director
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TABLE OF CONTENTS

EXECUTIVE SUMMARY 1

INTRODUCTION 17

I. PURPOSE 17

II. BACKGROUND 17

III. RESIDENTIAL PROJECTIONS 21

IV. PUBLIC FACILITIES AND SERVICES 22

PHASING PROJECTIONS 24

I. INTRODUCTION 24

II. AREAS OF ANNEXATION 24
A. Residential Projections 31
B. Nonresidential Projections 36

ADMINISTRATIVE FACILITIES 39

I. PERFORMANCE STANDARD 39

II. FACILITY PLANNING AND ADEQUACY ANALYSIS 39
A. Inventory of Existing Facilities 39
B. Adequacy of Existing Facilities 39
C. Future Demand for Facilities 40
D. Opportunities for Shared Facilities 40
E. Phasing 40

III. MITIGATION 41

IV. FINANCING 41
A. Per Capita Costs 41
B. Future Funding Sources 41

DRAINAGE FACILITIES 47

I. PERFORMANCE STANDARD 47

II. FACILITY PLANNING AND ADEQUACY ANALYSIS 47
A. Inventory of Existing Facilities 47
B. Adequacy of Existing Facilities 48
C. Future Demand for Facilities 49
D. Opportunities for Shared Facilities 49

E. Phasing 50

III. MITIGATION 50

IV. FINANCING....50
A. Per Capita Costs 51
B. Future Funding Sources 51

FIRE FACILITIES....55

I. PERFORMANCE STANDARD 55

II. FACILITY PLANNING AND ADEQUACY ANALYSIS 55
A. Inventory of Existing Facilities....55
B. Adequacy of Existing Facilities 56
C. Future Demand for Facilities....56
D. Opportunities for Shared Facilities....57
E. Phasing 58

III. MITIGATION 58

IV. FINANCING....59
A. Per Capita Costs 59
B. Future Funding Sources....59

LAW ENFORCEMENT 63

I. PERFORMANCE STANDARD 63

II. FACILITY PLANNING AND ADEQUACY ANALYSIS 63
A. Inventory of Existing Facilities....63
B. Adequacy of Existing Facilities 64
C. Future Demand for Facilities....64
D. Opportunities for Shared Facilities....65
E. Phasing 65

III. MITIGATION 65

IV. FINANCING....66
A. Per Capita Costs 66
B. Future Funding Sources....66

LIBRARY FACILITIES 70

I. PERFORMANCE STANDARD 70

II. FACILITY PLANNING AND ADEQUACY ANALYSIS 70
A. Inventory of Existing Facilities....70
B. Adequacy of Existing Facilities 71
C. Future Demand for Facilities....71

D. Opportunities for Shared Facilities....71
E. Phasing....71

III. MITIGATION....72

IV. FINANCING....72
A. Per Capita Costs....72
B. Future Funding Sources....72

PARK AND RECREATIONAL FACILITIES....76

I. PERFORMANCE STANDARD....76

II. FACILITY PLANNING AND ADEQUACY ANALYSIS....76
A. Inventory of Existing Facilities....76
B. Adequacy of Existing Facilities....77
C. Future Demand for Facilities....77
D. Opportunities for Shared Facilities....77
E. Phasing....78

III. MITIGATION....78

IV. FINANCING....78
A. Per Capita Costs....79
A. Future Funding Sources....79

CIRCULATION FACILITIES....83

I. PERFORMANCE STANDARD....83

II. FACILITY PLANNING AND ADEQUACY ANALYSIS....83
A. Inventory of Existing Facilities....83
A. Adequacy of Existing Facilities....85
B. Future Demand for Facilities....85
C. Opportunities for Shared Facilities....88
D. Phasing....88

III. MITIGATION....89

IV. FINANCING....89
A. Per Capita Costs....89
B. Future Funding Sources....89

WASTEWATER TREATMENT AND CONVEYANCE FACILITIES....93

I. PERFORMANCE STANDARD....93

II. FACILITY PLANNING AND ADEQUACY ANALYSIS....94
A. Inventory of Existing Facilities....94
B. Adequacy of Existing Facilities....95

C. Future Demand for Facilities....96
D. Opportunities for Shared Facilities....96

III. MITIGATION....97

IV. FINANCING....97
A. Per Capita Costs....97
B. Future Funding Sources....98

WATER FACILITIES....102

I. PERFORMANCE STANDARD....102

II. FACILITY PLANNING AND ADEQUACY ANALYSIS....102
A. Inventory of Existing Facilities....103
B. Adequacy of Existing Facilities....105
C. Future Demand for Facilities....105
D. Opportunities for Shared Facilities....105
E. Phasing....106

III. MITIGATION....107

IV. FINANCING....108
A. Per Capita Costs....108
B. Future Funding Sources....108

FINANCING....113

I. INTRODUCTION....113

II. FINANCING OPPORTUNITIES AND CONSTRAINTS....113
A. General Taxes....113
B. Gas Tax....114
C. Local Bond Issues....114
D. Development Impact Fees....114
E. Developer/Builder Contribution....115
F. User Fees....115
G. Special Assessment Districts....115
H. Fire Suppression Assessment Act (Government Code Section 500078 et seq.)....116
I. Community Services District....116
J. Community Facilities District....116
K. State and Federal Funding....116
L. Lease Financing....119

III. FACILITY FINANCING....120
A. Administrative Facilities....120
B. Drainage Facilities....121
C. Fire Facilities....121
D. Law Enforcement....122
E. Library Facilities....122
F. Park and Recreation Facilities....123

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

LIST OF EXHIBITS

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

LIST OF TABLES

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

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

EXECUTIVE SUMMARY

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

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

> Population Projections – The population projections below provide the anticipated population for the current year (2024) and in five year increments up to the year 2045.
>
> Performance Standard - A performance standard is the desired level of service that a public facility must provide.
>
> Facility Analysis - The facility analysis determines the existing and future impacts or demands on public facilities.

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

POPULATION PROJECTIONS

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

PUBLIC FACILITY ANALYSIS

ADMINISTRATIVE FACILITIES

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

Existing Facilities -

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

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

Adequacy - Building Square Footage

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

Future Demand -

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

Mitigation -

A. On a yearly basis, the City of Imperial shall review the facilities provided against the demand for facilities based on the performance standard.

B. By the year 2030 (6-year time period), a minimum of 3,901 square feet of additional administrative facilities to meet future demand should be provided.

Funding Sources - Current Sources - Property taxes, sales taxes, licenses and permits, fines and penalties, charges for services, Development Impact Fees, and other miscellaneous sources.

Future Sources - Continue to use existing sources as well as explore the use of general obligation bonds, City-wide Community Facilities District, and/or other appropriate funding mechanism.

Annual Budget - (2023/2024FY) $4,013,200

Cost Per Capita - $181.25 per capita

DRAINAGE FACILITIES

Performance Standard - Conformance with the City of Imperial design guidelines for storm water runoff and management, NPDES requirements, any requirements of the Federal Emergency Management Agency and the requirements established by the Imperial Irrigation District for storm water runoff.

Existing Facilities - Five primary drainage zones within the City consisting of ditches, pipes, and detention basins.

Adequacy- Some areas within the city experience short term flood which generally discharges completely within 72 hours. Current facilities adequately convey up to the 100-year storm incident**.**

Future Demand - The construction of future storm water drainage facilities will be based on the rate and the type of new development within the City of Imperial and the annexation areas.

Mitigation -

A. All future development in the City of Imperial shall be required to construct future storm drain facilities in accordance with the design standards of the Engineering Department and

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

B. All future development shall retain storm water on-site or within existing retention basins to restrict storm water flow into IID facilities in accordance with the IID policies.

C. All future development shall ensure compliance with all state and federal rules and regulations related to the discharge of storm water.

D. All development shall provide improvements constructed pursuant to best management practices referenced in the *California Storm Water Best Management Practices Handbook*.

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

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

Annual Budget - (2023/2024 FY) $105,200

Cost Per Capita - $4.75 per capita

FIRE FACILITIES

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

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

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

Actual Response Times[1]:

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

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

Vehicles[2]:
One (1) Fire Engine

[1] Exhibit A of "AGREEMENT FOR FIRE PROTECTION SERVICES BETWEEN COUNTY OF IMPERIAL AND CITY OF IMPERIAL" – April 26, 2017
[2] Response letter from Imperial County Fire Department – March 2024.

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

Equipment[3]:
Four (4) Breathing Apparatus
One (1) Communication Equipment
One (1) Specialized Equipment

Mitigation -

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

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

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

Annual Budget - (2023/24 FY) $1,300,000 - Paid by the City of Imperial to Imperial County for contract fire protection services.

Cost Per Capita - $61.49 per capita

[3] Ibid.

LAW ENFORCEMENT

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

Existing Facilities -

According to an inventory provided by the Imperial Police Department, the department has the following existing Law Enforcement personnel and facilities[4]:

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

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

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

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

Building Square Footage:

Existing =	3,788 sq. ft.
Demand =	7,110 sq. ft.
Total =	**- 3,322 sq. ft. (Deficient)**

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

Sworn Officers:

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

Support Personnel:

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

Future Demand -

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

Mitigation -

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

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

Future Sources - Continue to use existing sources.

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

Cost Per Capita - $188.52 per capita

LIBRARY FACILITIES

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

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

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

Building Square Footage

Existing =	4,920 sq. ft.
Demand =	4,959 sq. ft. (2025)
Total =	**- 39 sq. ft. (Deficient)**

Future Demand -

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

Mitigation -

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

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

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

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

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

Cost Per Capita - $47.31 per capita

PARK AND RECREATIONAL FACILITIES

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

Existing Facilities - 58.25 acres

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

Parkland Acreage
Existing = 58.25 Acres
Demand = 63.40 Acres
Total = - 5.14 Acres (Deficient)

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

Mitigation -

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

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

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

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

Cost Per Capita - $70.98 per capita

CIRCULATION FACILITIES

Performance Standard - Level of Service of "C" or better

Existing Facilities -

Highway -
State Highway 86 (Freeway)

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

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

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

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

Residential Collector –

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

8 Signalized Intersections

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

Future Demand - See Tables 21 and 22

Mitigation - Recommendations:

A. For Industrial and Residential Collectors, the developers shall be responsible for frontage street improvements including one travel lane, curb, gutter, and sidewalk constructed to City standards for all land fronting on said collectors.

B. For Major and Secondary Arterials, the developer shall be responsible for frontage improvements including median, one travel lane, curb, gutter and sidewalk.

C. New development resulting in increased traffic impacts that exceed 5,000 vehicles per day on local streets shall provide a traffic study to outline needed improvements to mitigate the increased traffic levels.

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

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

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

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

Cost Per Capita - $72.09 per capita

WASTEWATER TREATMENT AND SEWER FACILITY CAPACITY

Performance Standard - Sewer facilities must meet NPDES permit requirements.

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

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

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

Mitigation - Recommendations:

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

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

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

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

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

Annual Budget - (2023/2024 FY)

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

Cost Per Capita - $153.16 per capita

WATER FACILITIES

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

Existing Facilities –

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

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

Future Demand -

2025 - 3.428 MGD Average Daily Demand
2030 - 4.016 MGD Average Daily Demand
2035 - 4.705 MGD Average Daily Demand
2040 - 5.513 MGD Average Daily Demand
2045 - 6.459 MGD Average Daily Demand

Mitigation - Recommendations[5]:

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

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

G. Adequate fire flow, subject to the approval of the fire department, shall be provided for all annexation areas.

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

Financing -

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

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

Annual Budget - (2023/2024 FY)

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

Cost Per Capita - $297.15 per capita

INTRODUCTION

I. PURPOSE

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

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

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

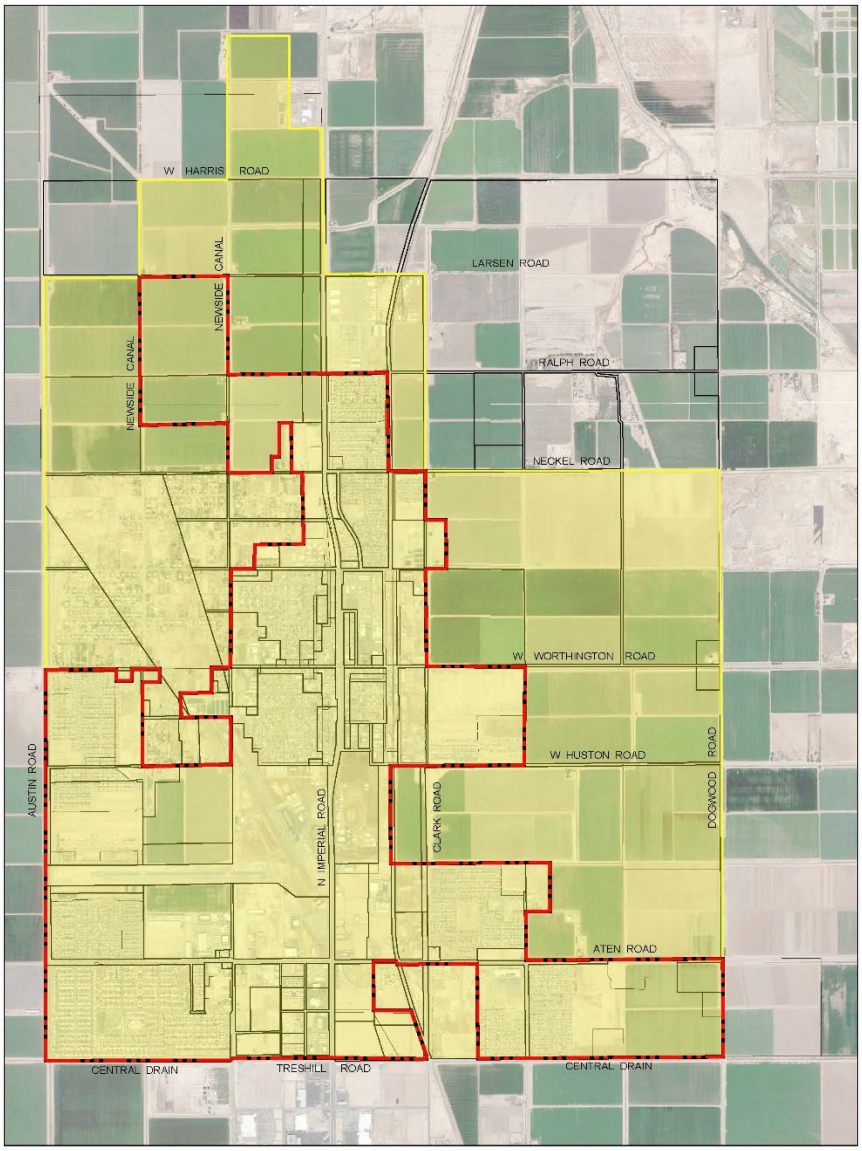
II. BACKGROUND

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

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

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

Exhibit 1 - City Limits / Sphere of Influence



LEGEND:

CITY LIMITS

SPHERE OF INFLUENCE

HOWES | WEILER | LANDY
PLANNING & ENGINEERING
Tel. 760.929.2288 Fax. 760.929.2287
2888 LOKER AVENUE EAST SUITE 217
CARLSBAD, CA 92010

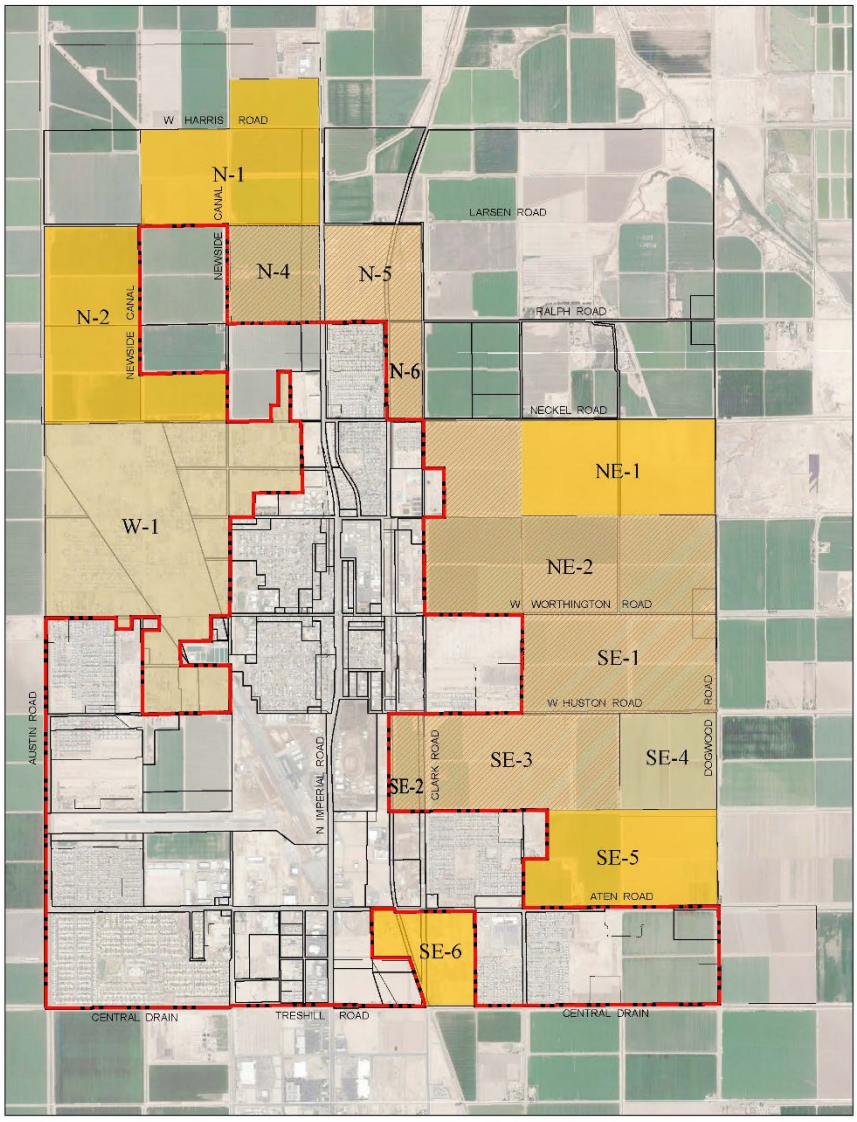
SCALE: 1"=1000'

CITY OF IMPERIAL

Sphere of Influence

Obtained from LAFCO website - March 10, 2022

Exhibit 2 - Annexation Areas



HOWES | WEILER | LANDY
PLANNING & ENGINEERING
Tel. 760.929.2288 Fax. 760.929.2287
2888 LOKER AVENUE EAST SUITE 217
CARLSBAD, CA 92010

SCALE: 1"=2000'

CITY OF IMPERIAL
PLANNING PERIOD ANNEXATION AREAS

III. RESIDENTIAL PROJECTIONS

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

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

Table 1 - Population Projections

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

IV. PUBLIC FACILITIES AND SERVICES

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

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

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

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

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

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

PHASING PROJECTIONS

I. INTRODUCTION

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

II. AREAS OF ANNEXATION

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

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

Within 5 Years -

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

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

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

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

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

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

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

The boundaries for this annexation area consist of the following:

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

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

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

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

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

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

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

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

The boundaries for this annexation area consist of the following:

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

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

The boundaries for this annexation area consist of the following:

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

Within 10 Years -

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

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

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

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

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

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

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

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

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

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

The boundaries for this annexation area consist of the following:

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

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

The boundaries for this annexation area consist of the following:

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

Within 20 Years -

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

The boundaries for this annexation area consist of the following:

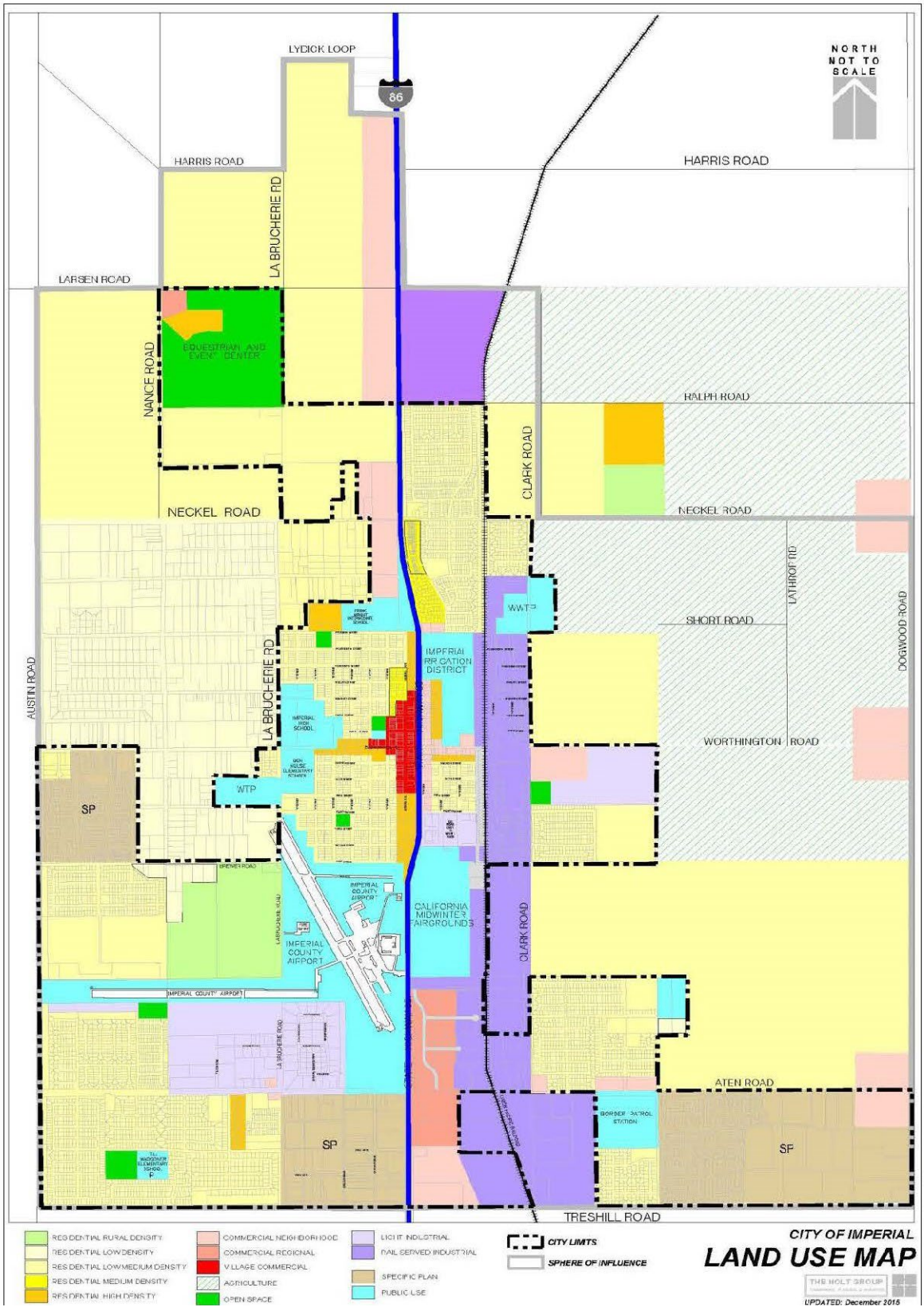
- North boundary line – Neckel Road
- South boundary line – Brewer Road between Nance Road and La Brucherie Road
- East boundary line – West Boundary of APN 063-047-017 & 063-054-011
- West boundary line – Austin Road

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

The boundaries for this annexation area consist of the following:

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

Exhibit 3 - General Plan Land Use Map



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City of Imperial California

A. Residential Projections

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

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

Existing Dwelling Units -

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

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

Future Dwelling Units -

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

(Vacant Acres + Underutilized Acres) x Vacant Build Out Density x 80% =
Realistic Future Dwelling Units

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

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

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

Land Use Designation Build Out Density

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

Build Out Dwelling Units -

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

The build out population for the City of Imperial once all areas within the sphere of influence have been annexed and developed is estimated to total 70,224 persons. The build out population was determined by multiplying the build out dwelling units by the person per household rate of 3.577[6] persons per dwelling unit.

