AGENDA

REGULAR MEETING OF THE
CITY COUNCIL
CITY OF IMPERIAL
200 WEST 9TH STREET
IMPERIAL, CA 92251-1637
JUNE 20, 2018
6:00 PM CLOSED SESSION
7:00 PM OPEN SESSION

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

A. CITY COUNCIL CONVENES TO CLOSED SESSION AT 6:00 PM

A-1. SUBJECT: CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of G.C. 54956.9

One potential case

A-2. SUBJECT: CONFERENCE WITH LABOR NEGOTIATORS (GC 54957.6)

Agency Negotiator: City Manager

Employee Organization: Management, Supervisory, Professional, Confidential and Police Captain

A-3. SUBJECT: CONFERENCE WITH LABOR NEGOTIATORS (GC 54957.6)

Agency Negotiator: City Manager

Employee Organization: Imperial Police Officer's Association

A-4. SUBJECT: PUBLIC EMPLOYEE PERFORMANCE EVALUATION (GC 54954.5(e))

Title: City Manager

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

ROLL CALL
PLEDGE OF ALLEGIANCE
ADJUSTMENTS TO THIS AGENDA
ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

C. PUBLIC APPEARANCES:

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

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

D. CONSENT AGENDA:

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

D-1. Approval of claims/warrants report.
D-2. Approval of Treasurers' Report for May 2018.
D-3 Approval of Community Facilities District (CFD) Disbursement Request No. 1-2018 as requested by Monterrey Park. (CFD 2006-1)
D-4. Approval of Community Facilities District (CFD) Disbursement Request No. 6-2018 as requested by Victoria Ranch (CFD 2004-1)
D-5. Approval of Resolutions for the Imperial *Lighting* Maintenance District No. 1 (Paseo del Sol and Wildflower Subdivisions): Resolution No. 2018-25, Initiating Proceedings for the Annual Levy; Resolution No. 2018-26, Preliminary Approval of the Engineer's Report; and Resolution No. 2018-27, Intention to Conduct a Public Hearing and Order the Levy of Assessments.
D-6. Approval of Resolutions for the Imperial *Landscape* Maintenance District No. 1 (Paseo del Sol and Wildflower Subdivision): Resolution No. 2018-28, Initiating Proceedings for the Annual Levy; Resolution No. 2018-29, Preliminary Approval of the Engineer's Report; and Resolution No. 2018-30, Intention to Conduct a Public Hearing and Order the Levy of Assessments.
D-7. Approval of Resolutions for the Imperial *Landscape* Maintenance District No. 2 (Sky Ranch Subdivision, Zone 2005-03): Resolution No. 2018-31, Initiating Proceedings for the Annual Levy; Resolution No. 2018-32, Preliminary Approval of the Engineer's Report; and Resolution No. 2018-33, Intention to Conduct a Public Hearing and Order the Levy of Assessments.

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

E-1. SUBJECT: DISCUSSION/ACTION: MAYFIELD RANCH UNIT 3A AND UNIT 3B SUBDIVISION AGREEMENTS.

1. APPROVE FIRST AMENDMENT TO SUBDIVISION AGREEMENT FOR UNIT 3A MAYFIELD RANCH.
2. APPROVE FIRST AMENDMENT TO SUBDIVISION AGREEMENT FOR UNIT 3B MAYFIELD RANCH.

E-2. SUBJECT: DISCUSSION/ACTION: FISCAL YEAR 2016-2017 MUNICIPAL FINANCIAL AUDIT.

1. ACCEPTANCE OF FY 2016-2017 MUNICIPAL FINANCIAL AUDIT FOR FILING.

E-3. SUBJECT: DISCUSSION/ACTION: TRANSPORTATION DEVELOPMENT ACT (TDA) FUNDS AUDIT.

1. ACCEPT FOR FILING TDA AUDIT FOR YEAR ENDING JUNE 30, 2017.

E-4. SUBJECT: DISCUSSION/DIRECTION: DRAFT ORDINANCE TO PROHIBIT SCAVENGING OF MATERIALS PLACED FOR COLLECTION.

1. REVIEW/PROVIDE DIRECTION OF DRAFT ORDINANCE TO PROHIBIT SCAVENGING OF MATERIALS PLACED FOR COLLECTION.

E-5. **SUBJECT:** **DISCUSSION/ACTION: PURCHASE OF EQUIPMENT FOR PUBLIC SERVICES DEPARTMENT.**

1. APPROVE PURCHASE OF SIGN/MESSAGE BOARDS FROM VER-MAC, INC. IN THE AMOUNT OF $32,940.00

E-6. **SUBJECT:** **DISCUSSION/ACTION: MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF IMPERIAL AND IMPERIAL POLICE OFFICER'S ASSOCIATION (IPOA)**

1. APPROVAL OF RESOLUTION NO. 2018-34, ADOPTING THE TERMS TO AMEND THE MEMORANDUM OF UNDERSTANDING BETWEEN CITY OF IMPERIAL AND IPOA

E-7. **SUBJECT:** **DISCUSSION/ACTION: MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF IMPERIAL AND THE MANAGEMENT, SUPERVISORS, PROFESSIONAL, CONFIDENTIAL AND POLICE CAPTAINS – UNREPRESENTED EMPLOYEES**

1. APPROVAL OF RESOLUTION NO. 2018-35 AMENDING THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF IMPERIAL AND UNREPRESENTED EMPLOYEES.