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

Table 2 – Residential Build Out Projections Within City

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

(1) - Existing Units Source - SCAG - Local Housing Data - April 2021 PLUS 125 SFD permits pulled from April 1, 2021 - March 30, 2022, PLUS 48 MF permits pulled from April 1, 2021 - March 30, 2022
(2) - Future Units - Vacant Land Survey provided by the City of Imperial - April 2021 MINUS SFD and MF units between April 1, 2021 - March 30, 2022.

[6] Source: SCAG – April 2021

Table 3 – Residential Projections – Annexation Areas

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

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

Table 4 – Residential Build Out Projections – Annexations Areas

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

Table 5 – Total Residential Build Out Projections

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

B. Nonresidential Projections

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

Existing Nonresidential Square Footage

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

Future Nonresidential Square Footage

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

Nonresidential Build Out Square Footage

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

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

Table 6 – Nonresidential Build Out Projections Within City

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

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

Table 7 – Nonresidential Build Out Projections – Annexation Areas

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

Source - June 2017 City of Imperial General Plan

Table 8 – Nonresidential Build Out Projections - Summary

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

ADMINISTRATIVE FACILITIES

I. PERFORMANCE STANDARD

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

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

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

A. Inventory of Existing Facilities

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

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

B. Adequacy of Existing Facilities

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

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

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

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

C. Future Demand for Facilities

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

26,774 Future 2030 population x 842 sq. ft. per 1,000 population = **22,544 square feet**

D. Opportunities for Shared Facilities

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

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

E. Phasing

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

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

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

III. MITIGATION

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

Recommendations:

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

IV. FINANCING

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

A. Per Capita Costs

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

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

B. Future Funding Sources

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

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

Exhibit 4 – Administrative Facilities

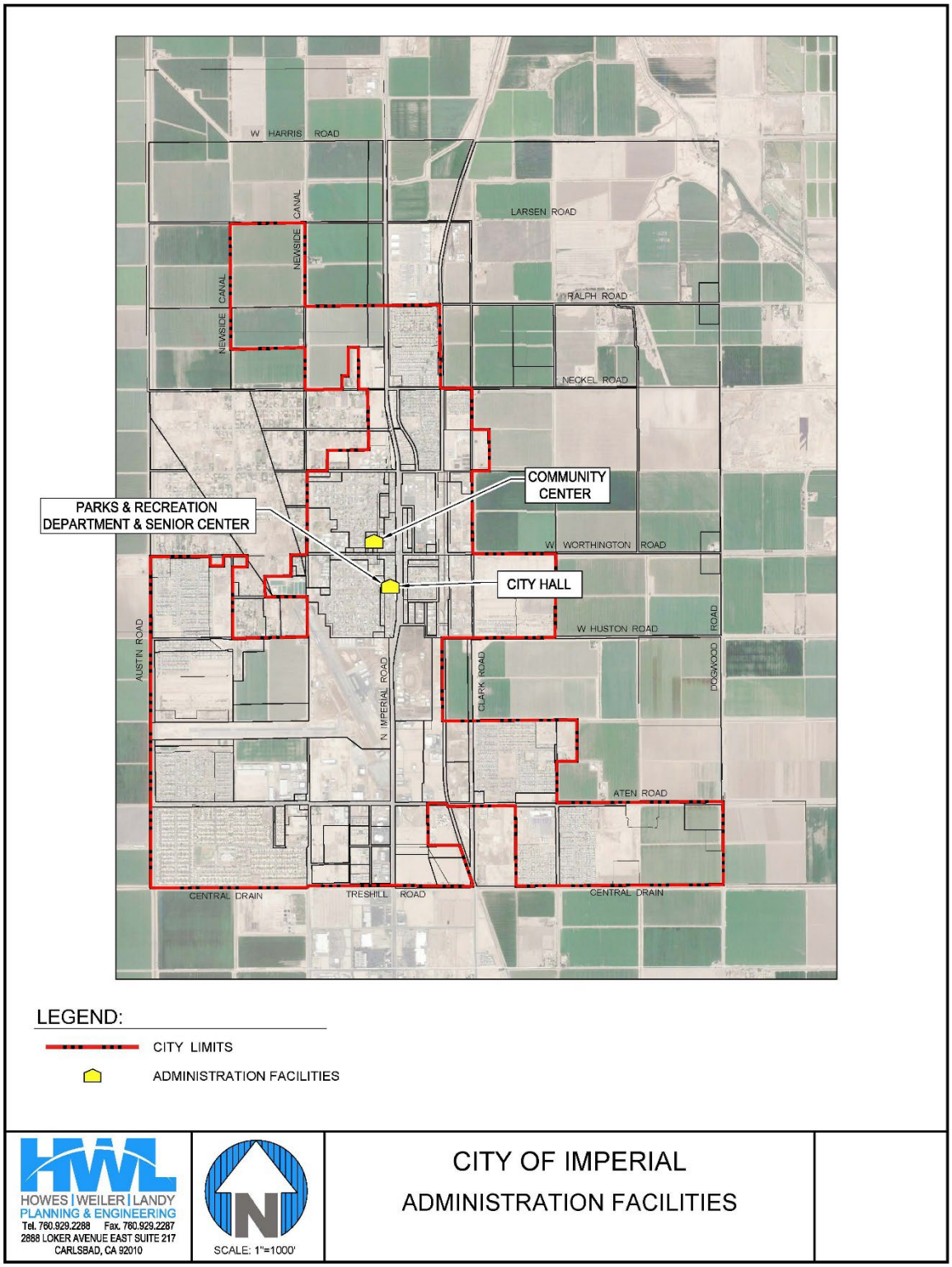


Table 9 – Demand for Administrative Facilities

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

Table 10 – Yearly Cost Estimate for Yearly Administrative Services

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

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

DRAINAGE FACILITIES

I. PERFORMANCE STANDARD

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

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

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

A. Inventory of Existing Facilities

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

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

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

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

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

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

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

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

B. Adequacy of Existing Facilities

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

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

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

C. Future Demand for Facilities

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

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

D. Opportunities for Shared Facilities

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

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

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

E. Phasing

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

III. MITIGATION

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

Recommendations:

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

IV. FINANCING

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

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

A. Per Capita Costs

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

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

$31,632 / 22,141 population = **$1.42 per capita**

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

B. Future Funding Sources

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

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

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

Exhibit 5 – Drainage Facilities

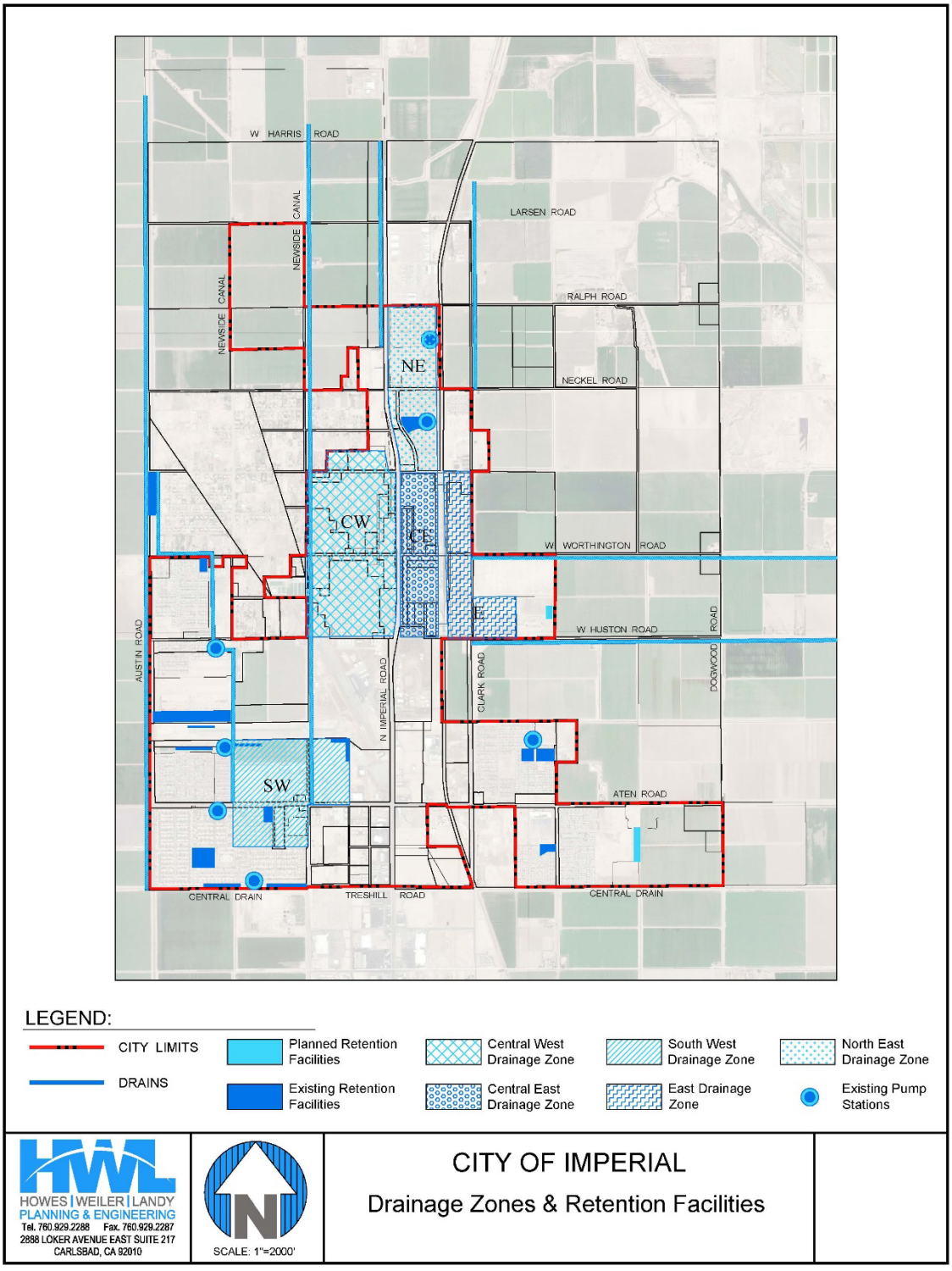


Table 11 – Yearly Cost Estimate for Drainage Facilities

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

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

FIRE FACILITIES

I. PERFORMANCE STANDARD

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

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

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

A. Inventory of Existing Facilities

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

According to the latest agreement, the following fire protection facilities are currently available for Imperial[7]:

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

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

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

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

B. Adequacy of Existing Facilities

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

C. Future Demand for Facilities

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

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

Vehicles[8]:

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

Equipment[9]:

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

D. Opportunities for Shared Facilities

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

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

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

E. Phasing

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

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

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

III. MITIGATION

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

Recommendations:

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

IV. FINANCING

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

A. Per Capita Costs

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

$1,300,000 cost / 21,141 persons = $61.49 per capita

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

B. Future Funding Sources

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

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

Exhibit 6 – Fire Station Facilities

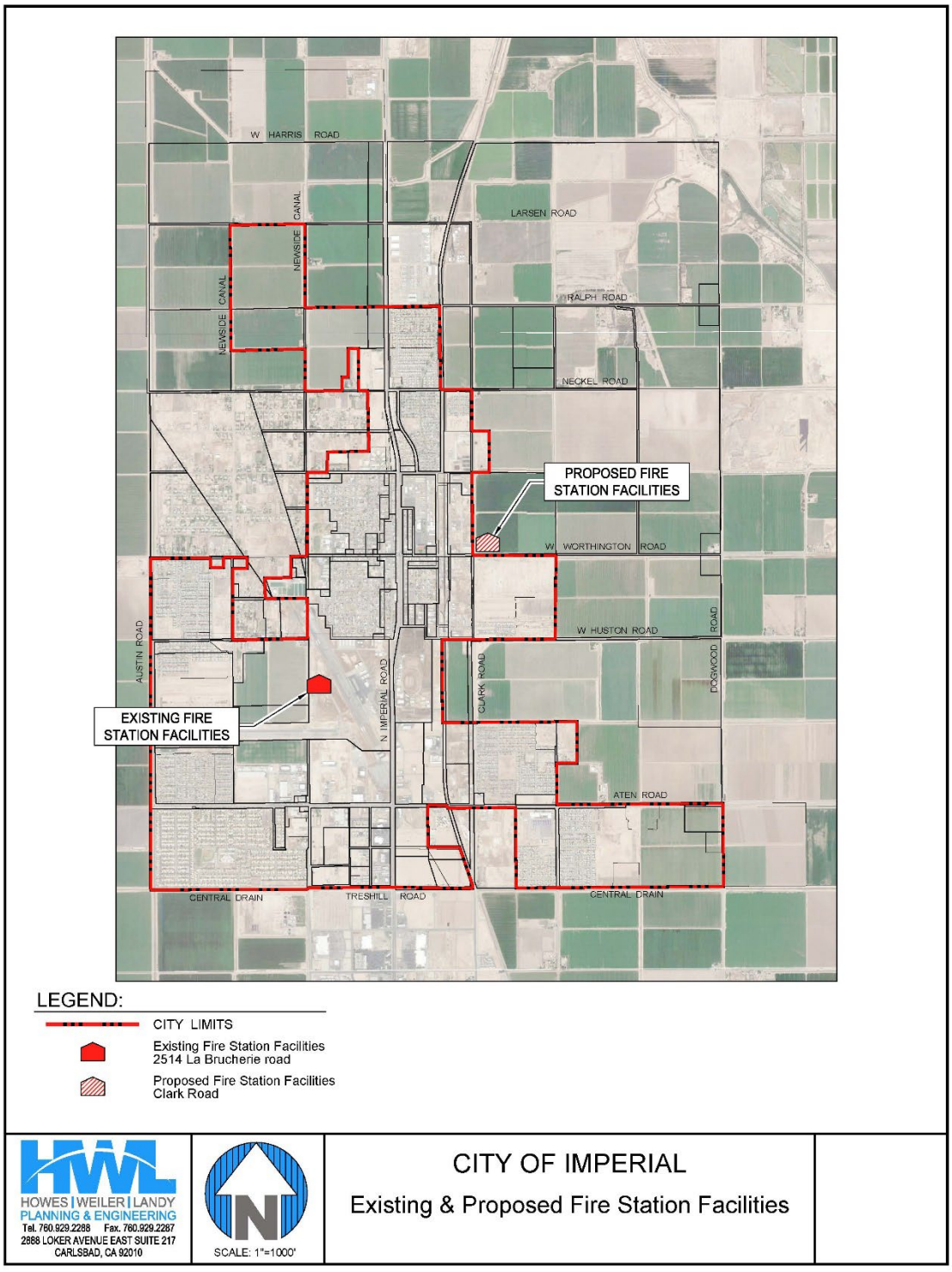


Table 12 – Demand for Fire Protection Services

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

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

Table 13 – Yearly Cost Estimate for Fire Protection Services

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

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

LAW ENFORCEMENT

I. PERFORMANCE STANDARD

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

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

The City of Imperial has its own Police Department located at 424 South Imperial Avenue and has a minimum of two police officers on duty per shift. Each shift is 12 hours in length. Dispatching services are contracted through the Imperial County Sheriff's Office[10]. The City of Imperial Police Department also assists the County Sheriff's Office if the County does not have an officer in the vicinity.

A. Inventory of Existing Facilities

According to an inventory provided by the Imperial Police Department, the department has the following existing Law Enforcement personnel and facilities[11]:

Sworn Officers:

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

Support Personnel:

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

Facilities:

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

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

B. Adequacy of Existing Facilities

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

Performance Standard	x	existing population	=	**Current Demand**
1.6 officers / 1,000 population	x	21,141 population	=	**34 Sworn Officers**
Performance Standard	x	full-time personnel	=	**Current Demand**
237 sq.ft. of Building Area	x	30 full-time personnel	=	**7,110 sq.ft.**

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

C. Future Demand for Facilities

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

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

The City has set aside a 10-acre property on the northeast corner of Worthington Road and P Street for Public Facility usage[12]. This public safety facility is anticipated to be approximately 15,000 square feet and to include training facilities to be shared by the fire and police departments. It is assumed that the fire department will utilize approximately 10,000 square feet of the facility which leaves 5,000 square feet for the Police Department. The facility is currently in a conceptual phase, so the size, number of people needed to adequately serve the station, and the exact cost is unknown at the time of preparation of this Service Area Plan update. Based on the analysis conducted by this Service Area Plan, it does not appear that a joint use public safety facility at 15,000 will be adequate to meet the 2030 facilities demand.

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

D. Opportunities for Shared Facilities

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

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

E. Phasing

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

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

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

III. MITIGATION

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

Recommendations:

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

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

IV. FINANCING

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

A. Per Capita Costs

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

$4,174,100 / 21,141 population = $**197.44 per capita**

B. Future Funding Sources

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

Exhibit 7 – Law Enforcement Facilities

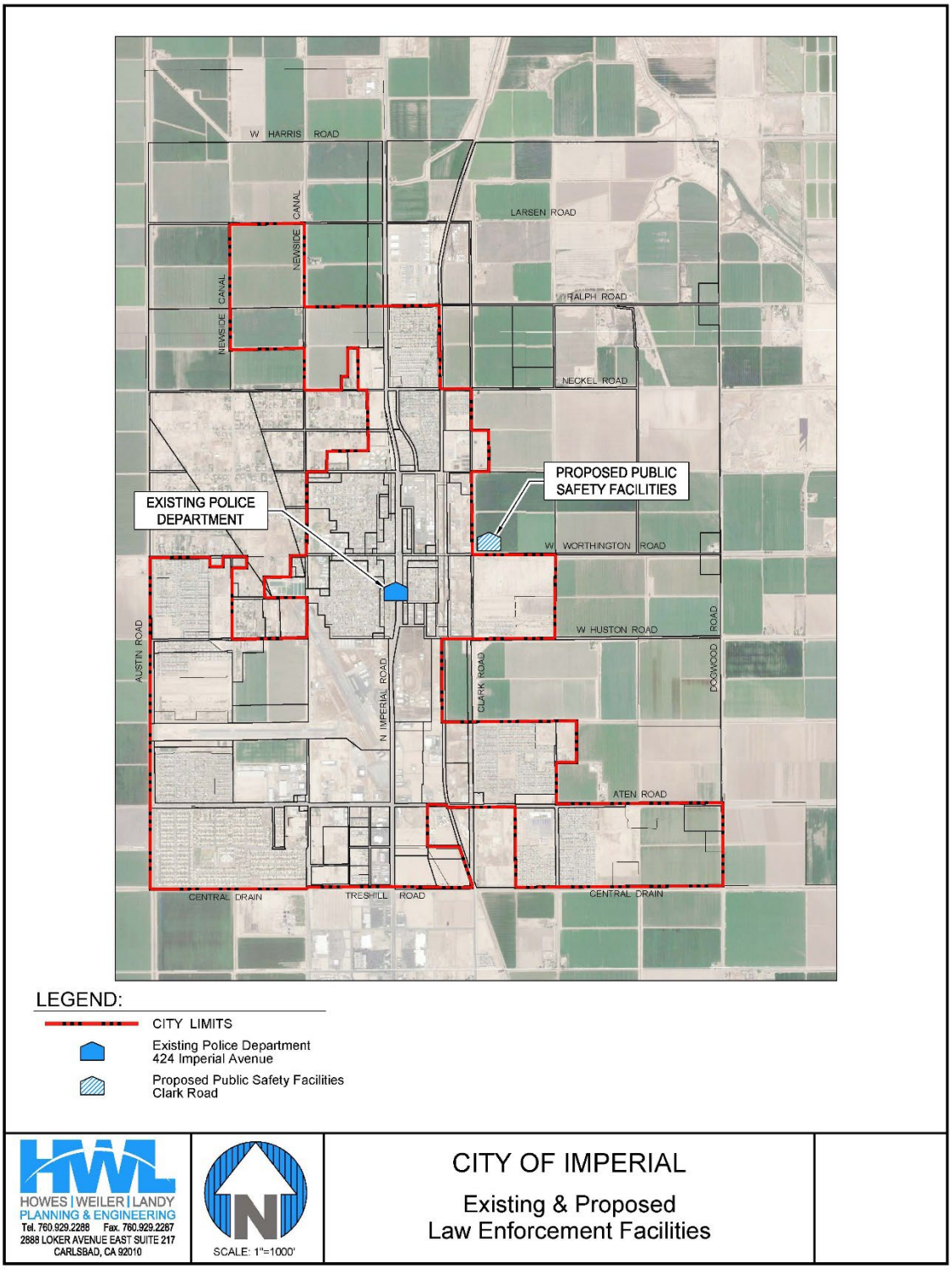


Table 14 – Law Enforcement Demand

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

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

Table 15 – Yearly Cost for Law Enforcement Services

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

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

LIBRARY FACILITIES

I. PERFORMANCE STANDARD

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

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

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

A. Inventory of Existing Facilities

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

Collection

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

Computers and Equipment

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

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

B. Adequacy of Existing Facilities

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

21,141 Existing Population x 217 sq.ft. /1,000 Population = **4,587 square feet**

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

C. Future Demand for Facilities

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

D. Opportunities for Shared Facilities

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

E. Phasing

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

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

III. MITIGATION

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

Recommendations:

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

IV. FINANCING

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

A. Per Capita Costs

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

- $1,000,318 / 21,141 population = **$47.31** per capita

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

B. Future Funding Sources

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

Exhibit 8 – Library Facilities

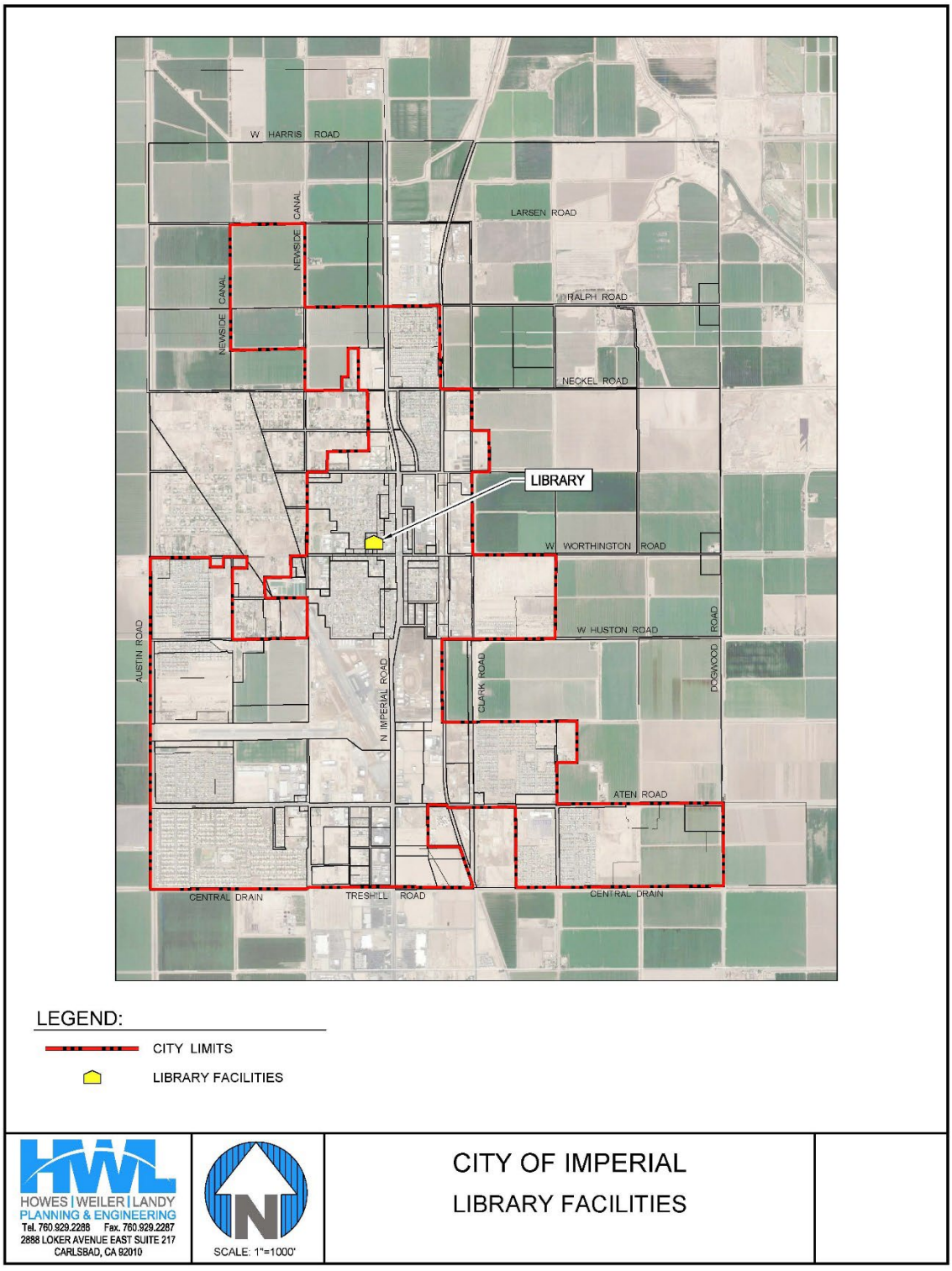


Table 16 – Library Facilities Demand

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

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

Table 17 – Yearly Cost for Library Services

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

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

PARK AND RECREATIONAL FACILITIES

I. PERFORMANCE STANDARD

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

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

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

A. Inventory of Existing Facilities

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

B. Adequacy of Existing Facilities

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

21,141 Existing Population x 3.0 Acres / 1,000 Population = 63.4 Acres Park Demand