E-8. **SUBJECT:** **DISCUSSION/ACTION: STATE ROUTE 86 RENAMING CONTEST**

1. APPROVAL AND SELECTION OF ENTRY FOR STATE ROUTE 86 RENAMING CONTEST.

E-9 **SUBJECT:** **DISCUSSION/DIRECTION: BIENNIAL REVIEW OF CONFLICT OF INTEREST CODE.**

1. PROVIDE DIRECTION REGARDING THE 2018 CONFLICT OF INTEREST CODE BIENNIAL NOTICE

E-10. **SUBJECT:** **DISCUSSION/ACTION: DESIGNATION OF VOTING DELEGATE AND ALTERNATE(S) FOR THE LEAGUE OF CALIFORNIA CITIES ANNUAL CONFERENCE.**

1. APPOINTMENT OF VOTING DELEGATE AND ALTERNATE(S) FOR THE 2018 LEAGUE OF CALIFORNIA CITIES ANNUAL CONFERENCE, SEPTEMBER 12-14, 2018 IN LONG BEACH, CA.

E-11. **SUBJECT:** **DISCUSSION/ACTION: DESIGNATION OF DIRECTOR AND ALTERNATE TO THE CALIFORNIA JPIA ANNUAL BOARD OF DIRECTORS MEETING ON JULY 18, 2018 IN LA PALMA, CA**

1. APPOINTMENT/VERIFICATION OF DIRECTOR AND ALTERNATE TO THE ANNUAL BOARD OF DIRECTORS MEETING.

E-12. SUBJECT: DISCUSSION/DIRECTION: SANCTUARY CITY – SB 54

1. DISCUSS AND PROVIDE DIRECTION TO CITY MANAGER REGARDING SANCTUARY CITY - SB 54.

F. REPORTS:

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

F-2. SUBJECT: DEPARTMENT HEAD AND STAFF REPORTS

F-3. SUBJECT: CITY MANAGER REPORT.

ADJOURN CITY COUNCIL MEETING UNTIL THE NEXT REGULARLY SCHEDULED MEETING, WEDNESDAY, JULY 18, 2018 AT 7:00 P.M.

NOTE: By action of the City Council the regular meeting of July 4, 2018 has been cancelled in observance of the July 4th holiday.