58.26 acres of existing parkland - 63.4 acres of demand = **-5.14 Acres Deficiency**

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

C. Future Demand for Facilities

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

3.0 Acres / 1,000 Population x 21,141 population = **63.4 Acres of Future Demand**

80.3 Acres of 2030 Future Demand - 63.4 Acres Existing Parkland = **16.92 Acres Needed**

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

D. Opportunities for Shared Facilities

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

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

E. Phasing

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

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

III. MITIGATION

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

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

IV. FINANCING

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

A. Per Capita Costs

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

- $1,500,700/ 21,141 population = **$70.98 per capita**

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

A. Future Funding Sources

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

Exhibit 9 – Park Facilities

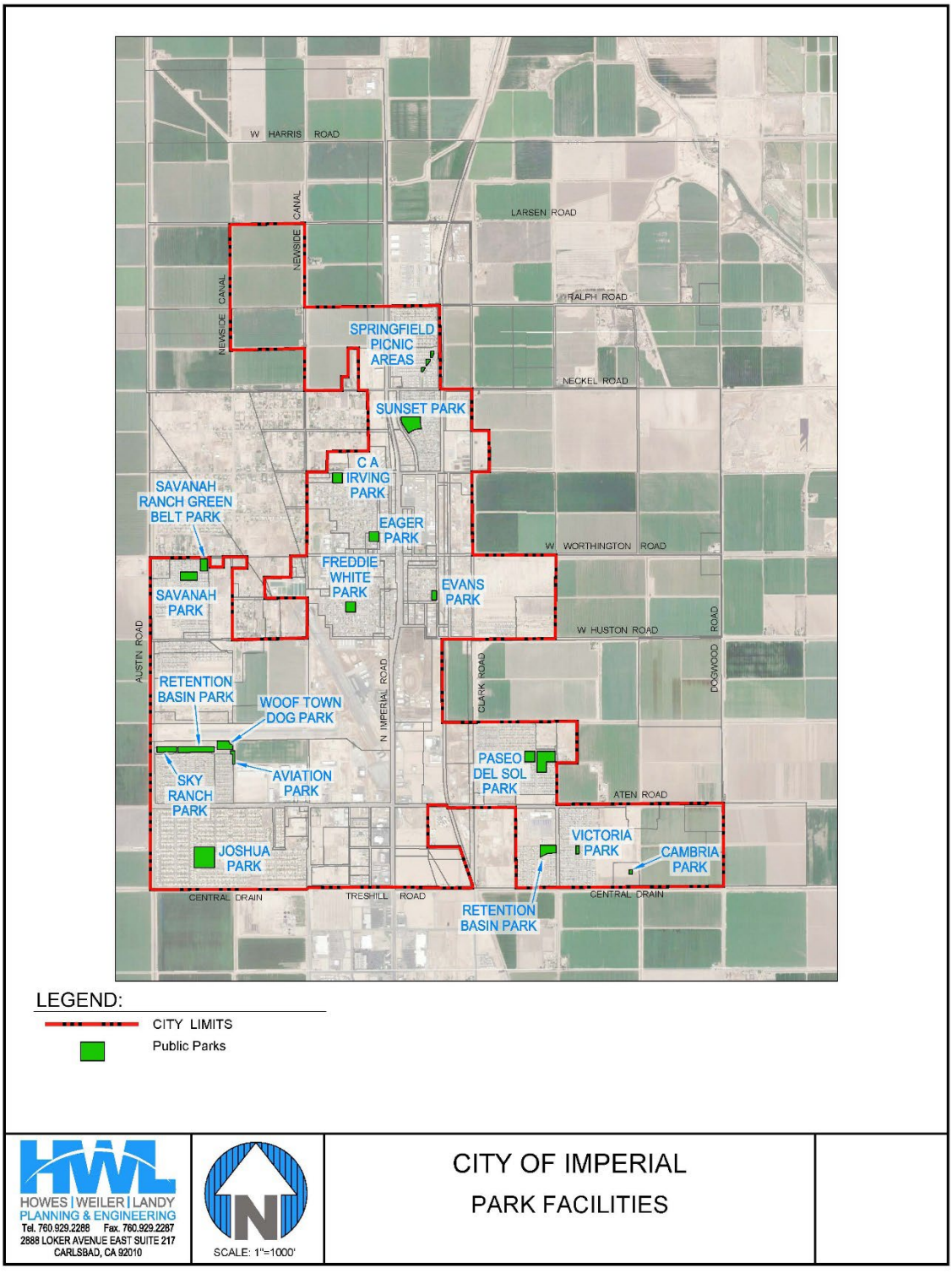


Table 18 – Park Demand

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

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

Table 19 – Yearly Cost Estimate for Park Facilities

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

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

CIRCULATION FACILITIES

I. PERFORMANCE STANDARD

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

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

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

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

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

A. Inventory of Existing Facilities

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

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

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

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

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

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

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

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

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

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

A. Adequacy of Existing Facilities

Although all the existing streets are not constructed to full build out conditions, they are operating at adequate volume to capacity ratios of 0.80 or better[13].

B. Future Demand for Facilities

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

[13] Source – SAP 2015

Table 20 – Future Roadway Improvements - City

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

Source: SAP - 2015 and Updated 2022 Information

Table 21 – Future Roadway Improvements – Annexation Areas

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

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

Source: SAP - 2015 and Updated 2022 Information

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

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

C. Opportunities for Shared Facilities

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

D. Phasing

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

III. MITIGATION

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

Recommendations:

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

IV. FINANCING

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

A. Per Capita Costs

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

$1,596,300 / 21,141 population = **$75.50 per capita**

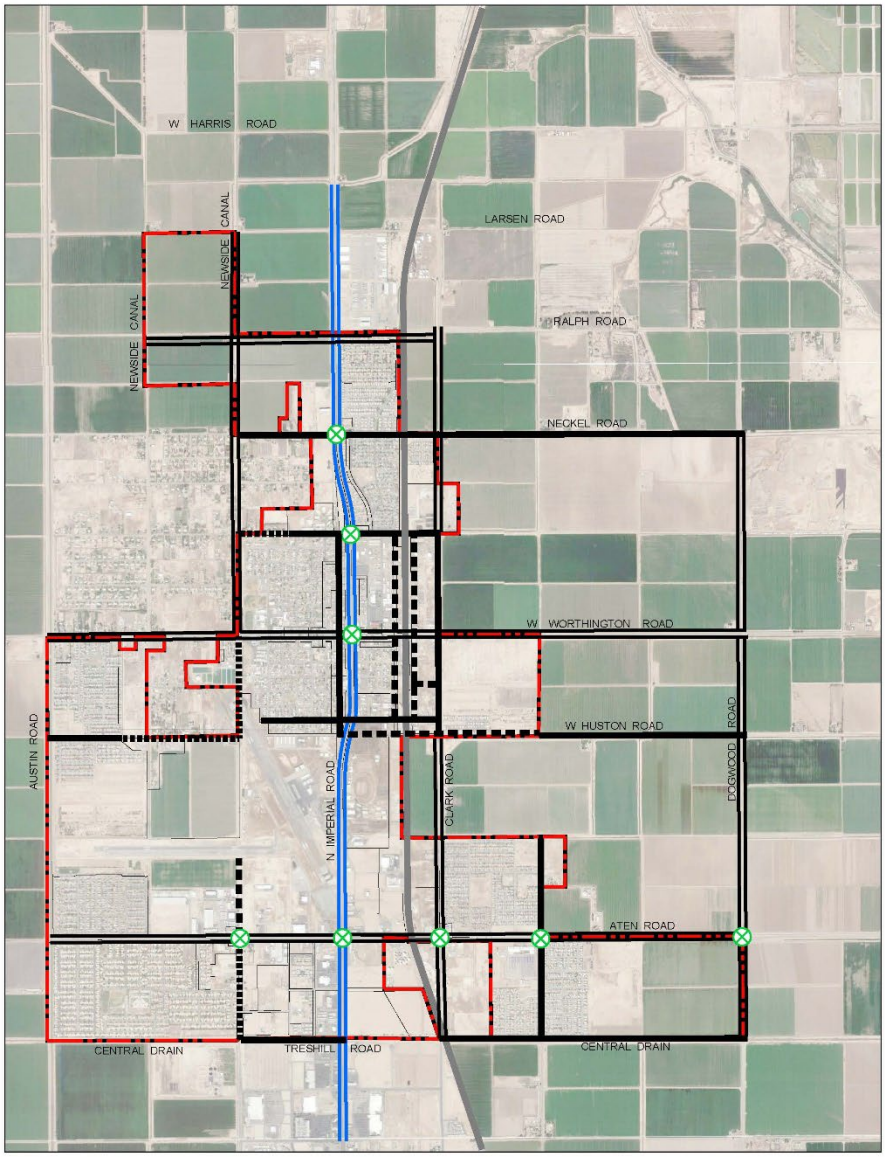
B. Future Funding Sources

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

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

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

Exhibit 10 – Primary Roadways Map



LEGEND:

- CITY LIMITS
- Highway
- Major Arterial
- Secondary Arterial
- Industrial Collector
- Residential Collector
- Union Pacific RR
- Signal Light

HOWES | WEILER | LANDY
PLANNING & ENGINEERING
Tel. 760.929.2288 Fax. 760.929.2287
2888 LOKER AVENUE EAST SUITE 217
CARLSBAD, CA 92010

SCALE: 1"=2000'

CITY OF IMPERIAL

Service Area Circulation & Transportation System

Table 22 – Yearly Cost Estimate for Street Maintenance

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

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

WASTEWATER TREATMENT AND CONVEYANCE FACILITIES

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

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

I. PERFORMANCE STANDARD

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

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

The following are the design criteria for determining pipeline capacity:

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

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

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

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

A. Inventory of Existing Facilities

WASTEWATER TREATMENT PLANT

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

WASTEWATER CONVEYANCE SYSTEM

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

WASTEWATER PUMPING SYSTEM

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

B. Adequacy of Existing Facilities

WASTEWATER TREATMENT PLANT

The wastewater treatment facility has performed adequately because of its inherently conservative design. According to the Public Service Department of the City of Imperial, the current demand on the Wastewater Treatment facility is 1.3 MGD[14]. Therefore, there is a current surplus in capacity of 1.1 MGD.

WASTEWATER CONVEYANCE SYSTEM

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

[14] Source: Letter dated May 24, 2022.

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

WASTEWATER PUMPING SYSTEM

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

C. Future Demand for Facilities

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

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

D. Opportunities for Shared Facilities

Currently, there are no plans for any shared facilities.

III. MITIGATION

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

Recommendations:

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

IV. FINANCING

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

A. Per Capita Costs

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

- $10,165,500 / 21,141 population = $480.84 per capita

B. Future Funding Sources

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

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

Exhibit 11 – Wastewater Treatment Facilities

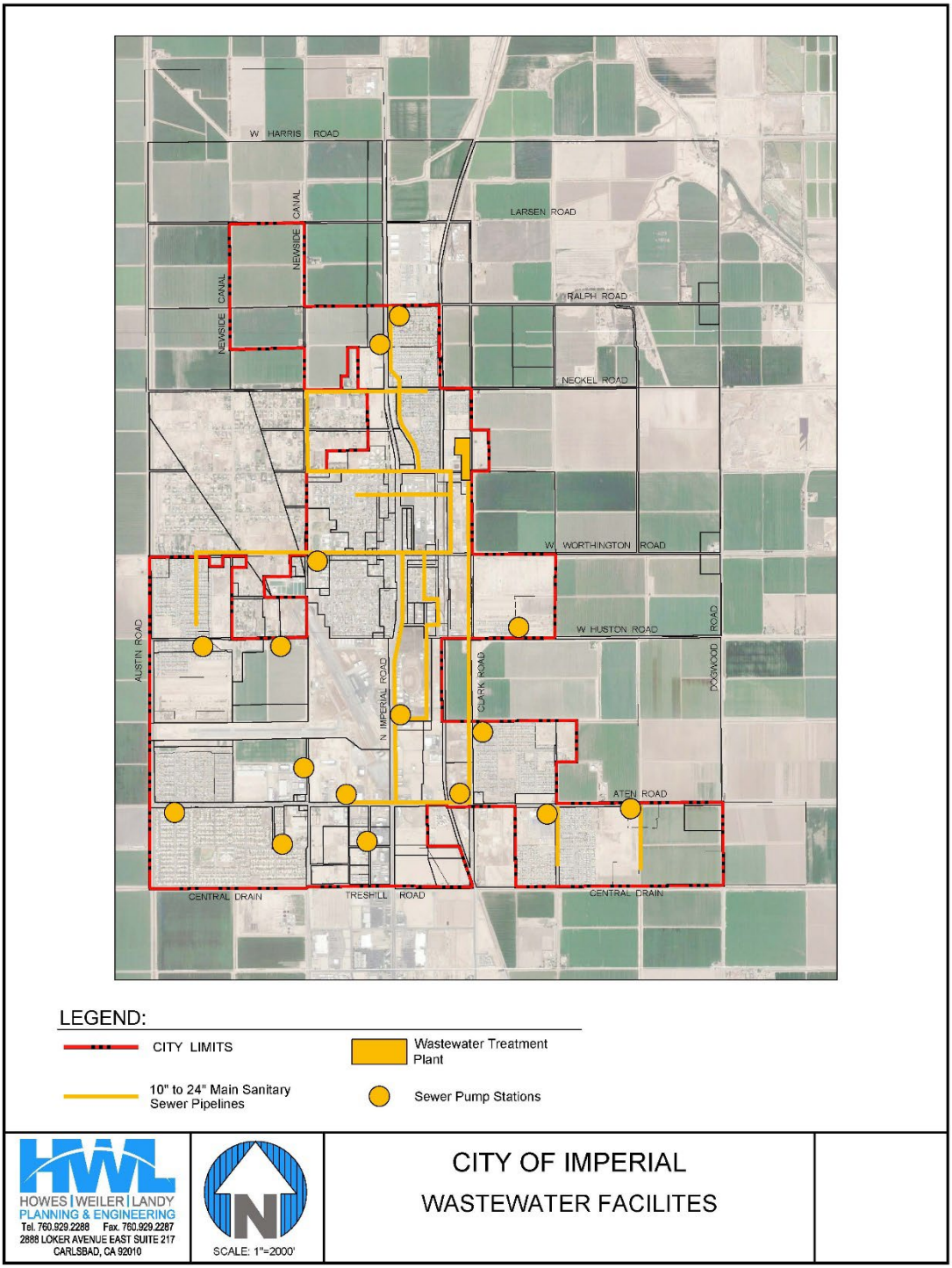


Table 23 – Wastewater Demand

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

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

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

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

WATER FACILITIES

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

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

I. PERFORMANCE STANDARD

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

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

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

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

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

A. Inventory of Existing Facilities

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

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

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

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

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

City of Imperial – Water System Schematic

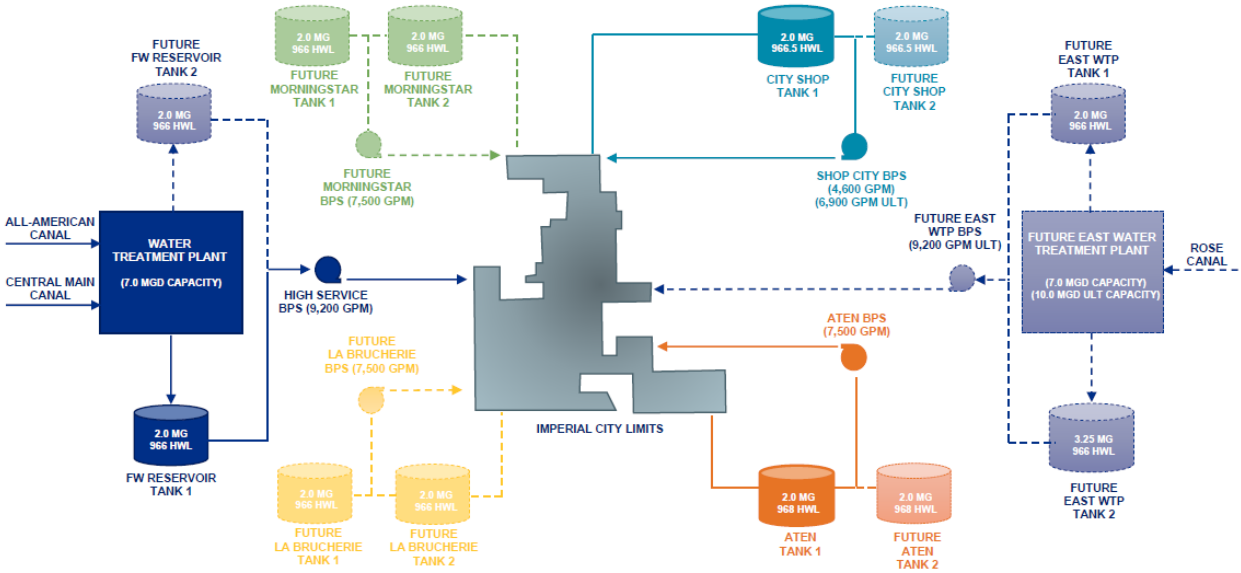


Figure 4-2 Imperial System Schematic (2022)

B. Adequacy of Existing Facilities

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

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

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

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

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

C. Future Demand for Facilities

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

D. Opportunities for Shared Facilities

The City does not share water treatment, storage, or distribution facilities with other jurisdictions. There may be an opportunity for an emergency interconnection facility to be planned with the City of El Centro and the Heber Public Utility District[15].

[15] Source: 2015 SAP.

E. Phasing

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

RECOMMENDED IMPROVEMENTS – NEAR TERM

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

RECOMMENDED IMPROVEMENTS – LONG TERM

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

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

III. MITIGATION

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

Recommendations[16]:

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

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

IV. FINANCING

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

A. Per Capita Costs

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

- $13,162,600 / 21,141 population = $622.61 per capita

B. Future Funding Sources

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

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

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

Exhibit 12 – Water Facilities

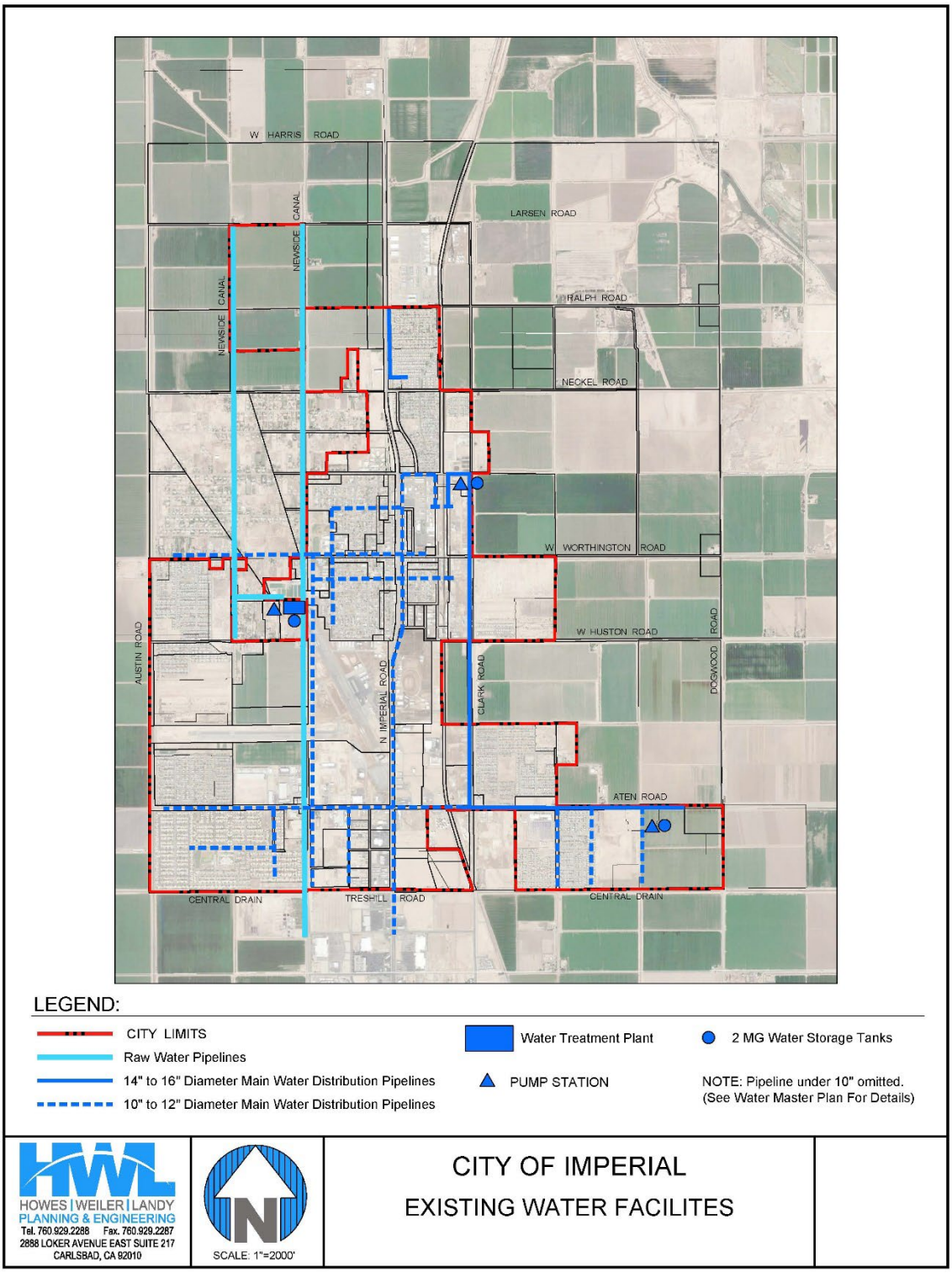


Table 25 – Water Demand

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

(1) Derived from May 2022 Water Master Plan.

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

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

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

FINANCING

I. INTRODUCTION

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

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

II. FINANCING OPPORTUNITIES AND CONSTRAINTS

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

A. General Taxes

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

B. Gas Tax

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

C. Local Bond Issues

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

D. Development Impact Fees

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

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

E. Developer/Builder Contribution

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

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

F. User Fees

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

G. Special Assessment Districts

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

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

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

I. Community Services District

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

J. Community Facilities District

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

K. State and Federal Funding

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

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

Local Law Enforcement Block Grant Program-

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

State Water Resources Control Board State Revolving Fund Programs-

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

California Department of Housing and Community Development-

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

California Department of Transportation –

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

Community Development Block Grants (CDBG)

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

Congestion Mitigation and Air Quality Improvement Program (CMAQ)

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

Safe, Accountable, Flexible, and Efficient Transportation Equity Act

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

Transportation Efficiency Act (TEA funds)

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

USDA Water and Waste Disposal Loans

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

Economic Development - Grants for Public Works and Infrastructure Development

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

Environmental Protection Agency

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

L. Lease Financing

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

Certificates of Participation

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

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

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

III. FACILITY FINANCING

A. Administrative Facilities

1. Current Funding

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

2. Cost Avoidance Opportunities

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

3. Recommended Funding

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

B. Drainage Facilities

1. Current Funding

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

2. Cost Avoidance Opportunities

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

3. Recommended Funding

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

C. Fire Facilities

1. Current Funding

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

2. Cost Avoidance Opportunities

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

3. Recommended Funding

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

D. Law Enforcement

1. Current Funding

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

2. Cost Avoidance Opportunities

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

3. Recommended Funding

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

E. Library Facilities

1. Current Funding

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

2. Cost Avoidance Opportunities

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

3. Recommended Funding

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

F. Park and Recreation Facilities

1. Current Funding

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

2. Cost Avoidance Opportunities

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

3. Recommended Funding

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

G. Circulation Facilities

1. Current Funding

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

2. Cost Avoidance Opportunities

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

3. Recommended Funding

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

H. Wastewater Treatment and Sewer Facilities

1. Current Funding

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

2. Cost Avoidance Opportunities

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

3. Recommended Funding

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

I. Water Facilities

1. Current Funding

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

2. Cost Avoidance Opportunities

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

3. Recommended Funding

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

APPENDICES

A. Agreement for Fire Protection Services

B. City of Imperial - Budget - Fiscal Year 2023 - 2024

C. Public Safety Dispatch Contract – Effective July 1, 2019

APPENDIX A

APPENDIX B

APPENDIX C

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

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

RECITALS

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

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

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

1. FIRE PROTECTION/EMERGENCY MEDICAL SERVICES.

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

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

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

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

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

2. LEVEL OF SERVICES.

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

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

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

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

4. PERSONNEL.

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

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

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

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

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

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

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

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

//////////

10. COMPENSATION.

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

Year 1 FY 2014 – 2015 $896,699

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

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

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

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

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

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

//////////

//////////

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

COUNTY OF IMPERIAL

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

ATTEST:

By:
Blanca Acosta, Clerk of the
Board of Supervisors of the
County of Imperial

CITY OF IMPERIAL

By: Geoff Dale, Mayor

By: Marlene D. Best
Marlene Best, City Manager

ATTEST:

By:
Deborah Jackson, City Clerk
City of Imperial

APPROVED AS TO FORM:

Michael L. Rood
County Counsel

By: Katherine Turner
Katherine Turner
Assistant County Counsel

CITY OF IMPERIAL

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

EXHIBIT A

Summary of Services
City of Imperial

SERVICES:

- Fire Suppression
- Fire Prevention
- Fire Investigation
- Training (Fire and Hazardous Materials)
- Hazardous Materials Spills
- Equipment Maintenance
- Consultation
- Firefighter Housing
- Fire Engine Maintenance
- Advanced Life Support
- Bomb Disposal

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

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

PERSONNEL AVAILABLE:

Three (3) Full-time Captains, one (1) per 24 hour shift

Three (3) Full-time Firefighter II, one (1) per 24 hour shift

Three (3) Reserve Firefighter, one (1) per 24 hour shift

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

EQUIPMENT AVAILABLE:

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

ACTUAL AVERAGE RESPONSE TIME:

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

ACTIVITY AND MANAGEMENT REPORTING:

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

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

COUNTY ADMINISTRATION:

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

Imperial County Fire Department
City of Imperial Fire Agreement
Estimated Costs

	FY 2013-14
Permanent Salaries	$ 575,417
Emergency Clothing	7,000
Uniform Allowance	6,000
Insurance Liability	2,245
Travel Expense	5,000
Maintenance-Equipment	12,000
Fuel Expense	12,000
Fire Training	6,000
Equipment	12,000
Prevention	3,000
Medical Supplies	7,000
Self-Contained Breathing Apparatus	2,000
Office Expense	2,000
Miscellaneous Expense	3,000
Overhead Reimbursement (Dept)	13,305
Overhead Reimbursement (County)	228,732

Total Estimated Contract Costs	$896,699

EXHIBIT B

City of Imperial
Equipment Inventory

ENGINE
1 2011 Pierce 105 Foot Ladder Truck

HOSE
35 Sections (50 ft.) of 1 ½" hose (Total: 1500 ft.)
35 Sections (50 ft.) of 2 ½" hose (Total: 1750 ft.)
06 Sections (100 ft.) of 4" hose (Total: 600 ft.)

NOZZLES
1" nozzles
1 ½" nozzles
2 ½" nozzles

MASTERSTREAM
With tips and stands

BREATHING APPARATUS[1]
4 Brackets – extra (replace with 4.5)

ADAPTOR & REDUCERS
1 ½" Double male adapters
1 ½" Double female adapters
2 ½" Double male adapters
2 ½" Double female adapters
1 ½" to 2 ½" reducer
2 1" to 1 ½" reducer
1 5" to 4" reducer
1 5" to 2 ½" reducer
2 ½" Siamese

LADDERS
24 ft. extension
14 ft. roof ladder

MISCELLANEOUS EQUIPMENT
4 Hose straps
2 Exhaust fans
2 Roll drop cords
10 Spanners
5 Hydrant wrench
2 Rubber mallets
1 Extinguisher
4 Gated Wye (2 in service)
1 Pike pole
1 Pry bar
1 K12 saw
2 Axes
1 Positive pressure O_2

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

4 Rope packs
1 Hose clamp
1 Portable lights
1 150 ft. red line
2 2 ½" quick seat 4"
3 Medical O2 tanks
1 Halligan tool
1 Kelley tool
1 Clemens hook
2 5" hard suction
1 5" to 4" 20ft. Soft Suction
1 5" strainer
1 Box with 3 emergency triangular reflectors
1 Large bolt cutter
1 Gas can
1 Stihl chain saw
1 5" x 5" Keystone valve
1 500-watt Telescoping light

Hose
15 Sections of 1 ½" hose damaged
14 Sections of 2 ½" hose damaged

Nozzles
1-2 ½" nozzle not repairable
2-2 ½" nozzle taken out of inventory
2-1" nozzle in storage (out of service)

Miscellaneous Equipment
1- Hurst Air Bag Kit 2- Bags, Regulator and Hoses
1- Ames Gas Detector
1- Zoll Defibrillator Model P-14
1- Honda Generator / Light Model E-U 1000
3-2 ½" gated wyes not repairable
1 axe damaged (out of service)
Large bolt cutter not repairable

Radios
1- Motorola Astro 800 mgz Radio
1- Motorola Radius 460 mgz Radio
4- Motorota XTS 5000R 800 mgz hand Held Radios
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ENGINE 3412
INVENTORY

IN CAB / GLOVE BOX

ERG BOOK
EXTENTION FOR HEAD SET
WATER PLANT REMOTE
KEY FOR 3411 STALL DOOR
2 SCREW DRIVER/SOCKET, ALLEN WRENCH
FUEL CARD AND LOG BOOK

IN CAB

CAPTAIN SCBA PACK
MSA THERMAL IMAGER W/ CHARGER
LOCK OUT KIT
(4) SAFETY VEST
FIREFIGHTER SCBA PACK
SAGER SPLINT
(2) BOX OF GLOVES
CELL PHONE W/ CHARGER
MAP BOOK
AIRPORT RADIO W/ CHARGER
COMPUTER W/ SCREEN
(2) REMOTES FOR AIRPORT
(4) HEAD SETS
ALS BAG - MED BAG
AIRWAY BAG
ZOLL EKG
K.E.D.
PORTABLE SUCTION
C-COLLAR BAG
OXYGEN BOTTLE

FIRST COMPARTMENT UNDER PASSENGER DOOR

RESCUE TOOL / AIR HAMMER
4 ROAD FLARES
CAUTION TRIANGLES

1# RIGHT SIDE COMPARTMENT- BEHIND CAB

SCBA PACK
WILDLAND WEB GEAR WITH FIRE SHELTER

#2 RIGHT SIDE COMPARTMENT- MIDDLE

COOL CAN
CUP HOLDER
STORTZ WRENCH

AIMS 3 GAS DETECTOR
HYDRANT SET - WRENCH AND (2) SPANNERS
6"- 4" FEMALE TO MALE REDUCER
2 ½" ADAPTER TREE
(4) HOSE STRAPS
(2) 1 ½ " HOSE CLAMPS
PORTABLE FLOOD LIGHT/ GENERATER
ROPE BAG

#3 RIGHT SIDE COMPARTMENT- REAR

K-12 SAW
CHAIN SAW
(3) AIR BAGS
(2) AIR HOSES
AIR CONTROLLER WITH BAG
FIRE EXTINGUISHER

RIGHT SIDE OF 3412

(1) 6" HARD SUCTION 10'
10' ATTIC LADDER
24' EXTENTION LADDER
14' ROOF LADDER
8' PIKE POLE
SKULL SAVER

OVER RIGHT REAR TIRE

(2) SCBA BOTTLES

REAR COMPARTMENT

AMKUS RESCUE TOOL W/ SREADER / CUTTER
RESCUE TOOL HOSE

HOSE BED

CARLIN VALVE
HYDRANT BAG W/ WRENCH
(2) BACK BOARDS
1000' OF 4" HOSE
800' OF 2 ½ " HOSE
150' 2 ½ " ATTACK LINE W/ 2 ½ " NOZZLE

BEHIND HOSE BED IN THE WELL- (TOP OF ENGINE)

300' OF 1 INCH HOSE IN PACKS
PLASKY
FLAT NOSE SHOVEL

ROUND NOSE SHOVEL
PRY BAR
MC CLOUD
(2) 5 GAL. BUCKETS OF FOAM
2 ½ " FOG MONITOR NOZZLE
MONITOR BASE
2 ½ " STRAIGHT BORE TIP
MONITOR

PRE-CONNECTS

(2) 150' OF 1 ½" HOSE W/ 1 ½" NOZZLES
(2) 2 ½" TO 1 ½ " GATED WYE
200' OF 1 ½" HOSE APARTMENT PACK W/ 1 ½" NOZZLE

#4 DRIVERS SIDE LEFT COMPARTMENT - REAR

VENTILATION FAN
(2) 1 GAL. GAS CANS
VENTILATION ROOF KIT

#3 DRIVER SIDE LEFT COMPARTMENT - MIDDLE

HALOGAN TOOL
24" BOLT CUTTERS
PICK HEAD AXE
FLAT HEAD AXE
4' PIKE POLE
SLEDGE HAMMER
K-TOOL
PRY AXE

#2 DRIVER SIDE LEFT COMPARTMENT - FRONT

2 ½" SIAMESE
WIRE CUTTERS
DEWALT SAW-ALL W/ BOX AND BLADES
2 ½" FILLER HOSE
4" FILLER HOSE
ROPE BAG
(2) BEE HOODS
(2) FLASH LIGHTS W/ CHARGERS
4" TO 2 ½" GATED WYE
(3) 2 ½" TO 1 ½" GATED WYES

#1 DRIVERS SIDE COMPARTMENT - ENGINEERS COMPARTMENT

(2) 1" NOZZLES
(1) 1 ½" NOZZLE
4" TO 2 ½" STORZ COUPLING
(2) 2 ½" COUPLING TREES
(2) 2 ½" TO 1½" REDUCERS

(1) 2 ½" NOZZLE
STRAINER
4" DOUBLE MALE
4" DOUBLE FEMALE
4" FEMALE TO 4" STORZ
HYDRANT SET W/ WRENCH AND (2) SPANNERS
RUBBER MALLET

DRIVER SIDE LEFT OF 3412

10' SECTION OF 6" HARD SUCTION

OVER DRIVER SIDE LEFT TIRE

(2) SCBA BOTTLES

EXHIBIT C

Imperial County Fire Department
Preventative Maintenance Service Procedures

Unit #:_____ Mileage:_____ Date:_____

Engine:

____ 1. Change engine oil

____ 2. Change oil filter

____ 3. Change air filter

____ 4. Change fuel filter

____ 5. Change water filter if applicable

____ 6. Check fan, alternator belts and tighten to proper tension

____ 7. Check motor mounts for signs of slack or wear

____ 8. Check all mounting bolts on intake and exhaust manifolds

____ 9. Check for bolt tightness and leaks on valve covers, oil pan

____ 10. Check carburetor operation and lube linkage

____ 11. Check engine performance, spark plugs, points, rotor, distributor cap, spark plug wires, if applicable

____ 12. Check front and rear oil seals

____ 13. Check water pump, bearing and seals

____ 14. Check overall engine cleaniness

____ 15. Check exhaust system for condition and leakage

Electrical system:

____ 1. Check alternator bearing, tightening belts to proper tension

____ 2. Check alternator and regulator for proper operation

____ 3. Check condition of battery cables

____ 4. Check batteries, condition and cleanliness; clean terminals and apply corrosion protection

____ 5. Check battery compartment; cleanliness and condition

____ 6. Check all lights and emergency lighting equipment and sirens

____ 7. Check starter for proper operation

____ 8. Check operation of all dash instruments

Cooling System:

____ 1. Check radiator for leaks and fluid condition

____ 2. Check radiator core, clear of obstructions

____ 3. Check heater core for leaks and proper operation

____ 4. Check all engine, heater hoses and hose clamps for leakage and deterioration

____ 5. Check thermostat for proper operation (engine temperature)

____ 6. Check fan and fan clutch; insure all bolts are secured

Air Conditioning Unit (if applicable):

____ 1. Check air conditioning units for proper operation

____ 2. Check all hoses for leakage and deterioration

____ 3. Check condenser core for cleanliness

____ 4. Check compressor, bearings

Transmission and Differentials:

____ 1. Check oil transmission (filter if applicable)

____ 2. Change oil in transfer case

____ 3. Check/change oil in differential

____ 4. Check drive train U-joints for condition; check transmission, transfer case, and differential seals for leakage

____ 5. Check clutch, pressure plate and throw-out bearing for proper operation

____ 6. Check clutch fluids (if applicable)

____ 7. Check all mounting bolts on bell housing transmission, differential and rear

____ 8. Check auto transmission fluid lines to fluid cooler for leakage

____ 9. Check auxiliary transmission cooler for cleanliness

____10. Check clutch adjustment

Suspension/steering:

____ 1. Check springs, front and rear, for alignment, tightness of mounting bolts and brackets; condition of shackles and center bolts

____ 2. Check operation and alignment of steering, both power and manual.

____ 3. Check oil level on power steering

____ 4. Check hoses for leakage and deerioration

____ 5. Check hydraulic steering ram seals for leaks

____ 6. Check front and rear wheel bearings; raised

____ 7. Grease all fittings with proper grease, using only manufacturer recommendations

____ 8. Check shock absorbers for proper operation and leaks

____ 9. Lube all linkage pins and swivel joints

____ 10. Check tires, condition and pressure

Brake system:

____ 1. Check brake fluid level, if applicable

____ 2. Check brake proper operation

____ 3. Check brake lining for excessive wear

____ 4. Check brake lines for leaks and deterioration

____ 5. Check for proper brake adjustment

____ 6. Lube brake exterior moving components (air)

____ 7. Check parking brake for proper adjustment

Air System:

____ 1. Check compressor for proper operation

____ 2. Check all air lines for leaks and deterioration

____ 3. Check condenser core for cleanliness

Pump and Valves:

____ 1. Check proper pump operation

____ 2. Check for proper pump packing adjustment

____ 3. Check primer oil level

____ 4. Check proper primer operation

____ 5. Check for proper relief valve operation

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

____ 7. Lube all valve controls

____ 8. Lube chick sans and reel chains

Body:

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

____ 2. Lube all hinges

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

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

Sign and date when Preventive Maintenance is complete:

_____ _____

Signature Date

CITY OF IMPERIAL

Annual Financial Report

Fiscal Year Ended June 30, 2023

CITY OF IMPERIAL, CALIFORNIA
ANNUAL FINANCIAL REPORT
Fiscal Year Ended June 30, 2023

TABLE OF CONTENTS

I. FINANCIAL SECTION

A. Independent Auditor's Report 1
B. Basic Financial Statements:
Government-wide Financial Statements:
Statement of Net Position 5
Statement of Activities 6
Fund Financial Statements:
Governmental Funds:
Balance Sheet 8
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 9
Statement of Revenues, Expenditures, and Changes in Fund Balances 10
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 11
Proprietary Funds:
Statement of Net Position 12
Statement of Revenues, Expenses, and Changes in Net Position 13
Statement of Cash Flows 14
Fiduciary Funds:
Statement of Fiduciary Net Position 15
Statement of Changes in Fiduciary Net Position 16
Notes to Basic Financial Statements 17

D. Required Supplementary Information:
General Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual 43
LTA Measure D – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual 44
ARPA – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual 45
Schedule of the City's Proportionate Share of the Net Pension Liability 46
Schedule of Pension Contributions 47

E. Supplemental Information

Description of Nonmajor Governmental Funds 49
Combining Nonmajor Governmental Funds Balance Sheet 52
Combining Nonmajor Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances 60

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INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Imperial, California as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Imperial, California, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and those standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists.

OFFICES: BEVERLY HILLS · CULVER CITY · SANTA MARIA

MEMBER AMERICAN INSTITUTE OF C.P.A.'S · CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS · CALIFORNIA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – General Fund, the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – LTA Measure D Special Revenue Fund, Expenditures, and Changes in Fund Balance – Budget to Actual – ARPA Special Revenue Fund, Schedule of Changes in the Net Pension Liability and Related Ratios, and Schedule of Pension Contributions on pages 47 through 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has chosen not to present a Management's Discussion and Analysis. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The Combining Financial Statements for the Nonmajor Governmental Funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the

underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Moss, Levy & Hartzheim, LLP
Culver City, California
February 2, 2025

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CITY OF IMPERIAL
Statement of Net Position
June 30, 2023

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and Investments	$ 23,022,570	$ 22,945,786	$ 45,968,356
Cash and Investments with Fiscal Agent		7,986,766	7,986,766
Accounts Receivable	1,217,086	1,234,882	2,451,968
Notes Receivable	1,277,391		1,277,391
Inventory		35,842	35,842
Capital Assets, Not Being Depreciated	5,802,867	278,397	6,081,264
Capital Assets, Net of Accumulated Depreciation	23,458,917	29,365,701	52,824,618
Total Assets	54,778,831	61,847,374	116,626,205
Deferred Outflows of Resources:			
Pension related	2,635,008	593,109	3,228,117
Total Deferred Outflows of Resources	2,635,008	593,109	3,228,117
Liabilities:			
Accounts Payable	1,537,444	1,204,226	2,741,670
Deposits Payable	234,110	812,934	1,047,044
Noncurrent Liabilities:			
Net Pension Liability	4,515,805	1,227,482	5,743,287
Due Within One Year		1,581,354	1,581,354
Due in More Than One Year	535,562	29,142,924	29,678,486
Total Liabilities	6,822,921	33,968,920	40,791,841
Deferred Inflows of Resources:			
Pension related	115,685	31,446	147,131
Total Deferred Inflows of Resources	115,685	31,446	147,131
Net Position:			
Net Investment in Capital Assets	29,261,784	6,974,670	36,236,454
Restricted for:			
Parks and Recreation	2,804,517		2,804,517
Public Works	3,882,901		3,882,901
Public Safety	1,542,274		1,542,274
Community Development	2,821,763		2,821,763
Unrestricted	10,161,994	21,465,447	31,627,441
Total Net Position	$ 50,475,233	$ 28,440,117	$ 78,915,350

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

CITY OF IMPERIAL

Statement of Activities

For the Fiscal Year Ended June 30, 2023

Functions	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	$ 4,457,611	$ 2,763,222	$ 5,965,787	$ -
Public Safety	5,820,862	71,690	407,969	
Community Development	726,983	17,224	13,885	
Public Works	5,138,684	432,352	1,595,323	1,140,637
Parks and Recreation	1,946,744	127,148	254,231	
Total Governmental Activities	18,090,884	3,411,636	8,237,195	1,140,637
Business-type Activities:				
Water	4,808,859	6,418,975		
Sewer	6,664,393	6,677,286	(121,920)	
Total Business-type Activities	11,473,252	13,096,261	(121,920)	
Total Primary Government	$ 29,564,136	$ 16,507,897	$ 8,115,275	$ 1,140,637
General Revenues:				
Taxes:				
Property Taxes				
Sales and Use Taxes				
Business License Taxes				
Transient Occupancy Taxes				
Franchise Taxes				
Other Taxes				
Unrestricted Motor Vehicle License Tax				
Licenses and Permits				
Fines and Forfeitures				
Use of Money and Property				
Other Revenue				
Transfers				
Total General Revenues and Transfers				
Change in net position				
Net Position - Beginning of Fiscal Year				
Prior Period Adjustments				
Net Position - Beginning of Fiscal Year (restated)				
Net Position - End of Fiscal Year				

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

Net (Expenses) Revenues and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
$ 4,271,398	$ -	$ 4,271,398
(5,341,203)		(5,341,203)
(695,874)		(695,874)
(1,970,372)		(1,970,372)
(1,565,365)		(1,565,365)
(5,301,416)		(5,301,416)
	1,610,116	1,610,116
	(109,027)	(109,027)
	1,501,089	1,501,089
(5,301,416)	1,501,089	(3,800,327)
2,168,895		2,168,895
3,803,410		3,803,410
66,979		66,979
235,390		235,390
347,402		347,402
172,463		172,463
2,163,728		2,163,728
9,415		9,415
193,445		193,445
97,174	127,577	224,751
101,450		101,450
211,437	(211,437)	
9,571,188	(83,860)	9,487,328
4,269,772	1,417,229	5,687,001
46,003,334	27,046,492	73,049,826
202,127	(23,604)	178,523
46,205,461	27,022,888	73,228,349
$ 50,475,233	$ 28,440,117	$ 78,915,350

CITY OF IMPERIAL
Balance Sheet
Governmental Funds
June 30, 2023

	General	Special Revenue Funds: LTA Measure D	Special Revenue Funds: ARPA	Capital Projects Fund: Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Assets:						
Cash and Investments	$ 10,040,562	$ 19,512	$ 1,439,846	$ 66,179	$ 11,456,471	$ 23,022,570
Accounts Receivable	987,095				229,991	1,217,086
Loans Receivable					1,277,391	1,277,391
Due from Other Funds	235,417					235,417
Total Assets	$ 11,263,074	$ 19,512	$ 1,439,846	$ 66,179	$ 12,963,853	$ 25,752,464
Liabilities and Fund Balances:						
Liabilities:						
Accounts Payable	$ 710,739	$ 159,633	$ 4,893	$ 84,637	$ 577,542	$ 1,537,444
Deposits Payable	234,110					234,110
Due to Other Funds					235,417	235,417
Total Liabilities	944,849	159,633	4,893	84,637	812,959	2,006,971
Deferred Inflows of Resources::						
Loans Related - unavailable					1,277,391	1,277,391
Total Deferred Inflows of Resources					1,277,391	1,277,391
Total Liabilities and Deferred Inflows of Resources	944,849	159,633	4,893	84,637	2,090,350	3,284,362
Fund Balances:						
Restricted for:						
Community Development					2,821,763	2,821,763
Public Safety					1,542,274	1,542,274
Public Works					3,882,901	3,882,901
Parks and Recreation					2,804,517	2,804,517
Unassigned	10,318,225	(140,121)	1,434,953	(18,458)	(177,952)	11,416,647
Total Fund Balances	10,318,225	(140,121)	1,434,953	(18,458)	10,873,503	22,468,102
Total Liabilities and Fund Balances	$ 11,263,074	$ 19,512	$ 1,439,846	$ 66,179	$ 12,963,853	$ 25,752,464