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

Check Register Report

D-1

CITY OF IMPERIAL

BANK : UNION BANK

Date: 05/10/2018
Time: 2:33pm
Page: 2

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
UNION BANK Checks							
81672	05/01/2018	Printed		712	PHOENIX UNIFORMS		332.64
81673	05/01/2018	Printed		084	PITNEY BOWES PURCHASE POWER		251.34
81674	05/01/2018	Printed		3308	PREMIER PRODUCE CO.		315.20
81675	05/01/2018	Printed		133	RAIN FOR RENT		109.17
81676	05/01/2018	Printed		5637	ROBERT AMPARANO		318.75
81677	05/01/2018	Printed		3526	RSD		20.76
81678	05/01/2018	Printed		089	SAFEWAY SIGN COMPANY		3,828.90
81679	05/0112018	Printed		6195	SARAH GRAVING		28.48
81680	05/01/2018	Printed		1239	SHERWIN-WILLIAMS		9,381.90
81681	05/01/2018	Printed		091	STAPLES CREDIT PLAN		344.74
81682	05/01/2018	Printed		5563	STEFAN THOMAS CHATWIN		472.05
81683	05/01/2018	Printed		6193	STRADLING YOCCA CARLSON&RAUTH,		1,619.59
81684	05/01/2018	Printed		104	TEAMSTERS, LOCAL 542		1,408.40
81685	05/01/2018	Printed		024	THE HOLT GROUP, INC.		547.50
81686	05/01/2018	Printed		957	THE SOCO GROUP, INC		912.90
81687	05/01/2018	Printed		2293	TOM WATSON, INC		5,960.78
81688	05/01/2018	Printed		2293	TOM WATSON, INC		699.23
81689	05/0112018	Printed		2293	TOM WATSON, INC		6,643.38
81690	05/01/2018	Printed		058	TROJAN UV		4,986.75
81691	05/01/2018	Printed		944	UNITED WAY OF IMPERIAL COUNTY		7.00
81692	05/01/2018	Printed		1994	URBAN RESTORATION GROUP US INC		414.35
81693	05/01/2018	Printed		1100	USA BLUEBOOK		903.75
81694	05/01/2018	Printed		1715	WAXIE SANITARY SUPPLY		822.01
81695	05/01/2018	Printed		5379	WESTERN HARVESTING, LLC		236.13
81696	05/01/2018	Printed		487	XPRESS LUBE		180.24
81697	05/07/2018	Void	05/07/2018				0.00
81698	05/07/2018	Void	05/07/2018				0.00
81699	05/07/2018	Void	05/07/2018				0.00
81700	05/07/2018	Printed		001	ATS LABS, INC.		4,403.00
81701	05/07/2018	Printed		6203	AARON LENT		84.96
81702	05/07/2018	Printed		3286	ALBERTO LOPEZ		103.08
81703	05/07/2018	Printed		195	ALLIED WASTE		94,303.01
81704	05/07/2018	Printed		5956	AMAZON CAPITAL SERVICES		399.87
81705	05/07/2018	Printed		2173	ATEN EXPRESS INC		250.00
81706	05/07/2018	Printed		6040	BEATRIZ GONZALEZ AND DELFINA		28,934.01
81707	05/07/2018	Printed		6198	CHARLES BILL		50.00
81708	05/07/2018	Printed		397	CHIEF SUPPLY CORPORATION		226.19
81709	05/07/2018	Printed		6199	ELIZABETH TERNES		25.00
81710	05/07/2018	Printed		6206	ELIZABETH WILLIS		29.41
81711	05/07/2018	Printed		2226	I.V. REAL ESTATE		86.56
81712	05/07/2018	Printed		6209	IMAN TORBATI		176.19
81713	05/07/2018	Printed		122	IMPERIAL STORES		264.19
81714	05/07/2018	Printed		6200	JARED JONES		100.00
81715	05/07/2018	Printed		6208	JUAN CARLOS FUENTES		64.23
81716	05/07/2018	Printed		6202	KATELYN GOODRICH		15.78
81717	05/07/2018	Printed		5580	KOPPEL & GRUBER PUBLIC FINANCE		3,585.00
81718	05/07/2018	Printed		6201	LAT FARMING TRUST		200.00
81719	05/07/2018	Printed		3998	NAPA		84.67
81720	05/07/2018	Printed		6207	PATRICIA CACATIAN		43.13
81721	05/07/2018	Printed		712	PHOENIX UNIFORMS		583.56
81722	05/07/2018	Printed		1858	PRO TERRA		3,607.50
81723	05/07/2018	Printed		6211	RAMON ALEJANDRO ESTRADA		48.00
81724	05/07/2018	Printed		5785	RICARDO VALENZUELA		60.82
81725	05/07/2018	Printed		091	STAPLES CREDIT PLAN		224.42

CITY OF IMPERIAL | BANK: UNION BANK | Date: 06/15/2018 | Time: 10:46 am | Page: 1

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
UNION BANK Checks							
82111	06/05/2018	Printed		5666	360 BUSINESS PRODUCTS		96.86
82112	06/05/2018	Printed		2357	ALL VALLEY FENCE		1,846.24
82113	06/05/2018	Printed		195	ALLIED WASTE		95,400.92
82114	06/05/2018	Printed		195	ALLIED WASTE		246.03
82115	06/05/2018	Printed		195	ALLIED WASTE		11,087.64
82116	06/05/2018	Printed		5835	ALPINE TECHNICAL SERVICES, LLC		6,585.45
82117	06/05/2018	Printed		5956	AMAZON CAPITAL SERVICES		451.17
82118	06/05/2018	Printed		1425	AMERICA'S TIRE CO.		116.44
82119	06/05/2018	Printed		6226	ANDREA BETANCOURT		98.57
82120	06/05/2018	Printed		656	AQUA METRIC		12,520.89
82121	06/05/2018	Printed		2081	ARAMARK UNIFORM SERVICE		3,255.54
82122	06/05/2018	Printed		1851	AT&T LONG DISTANCE		224.75
82123	06/05/2018	Printed		4400	BABCOCK LABORATORIES, INC.		15.00
82124	06/05/2018	Printed		732	BAKER & TAYLOR BOOKS		290.00
82125	06/05/2018	Printed		674	BRENNTAG		4,215.44
82126	06/05/2018	Printed		613	CALIFORNIA CONTRACTORS		2,854.01
82127	06/05/2018	Printed		251	CALIFORNIA JPIA		816,327.00
82128	06/05/2018	Printed		455	CALIFORNIA STATE DISBURSEMENT		1,080.44
82129	06/05/2018	Printed		503	CARSON INDUSTRIES, INC.		109.95
82130	06/05/2018	Printed		010	CITY OF EL CENTRO		42,335.00
82131	06/05/2018	Printed		158	CLEAN RITE		485.00
82132	06/05/2018	Printed		6222	CODE EXXPERTS, LLC		534.00
82133	06/05/2018	Printed		514	CORE & MAIN LP		607.25
82134	06/05/2018	Printed		3550	CORE-ROSION PRODUCTS		7,959.61
82135	06/05/2018	Printed		132	COSTCO WHOLESALE		2,077.23
82136	06/05/2018	Printed		3403	DANIELS TIRE CORPORATE ADMIN		1,156.54
82137	06/05/2018	Printed		6223	DAVID B. HART		750.00
82138	06/05/2018	Printed		1517	DE LAGE LANDEN		219.38
82139	06/05/2018	Printed		1056	DELL MARKETING LP.		1,114.91
82140	06/05/2018	Printed		1287	DEMCO, INC.		1,449.71
82141	06/05/2018	Printed		1623	DENNIS H. MORITAAPC		8,300.00
82142	06/05/2018	Printed		1307	EXECUTIVE LANDSCAPE INC		56,800.00
82143	06/05/2018	Printed		6231	FELIX RAMIREZ		67.06
82144	06/05/2018	Printed		019	FERGUSON ENTERPRISES, INC.		272.80
82145	06/05/2018	Printed		314	FRANCHISE TAX BOARD		131.75
82146	06105/2018	Printed		4540	FRUTH GROUP		287.70
82147	06/05/2018	Printed		710	GRAINGER		381.29
82148	06/05/2018	Printed		2329	GRISWOLD INDUSTRIES		1,700.13
82149	06/05/2018	Printed		5791	HAL HAYS CONSTRUCTION		1,486.94
82150	06/05/2018	Printed		2181	HARRIS COMPUTER SYSTEMS		145.47
82151	06/05/2018	Printed		264	HINDERLITER, DE LLAMAS &		1,874.61
82152	06/05/2018	Printed		2096	HOME DEPOT CREDIT SERVICES		163.85
82153	06/05/2018	Printed		1190	ICMARC		1,842.64
82154	06/05/2018	Printed		2914	IMPERIAL COUNTY TRANSPORTATION		2,155.32
82155	06/05/2018	Printed		028	IMPERIAL IRRIGATION DISTRICT		48,527.91
82156	06/05/2018	Printed		1336	IMPERIAL LANDFILL- 4136		2,935.72
82157	0610512018	Printed		102	IMPERIAL POLICE OFFICERS ASSN.		520.00
82158	06/05/2018	Printed		122	IMPERIAL STORES		95.48
82159	06/05/2018	Printed		3187	IMPERIAL TRUSS & LUMBER CO.		245.85
82160	06/05/2018	Printed		123	IMPERIAL UNIFIED SCHOOL DIST.		1,780.00
82161	06/05/2018	Printed		320	INTERNAL REVENUE SERVICE		50.00
82162	06105/2018	Printed		1587	JADE SECURITY SYSTEMS, INC.		65.99