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

CITY OF IMPERIAL
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2023

Total fund balances - governmental funds		$ 22,468,102
In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.		
Capital assets at historical cost	$ 61,637,926	
Accumulated depreciation	(32,376,142)	29,261,784
Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.		
Deferred outflows related to pension		2,635,008
Deferred inflows related to pension		(115,685)
In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:		
Net pension liability		(4,515,805)
Compensated absences payable		(535,562)
Certain notes receivable are not available to pay for current period expenditures and, therefore, are offset by deferred inflows of resources in the governmental funds.		1,277,391
Total net position - governmental activities		$ 50,475,233

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

CITY OF IMPERIAL
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2023

	General	Special Revenue Funds: LTA Measure D	Special Revenue Funds: ARPA	Capital Projects Fund: Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	$ 2,168,895	$ -	$ -	$ -	$ -	$ 2,168,895
Sales and Use Taxes	3,803,410	1,580,696				5,384,106
Business License Taxes	66,979					66,979
Transient Occupancy Tax	235,390					235,390
Other Taxes	2,336,191					2,336,191
Licenses and Permits	9,415					9,415
Fines and Forfeitures	193,445					193,445
Use of Money and Property	16,949	1,607	4,168		74,450	97,174
Charges for Services	2,940,370				696,064	3,636,434
Intergovernmental	3,999,622	169,370	2,167,345		1,460,799	7,797,136
Franchise Tax	347,402					347,402
Other	101,298				152	101,450
Total Revenues	16,219,366	1,751,673	2,171,513		2,231,465	22,374,017
Expenditures						
Current:						
General Government	2,880,562		359,624	256,400		3,496,586
Public Safety	4,815,521				88,962	4,904,483
Public Works	3,154,726	853,773			222,383	4,230,882
Parks and Recreation	1,811,232			29,258	106,254	1,946,744
Community Development	703,491				23,492	726,983
Capital Outlay	213,677		199,984	2,473,467		2,887,128
Total Expenditures	13,579,209	853,773	559,608	2,759,125	441,091	18,192,806
Excess (Deficiency) of Revenues over (under) Expenditures	2,640,157	897,900	1,611,905	(2,759,125)	1,790,374	4,181,211
Other Financing Sources (Uses):						
Transfers In	1,443,186			2,740,667	1,024,754	5,208,607
Transfers Out	(1,055,040)	(2,539,565)	(50,764)		(1,351,801)	(4,997,170)
Total Other Financing Sources (Uses)	388,146	(2,539,565)	(50,764)	2,740,667	(327,047)	211,437
Net Change in Fund Balances	3,028,303	(1,641,665)	1,561,141	(18,458)	1,463,327	4,392,648
Fund Balances - June 30, 2022	7,731,103	1,501,544	(126,188)		9,458,333	18,564,792
Prior Period Adjustments	(441,181)				(48,157)	(489,338)
Fund Balances - June 30, 2022, Restated	7,289,922	1,501,544	(126,188)		9,410,176	18,075,454
Fund Balances - June 30, 2023	$ 10,318,225	$ (140,121)	$ 1,434,953	$ (18,458)	$ 10,873,503	$ 22,468,102

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

CITY OF IMPERIAL

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Fiscal Year Ended June 30, 2023

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

Net change in fund balances - total governmental funds		$ 4,392,648
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those capital assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.		
Capital outlay	$ 2,832,910	
Depreciation expense	(2,372,373)	460,537
Certain notes receivable are reported in the governmental funds as expenditures and then, offset by a deferred inflow of resources, as they are not available to pay current expenditures. Likewise, when the note is collected, it is reflected in revenue. This is the net change between notes receivable collected and issued.		(224,798)
Compensated absence expenditures reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in a governmental fund. This is the net change in compensated absences for the current period.		(107,441)
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. In addition, changes in Net Pension Liability are deferred inflows and outflows and amortized. This is the difference between accrual-basis pension costs and actual employer contributions and amortization of deferred inflows and outflows in the current fiscal year.		(251,174)
Change in net position of governmental activities		$ 4,269,772

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

CITY OF IMPERIAL
Statement of Net Position
Proprietary Funds
June 30, 2023

	Business-type Activities-Enterprise Funds		
	Water Fund	Sewer Fund	Total
Assets			
Current Assets:			
Cash and Investments	$ 11,221,022	$ 11,724,764	$ 22,945,786
Cash and Investments with Fiscal Agent	7,148,779	837,987	7,986,766
Accounts Receivable	636,962	597,920	1,234,882
Inventory	35,842		35,842
Total Current Assets	19,042,605	13,160,671	32,203,276
Noncurrent Assets:			
Capital Assets:			
Land	99,357	179,040	278,397
Building and Improvements	11,207,018	8,063,593	19,270,611
Machinery and Equipment	4,887,452	1,912,784	6,800,236
Infrastructure	14,531,898	34,236,519	48,768,417
Less:			
Accumulated Depreciation	(23,793,900)	(21,679,663)	(45,473,563)
Total Noncurrent Assets	6,931,825	22,712,273	29,644,098
Deferred Outflows of Resources:			
Pension Related	361,022	232,087	593,109
Total Deferred Outflows of Resources	361,022	232,087	593,109
Total Assets and Deferred Outflows of Resources	26,335,452	36,105,031	62,440,483
Liabilities			
Current Liabilities:			
Accounts Payable	1,029,344	174,882	1,204,226
Deposits Payable	407,444	405,490	812,934
Long Term Debt - Due within One Year	764,200	817,154	1,581,354
Total Current Liabilities	2,200,988	1,397,526	3,598,514
Noncurrent Liabilities:			
Compensated Absences	53,614	14,470	68,084
Net Pension Liability	747,161	480,321	1,227,482
Due in More Than One Year	10,658,861	18,415,979	29,074,840
Total Noncurrent Liabilities	11,459,636	18,910,770	30,370,406
Deferred Inflows of Resources:			
Pension Related	19,141	12,305	31,446
Total Deferred Inflows of Resources	19,141	12,305	31,446
Total Liabilities and Deferred Inflows of Resources	13,679,765	20,320,601	34,000,366
Net Position			
Net Investment in Capital Assets	2,657,543	4,317,127	6,974,670
Unrestricted	9,998,144	11,467,303	21,465,447
Total Net Position	$ 12,655,687	$ 15,784,430	$ 28,440,117

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

CITY OF IMPERIAL

Statement of Revenues, Expenses, and Changes in Net Position

Proprietary Funds

For the Fiscal Year Ended June 30, 2023

	Business-type Activities - Enterprise funds		
	Water Fund	**Sewer Fund**	**Total**
Operating Revenues:			
Charges for Services	$ 6,675,905	$ 6,417,816	$ 13,093,721
Other Operating Revenue	1,381	1,159	2,540
Total Operating Revenues	6,677,286	6,418,975	13,096,261
Operating Expenses:			
Personnel	1,336,189	1,050,671	2,386,860
Administrative	1,504,479	259,634	1,764,113
Materials and Supplies	1,122,786	634,927	1,757,713
Maintenance	1,128,925	557,231	1,686,156
Depreciation	1,271,157	1,669,810	2,940,967
Total Operating Expenses	6,363,536	4,172,273	10,535,809
Operating Income	313,750	2,246,702	2,560,452
Non-operating Revenues (Expenses):			
Interest Revenue	79,006	48,571	127,577
Interest and Fiscal Charges	(300,857)	(636,586)	(937,443)
Intergovernmental Revenue (Expense)		(121,920)	(121,920)
Total Non-Operating Revenue (Expenses)	(221,851)	(709,935)	(931,786)
Income before transfers	91,899	1,536,767	1,628,666
Transfers			
Transfers Out	(132,221)	(79,216)	(211,437)
Total Transfers	(132,221)	(79,216)	(211,437)
Change in Net Position	(40,322)	1,457,551	1,417,229
Net Position - Beginning of Fiscal Year	12,585,559	14,460,933	27,046,492
Prior Period Adjustments	110,450	(134,054)	(23,604)
Net Position - Beginning of the Fiscal Year, Restated	12,696,009	14,326,879	27,022,888
Net Position - End of Fiscal Year	$ 12,655,687	$ 15,784,430	$ 28,440,117

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

CITY OF IMPERIAL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds		
	Water Fund	Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Users	$ 6,650,373	$ 6,403,028	$ 13,053,401
Cash Payments to Suppliers and Contractors	(2,920,907)	(1,613,008)	(4,533,915)
Cash Payments to Employees	(1,292,816)	(1,022,787)	(2,315,603)
Net Cash Provided (Used) By Operating Activities	2,436,650	3,767,233	6,203,883
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers Out	(132,221)	(79,216)	(211,437)
Net Cash Provided (Used) By Noncapital Financing Activities	(132,221)	(79,216)	(211,437)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest Received	79,006	48,571	127,577
Net Cash Provided (Used) in Investing Activities	79,006	48,571	127,577
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of Property, Plant, and Equipment	(65,459)	(317,027)	(382,486)
Intergovernmental		(121,920)	(121,920)
Principal Payments on Debt Borrowings	(675,000)	(745,000)	(1,420,000)
Interest Paid	(393,159)	(683,740)	(1,076,899)
Net Cash Provided (Used) In Capital and Related Financing Activities	(1,133,618)	(1,867,687)	(3,001,305)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,249,817	1,868,901	3,118,718
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	17,119,984	10,693,850	27,813,834
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	$ 18,369,801	$ 12,562,751	$ 30,932,552
Reconciliation to Statement of Net Position:			
Cash and Investments	$ 11,221,022	$ 11,724,764	$ 22,945,786
Cash and Investments with Fiscal Agent	7,148,779	837,987	7,986,766
	$ 18,369,801	$ 12,562,751	$ 30,932,552
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating Income	$ 313,750	$ 2,246,702	$ 2,560,452
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	1,271,157	1,669,810	2,940,967
Changes in Assets, Deferred Outflows, Liabilities, and Deferred Inflows:			
(Increase) Decrease in Accounts Receivable	(26,913)	(15,947)	(42,860)
Increase (Decrease) in Accounts Payable	759,006	(193,079)	565,927
Increase (Decrease) in Net Pension Liability	452,610	290,966	743,576
(Increase) Decrease in Pension Related Deferred Outflows	(208,966)	(134,336)	(343,302)
Increase (Decrease) in Pension Related Deferred Inflows	(200,271)	(128,746)	(329,017)
Increase (Decrease) in Deposits Payable	76,277	31,863	108,140
Total Adjustments	2,122,900	1,520,531	3,643,431
Net Cash Provided (Used) By Operating Activities	$ 2,436,650	$ 3,767,233	$ 6,203,883

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

CITY OF IMPERIAL
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
June 30, 2023

	Private Purpose Trust Fund	
	RDA Successor Agency	Custodial Fund
ASSETS		
Cash and investments	$ 756,987	$ 2,484,627
Cash and investments with fiscal agent		3,051,812
Capital assets, net of accumulated depreciation	311,012	
Total Assets	1,067,999	$ 5,536,439
LIABILITIES		
Deposits payable		5,536,439
Long-term debt, due within one year	830,000	
Long-term debt, due in more than one year	15,230,000	
Total Liabilities	16,060,000	$ 5,536,439
NET POSITION		
Held in trust for others	(14,992,001)	
Total Net Position	$ (14,992,001)	

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

CITY OF IMPERIAL
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2023

	Private Purpose Trust Fund
	RDA Successor Agency
Additions:	
Intergovernmental	$ 2,179,446
Use of money and property	18,944
Total additions	2,198,390
Deductions:	
Interest Expense	618,974
Contribution to City	3,528,790
Total deductions	4,147,764
Change in net position	(1,949,374)
Net Position - July 1, 2022	(12,541,554)
Prior period adjustment	(501,073)
Net Position, July 1, 2022, Restated	(13,042,627)
Net Position - June 30, 2023	$ (14,992,001)

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

NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

B. Basis of Presentation

Government-wide Financial Statements

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

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

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

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

Fund Financial Statements

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

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

The City reports four major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the City that are not accounted for through other funds. For the City, the General Fund includes activities such as public protection, public works and facilities, parks and recreation, and community development.

- The *LTA Measure D Special Revenue Fund* was established to account for all proceeds and expenditures associated with street and highway projects received as part of the local transportation authority Measure D sales tax.

- The *ARPA Special Revenue Fund* was established to account for all proceeds and expenditures associated the American Rescue Plan.

- The *Capital Projects Capital Projects Fund* was established to account for revenue and expenditures related to capital projects within the City.

The City reports the following two major enterprise funds:

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

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

The City reports the following additional fund types:

Fiduciary Funds

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

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

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting and Measurement Focus

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

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

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

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

D. Assets, Liabilities, and Equity

1. Deposits and Investments

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

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

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

1. Deposits and Investments (Continued)

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

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

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

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

2. Receivables and Payables

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

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

The City has elected to receive the City's portion of the property taxes from the county under the county Teeter Bill program. Under this program, the City receives 100 percent of the City's share of the levied property taxes in periodic payments with the county assuming the responsibility for the delinquencies

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

2. Receivables and Payables (Continued)

GASB Statement No. 96, SBITAs

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in GASB Statement No. 87, Leases, as amended.

The City did not report any significant accounting changes from the implementation of this Statement during the fiscal year ended June 30, 2023.

3. Inventories and Prepaid Items

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

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

4. Capital Assets

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized during the fiscal year ended June 30, 2023.

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

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

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

5. Compensated Absences

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

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

6. Long-term Obligations

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

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

7. Net Position

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

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

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

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

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

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Use of Estimates

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

F. Fund Balance

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

- Nonspendable fund balance – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.

- Restricted fund balance – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

- Committed fund balance – amounts that can only be used for specific purposes determined by formal action of the City's highest level of decision-making authority (the City Council) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

- Assigned fund balance – amounts that are constrained by the City's intent to be used for specific purposes. The intent can be established at either the highest level of decision making, or by a body or an official designated for that purpose.

- Unassigned fund balance – the residual classification for the City's funds that include amounts not contained in the other classifications.

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

G. Future Accounting Pronouncements

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

The provisions for GASB Statement Number 99, "Omnibus 2022" are effective for fiscal year beginning after June 15, 2023.

The provisions of Statement Number 100 "Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62" are effective for fiscal years beginning after June 15, 2023.

The provisions of Statement Number 101 "Compensated Absences" are effective for fiscal years beginning after December 15, 2023.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

a. General Budget Policies

1. The annual budget adopted by the City Council provides for the general operation of the City. It includes proposed expenditures and the means of financing them.

2. The City Council approves total budgeted appropriations and any amendments to appropriations throughout the fiscal year. All amendments made during the fiscal year are included in the budgetary amounts reported herein. The "appropriated budget" covers all City expenditures, with the exception of debt service on bond issues and capital improvement projects carried forward from prior fiscal years, which expenditures constitute legally authorized "non-appropriated budget". Actual expenditures may not exceed budgeted appropriations at the fund level, which is the legal level of control.

3. Formal budgetary integration is employed as a management control device during the fiscal year. Commitments for materials and services, such as purchase orders and contracts, are recorded as encumbrances to assist in controlling expenditures. Appropriations which are encumbered, lapse at fiscal year-end, and then are added to the following fiscal year's budgeted appropriations.

4. Budgets for the General and Special Revenue Funds are adopted on a basis substantially consistent with accounting principles generally accepted in the United States of America (USGAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items. For the fiscal year ended June 30, 2023 the following nonmajor funds did not have legally adopted budgets : COPS, Dial-a-ride, Asset Forfeiture, Library Literacy, Police Tech Grant, August Worthington, Community Services Grant, STLP, ARPA Utility, CARES, Early Learning Grant, Per Capita, Utility Assistance, SB 1383.

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

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

B. Budget/USGAAP Reconciliation

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

C. Excess of Expenditures over Appropriations

For the fiscal year ended June 30, 2023, the following funds had excess expenditures over appropriations.

Fund	Amount
Major Governmental Fund:	
General Fund:	
Public Works	$ 1,272,502
Capital Outlay	213,677

D. Deficit Fund Equity

At June 30, 2023, the following funds had an accumulated deficit:

Fund	Amount
Major Governmental Funds:	
LTA Measure D	$ 140,121
Capital Projects	18,458
Nonmajor Governmental Funds:	
Per Capita	177,952

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

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2023 are classified in the accompanying financial statements as follows:

Cash and investments as of June 30, 2023 consist of the following:

Cash on hand	$	450
Deposits with financial institutions		44,443,592
Investments		15,804,506
Total cash and investments	$	60,248,548

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

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

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Bonds issued by the City	N/A	None	None
US Treasury Obligations	5 years	None	None
Federal Agency Issues	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Bankers' Acceptances	180 days	40%	30%
Medium Term Notes	5 years	30%	None
Money Market Mutual Funds	N/A	None	10%
Commercial Paper	270 days	25%	None
County Pool Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	$75 Million
Collateralized Bank Deposits	N/A	None	None
Mortgage Pass-through Securities	5 years	20%	None
Shares of Beneficial Interest by a JPA	N/A	None	None

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

B. Investments Authorized by Debt Agreements

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

NOTE 3 – CASH AND INVESTMENTS (Continued)

B. Investments Authorized by Debt Agreements (Continued)

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

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

C. Disclosures Relating to Interest Rate Risk

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

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

		Remaining maturity (in Months)			
Investment Type	Totals	12 Months or Less	13 to 24 Months	25-60 Months	More Than 60 Months
State Investment Pool (LAIF)	$ 15,804,506	$ 15,804,506	$ -	$ -	$ -
	$ 15,804,506	$ 15,804,506	$ -	$ -	$ -

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

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

NOTE 3 – CASH AND INVESTMENTS (Continued)

E. Disclosures Relating to Credit Risk

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

				Rating as of Fiscal Year End			
Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	AAA	AA	A	Not Rated
State Investment Pool	$ 15,804,506	N/A	$ -	$ -	$ -	$ -	$ 15,804,506
Total	$ 15,804,506		$ -	$ -	$ -	$ -	$ 15,804,506

F. Concentration of Credit Risk

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

G. Custodial Credit Risk

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

As of June 30, 2023, all of the City's deposits with financial institutions in excess of federal depository insurance limits were held in collateralized accounts.

NOTE 3 – CASH AND INVESTMENTS (Continued)

H. Investment in State Investment Pool

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

I. Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy establish by generally accepted accounting principles. These principles recognize a three tiered fair value hierarchy as follows: Level 1 – Investments reflect prices quoted in active markets; Level 2 – Investments reflect prices that are based on similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and Level 3 – Investments reflect prices based upon unobservable sources. The City did not have any investments applicable to recurring fair value measurements as of June 30, 2023.

NOTE 4 – INTERFUND TRANSACTIONS

A. Interfund Receivables and Payables

During the course of normal operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds". The following presents a summary of current interfund balances at June 30, 2023:

Receivable Fund	Amount	Payable Fund	Amount
Major Governmental Fund:		Nonmajor Governmental Funds:	
General Fund	$ 235,417	Public Safety Prop 172	$ 57,465
		Per Capita	177,952
Totals	$ 235,417		
		Totals	$ 235,417

B. Transfers between Funds

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations, and re-allocations of special revenues. All inter-fund transfers between individual government funds have been eliminated on the government-wide statements. The following schedule briefly summarizes the City's transfer activity for the fiscal year ended June 30, 2023:

NOTE 4 – INTERFUND TRANSACTIONS (CONTINUED)

B. Transfers between Funds (Continued)

Fund	Transfers-in	Transfers-out
Major Governmental Funds:		
General Fund	$ 1,443,186	$ 1,055,040
LTA Measure D		2,539,565
ARPA		50,764
Capital Projects Capital Projects Fund	2,740,667	
Major Enterprise Funds:		
Water Fund		132,221
Sewer Fund		79,216
Nonmajor Governmental Funds:		
TCRF Special Revenue Fund	29,996	
Traffic Safety Special Revenue Fund		3,500
Gas Tax Special Revenue Fund		400,000
Local Transportation Special Revenue Fund		5,000
Public Safety Prop 172 Special Revenue Fund		97,942
COPS Grant Special Revenue Fund	61,895	76,720
Housing Rehabilitation Special Revenue Fund		5,000
RLA Special Revenue Fund		5,000
Wildflower Landscaping and Lighting Special Revenue Fund		17,124
Paseo Del Sol Landscaping and Lighting Special Revenue Fund		69,578
Sky Ranch District Special Revenue Fund		99,243
Prop 1B Special Revenue Fund	164,419	
Library Literacy Special Revenue Fund		42,856
Police Technology Grant	112,075	
SB1 Special Revenue Fund		499,213
Housing General Special Revenue Fund		5,000
Park Impact Fees Special Revenue Fund		25,625
STPL Special Revenue Fund	615,001	
Per Capita Special Revenue Fund	41,368	
ARPA Utility Special Revenue Fund		
Utility Assistance Special Revenue Fund		
Totals	$ 5,208,607	$ 5,208,607

Transfers into the General Fund are related to administrative costs and overheard costs that are part of a city-wide cost allocation plan.

Transfers from the General Fund are related to contributions made from unassigned funds to assist in capital projects and other operating costs of special revenue and capital project funds.

Transfers from the General Fund may also be council approved transfers to offset accumulated deficits that special revenue or capital projects funds may have accumulated due to unanticipated costs or change orders.

NOTE 5 – CAPITAL ASSETS

Capital Asset activity for the fiscal year ended June 30, 2023 was as follows:

	Balance at June 30, 2022	Additions	Deletions	Transfers	Prior Period Adjustment	Balance at June 30, 2023
Governmental activities:						
Capital assets, not being depreciated:						
Land	$ 3,329,400	$ -	$ -	$ -	$ -	$ 3,329,400
Construction in progress	-	2,473,467				2,473,467
Total capital assets, not being depreciated	3,329,400	2,473,467				5,802,867
Capital assets, being depreciated:						
Machinery and Equipment	8,743,015	359,443			113,224	9,215,682
Infrastructure	46,236,205				383,172	46,619,377
Total capital assets being depreciated	54,979,220	359,443			496,396	55,835,059
Less accumulated depreciation for:						
Machinery and Equipment	(7,139,020)	(534,848)			195,069	(7,478,799)
Infrastructure	(23,059,818)	(1,837,525)				(24,897,343)
Total accumulated depreciation	(30,198,838)	(2,372,373)			195,069	(32,376,142)
Total capital assets, being depreciated, net	24,780,382	(2,012,930)			691,465	23,458,917
Governmental activities capital assets, net	$ 28,109,782	$ 460,537	$ -	$ -	$ 691,465	$ 29,261,784

Business-type activities:	Balance at June 30, 2022	Additions	Deletions	Transfers	Prior Period Adjustments	Balance at June 30, 2023
Capital assets, not being depreciated:						
Land	$ 278,397	$ -	$ -	$ -	$ -	$ 278,397
Construction in progress	20,813,874	177,499		(20,991,373)		
Total capital assets, not being depreciated	21,092,271	177,499		(20,991,373)		278,397
Capital assets, being depreciated:						
Buildings and Improvements	19,270,611					19,270,611
Machinery and Equipment	6,613,514	186,722				6,800,236
Infrastructure	27,758,782	18,266		20,991,373		48,768,421
Total capital assets, being depreciated	53,642,907	204,988		20,991,373		74,839,268
Less accumulated depreciation for:						
Buildings and Improvements	(17,322,387)	(607,844)			97,192	(17,833,039)
Machinery and Equipment	(5,869,579)	(196,368)				(6,065,947)
Infrastructure	(19,703,777)	(2,136,755)			265,951	(21,574,581)
Total accumulated depreciation	(42,895,743)	(2,940,967)			363,143	(45,473,567)
Total capital assets, being depreciated, net	10,747,164	(2,735,979)		20,991,373	363,143	29,365,701
Business-type activities capital assets, net	$ 31,839,435	$ (2,558,480)	$ -	$ -	$ 363,143	$ 29,644,098

Depreciation

Depreciation expense was charged to governmental functions as follows:

General Government	$ 790,791
Public Works	790,791
Public Safety	790,791
Total depreciation expense – governmental functions	$ 2,372.373

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

Water	$ 1,271,157
Sewer	1,669,810
Total depreciation expense – business-type functions	$ 2,940,967

NOTE 6 – NOTES RECEIVABLE

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

NOTE 7 – LONG-TERM LIABILITIES

The following is a schedule of long-term liabilities for Governmental Activities and Business-type Activities for the fiscal year ended June 30, 2023:

	Balance at June 30, 2022	Additions	Repayments	Balance at June 30, 2023	Due Within One Year
Governmental Activities:					
Compensated absences	$ 428,121	$ 384,904	$ (277,463)	$ 535,562	$ -
Total	$ 428,121	$ 384,904	$ (277,463)	$ 535,562	$ -
Business-type Activities:					
Water Fund:					
Compensated absences	$ 53,614	$ 53,614	$ (53,614)	$ 53,614	$ -
2012 Certificates of participation	3,350,000		(615,000)	2,735,000	635,000
2012 Certificates of participation premium	178,587		(41,212)	137,375	41,212
2019 Water revenue bonds	7,990,000		(60,000)	7,930,000	65,000
2019 Water revenue bonds premium	643,674		(22,988)	620,686	22,988
Sewer Fund:					
Compensated absences	14,470	14,470	(14,470)	14,470	
2012 Certificates of participation	3,600,000		(660,000)	2,940,000	690,000
2012 Certificates of participation premium	48,346		(11,156)	37,190	11,156
2019 Wastewater revenue bonds	15,405,000		(85,000)	15,320,000	80,000
2019 Wastewater revenue bonds premium	971,941		(35,998)	935,943	35,998
Total	$ 32,255,632	$ 68,084	$ (1,599,438)	$ 30,724,278	$ 1,581,354

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

On April 1, 2012, the City issued the 2012 certificates of participation in the amount of $10,065,000 for the water facility and $8,550,000 for the wastewater facility. The proceeds of the sale were used together with other available moneys to provide funds to the City to prepay and defease on a current basis the City's Refunding Certificates of Participation Series 2001 of which $7,190,000 (water) and $4,995,000 (sewer) remained outstanding, and to finance certain capital improvements to the City's water and wastewater system, to fund a reserve fund for the Bonds, and to pay certain costs of issuing the Bonds. Interest is payable semi-annually on April and October 15 commencing on October 15, 2012 through October 15, 2026 and ranges from 3% to 5%. As of June 30, 2023, the balances remaining for Water and Wastewater Refunding COPs are $2,735,000 and $2,940,000 respectively. In the event of a default, the full outstanding balance of the debt is due and payable.