CITY OF IMPERIAL BANK: UNION BANK

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
UNION **BANK** Checks							
82163	06/05/2018	Printed		6224	JAMES CRUZ		116.26
82164	06/05/2018	Printed		3245	JUPITER VENTURES I, LP		1,000.00
82165	06/05/2018	Printed		868	K-C WELDING & RENTALS, INC.		750.00
82166	06/05/2018	Printed		2901	KIMBALL MIDWEST		1,343.90
82167	06/05/2018	Printed		035	KISCO SALES, **INC.**		182.45
82168	06/05/2018	Printed		1996	LEE TIRE CO.		89.95
82169	06/05/2018	Printed		6228	LELAND & CHELSEA THOMPSON		41.62
82170	06/05/2018	Printed		4464	LESLIE'S POOLMART, **INC.**		485.80
82171	06/05/2018	Printed		101	LINCOLN LIFE		1,733.50
82172	06/05/2018	Printed		401	LOWE'S		682.79
82173	06/05/2018	Printed		6227	LUZ DEMPSEY		5.06
82174	06/05/2018	Printed		211	MARTIN & CHAPMAN COMPANY		1,442.39
82175	06/05/2018	Printed		6225	MARTIN BRAVO		97.69
82176	06/05/2018	Printed		6232	MELISSA SMITH		25.00
82177	06/05/2018	Void	06/05/2018				0.00
82178	06/05/2018	Printed		3998	**NAPA**		6,737.90
82179	06/05/2018	Printed		6229	NICOLAS SANCHEZ		1,161.02
82180	06/05/2018	Printed		2510	NTU TECHNOLOGIES**INC.**		4,582.00
82181	06/05/2018	Printed		079	ONE SOURCE DISTRIBUTORS		77.42
82182	06/05/2018	Printed		3581	PARKHOUSE TIRE **INC.**		126.66
82183	06/05/2018	Void	06/05/2018				0.00
82184	06/05/2018	Void	06/05/2018				0.00
82185	06/05/2018	Printed		615	PESTMASTER SERVICES		1,427.00
82186	06/05/2018	Printed		084	PITNEY BOWES PURCHASE POWER		400.00
82187	06/05/2018	Printed		4262	PYRAMID BUILDING & ENGINEERING		19,000.00
82188	06/05/2018	Printed		3008	RDO EQUIPMENT COMPANY		189.80
82189	06/05/2018	Printed		2746	RECORDED BOOKS		298.71
82190	06/05/2018	Printed		694	REXEL		1,756.26
82191	06/05/2018	Printed		3121	ROBERT MARTINEZ		587.02
82192	06/05/2018	Printed		2564	ROGERS & ROGERS CHRYSLER JEEP		499.96
82193	06/05/2018	Printed		3526	RSD		244.13
82194	06/05/2018	Printed		801	RUBEN MIRELES		3,360.00
82195	06/05/2018	Printed		6233	**RYAN** HERCO PRODUCTS CORP		16,479.73
82196	06/05/2018	Printed		1188	SANDI HOSKINS		78.58
82197	06/05/2018	Printed		6023	SEBASTIAN HARVESTING		1,460.06
82198	06/05/2018	Printed		1239	SHERWIN-WILLIAMS		1,115.89
82199	06/05/2018	Printed		5706	SHI INTERNATIONAL CORP		9,250.95
82200	06/05/2018	Printed		091	STAPLES CREDIT PLAN		406.99
82201	06/05/2018	Printed		104	TEAMSTERS LOCAL 542		1,302.60
82202	06/05/2018	Printed		024	THE HOLT GROUP, INC.		795.00
82203	06/05/2018	Printed		1812	THE LIFEGUARD STORE, **INC.**		298.30
82204	06/05/2018	Printed		957	THE SOCO GROUP, INC		1,135.69
82205	06/05/2018	Printed		275	UNDERGROUND SERVICE ALERT OF		66.10
82206	06/05/2018	Printed		2008	UNITED PARCEL SERVICE		40.96
82207	06/05/2018	Printed		944	UNITED WAY OF IMPERIAL COUNTY		7.00
82208	06/05/2018	Printed		1100	USA BLUEBOOK		10,156.91
82209	06/05/2018	Printed		611	VERIZON WIRELESS		2,149.27
82210	06/05/2018	Printed		6230	**WILLIAM VANNOY**		76.35
82211	06/05/2018	Printed		487	XPRESS LUBE		260.75
82212	06/06/2018	Printed		455	CALIFORNIA STATE DISBURSEMENT		1,080.44
82213	06/06/2018	Printed		314	FRANCHISE TAX BOARD		56.00
82214	06/06/2018	Printed		1190	ICMARC		1,842.64
82215	06/06/2018	Printed		102	IMPERIAL POLICE OFFICERS **ASSN.**		520.00
82216	06/06/2018	Printed		320	INTERNAL REVENUE SERVICE		50.00

CITY OF IMPERIAL BANK: UNION BANK

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
UNION BANK Checks							
82217	06/06/2018	Printed		101	LINCOLN LIFE		2,425.81
82218	06/06/2018	Printed		944	UNITED WAY OF IMPERIAL COUNTY		6.00
82219	06/11/2018	Void	06/11/2018	6234	QUALITY CHEVROLET		0.00
82220	06/11/2018	Printed		6234	QUALITY CHEVROLET		27,574.34
82221	06/14/2018	Printed		1052	HUTCHINSON & BLOODGOOD LLP		2,000.00
82222	06/14/2018	Printed		120	IMPERIAL COUNTY FIRE DEPT.		70,915.17
82223	06/14/2018	Void	06/14/2018				0.00
82224	06/14/2018	Void	06/14/2018				0.00
82225	06/14/2018	Printed		5837	U.S. BANK		5,080.00
82226	06/14/2018	Printed		2008	UNITED PARCEL SERVICE		35.67

Total Checks: 116	**Checks Total (excluding void checks):**	**1,350,452.97**
Total Payments: 116	**Bank Total (excluding void checks):**	**1,350,452.97**
Total Payments: 116	**Grand Total (excluding void checks):**	**1,350,452.97**

City of Imperial

Treasurer's Report

For the Month Ending

May 31, 2018

CITY OF IMPERIAL
FUND BALANCE REVENUES
May 31, 2018

GENERAL FUND

CASH IN BANK *	1,542,534.60
ENDING FUND BALANCE:	$1,542,534.60

IMPACT FEE FUNDS

FIRE	*49,749.17*
POLICE	*696,099.18*
ADMINISTRATIVE	*640,072.89*
LIBRARY	*505,074.63*
PARKS	*1,975,159.18*
CIRCULATION	*353,196.50*
ENDING IMPACT FEE'S BALANCE:	*$4,219,351.55*

POLICE REVENUE FUNDS

PROPOSITION 172	115,260.78
COPS GRANT AB 2014	9,159.84
COPS GRANT AB 2015	3,548.18
COPS GRANT AB 2016	13,657.86
COPS GRANT AB 2017	100,000.00
ASSET FORFEITURE	4,676.41
POLICE TECHNOLOGY GRANT	-112,075.41
AB 109	838.96
ENDING FUNDS BALANCE:	$135,066.62

STREET REVENUE FUNDS

TRAFFIC CONGESTION RELIEF	10.00
TRAFFIC SAFETY	4,425.98
STATE GAS TAX	405,565.29
LOCAL TRANSPORTATION	398,919.30
DIAL-A-RIDE	14,607.39
LTA MEASURE D	3,413,242.03
ENDING FUNDS BALANCE:	$4,236,769.99

RESTRICTED REVENUE FUNDS

CDBG - HOME	-11,078.07
CDBG - HOUSING REHAB	44,141.32
GENERAL LOAN ACCOUNT	484,132.21
RLA FUND / ECONOMIC DEV	8,830.20
WILDFLOWER LIGHTING	1,869.38
WILDFLOWER LANDSCAPE	84,343.57
PASEO LIGHTING	4,751.68
PASEO LANDSCAPE	140,551.26
SKY RANCH DISTRICT	1,081,550.36
JOSHUA TREE IMPROVEMENT	31,287.20
PROP 1B BOND	-164,418.69
LIBRARY LITERACY	78,951.51
LIBRARY DONTATIONS	3,403.18
LIBRARY PROP 10	1,651.33
COMMUNITY SERVICES GRANT	6,000.00
SB1	72,739.19
STPL	-615,000.92
AUSTIN/WORTHINGTON	95,750.00
EDA	602,681.26
ENDING FUNDS BALANCE:	1,952,135.97

WATER FUND

CASH IN BANK	3,319,484.49
WATER CAPACITY	3,063,090.84
ENDING FUND BALANCE:	$6,382,575.33

WASTEWATER FUND

CASH IN BANK	5,468,160.24
WASTEWATER CAPACITY	2,893,527.43
ENDING FUND BALANCE:	$8,361,687.67

SUCCESSOR AGENCY

SUCCESSOR AGENCY	1,903,272.13
REDEVELOPMENT FUND	122,545.01
REDEV. LOW/MODERATE HOUSING	1,402,972.08
ENDING FUND BALANCE:	$3,428,789.22

CFD FUND

CFD'S	2,147,165.81
ENDING FUND BALANCE:	$2,147,165.81

ENDING GENERAL FUND BALANCE:	1,542,534.60	
ENDING IMPACT FUNDS:	4,219,351.55	
ENDING POLICE REVENUE:	135,066.62	
ENDING STREET REVENUE:	4,236,769.99	
RESTRICTED REVENUES:	$1,952,135.97	
CFD REVENUES:	$2,147,165.81	
GENERAL & RESTRICTED FUNDS TOTAL:	$14,233,024.54	
WATER FUND BALANCE:	$6,382,575.33	
WASTEWATER FUND BALANCE:	$8,361,687.67	
ALL FUNDS TOTAL BALANCE:	*$28,977,287.54*	
SUCCESSOR AGENCY TO THE CITY OF IMPERIAL REDEVELOPMENT AGENCY FUNDS:	*$3,428,789.22*	$32,406,076.76

CITY OF IMPERIAL
BANK RECONCILIATION
May 31, 2018

BANK BALANCE

BANK OF AMERICA		2,019,463.09
LOCAL AGENCY INVESTMENT FUND		6,132,757.99
SUN COMMUNITY FEDERAL CREDIT UNION		102,384.86
UNION BANK OF CALIFORNIA - GENERAL ACCOUNT		19,583,917.86
WELLS FARGO BANK		2,392,653.27
	SUB-TOTAL:	*$30,231,177.07*

MONTHLY CASH BALANCE

OUTSTANDING GENERAL CHECKS		-204,405.31
OUTSTANDING PAYROLL CHECKS		-2,585.76
DEPOSIT IN TRANSIT (UNION BANK OF CALIFORNIA - GENERAL ACCOUNT)		2,055,886.46
DEPOSIT IN TRANSIT (BANK OF AMERICA)		0.00
DEPOSIT IN TRANSIT (WELLS FARGO BANK)		17,266.18
DEPOSIT IN TRANSIT (LAIF)		0.00
	SUB-TOTAL:	*$1,866,161.57*
		$32,097,338.64

OTHER REVENUES

UNION BANK OF CALIFORNIA - LOW / MODERATE HOUSING		308,738.12
	END OF MONTH CASH BALANCE:	**$32,406,076.76**

CITY OF IMPERIAL
RESTICTED REVENUES (Bonds, CFD's, Deferred Compensation, etc)
Cash W/Fiscal Agents
May 31, 2018