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

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

Fiscal Year Ended June 30,	2012 Certificates of Participation - Water		
	Principal	Interest	Total
2024	$ 635,000	$ 120,875	$ 755,875
2025	665,000	88,375	753,375
2026	700,000	54,250	754,250
2027	735,000	18,375	753,375
	$ 2,735,000	$ 281,875	$ 3,016,875

Fiscal Year Ended June 30,	2012 Certificates of Participation - Wastewater		
	Principal	Interest	Total
2024	$ 690,000	$ 110,287	$ 800,287
2025	720,000	80,324	800,324
2026	750,000	49,087	799,087
2027	780,000	16,575	796,575
	$ 2,940,000	$ 256,273	$ 3,196,273

2. Business-type Activities – Wastewater Revenue Bonds 2019

On May 1, 2019, the City issued the 2019 Wastewater revenue bonds in the amount of $15,620,000 and pledged the City's Wastewater Fund as the specific revenue source for the repayment of the debt. The proceeds of the sale were used to provide funds to the City to prepay and defease on a current basis the City's Wastewater Parity COP 2005 in the amount of $2,105,000 and to finance certain capital improvements to the City's wastewater system, to fund a reserve fund for the Bonds, and to pay certain costs of issuing the Bonds. Interest is payable semi-annually on April and October 15 commencing on October 15, 2019 through October 15, 2049 and ranges from 3% to 5%.. As of June 30, 2023, the balance outstanding for 2019 Wastewater revenue bonds was $15,320,000. In the event of a default, the full outstanding balance of the debt is due and payable.

On December 1, 2019, the City issued the 2019 Water revenue bonds in the amount of $8,115,000 and pledged the City's Water Fund as the specific revenue source for the repayment of the debt. The proceeds of the sale were used to provide funds to the City to prepay and defease on a current basis the City's Water Parity COP 2005 in the amount of $1,535,000 and to finance certain capital improvements to the City's water system, to fund a reserve fund for the Bonds, and to pay certain costs of issuing the Bonds. Interest is payable semi-annually on April and October 15 commencing on April 15, 2020 through April 15, 2050 and ranges from 3% to 5%. As of June 30, 2023, the balance outstanding for 2019 Water revenue bonds was $7,930,000. In the event of a default, the full outstanding balance of the debt is due and payable.

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

2. Business-type Activities – Wastewater Revenue Bonds 2019 (Continued)

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

Fiscal Year Ended June 30,	2019 Wastewater Revenue Bonds		
	Principal	Interest	Total
2024	$ 80,000	$ 590,526	$ 670,526
2025	85,000	588,051	673,051
2026	90,000	585,426	675,426
2027	90,000	582,726	672,726
2028	465,000	569,751	1,034,751
2029-2033	2,695,000	2,467,427	5,162,427
2034-2038	3,055,000	1,831,905	4,886,905
2039-2043	3,195,000	1,274,755	4,469,755
2044-2048	3,840,000	611,933	4,451,933
2049-2050	1,725,000	56,469	1,781,469
	$ 15,320,000	$ 9,158,969	$ 24,478,969

Fiscal Year Ended June 30,	2019 Water Revenue Bonds		
	Principal	Interest	Total
2024	$ 65,000	$ 280,600	$ 345,600
2025	65,000	278,726	343,726
2026	65,000	276,776	341,776
2027	70,000	274,500	344,500
2028	270,000	270,400	540,400
2029-2033	1,515,000	1,181,600	2,696,600
2034-2038	1,625,000	862,000	2,487,000
2039-2043	1,560,000	618,915	2,178,915
2044-2048	1,865,000	271,573	2,136,573
2049-2050	830,000	75,345	905,345
	$ 7,930,000	$ 4,390,435	$ 12,320,435

3. Compensated Absences

The City's policy relating to compensated absences is described in Note (1). Compensated absences are liquidated primarily by the general fund and proprietary funds. The total amount outstanding at June 30, 2023, was $535,562 for governmental activities and $58,084 for business-type activities.

NOTE 8 – RISK MANAGEMENT

California Joint Powers Insurance Authority (CJPIA)

The City is a member of the California Joint Powers Insurance Authority's (Authority) Joint Liability Protection and worker's compensation coverage programs. The Authority is composed of 119 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group-purchased insurance for property and other lines of coverage. The Authority began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee. Audited financial statements for the Authority are available from Finance Director, at California Joint Powers Insurance Authority, 8081 Moody Street, La Palma, California 90623.

NOTE 9 – CONTINGENT LIABILITIES

The City is subject to litigation arising in the normal course of business. In the opinion of the City's management, there is no pending litigation that is likely to have a material adverse effect on the financial position of the City.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

The City does not offer any other post-employment benefits.

NOTE 11 – PENSION PLAN

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plans and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

A. General Information about the Pension Plan

Plan Descriptions - All qualified employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Plans, cost sharing defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

NOTE 11 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	City Misc Plan		City Safety Plan	
Hire date	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2% @ 55	2% @ 62	3.0% @ 50	3.0% @ 50
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	50	50
Monthly benefits, as a percentage of eligible compensation	2.00%	2.00%	3.0%	1.0% to 2.5%
Required employee contribution rates	7.00%	6.25%	9.00%	11.50%
Required employer contribution rates	6.709%	6.237%	13.813%	6.237%

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

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

As of June 30, 2023, the City reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

Proportionate Share of Net Pension Liability	
Misc. Plan	Safety Plan
$ 2,924,206	$ 2,819,081

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2022 was as follows:

NOTE 11 – PENSION PLAN (Continued)

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

	City Miscellaneous Plan	City Safety Plan
Proportion - June 30, 2021	0.04426%	0.04057%
Proportion - June 30, 2022	0.06249%	0.04103%
Change - Increase (Decrease)	0.01823%	0.00046%

For the fiscal year ended June 30, 2023, the City recognized pension expense of $928,581. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 996,599	$ -
Net differences between projected and actual earnings on pension plan investments	980,809	-
Difference between actual vs proportionate contribution		(147,131)
Difference in actual experience	105,452	
Changes of assumptions	583,895	
Adjustment due to differences in proportions	561,362	-
Total	$ 3,228,117	$ (147,131)

$996,599 reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized as pension expense as follows:

Fiscal Year Ended June 30,	Amount
2024	$ 663,303
2025	534,946
2026	286,963
2027	599,175
Total	$ 2,084,387

The City's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

NOTE 11 – PENSION PLAN (Continued)

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

Actuarial Assumptions - The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2021	June 30, 2021
Measurement Date	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	6.90%	6.90%
Inflation	2.30%	2.30%
Payroll Growth	3.00%	3.00%
Projected Salary Increase	3.30%-14.20% (1)	3.30%-14.20% (1)
Investment Rate of Return	6.90% (2)	6.90% (2)
Mortality	Derived using CalPERS' Membership Data	

(1) Depending on age, service and type of employment
(2) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2022 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 6.90% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound geometric returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated and adjusted to account for assumed administrative expenses rate.

NOTE 11 – PENSION PLAN (Continued)

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

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10(a) (b)
Global Equity - cap-weighted	30.00%	4.45%
Global Equity - non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

(a) An expected inflation of 2.0% used for this period.
(b) Figures are based on the 2021-22 Asset Liability Management study.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate -The following presents the net pension liability of the Local Government for each Plan, calculated using the discount rate for each Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	Discount Rate -1%	Current Discount Rate	Discount Rate +1%
	5.90%	6.90%	7.90%
Employer's Net Pension Liability - Misc	$ 4,865,748	$ 2,924,206	$ 1,326,800
Employer's Net Pension Liability - Safety	4,318,806	2,819,081	1,593,394
Employer's Net Pension Liability - Total	$ 9,184,553	$ 5,743,287	$ 2,920,194

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

NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Imperial (City) that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)

The Bill provides that upon dissolution of a redevelopment agency, either the city or other unit of local government will agree to serve as the "successor agency" to hold the assets units until they are distributed to other units of state and local government. On January 10, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of the City resolution number 2012-04.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence as of the date of the dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

A. Capital assets of the Successor Agency as of June 30, 2023 consisted of the following:

	Balance at June 30, 2022	Additions	Deletions	Balance at June 30, 2023
Capital assets, not being depreciated:				
Land	$ 311,012	$ -	$ -	$ 311,012
Total capital assets, not being depreciated	311,012			311,012
Total capital assets, net	$ 311,012	$ -	$ -	$ 311,012

B. Long-term debt of the Successor Agency as of June 30, 2023, consisted of the following:

	Balance at June 30, 2022	Additions	Deletions	Balance at June 30, 2023	Due within one year
2016 A Series Tax Allocation Bond	$ 4,695,000	$ -	$ (250,000)	$ 4,445,000	$ 250,000
2016 B Series Tax Allocation Bond	12,175,000		(560,000)	11,615,000	580,000
Totals	$ 16,870,000	$ -	$ (810,000)	$ 16,060,000	$ 830,000

2016 Series A Tax Allocation Bonds

On May 18, 2016, the Successor Agency of the City of Imperial (the "Agency) issued $6,050,000 refunding the 2005 Tax Allocation Notes. Interest is payable semi-annually every June 1 and December 1 of each year, commencing June 1, 2016 and maturing on June 1, 2037 and ranges from 2% to 4%. As of June 30, 2023, the outstanding principal balance is $4,445,000. In the event of a default, the full outstanding balance of the debt is due and payable.

NOTE 12 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)

2016 Series A Tax Allocation Bonds (Continued)

Fiscal Year Ended June 30,	2016 Series A Tax Allocation Bonds		
	Principal	Interest	Total
2024	250,000	167,900	$ 417,900
2025	255,000	162,850	417,850
2026	260,000	155,100	415,100
2027	270,000	143,150	413,150
2028	280,000	130,800	410,800
2029-2033	1,600,000	470,800	2,070,800
2034-2037	1,530,000	125,400	1,655,400
	$ 4,445,000	$ 1,356,000	$ 5,801,000

2016 Series B Tax Allocation Bonds

On May 18, 2016, the Successor Agency of the City of Imperial (the "Agency) issued $15,145,000 refunding the 2008 Tax Allocation Notes. Interest is payable semi-annually every June 1 and December 1 of each year, commencing June 1, 2016 and maturing on June 1, 2037 and ranges from 0.75% to 4%. As of June 30, 2023, the outstanding principal balance is $11,615,000. In the event of a default, the full outstanding balance of the debt is due and payable.

Fiscal Year Ended June 30,	2016 Series B Tax Allocation Bonds		
	Principal	Interest	Total
2024	$ 580,000	$ 418,656	$ 998,656
2025	595,000	401,756	996,756
2026	615,000	383,606	998,606
2027	630,000	364,538	994,538
2028	650,000	342,913	992,913
2029-2033	3,620,000	1,335,022	4,955,022
2034-2038	4,925,000	550,300	5,475,300
	$ 11,615,000	$ 3,796,791	$ 15,411,791

NOTE 13 – FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

Fund Balances	General	LTDA Measure D	ARPA	Capital Projects	Nonmajor Governmental Funds	Total
Restricted for:						
Community Development	$ -	$ -	$ -	$ -	$ 2,821,763	$ 2,821,763
Public Safety					1,542,274	1,542,274
Public Works					3,882,901	3,882,901
Parks and Recreation					2,804,517	2,804,517
Total Restricted					11,051,455	11,051,455
Unassigned:	10,318,225	(140,121)	1,434,953	(18,458)	(177,952)	11,416,647
Total Fund Balances	$ 10,318,225	$ (140,121)	$ 1,434,953	$ (18,458)	$ 10,873,503	$22,468,102

NOTE 14 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment of $(48,157) was posted in the Circulations Impact Fees fund due to an overstatement of receivables in the prior fiscal year.

A prior period adjustment of $(501,073) was posted in the RDA Successor Agency Private Purpose Trust Fund due to an overstatement of receivables in the prior fiscal year.

A prior period adjustment of $181,618 was posted in the Water Fund due to an overstatement of accumulated depreciation in the prior fiscal year.

A prior period adjustment of $(71,168) was posted in the Water Fund due to an overstatement of receivables in the prior fiscal year.

A prior period adjustment of $181,526 was posted in the Wastewater Fund due to an overstatement of accumulated depreciation in the prior fiscal year.

A prior period adjustment of $(315,580) was posted in the Wastewater Fund due to an overstatement of receivables in the prior fiscal year.

NOTE 15 – SUBSEQUENT EVENTS

The City may be negatively impacted by the effects of the worldwide coronavirus pandemic. The City is closely monitoring its operations, liquidity, and reserves and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the full impact to the City's financial position is not known.

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF IMPERIAL
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Property Taxes	$ 1,926,846	$ 1,926,846	$ 2,168,895	$ 242,049
Sales and Use Taxes	3,899,500	3,899,500	3,803,410	(96,090)
Business License Taxes	65,000	65,000	66,979	1,979
Transient Occupancy Tax	35,000	35,000	235,390	200,390
Other Taxes	56,711	56,711	2,336,191	2,279,480
Licenses and Permits	8,200	8,200	9,415	1,215
Fines and Forfeitures	113,500	113,500	193,445	79,945
Use of Money and Property	6,000	6,000	16,949	10,949
Charges for Services	2,734,410	2,734,410	2,940,370	205,960
Intergovernmental	2,417,070	2,417,070	3,999,622	1,582,552
Franchise Tax	250,000	250,000	347,402	97,402
Other	599,750	599,750	101,298	(498,452)
Total Revenues	12,111,987	12,111,987	16,219,366	4,107,379
Expenditures				
Current				
General Government	4,436,163	4,436,163	2,880,562	1,555,601
Public Safety	4,970,827	4,970,827	4,815,521	155,306
Public Works	1,882,224	1,882,224	3,154,726	(1,272,502)
Parks and Recreation	2,000,618	2,000,618	1,811,232	189,386
Community Development	753,621	753,621	703,491	50,130
Capital Outlay			213,677	(213,677)
Total Expenditures	14,043,453	14,043,453	13,579,209	464,244
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,931,466)	(1,931,466)	2,640,157	4,571,623
Other Financing Sources (uses):				
Transfers In	1,946,558	1,946,558	1,443,186	(503,372)
Transfers Out			(1,055,040)	(1,055,040)
Total Other Financing Sources (Uses)	1,946,558	1,946,558	388,146	(1,558,412)
Net Change in Fund Balance	15,092	15,092	3,028,303	3,013,211
Fund Balance - July 1, 2022	7,731,103	7,731,103	7,731,103	
Prior Period Adjustments			(441,181)	(441,181)
Fund Balance - July 1, 2022, Restated	7,731,103	7,731,103	7,289,922	(441,181)
Fund Balance - June 30, 2023	$ 7,746,195	$ 7,746,195	$ 10,318,225	$ 2,572,030

CITY OF IMPERIAL
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LTA MEASURE D SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Sales and Use Taxes	$ 850,000	$ 850,000	$ 1,580,696	$ 730,696
Use of Money and Property	200	200	1,607	1,407
Intergovernmental	8,217,302	8,217,302	169,370	(8,047,932)
Total Revenues	9,067,502	9,067,502	1,751,673	(7,315,829)
Expenditures				
Current				
Public Works	142,000	142,000	853,773	(711,773)
Capital Outlay	9,353,540	9,353,540	-	9,353,540
Total Expenditures	9,495,540	9,495,540	853,773	8,641,767
Excess (Deficiency) of Revenues Over (Under) Expenditures	(428,038)	(428,038)	897,900	1,325,938
Other Financing Sources (uses):				
Transfers Out	(566,311)	(566,311)	(2,539,565)	(1,973,254)
Total Other Financing Sources (Uses)	(566,311)	(566,311)	(2,539,565)	(1,973,254)
Net Change in Fund Balance	(994,349)	(994,349)	(1,641,665)	(647,316)
Fund Balance - July 1, 2022	1,501,544	1,501,544	1,501,544	
Fund Balance - June 30, 2023	$ 507,195	$ 507,195	$ (140,121)	$ (647,316)

CITY OF IMPERIAL
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ARPA SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Use of Money and Property	$ 200	$ 100	$ 4,168	$ 4,068
Intergovernmental	2,167,344	2,167,544	2,167,345	(199)
Total Revenues	2,167,544	2,167,644	2,171,513	3,869
Expenditures				
Current				
General Government	750,000	750,000	359,624	390,376
Capital Outlay	3,495,623	3,495,623	199,984	3,295,639
Total Expenditures	4,245,623	4,245,623	559,608	3,686,015
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,078,079)	(2,077,979)	1,611,905	3,689,884
Other Financing Sources (uses):				
Transfers Out	(107,024)		(50,764)	(50,764)
Total Other Financing Sources (Uses)			(50,764)	(50,764)
Net Change in Fund Balance	(2,078,079)	(2,077,979)	1,561,141	3,639,120
Fund Balance - July 1, 2022	(126,188)	(126,188)	(126,188)	
Fund Balance - June 30, 2023	$ (2,204,267)	$ (2,204,167)	$ 1,434,953	$ 3,639,120

CITY OF IMPERIAL
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2023

Cost Sharing Defined Benefit Pension Plans

Schedule of the City's Proportionate Share of the Net Pension Liability – Last 10 Years*

	June 30, 2019		June 30, 2018		June 30, 2017		June 30, 2016		June 30, 2015	
	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan
Proportion of the net pension liability	0.04726%	0.03965%	0.04640%	0.03980%	0.04310%	0.04135%	0.03591%	0.04491%	0.05532%	0.04857%
Proportionate share of the net pension liability	$ 1,781,201	$ 2,326,685	$ 1,829,307	$ 2,377,969	$ 1,497,198	$ 2,141,864	$ 985,073	$ 1,850,541	$ 1,367,153	$ 1,821,888
Covered-employee payroll	$ 3,150,971	$ 1,550,355	$ 1,926,480	$ 1,022,595	$ 1,739,004	$ 1,059,307	$ 1,642,544	$ 1,032,855	$ 1,651,054	$ 1,075,212
Proportionate Share of the net pension liability as a percentage of covered-employee payroll	56.53%	150.07%	94.96%	232.54%	86.10%	202.19%	59.97%	179.17%	82.80%	169.44%
Plan's fiduciary net position	$ 8,248,766	$ 5,822,158	$ 7,433,062	$ 5,382,173	$ 6,695,486	$ 4,662,680	$ 6,449,768	$ 5,357,528	$ 5,663,481	$ 5,067,491
Plan's total pension liability	$ 10,029,967	$ 8,148,843	$ 9,262,369	$ 7,760,142	$ 8,192,684	$ 6,804,544	$ 7,434,841	$ 7,208,069	$ 7,030,634	$ 6,889,379
Plan fiduciary net position as a percentage of total pension liability	82.24%	71.45%	80.25%	69.36%	81.73%	68.52%	86.75%	74.33%	80.55%	73.56%

	June 30, 2023		June 30, 2022		June 30, 2021		June 30, 2020	
	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan
Proportion of the net pension liability	0.06249%	0.04103%	0.04426%	0.04057%	0.05447%	0.03873%	0.05071%	0.03895%
Proportionate share of the net pension liability	$ 2,924,206	$ 2,819,081	$ 840,360	$ 1,423,795	$ 2,297,687	$ 2,580,520	$ 2,030,745	$ 2,431,739
Covered-employee payroll	$ 2,756,411	$ 1,435,255	$ 2,811,240	$ 1,432,882	$ 2,791,116	$ 1,336,992	$ 3,332,704	$ 1,779,072
Proportionate Share of the net pension liability as a percentage of covered-employee payroll	106.09%	196.42%	29.89%	99.37%	82.32%	193.01%	60.93%	136.69%
Plan's fiduciary net position	$ 11,318,527	$ 8,040,745	$ 12,326,290	$ 8,667,190	$ 9,716,791	$ 7,193,696	$ 8,941,408	$ 6,473,977
Plan's total pension liability	$ 14,242,733	$ 10,859,826	$ 13,166,650	$ 10,090,985	$ 12,014,478	$ 9,774,215	$ 10,972,153	$ 8,905,717
Plan fiduciary net position as a percentage of total pension liability	79.47%	74.04%	93.62%	85.89%	80.88%	73.60%	81.49%	72.69%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a Golden Handshakes).

Change in Assumptions: In 2023, the accounting discount rate reduced from 7.14% to 6.90%.

In 2017, the accounting discount rate reduced from 7.65% to 7.15%.

*Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

CITY OF IMPERIAL
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2023

Cost Sharing Defined Benefit Pension Plans

Schedule of Contributions – Last 10 Years*

	June 30, 2019		June 30, 2018		June 30, 2017		June 30, 2016		June 30, 2015	
	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan
Contractual required contribution (actuarially determined)	$ 196,053	$ 200,094	$ 146,000	$ 152,674	$ 249,335	$ 161,109	$ 223,103	$ 182,273	$ 313,414	$ 374,623
Contributions in relation to the actuarially determined contributions	(196,053)	(200,094)	(146,000)	(152,674)	(249,335)	(161,109)	(223,103)	(182,273)	(313,414)	(374,623)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 3,332,704	$1,779,072	$ 3,150,971	$ 1,550,355	$ 1,926,480	$ 1,022,595	$ 173,904	$ 1,059,307	$ 1,642,544	$ 1,032,855
Contributions as a percentage of covered employee payroll	5.88%	11.25%	4.63%	9.85%	12.94%	15.75%	128.29%	17.21%	19.08%	36.27%

	June 30, 2023		June 30, 2022		June 30, 2021		June 30, 2020	
	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan	Misc Plan	Safety Plan
Contractual required contribution (actuarially determined)	$ 543,587	$ 453,012	$ 486,544	$ 442,037	$ 425,121	$ 501,738	$ 305,578	$ 412,284
Contributions in relation to the actuarially determined contributions	(543,587)	(453,012)	(486,544)	(442,037)	(425,121)	(501,738)	(305,578)	(412,284)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 2,749,211	$ 1,512,012	$ 2,756,411	$ 1,435,255	$ 2,811,240	$ 1,432,882	$ 2,791,116	$ 1,336,992
Contributions as a percentage of covered employee payroll	19.77%	29.96%	17.65%	30.80%	15.12%	35.02%	10.95%	30.84%

Notes to Schedule

Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	For detail, see June 30, 2012 Funding Valuation Report
Assets Valuation Method	Actuarial Value of Assets. For details, see June 30, 2012 Funding Valuation Report.
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	3.00%
Investment Rate of Return	6.90% Net of Pension Plan Investment and Administrative Expenses; includes Inflation.
Retirement Age	The probabilities of Retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.
Mortality	The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and Post-retirement mortality rates included 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

*Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

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OTHER SUPPLEMENTAL INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

The Traffic Congestion Relief Fund was established to account for TCRF funding for streets and road projects to ease congestion.