Fund 01 - Cash on Hand	450.00
Fund 08 - LTA - Bond 2012	1,088,296.03
Fund 49 - Dog Park Account	625.00
Fund 50 - Wells Fargo Bank - Bonds	136,325.00
Cash W/Fiscal Water	1,066,630.08
Fund 55 - Wells Fargo Bank - Bonds	178,570.03
Cash W/Fiscal Wastewater	815,668.48
Fund 60 - Lincoln Financial Group	608,413.13
ICMA	93,814.01
Fund 89 - CFD's	*1,225,567.96*
Fund 98 - Wells Fargo - Bond 2007	235.47
TOTAL CASH W/ FISCAL AGENTS:	$5,214,595.19

GRAND TOTAL ALL FUNDS COMBINED: $ 37,620,671.95

For the Period: 7/1/2017 to 5/31/2018

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 01 - GENERAL FUND							
Revenues							
Dept: 000							
4110 PROPERTY TAXES - SECURED	1,489,320.00	1,489,320.00	1,056,494.85	94,766.13	0.00	432,825.15	70.9
4111 PROPERTY TAXES - UNSECURED	145,000.00	145,000.00	129,512.84	0.00	0.00	15,487.16	89.3
4112 PROPERTY TRANSFER TAX	75,000.00	75,000.00	51,835.27	5,881.67	0.00	23,164.73	69.1
4113 AIRCRAFT TAX	35,000.00	35,000.00	20,741.18	0.00	0.00	14,258.82	59.3
4120 SALES TAX	2,035,000.00	2,035,000.00	2,237,146.08	295,575.02	0.00	-202,146.08	109.9
4130 FRANCHISES	260,000.00	260,000.00	270,596.31	42,029.02	0.00	-10,596.31	104.1
4135 CFD ADMINISTRATIVE FEE	100,000.00	100,000.00	75,000.00	0.00	0.00	25,000.00	75.0
4140 TRANSIENT OCCUPANCY TAX	20,000.00	20,000.00	19,999.33	0.00	0.00	0.67	100.0
4210 BUSINESS LICENSES	51,000.00	51,000.00	56,679.04	1,751.92	0.00	-5,679.04	111.1
4220 TAXI CAB LICENSES	1,500.00	1,500.00	2,258.75	1,331.25	0.00	-758.75	150.6
4230 ANIMAL LICENSES	8,500.00	8,500.00	10,490.00	1,240.00	0.00	-1,990.00	123.4
4240 BUILDING (WORK) PERMITS	285,984.00	285,984.00	326,614.16	90,483.86	0.00	-40,630.16	114.2
4311 LOCAL COURT FINES	10,000.00	10,000.00	5,398.45	504.56	0.00	4,601.55	54.0
4330 UTILITY PENALTIES	83,000.00	83,000.00	96,014.43	8,210.59	0.00	-13,014.43	115.7
4335 LICENSE PENALTIES	2,500.00	2,500.00	3,265.94	170.25	0.00	-765.94	130.6
4410 MOTOR VEHICLE IN LIEU	1,466,638.00	1,466,638.00	1,479,053.86	732,287.00	0.00	-12,415.86	100.8
4430 HOMEOWNERS EXEMPTION	15,000.00	15,000.00	10,316.47	4,247.96	0.00	4,683.53	68.8
4431 HOUSING AUTHORITY IN LIEU	1,200.00	1,200.00	943.00	0.00	0.00	257.00	78.6
4469 SCHOOL RESOURCE OFFICER	82,500.00	82,500.00	69,912.89	7,195.43	0.00	12,587.11	84.7
4473 HIDTA	94,000.00	94,000.00	34,891.01	0.00	0.00	59,108.99	37.1
4480 STONEGARDEN	0.00	0.00	5,361.38	0.00	0.00	-5,361.38	0.0
4508 CFD SERVICE FEE	100,000.00	100,000.00	75,000.00	0.00	0.00	25,000.00	75.0
4509 FIRE INSPECTION & MISC FEES	50,000.00	50,000.00	54,138.00	12,315.00	0.00	-4,138.00	108.3
4510 ZONING/SUBDIVISION FEES	18,500.00	18,500.00	46,969.99	4,231.30	0.00	-28,469.99	253.9
4521 PLAN CK/ENG/ENCROACHMENT FEES	288,720.00	288,720.00	229,044.89	50,515.84	0.00	59,675.11	79.3
4522 SEISMIC FEES	4,123.00	4,123.00	3,152.37	1,132.75	0.00	970.63	76.5
4523 CBSC	1,296.00	1,296.00	3,111.00	420.00	0.00	-1,815.00	240.0
4524 RUBBISH COLLECTION FEES	1,021,657.00	1,021,657.00	1,022,979.67	92,481.84	0.00	-1,322.67	100.1
4525 RUBBISH COLLECTION FEES AB939	103,000.00	103,000.00	105,592.57	11,278.06	0.00	-2,592.57	102.5
4526 RECYCLING	0.00	0.00	5,089.16	474.32	0.00	-5,089.16	0.0
4533 POOL REVENUES	45,000.00	45,000.00	44,483.63	14,120.00	0.00	516.37	98.9
4534 RECREATION / RENTAL FEES	8,000.00	8,000.00	2,275.00	335.00	0.00	5,725.00	28.4
4535 ADMINISTRATIVE SERVICES	18,000.00	18,000.00	19,406.51	13,951.22	0.00	-1,406.51	107.8
4536 RECREATION PROGRAMS	35,000.00	35,000.00	29,062.00	7,153.00	0.00	5,938.00	83.0
4538 WORTHINGTON SQUARE PROGRAMS	50,000.00	50,000.00	7,325.00	3,990.00	0.00	42,675.00	14.7
4540 LIBRARY FEES	10,000.00	10,000.00	8,979.83	1,138.45	0.00	1,020.17	89.8
4610 INTEREST EARNED	3,000.00	3,000.00	5,954.25	12.76	0.00	-2,954.25	198.5
4700 FARMER'S MARKET	55,000.00	55,000.00	59,566.61	576.00	0.00	-4,566.61	108.3
4701 SPONSORSHIP (RECREATION)	40,000.00	40,000.00	28,500.00	0.00	0.00	11,500.00	71.3
4710 SALE OF MAPS, PUBS & COPIES	1,500.00	1,500.00	1,621.99	65.00	0.00	-121.99	108.1
4711 SALE OF SURPLUS PROPERTY	96,000.00	96,000.00	26,470.50	1,260.50	0.00	69,529.50	27.6
4720 POLICE - DUI	150.00	150.00	0.00	0.00	0.00	150.00	0.0
4721 POLICE - OTHER	25,000.00	25,000.00	17,109.00	1,332.21	0.00	7,891.00	68.4
4724 POST REIMBURSEMENT	18,500.00	18,500.00	364.26	0.00	0.00	18,135.74	2.0
4727 POLICE DETAILS	0.00	0.00	929.60	0.00	0.00	-929.60	0.0
4740 INSURANCE DIVIDENDS	1,500.00	1,500.00	1,098.17	0.00	0.00	401.83	73.2
4741 W/C INSURANCE CLAIMS	0.00	0.00	3,547.99	1,498.04	0.00	-3,547.99	0.0
4742 INSURANCE CLAIMS	0.00	0.00	31,662.40	0.00	0.00	-31,662.40	0.0
4790 NOT OTHERWISE CLASSIFIED	5,000.00	5,000.00	10,519.93	1,393.56	0.00	-5,519.93	210.4
4910 OPERATING TRANSFERS IN	1,164,011.00	1,164,011.00	669,590.75	0.00	0.00	494,420.25	57.5
Dept: 000	9,424,099.00	9,424,099.00	8,476,070.31	1,505,349.51	0.00	948,028.69	89.9
Revenues	9,424,099.00	9,424,099.00	8,476,070.31	1,505,349.51	0.00	948,028.69	89.9
Expenditures							
Dept: 100 CITY COUNCIL							
5102 SALARIES - PART TIME	21,600.00	21,600.00	19,800.00	1,800.00	0.00	1,800.00	91.7
5112 FICA	1,662.00	1,662.00	1,514.70	137.70	0.00	147.30	91.1
5114 UNEMPLOYMENT INS.	1,188.00	1,188.00	1,051.20	93.60	0.00	136.80	88.5
5115 HEALTH INSURANCE	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	0.0