The Traffic Safety Fund was established to account money received for traffics safety programs.

The Gas Tax Fund was established to account for state gas tax revenues based on population. The revenues may be expended only for street and road repair, maintenance, design, construction, and traffic signal design and installation.

The Local Transportation Fund was established to funding received for local transportation capital projects.

The Dial-A-Ride Fund was established to account for monies received as part of the TDA paratransit program.

The Successor Housing Fund was established to account for the housing loan and housing rehabilitation loans as part of the former redevelopment agency.

The Public Safety Prop 172 Fund was established to account for Prop 172 public safety funds received by the City and dedicated to local public safety.

The COPS Grants Fund was established to account for monies received as part of several COPS police hiring grant from the United States Department of Justice.

The Asset Forfeiture Fund was established to account for monies received from asset seizures in the City's jurisdiction. The monies are to be spent on police protection and enforcement.

The CDBG HOME Fund was established to account for federal grants under the Housing and Community Development Act, to assist low and moderate income groups in obtaining loans to rehabilitate or revitalize their homes.

The Housing Rehabilitation Fund was established to account for funds to assist low and moderate income groups in obtaining loans to rehabilitate or revitalize their homes.

The ED CDBG Grants Fund was established to account for federal planning grants under the Housing and Community Development Act.

The RLA Fund was established to bridge the gap between old development and new development where Landscaping and Lighting Districts are not set up.

The Wildflower Landscaping and Lighting Fund was established to account for revenues received and expenditures made for projects and maintenance within the Wildflower Landscaping and Lighting District.

The Paseo Del Sol Landscaping and Lighting Fund was established to account for revenues received and expenditures made for projects and maintenance within the Paseo Del Sol Landscaping and Lighting District.

The Joshua Tree Street Improvement Fund was established to account for revenues received and expenditures made for Joshua Tree Street Improvement project.

The Library Donation Fund was established to account for donations received at the library.

The Sky Ranch District Fund was established to account for revenues received and expenditures made for projects and maintenance within the Sky Ranch District.

The Prop 1B Fund was established to account for Prop 1B funds that are used for local streets and roads.

The Library Literacy Fund was established to account for funds received and expended as part of the library literacy program.

The Police Technology Grant Fund was established to account for funds received as part of police technology grants.

The Austin Worthington Roads Fund was established to account for costs related to Austin Worthington Roads projects.

The Community Services Grant Fund was established to account for community services grants.

The General Housing Fund was established to account program revenue and costs associated with general housing programs.

The Fire Impact Fees Fund was established to account for fire impact fees.

The Police Impact Fees Fund was established to account for police impact fees.

The Administrative Impact Fees Fund was established to account for administrative impact fees.

The Library Impact Fees Fund was established to account for library impact fees.

The Park Impact Fees Fund was established to account for park impact fees.

The Circulation Impact Fees Fund was established to account for circulation impact fees.

The STPL Fund was established to account for funds received and expended for highway planning and construction projects.

The EDA Fund was established for funds received for Economic Development Administration programs.

The SB 1 Fund was established to account for funds provided for street projects as part of California Senate Bill 1.

ARPA Utility Fund was established to account for funds received as part of the American Rescue Plan dedicated towards utility assistance.

CARES Fund was established to account for funds received as part of COVID-19 Economic Relief Act.

Early Learning Grant Fund was established to account for funds received as part of California Early Learning and Care Workforce Development Pathways Grant.

Per Capita Grant Fund was established to account for funds made available for local park rehabilitation, creation, and improvement grants to local governments on a per capita basis

Utility Assistance Fund was established to account for funds provided for utility assistance for residents.

SB 1383 Fund was established to account funding provided as part of SB 1383 to measure and report organic waste material activity, including composting and anaerobic digestion.

CITY OF IMPERIAL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023

	Special Revenue Funds				
	Traffic Congestion Relief	Traffic Safety	Gas Tax	Local Transportation	Dial-A-Ride
Assets					
Cash and Investments	$ -	$ 10,912	$ 954,348	$ 404,292	$ 14,607
Accounts Receivable			48,051		
Loans Receivable					
Total Assets	$ -	$ 10,912	$ 1,002,399	$ 404,292	$ 14,607
Liabilities					
Accounts Payable	$ -	$ -	$ -	$ -	$ -
Due To Other Funds					
Total Liabilities					
Deferred Inflows of Resources:					
Loan Related					
Total Deferred Inflows of Resources					
Total Liabilities and Deferred Inflows of Resources					
Fund Balances (Deficits)					
Restricted		10,912	1,002,399	404,292	14,607
Unassigned					
Total Fund Balances (Deficits)		10,912	1,002,399	404,292	14,607
Total Liabilities and Fund Balances	$ -	$ 10,912	$ 1,002,399	$ 404,292	$ 14,607

Special Revenue Funds						
Successor Housing	Public Safety Prop 172	COPS Grants	Asset Forfeiture	CDBG HOME Grant	Housing Rehab
$ 246,920	$ -	$ 165,484	$ 16,312	$ 150,538	$ 52,262
	137,111				
158,000				582,736	276,535
$ 404,920	$ 137,111	$ 165,484	$ 16,312	$ 733,274	$ 328,797
$ -	$ -	$ 9,993	$ 26	$ -	$ -
	57,465				
	57,465	9,993	26		
158,000				582,736	276,535
158,000				582,736	276,535
158,000	57,465	9,993	26	582,736	276,535
246,920	79,646	155,491	16,286	150,538	52,262
246,920	79,646	155,491	16,286	150,538	52,262
$ 404,920	$ 137,111	$ 165,484	$ 16,312	$ 733,274	$ 328,797

Continued

CITY OF IMPERIAL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023
(CONTINUED)

	Special Revenue Funds				
	ED CDBG	RLA	Wildflower Landscape Lighting	Paseo Del Sol Landscape Lighting	Joshua Tree Street Improvement
Assets					
Cash and Investments	$ 50	$ 81,827	$ 273,277	$ 40,047	$ 31,287
Accounts Receivable			271		
Loans Receivable		151,977			
Total Assets	$ 50	$ 233,804	$ 273,548	$ 40,047	$ 31,287
Liabilities					
Accounts Payable	$ -	$ -	$ 1,140	$ 1,290	$ -
Due To Other Funds					
Total Liabilities			1,140	1,290	
Deferred Inflows of Resources:					
Loan Related		151,977			
Total Deferred Inflows of Resources		151,977			
Total Liabilities and Deferred Inflows of Resources		151,977	1,140	1,290	
Fund Balances (Deficits)					
Restricted	50	81,827	272,408	38,757	31,287
Unassigned					
Total Fund Balances (Deficits)	50	81,827	272,408	38,757	31,287
Total Liabilities and Fund Balances	$ 50	$ 233,804	$ 273,548	$ 40,047	$ 31,287

Special Revenue Funds					
Library Donation	Sky Ranch District	Prop 1B	Library Literacy	Police Technology Grant	Austin Worthington
$ 925	$ 586,578	$ -	$ 102,843	$ -	$ 95,750
	1,470				
$ 925	$ 588,048	$ -	$ 102,843	$ -	$ 95,750
$ -	$ 3,636	$ -	$ 6,939	$ -	$ -
	3,636		6,939		
	3,636		6,939		
925	584,412		95,904		95,750
925	584,412		95,904		95,750
$ 925	$ 588,048	$ -	$ 102,843	$ -	$ 95,750

Continued

CITY OF IMPERIAL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023
(CONTINUED)

	Special Revenue Funds				
	Community Services Grant	General Housing	Fire Impact Fees	Police Impact Fees	Admin Impact Fees
Assets					
Cash and Investments	$ 45,958	$ 545,742	$ 223,498	$ 1,067,353	$ 1,027,943
Accounts Receivable					
Loans Receivable		108,143			
Total Assets	$ 45,958	$ 653,885	$ 223,498	$ 1,067,353	$ 1,027,943
Liabilities					
Accounts Payable	$ 103	$ -	$ -	$ -	$ -
Due to Other Funds					
Total Liabilities	103				
Deferred Inflows of Resources:					
Loan Related		108,143			
Total Deferred Inflows of Resources		108,143			
Total Liabilities and Deferred Inflows of Resources	103	108,143			
Fund Balances (Deficits)					
Restricted	45,855	545,742	223,498	1,067,353	1,027,943
Unassigned					
Total Fund Balances (Deficits)	45,855	545,742	223,498	1,067,353	1,027,943
Total Liabilities and Fund Balances	$ 45,958	$ 653,885	$ 223,498	$ 1,067,353	$ 1,027,943

Special Revenue Funds						
Library Impact Fees	Park Impact Fees	Circulation Impact Fees	STPL	EDA	SB 1	
$ 798,988	$ 1,862,845	$ 1,335,881	$ -	$ 602,085	$ 548,321	
					43,088	
$ 798,988	$ 1,862,845	$ 1,335,881	$ -	$ 602,085	$ 591,409	
$ -	$ -	$ 499,213	$ -	$ -	$ -	
		499,213				
		499,213				
798,988	1,862,845	836,668		602,085	591,409	
798,988	1,862,845	836,668		602,085	591,409	
$ 798,988	$ 1,862,845	$ 1,335,881	$ -	$ 602,085	$ 591,409	

CITY OF IMPERIAL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023
(CONTINUED)

	Special Revenue Funds			
	ARPA Utility	CARES	Early Learning Grant	Per Capita
Assets				
Cash and Investments	$ 2,970	$ 18,751	$ 73,997	$ -
Accounts Receivable				
Loans Receivable				
Total Assets	$ 2,970	$ 18,751	$ 73,997	$ -
Liabilities				
Accounts Payable	$ -	$ -	$ 1,075	$ -
Due to Other Funds				177,952
Total Liabilities			1,075	177,952
Deferred Inflows of Resources:				
Loan Related				
Total Deferred Inflows of Resources				
Total Liabilities and Deferred Inflows of Resources			1,075	177,952
Fund Balances (Deficits)				
Restricted	2,970	18,751	72,922	
Unassigned				(177,952)
Total Fund Balances (Deficits)	2,970	18,751	72,922	(177,952)
Total Liabilities and Fund Balances	$ 2,970	$ 18,751	$ 73,997	$ -

Special Revenue Funds		Total Nonmajor Governmental Funds
Utility Assistance	SB 1383	
$ 19,753	$ 54,127	$ 11,456,471
		229,991
		1,277,391
$ 19,753	$ 54,127	$ 12,963,853
$ -	$ 54,127	$ 577,542
		235,417
	54,127	812,959
		1,277,391
		1,277,391
	54,127	2,090,350
19,753		11,051,455
		(177,952)
19,753		10,873,503
$ 19,753	$ 54,127	$ 12,963,853

CITY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Special Revenue Funds				
	Traffic Congestion Relief	Traffic Safety	Gas Tax	Local Transportation	Dial-A-Ride
Revenues:					
Use of Money and Property	$ -	$ 36	$ 3,009	$ 1,245	$ -
Charges for Services		3,933			
Intergovernmental			503,053		
Other					
Total Revenues		3,969	506,062	1,245	
Expenditures:					
Current:					
Community Development					
Public Safety					
Public Works				10,752	
Parks and Recreation					
Capital Outlay					
Total Expenditures				10,752	
Excess (Deficiency) of Revenues over (Under) Expenditures		3,969	506,062	(9,507)	
Other Financing Sources (Uses):					
Transfers In	29,996				
Transfers Out		(3,500)	(400,000)	(5,000)	
Total Other Financing Sources (Uses)	29,996	(3,500)	(400,000)	(5,000)	
Net Change in Fund Balances	29,996	469	106,062	(14,507)	
Fund Balances - June 30, 2022	(29,996)	10,443	896,337	418,799	14,607
Prior Period Adjustments					
Fund Balances - June 30, 2022, Restated	(29,996)	10,443	896,337	418,799	14,607
Fund Balances - June 30, 2023	$ -	$ 10,912	$ 1,002,399	$ 404,292	$ 14,607

Special Revenue Funds						
Successor Housing	Public Safety Prop 172	COPS Grants	Asset Forfeiture	CDBG HOME Grant	Housing Rehab
$ 28,188	$ 288	$ 217	$ 47	$ 16,260	$ 545
	137,111	84,305		3,496	3,162
28,188	137,399	84,522	47	19,756	3,707
		86,761	219		
		86,761	219		
28,188	137,399	(2,239)	(172)	19,756	3,707
	(97,942)	61,895 (76,720)			(5,000)
	(97,942)	(14,825)			(5,000)
28,188	39,457	(17,064)	(172)	19,756	(1,293)
218,732	40,189	172,555	16,458	130,782	53,555
218,732	40,189	172,555	16,458	130,782	53,555
$ 246,920	$ 79,646	$ 155,491	$ 16,286	$ 150,538	$ 52,262

Continued

CITY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023
(CONTINUED)

	Special Revenue Funds				
	ED CDBG	RLA	Wildflower Landscape Lighting	Paseo Del Sol Landscape Lighting	Joshua Tree Street Improvement
Revenues:					
Use of Money and Property	$ -	$ 1,747	$ 725	$ 819	$ -
Charges for Services			63,880	68,175	
Intergovernmental		2,108			
Other					
Total Revenues		3,855	64,605	68,994	
Expenditures:					
Current:					
Community Development					
Public Safety					
Public Works			17,208	6,181	
Parks and Recreation					
Capital Outlay					
Total Expenditures			17,208	6,181	
Excess (Deficiency) of Revenues over (Under) Expenditures		3,855	47,397	62,813	
Other Financing Sources (Uses):					
Transfers In					
Transfers Out		(5,000)	(17,124)	(69,578)	
Total Other Financing Sources (Uses)		(5,000)	(17,124)	(69,578)	
Net Change in Fund Balances		(1,145)	30,273	(6,765)	
Fund Balances - June 30, 2022	50	82,972	242,135	45,522	31,287
Prior Period Adjustments					
Fund Balances - June 30, 2022, Restated	50	82,972	242,135	45,522	31,287
Fund Balances - June 30, 2023	$ 50	$ 81,827	$ 272,408	$ 38,757	$ 31,287

Special Revenue Funds						
Library Donation	Sky Ranch District	Prop 1B	Library Literacy	Police Technology Grant	Austin Worthington
$ -	$ 2,274	$ -	$ 160	$ -	$ -
	216,861				
			133,091		
152					
152	219,135		133,251		
	187,112				
			46,790		
	187,112		46,790		
152	32,023		86,461		
		164,419		112,075	
	(99,243)		(42,856)		
	(99,243)	164,419	(42,856)	112,075	
152	(67,220)	164,419	43,605	112,075	
773	651,632	(164,419)	52,299	(112,075)	95,750
773	651,632	(164,419)	52,299	(112,075)	95,750
$ 925	$ 584,412	$ -	$ 95,904	$ -	$ 95,750

Continued

CITY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023
(CONTINUED)

	Special Revenue Funds				
	Community Services Grant	General Housing	Fire Impact Fees	Police Impact Fees	Admin Impact Fees
Revenues:					
Use of Money and Property	$ 17	$ 1,701	$ 555	$ 2,906	$ 2,782
Charges for Services		17,224	22,255	45,502	47,650
Intergovernmental	44,880				
Other					
Total Revenues	44,897	18,925	22,810	48,408	50,432
Expenditures:					
Current:					
Community Development					991
Public Safety			990	992	
Public Works					
Parks and Recreation	155				
Capital Outlay					
Total Expenditures	155		990	992	991
Excess (Deficiency) of Revenues over (Under) Expenditures	44,742	18,925	21,820	47,416	49,441
Other Financing Sources (Uses):					
Transfers In					
Transfers Out		(5,000)			
Total Other Financing Sources (Uses)		(5,000)			
Net Change in Fund Balances	44,742	13,925	21,820	47,416	49,441
Fund Balances - June 30, 2022	1,113	531,817	201,678	1,019,937	978,502
Prior Period Adjustments					
Fund Balances - June 30, 2022, Restated	1,113	531,817	201,678	1,019,937	978,502
Fund Balances - June 30, 2023	$ 45,855	$ 545,742	$ 223,498	$ 1,067,353	$ 1,027,943

Special Revenue Funds						
Library Impact Fees	Park Impact Fees	Circulation Impact Fees	STPL	EDA	SB 1	
$ 2,161	$ 4,900	$ 2,047	$ -	$ -	$ 1,384	
46,450	80,698	83,436				
					468,214	
48,611	85,598	85,483			469,598	
		991			139	
15,865	991					
15,865	991	991			139	
32,746	84,607	84,492			469,459	
			615,001			
	(25,625)				(499,213)	
	(25,625)		615,001		(499,213)	
32,746	58,982	84,492	615,001		(29,754)	
766,242	1,803,863	800,333	(615,001)	602,085	621,163	
		(48,157)				
766,242	1,803,863	752,176	(615,001)	602,085	621,163	
$ 798,988	$ 1,862,845	$ 836,668	$ -	$ 602,085	$ 591,409	

CITY OF IMPERIAL
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023
(CONTINUED)

	Special Revenue Funds			
	ARPA Utility	CARES	Early Learning Grant	Per Capita
Revenues:				
Use of Money and Property	$ 308	$ 71	$ 58	$ -
Charges for Services				
Intergovernmental			76,260	
Other				
Total Revenues	308	71	76,318	
Expenditures:				
Current:				
Community Development		2,000	15,382	
Public Safety				
Public Works				
Parks and Recreation				42,453
Capital Outlay				
Total Expenditures		2,000	15,382	42,453
Excess (Deficiency) of Revenues over (Under) Expenditures	308	(1,929)	60,936	(42,453)
Other Financing Sources (Uses):				
Transfers In				41,368
Transfers Out				
Total Other Financing Sources (Uses)				41,368
Net Change in Fund Balances	308	(1,929)	60,936	(1,085)
Fund Balances - June 30, 2022	2,662	20,680	11,986	(176,867)
Prior Period Adjustments				
Fund Balances - June 30, 2022, Restated	2,662	20,680	11,986	(176,867)
Fund Balances - June 30, 2023	$ 2,970	$ 18,751	$ 72,922	$ (177,952)

Special Revenue Funds		Total Nonmajor Governmental Funds
Utility Assistance	SB 1383	
$ -	$ -	$ 74,450
		696,064
	5,119	1,460,799
		152
	5,119	2,231,465
	5,119	23,492
		88,962
		222,383
		106,254
	5,119	441,091
		1,790,374
		1,024,754
		(1,351,801)
		(327,047)
		1,463,327
19,753		9,458,333
		(48,157)
19,753		9,410,176
$ 19,753	$ -	$ 10,873,503

AGREEMENT BETWEEN THE COUNTY OF IMPERIAL AND THE CITY OF IMPERIAL FOR THE IMPERIAL COUNTY SHERIFF'S OFFICE TO PROVIDE EMERGENCY DISPATCH SERVICES

THIS AGREEMENT ("Agreement"), made and entered into effective the 12th day of September, 2023 by and between the **COUNTY OF IMPERIAL**, a political subdivision of the State of California, by and through its Imperial County Sheriff's Office, ("County"), and the **CITY OF IMPERIAL**, a California municipality with its main office at 420 South Imperial Avenue, Imperial, 92251, through its Imperial Police Department, ("City"); (individually, "Party;" collectively, "Parties") shall be as follows:

RECITALS

WHEREAS, the Imperial County Sheriff's Office ("ICSO") has the trained personnel, equipment, and facilities to provide radio dispatching services on a twenty-four(24) hour per day, seven (7) days per week basis in the operation of its law enforcement functions; and

WHEREAS, the City, through its Imperial Police Department ("Imperial PD" desires to contract with the County for the ICSO to provide dispatch services for the City by the reason its qualifications and experience for the performing such services; and

WHEREAS, the ICSO has offered to provide specified emergency dispatch and communications services for the City on the terms and in the manner set forth herein.

NOW, THEREFORE, in consideration of their mutual covenants, the Parties have and hereby agree to the following:

1. **TERM.**

1.1 The term of this Agreement ("Initial Term") shall be effective from the date first written above and continues thereafter for a period of (3) years, unless otherwise modified or terminated by either Party as provided for herein.

1.2 Upon expiration of the Initial Term, this Agreement shall automatically renew for an additional on (1) year period ("Renewal Term"), unless otherwise modified or terminated by either Party as provided for herein.

///

///

2. **SCOPE OF SERVICES.**

County shall provide services for the City identified under "Scope of Service" in ICSO's summary quote, which is attached hereto and incorporated herein by this reference as Exhibit "A".

3. **COMPENSATION.**

3.1 City shall pay County a flat rate in the amount of **Two Hundred Sixty Thousand Dollars, and Zero Cents** ($260,000.00) on Initial Term, **Two Hundred Eighty Thousand Dollars, and Zero Cents** ($280,000.00) for second year, **Three Hundred Thousand Dollars, and Zero Cents** ($300,000.00) for third year, for the County's services contemplated under this Agreement, as identified in Exhibit "A".

3.2 Such compensation shall be paid in four (4) equal quarterly installments on the first day of March, June, September and December for each year during the term of this Agreement. The amount of each installment payment shall be $65,000.00 for four (4) equal quarterly installment payments for the Initial Term (2023-2024) for a twelve-month period. The amount of each installment payment for second fiscal year (2024-2025) shall be $70,000.00 for four (4) equal quarterly installment payments for a twelve-month period. The amount of each installment payment for the third fiscal year (2025-2026) shall be $75,000.00 for four (4) equal quarterly installment payments for a twelve-month period during the Agreement.

3.3 County shall provide an invoice to City at the onset of each quarterly installment payment that shall be due and payable as set forth in Paragraph 3.2. The invoice will reflect all services performed and amounts owed under this Agreement during the invoiced period.

3.4 In the event this Agreement is terminated by either Party, City shall pay County the total outstanding balance for services rendered upon receipt of the final invoice within thirty (30) calendar days of the date of termination.

4. **TERMINATION.**

Either Party may terminate this Agreement at any time, with or without cause, by notifying the other Party of its intent to terminate the Agreement and specifying the effective date thereof, at least ninety (90) days before the effective date of such termination. The SRO shall remain under the supervision, direction, and control of the ICSO, who shall administer this Agreement on behalf

5. **ADMINISTRATION AND SUPERVISION.**

5.1 ICSO employees and staff performing services on behalf of County under this Agreement shall remain under the supervision, direction and control of the ICSO, who shall administer this Agreement on behalf of the County. County employees and staff shall not be considered agents, employees, or deputies of City.

5.2 Imperial PD employees and staff performing services on behalf of City under this Agreement shall remain under the supervision, direction, and control of the Imperial PD, who shall be considered agents, employees, or deputies of County.

6. **CITY RESPONSIBILITIES.**

City shall be responsible for:

6.1 Providing appropriate information to ICSO staff on City's standard operating procedures necessary to enable County to provide the services contemplated herein.

6.2 Installing any additional telephone lines or equipment it deems necessary to permit County to provide the services requested herein. City agrees to obtain County approval before making any installations related to this Agreement to ensure compatibility with County's obligation as provided for in Paragraph 7.2.

6.3 The proper handling and disposition of its non-emergency telephone calls and services.

6.4 Providing and maintaining accurate mapping an related information necessary for efficient emergency dispatching, including promptly sending any updates or changes to the ICSO Dispatch/Communication Center.

7. **MUTUAL RESPONSIBILITIES.**

Both Parties shall be responsible for:

7.1 Agreeing upon all operational procedures necessary to carry out the material terms of this Agreement. In the event an emergency requires changes to the operational procedures, or the Parties cannot come to a mutual agreement, the procedure shall be determined jointly by the Sheriff and the Chief of Police.

7.2 Meeting and endeavoring to reach an agreement as to whether unforeseen or needed

capital expenditures utilized in providing services here under should occur, as identified in Exhibit "A".

7.3 Meeting on a bi-annual basis to discuss the terms and conditions of this Agreement.

8. JURISDICTION AND VENUE.

This Agreement is made and entered into in Imperial County, California. This Agreement shall be construed and enforced in accordance with the laws of the State of California, and the Parties agree that any action brought by either Party regarding this Agreement shall be brought in a court of competent jurisdiction in Imperial County.

9. INSURANCE.

Each Party shall retain sufficient insurance, or otherwise be sufficiently self-insured, to meet its respective obligations under this Agreement.

10. INDEMNIFICATION.

10.1 Each Party agree, to the fullest extent permitted by law, to defend with counsel acceptable to the other Party, indemnify and hold the other Party, its representatives, officers, elected officials, designees, employees, agents, successors and assigns, harmless from and against any and all liability, loss, expense (including reasonable attorney's fees) or claims for injury or damages arising out of the performance of this Agreement, but only in proportion to and to the extent such liability, loss, expense, attorneys' fees or claims for injury or damages are caused by or result from the negligent acts and omissions or willful misconduct of the indemnifying Party, its officers, employees, representatives, elected officials, designees, or agents.

10.3 Notwithstanding the foregoing, in the event that the Parties are both held to be responsible for the negligent acts and omissions or willful misconduct of its own officers, employees, representatives, elected officials, designee, or agents, the Parties will bear their proportionate share of liability as determined in any such proceeding. Each Party to bear its own costs and attorney's fees.

11. NO AGENCY.

Nothing herein contained shall be construed to create, and the Parties hereto expressly

disclaim any intent to create, any form of agency relationship, joint venture or partnership.

12. SEVERABILITY.

If any provision of this Agreement is held by a court of competent jurisdiction to be void, invalid, or unenforceable, the remaining provisions shall continue in full force and effect.

13. GOOD FAITH PERFORMANCE.

The Parties hereto agree to act in good faith and deal fairly with the other Party in the performance of this Agreement.

14. ASSIGNMENT.

Neither this Agreement nor any duties or obligations under this Agreement may be assigned by District without prior written consent of County.

15. NOTICES.

Any notice to be given pursuant to this Agreement shall be in writing and personally delivered or sent by certified mail, postage prepaid, return receipt requested or by overnight carrier, priority overnight delivery, postage and delivery charges prepaid, to each Party at the following addresses:

COUNTY	CITY
Federico Miramontes, Sheriff	Dennis Morita, City Manager
Imperial County Sheriff's Office	City of Imperial
328 Applestill Road	420 South Imperial Avenue
El Centro, CA 92243	Imperial, CA 92251

Copies of notices to Sheriff shall also be sent to:

Imperial County Executive Office
Attn: County Executive Officer
940 West Main Street, Suite 208
El Centro, CA 92243

Notice shall be deemed to have been delivered only upon receipt by the Party, seventy-two (72) hours after deposit in the United States mail or twenty-four (24) hours after deposit with an overnight carrier. The addressees and addresses for purposes of this Paragraph may be changed to any other addressee and address by giving written notice of such change in the manner provided in this Paragraph. Unless and until written notice of change of addressee and/or address is delivered

in the manner provided in this paragraph, the addressee and address set forth in this Agreement shall continue in effect for all purposes hereunder.

15. WAIVER.

Any waiver of any default by any Party to this Agreement shall be deemed to be a waiver of any subsequent default. Failure on the part of County to require exact, full, and complete compliance with any term of this Agreement shall not be construed in any manner as changing the terms hereof, or stopping County from enforcement hereof.

17. ENTIRE AGREEMENT.

This Agreement contains the entire Agreement between the Parties relating to the transactions contemplated hereby, and supersedes all prior or contemporaneous Agreement, understandings, provisions, negotiations, representations, or statements, either written or oral.

18. MODIFICATION.

No modification, waiver, amendment, discharge, or change of this Agreement shall be valid unless the same is in writing and signed by both Parties.

19. REVIEW OF AGREEMENT TERMS.

19.1 Each Party has had the opportunity to receive independent legal advice from its attorney(s) with respect to the advisability of making the representations, warranties, covenants, and agreements provided for herein, and with respect to the advisability of executing this Agreement.

19.2 No presumption or rule that ambiguities shall be construed against the drafting party shall apply to the interpretation or enforcement of the same or any subsequent amendments thereto.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day and year first above written.

County of Imperial

By: Ry Kelley
Ryan E. Kelley, Chairman
Imperial County Board of Supervisors

City of Imperial

By: Dennis H. Morita
Dennis Morita, City Manager

///

///

ATTEST

By: _____ 09-14-23
Blanca Acosta, Clerk of the Board
County of Imperial, State of California

APPROVED AS TO FORM

Eric R. Havens,
County Counsel

By: _____
Mistelle Abdelmagied
Assistant County Counsel

ATTEST

By: _____
Kristina Shields, City Clerk
City of Imperial, State of California

APPROVED AS TO FORM

City of Imperial,
Office of the City Attorney

By: _____
Katherine Turner
City Attorney

IMPERIAL COUNTY SHERIFF'S OFFICE

Fred Miramontes

SHERIFF-CORONER-MARSHAL

June 23, 2023

Imperial County Sheriff's Office Summary Quote to provide services for the
City of Imperial (Police) Dispatch and Communications Services

Scope of Service

1. Dispatching radio communications services for twenty (24) hour per day, seven days a week.
2. 911 emergency dispatch services for police calls for service.
3. Use of California Law Enforcement Telecommunication System (CLETS) through ICSO.
4. Benefit of ICSO Dispatch/Communication Center equipment to include:
    a. Motorola MCC 7500 consoles
    b. Russ Basset Console position
    c. Verint Voice Logging Recorder system
    d. AT & T 911 VETA system

Annual Cost:	$ 260,000.00	fiscal year (2022-2023)
	$ 280,000.00	fiscal year (2023-2024)
	$ 300,000.00	fiscal year (2024-2025)

Additional Cost not provided:

1. Monthly telephone services associated with trunking and other reporting telephone lines.
2. Unforeseen or needed capital expenditures, to be mutually agreed upon by both parties.

Manuel De Leon, Chief Deputy
Imperial County Sheriff's Office
(442) 265-2004

EXHIBIT "A"

June 23, 2023

Imperial County Sheriff's Office Summary Quote to provide services for the
City of Imperial (Police) Dispatch and Communications Services

Scope of Service

1. Dispatching radio communications services for twenty (24) hour per day, seven days a week.
2. 911 emergency dispatch services for police calls for service.
3. Use of California Law Enforcement Telecommunication System (CLETS) through ICSO.
4. Benefit of ICSO Dispatch/Communication Center equipment to include:
    a. Motorola MCC 7500 consoles
    b. Russ Basset Console position
    c. Verint Voice Logging Recorder system
    d. AT & T 911 VCTA system

Annual Cost:	$ 260,000.00	fiscal year (2022-2023)
	$ 280,000.00	fiscal year (2023-2024)
	$ 300,000.00	fiscal year (2024-2025)

Additional Cost not provided:

1. Monthly telephone services associated with trunking and other reporting telephone lines.
2. Unforeseen or needed capital expenditures, to be mutually agreed upon by both parties.

Manuel De Leon, Chief Deputy
Imperial County Sheriff's Office
(442) 265-2004

REFERENCED AGREEMENT

BOS APPROVED 08-06-19
M.O. #14d

AGREEMENT BETWEEN THE COUNTY OF IMPERIAL AND THE CITY OF IMPERIAL FOR THE IMPERIAL COUNTY SHERIFF'S OFFICE TO PROVIDE EMERGENCY DISPATCH SERVICES

THIS AGREEMENT ("Agreement"), made and entered into effective the 6th day of August, 2019 by and between the **COUNTY OF IMPERIAL**, a political subdivision of the State of California, through its Imperial County Sheriff's Office, ("County"), and the **CITY OF IMPERIAL**, a California municipality with its main office located at 420 South Imperial Avenue, Imperial, California 92251, through its Imperial Police Department, ("City"); (individually, "Party;" collectively, "Parties") shall be as follows:

RECITALS

WHEREAS, the Imperial County Sheriff's Office ("ICSO") has the trained personnel, equipment, and facilities to provide radio dispatching services on a twenty-four (24) hour per day, seven (7) days per week basis in the operation of its law enforcement functions; and

WHEREAS, the City, through its Imperial Police Department ("Imperial PD") desires to contract with the County for the ICSO to provide dispatch services for the City by reason its qualifications and experience for performing such services; and

WHEREAS, the ICSO has offered to provide specified emergency dispatch and communications services for the City on the terms and in the manner set forth herein.

NOW, THEREFORE, in consideration of their mutual covenants, the Parties have and hereby agree to the following:

1. TERM.

1.1 The term of this Agreement ("Initial Term") shall be effective from the date first written above and continues thereafter for a period of three (3) years, unless otherwise modified or terminated by either Party as provided for herein.

1.2 Upon expiration of the Initial Term, this Agreement shall automatically renew for an additional one (1) year period ("Renewal Term"), unless otherwise modified or terminated by either Party as provided for herein.

///

///

2. SCOPE OF SERVICES.

County shall provide services for the City identified under "Scope of Service" in ICSO's summary quote, which is attached hereto and incorporated herein by this reference as **Exhibit "A."**

3. COMPENSATION.

3.1 City shall pay County a flat rate in the amount of **Two Hundred Forty-One Thousand, Three Hundred Forty-One Dollars and Thirty Cents ($241,341.30)** per year, for County's services contemplated under this Agreement, as identified in Exhibit "A."

3.2 Such compensation shall be paid in four (4) equal quarterly installments on or before the last day of March, June, September, and December of each year during the term of this Agreement. The amount of each installment payment shall be $60,335.33 for the first three (3) installment payments, and $60,335.31 for the last installment payment for each twelve-month period during the Agreement.

3.3 County shall provide an invoice to City for each quarterly installment payments in arrears, that shall be due and payable as set forth in Paragraph 3.2. The invoice will reflect all services performed and amounts owed under this Agreement during the invoiced period.

3.4 In the event this Agreement is terminated by either Party, City shall pay County the total outstanding balance for services rendered upon receipt of the final invoice within thirty (30) calendar days of the date of termination.

4. TERMINATION.

Either Party may terminate this Agreement at any time, with or without cause, by notifying the other Party of its intent to terminate the Agreement and specifying the effective date thereof, at least ninety (90) days before the effective date of such termination.

5. ADMINISTRATION AND SUPERVISION.

5.1 ICSO employees and staff performing services on behalf of County under this Agreement shall remain under the supervision, direction, and control of the ICSO, who shall administer this Agreement on behalf of the County. County employees and staff shall not be considered agents, employees, or deputies of City.

5.2 Imperial PD employees and staff performing services on behalf of City under this Agreement shall remain under the supervision, direction, and control of the Imperial PD, who shall

administer this Agreement on behalf of the City. City employees and staff shall not be considered agents, employees, or deputies of County.

6. CITY RESPONSIBILITIES.

City shall be responsible for:

6.1 Providing appropriate information to ICSO staff on City's standard operating procedures necessary to enable County to provide the services contemplated herein.

6.2 Installing any additional telephone lines or equipment it deems necessary to permit County to provide the services requested herein. City agrees to obtain County approval before making any installations related to this Agreement to ensure compatibility with County's obligations as provided for in Paragraph 7.2.

6.3 The proper handling and disposition of its non-emergency telephone calls and services.

6.4 Providing and maintaining accurate mapping and related information necessary for efficient emergency dispatching, including promptly sending any updates or changes to the ICSO Dispatch/Communication Center.

7. MUTUAL RESPONSIBILITIES.

Both Parties shall be responsible for:

7.1 Agreeing upon all operational procedures necessary to carry out the material terms of this Agreement. In the event an emergency requires changes to the operational procedures, or the Parties cannot come to a mutual agreement, the procedure shall be determined jointly by the Sheriff and Chief of Police.

7.2 Meeting and endeavoring to reach an agreement as to whether unforeseen or needed capital expenditures utilized in providing services hereunder should occur, as identified in **Exhibit "A."**

7.3 Meeting on a bi-annual basis to discuss the terms and conditions of this Agreement.

8. JURISDICTION AND VENUE.

This Agreement is made and entered into in Imperial County, California. This Agreement shall be construed and enforced in accordance with the laws of the State of California, and the Parties agree that any action brought by either Party regarding this Agreement shall be brought in a court of competent jurisdiction in Imperial County.

9. INSURANCE.

Each Party shall retain sufficient insurance, or otherwise be sufficiently self-insured, to meet its respective obligations under this Agreement.

10. INDEMNIFICATION.

10.1 Each Party agrees, to the fullest extent permitted by law, to defend with counsel acceptable to the other Party, indemnify and hold the other Party, its representatives, officers, elected officials, designees, employees, agents, successors and assigns, harmless from and against any and all liability, loss, expense (including reasonable attorneys' fees) or claims for injury or damages arising out of the performance of this Agreement, but only in proportion to and to the extent such liability, loss, expense, attorneys' fees or claims for injury or damages are caused by or result from the negligent acts and omissions or willful misconduct of the indemnifying Party, its officers, employees, representatives, elected officials, designees, or agents.

10.2 Notwithstanding the foregoing, in the event that the Parties are both held to be responsible for the negligent acts and omissions or willful misconduct of its own officers, employees, representatives, elected officials, designees, or agents, the Parties will bear their proportionate share of liability as determined in any such proceeding. Each Party to bear its own costs and attorneys' fees.

11. NO AGENCY.

Nothing herein contained shall be construed to create, and the Parties hereto expressly disclaim any intent to create, any form of agency relationship, joint venture or partnership.

12. SEVERABILITY.

If any provision of this Agreement is held by a court of competent jurisdiction to be void, invalid, or unenforceable, the remaining provisions shall continue in full force and effect.

13. GOOD FAITH PERFORMACE.

The Parties hereto agree to act in good faith and deal fairly with the other Party in the performance of this Agreement.

14. ASSIGNMENT.

Neither this Agreement nor any duties or obligations under this Agreement may be assigned by District without prior written consent of County.

15. NOTICES.

Any notice to be given pursuant to this Agreement shall be in writing and personally delivered or sent by certified mail, postage prepaid, return receipt requested or by overnight carrier, priority overnight delivery, postage and delivery charges prepaid, to each Party at the following addresses:

COUNTY	CITY
Raymond Loera, Sheriff	Stefan T. Catwin, City Manager
Imperial County Sheriff's Office	City of Imperial
328 Applestill Road	420 South Imperial Avenue
El Centro, CA 92243	Imperial, CA 92251

Copies of notices to Sheriff shall also be sent to:

Imperial County Executive Office
Attn: County Executive Officer
940 West Main Street, Suite 208
El Centro, CA 92243

Notice shall be deemed to have been delivered only upon receipt by the Party, seventy-two (72) hours after deposit in the United States mail or twenty-four (24) hours after deposit with an overnight carrier. The addressees and addresses for purposes of this Paragraph may be changed to any other addressee and address by giving written notice of such change in the manner provided in this Paragraph. Unless and until written notice of change of addressee and/or address is delivered in the manner provided in this Paragraph, the addressee and address set forth in this Agreement shall continue in effect for all purposes hereunder.

16. WAIVER.

No waiver of any default by any Party to this Agreement shall be deemed to be a waiver of any subsequent default. Failure on the part of County to require exact, full, and complete compliance with any term of this Agreement shall not be construed in any manner as changing the terms hereof, or estopping County from enforcement hereof.

17. ENTIRE AGREEMENT.

This Agreement contains the entire Agreement between the Parties relating to the transactions contemplated hereby, and supersedes all prior or contemporaneous Agreements, understandings, provisions, negotiations, representations, or statements, either written or oral.

///

18. MODIFICATION.

No modification, waiver, amendment, discharge, or change of this Agreement shall be valid unless the same is in writing and signed by both Parties.

19. REVIEW OF AGREEMENT TERMS.

19.1 Each Party has had the opportunity to receive independent legal advice from its attorney(s) with respect to the advisability of making the representations, warranties, covenants and agreements provided for herein, and with respect to the advisability of executing this Agreement.

19.2 No presumption or rule that ambiguities shall be construed against the drafting party shall apply to the interpretation or enforcement of the same or any subsequent amendments thereto.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day and year first above written.

County of Imperial

By: _____
Ryan E. Kelley, Chairman
Imperial County Board of Supervisors

ATTEST:

By: _____
Blanca Acosta, Clerk of the Board,
County of Imperial, State of California

APPROVED AS TO FORM:

Katherine Turner,
County Counsel

By: _____
Lisa Sanchez,
Deputy County Counsel

City of Imperial

By: _____
Stefan Chatwin, City Manager
City of Imperial, State of California

ATTEST:

By: _____
Alexis Chalupnik, Deputy City Clerk
City of Imperial, State of California

APPROVED AS TO FORM:

City of Imperial,
Office of the City Attorney

By: _____
Dennis H. Morita,
City Attorney

EXHIBIT A

IMPERIAL COUNTY SHERIFF'S OFFIC
RAYMOND LOERA
SHERIFF•CORONER•MARSHAL

June 14, 2019

Imperial County Sheriff's Office summary Quote to provide services for the City of Imperial (Police and Fire Operations) Dispatch and Communications Services

Scope of Service

1 Dispatching radio communications services for twenty-four (24) hour per day, seven days per week.
2 911 emergency dispatch services for police and fire calls for service.
3 Use of the California Law Enforcement Telecommunication System (CLETS)through the ICSO
4 Benefit of ICSO Dispatch/Communication Center equipment to include:
Motorola Radio P25 compatible Console
Russ Basset Console Position
Verint Voice Logging Recorder system
AT&T 911 VETA system

ANNUAL COST: $ 241,341.30

Additional Cost not Provided:

1 Monthly telephone services associated with trunking and other reporting telephone lines.
2 Unforeseen or needed capital expenditures, to be mutually agreed upon by both parties.

Thomas Garcia, Chief Deputy
Imperial County Sheriff's Office
(442) 265-2004

I hereby certify that the foregoing instrument is a correct copy of the original on file with this office.

Date: 8-13-19

Approved by the Board of Supervisors

8-6-19 Date

16/6 Minute Order #

Clerk of the Board of Supervisors
County of Imperial

BY: _____
Deputy

IMPERIAL LOCAL AGENCY FORMATION COMMISSION

June 26, 2025

RESOLUTION #2025-14 OF THE LOCAL AGENCY FORMATION COMMISSION OF THE COUNTY OF IMPERIAL ACCEPTING THE MUNICIPAL SERVICE & SPHERE OF INFLUENCE REVIEW, APPROVING AND ADOPTING THE CITY OF IMPERIAL'S SERVICE AREA PLAN, AND CONCURRING THAT THE CURRENTLY ADOPTED SPHERE OF INFLUENCE REMAINS ADEQUATE AND THE SAME, ENTITLED IM 4-21

RESOLVED, by the Local Agency Formation Commission of the County of Imperial, State of California, that:

WHEREAS, under the Cortese-Knox-Hertzberg Reorganization Act of 2000, Government Code Section 56425g, on or before January 1, 2008, and every five years thereafter, the commission shall, as necessary, review and/or update each sphere of influence; and

WHEREAS, the last adopted sphere of influence was August 27, 2015, for the City of Imperial; and

WHEREAS, an updated service area plan for the City of Imperial was filed with this Commission and the Executive Officer of this Commission pursuant to Title 5, Division 3, commencing with Section 56430 of the Government Code; and

WHEREAS, it has been determined that the service area plan has been completed in full compliance with LAFCo rules; and

WHEREAS, the Executive Officer of LAFCo has reviewed and prepared a report on the municipal service & sphere of influence review of the City of Imperial's service area plan; and

WHEREAS, the Executive Officer's report contains the determinations required by Section 56430 of the Government Code for municipal service reviews; and

WHEREAS, on June 26, 2025, the Commission met, discussed, and voted to accept the municipal service & sphere of influence review, approve and adopt the City of Imperial's service area plan, and concurred that the currently adopted sphere of influence remains adequate and the same.

NOW, THEREFORE, BE IT DETERMINED, ORDERED AND RESOLVED as follows:

1. Certify that the municipal service & sphere of influence review of the City of Imperial's service area plan is exempt from CEQA.

2. Make the finding that the municipal service & sphere of influence review of the City of Imperial's service area plan complies with the provisions of the Cortese-Knox-

Hertzberg Reorganization Act of 2000 and the Imperial LAFCo policy and procedures.

3. Make the findings according to Government Code Section 56430 that:
    a. The Executive Officer and the Commission have reviewed the service area plan, and the City of Imperial has the capacity and ability to provide services within the area.
    b. The service area plan provides for the logical and orderly development of the City of Imperial.
    c. The service area plan for the City of Imperial shows it to be operating its service in a financially sound manner.

4. Make the findings according to Government Code Section 56425 that:
    a. The sphere of influence currently adopted for the City of Imperial remains adequate for any projected growth of the city and remains the same.

5. The Commission finds that the present services available to the areas within the boundaries are limited to those identified in the plan. Any expansion of services by the City of Imperial other than those listed in the plan would require LAFCo's approval.

6. The Commission finds that the service area plan provided by the City of Imperial has the ability to provide services within its current city limits and sphere of influence, and the document provided indicates that the city has a plan whereby it can provide these services.

7. The Commission finds that future annexation proposals will be evaluated for consistency with this Service Area Plan and may be conditioned on demonstration of service capacity, fiscal sustainability, and compliance with Government Code Section 56375 regarding disadvantaged unincorporated communities.

8. The Commission hereby approves and adopts the City of Imperial's 2025 Service Area Plan, attached as Exhibit B, as the foundational planning document for evaluating future boundary changes and service delivery considerations.

PASSED, ADOPTED, AND APPROVED this **26th** day of **June 2025**, by the following roll call votes:

AYES:	Escobar, Hawk, Salgado, Luellen
NAYES:	None
ABSTAINED:	Amparano
ABSENT:	None

Jesus Escobar, Chair

RESOLUTION PC2025-10

A RESOLUTION OF THE CITY OF IMPERIAL PLANNING COMMISSION RECOMMENDING ADOPTION OF THE 2025 SERVICE AREA PLAN PREPARED FOR THE CITY OF IMPERIAL

WHEREAS, Section 56430 of the C ortese-Knox Local Government Reorganization Act of 2000 requires that Local Agency Formation Commissions (LAFCo) conduct service reviews, also known as Service Area Plans; and

WHEREAS, the Imperial County LAFCo has required that the City of Imperial prepare a Service Area Plan for their review in conformance with Section 56430 of the Cortese-Knox Local Government Reorganization Act of 2000; and

WHEREAS, the 2025 City of Imperial Service Area Plan evaluates the services provided by the City of Imperial, its Sphere of Influence, and financing mechanisms; and

WHEREAS, the Service Area Plan includes population projections, determines the adequacy of the City of Imperial infrastructure, financing constraints and opportunities, cost avoidance opportunities, and opportunities for shared facilities; and

WHEREAS, the project is exempt from the California Environmental Quality Act, per Section 15306, Class 6, which consists of basic data collection, research, experimental management, and resource evaluation activities that do not result in a serious or major disturbance to an environmental resource. resource.

NOW, THEREFORE, BE IT RESOLVED, that the City of Imperial Planning Commission hereby **RECOMMENDS ADOPTION** of the 2025 City of Imperial Service Area Plan incorporated hereto by reference.

APPROVED AND RECOMMENDED FOR ADOPTION at the regular meeting of the Planning Commission of the City of Imperial, California, held on this 23rd day of July 2025.

Planning Commission Chairman

ATTEST:

Kristina Shields, City Clerk