For the Period: 7/1/2017 to 5/31/2018

Fund: 01 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept 100 CITY COUNCIL							
5250 PUBLICATION/DUES	1,800.00	1,800.00	2,000.00	0.00	0.00	-200.00	111.1
5265 TRAINING/EDUCATION	4,400.00	4,400.00	1,617.50	0.00	0.00	2,782.50	36.8
5270 TRAVEL & MEETINGS	17,900.00	17,900.00	7,238.67	2,784.73	0.00	10,661.33	40.4
5301 OFFICE SUPPLIES	600.00	600.00	46.42	0.00	0.00	553.58	7.7
5310 SAFETY/EQUIPMENT/CLOTHING	400.00	400.00	0.00	0.00	0.00	400.00	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	200.00	200.00	221.82	0.00	0.00	-21.82	110.9
CITY COUNCIL	57,250.00	57,250.00	33,490.31	4,816.03	0.00	23,759.69	58.5
Dept 105 CITY TREASURER							
5102 SALARIES - PART TIME	3,300.00	3,300.00	1,275.00	25.00	0.00	2,025.00	38.6
5112 FICA	254.00	254.00	97.53	1.91	0.00	156.47	38.4
5114 UNEMPLOYMENT INS.	182.00	182.00	68.60	1.30	0.00	113.40	37.7
5115 HEALTH INSURANCE	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
CITY TREASURER	5,236.00	5,236.00	1,441.13	28.21	0.00	3,794.87	27.5
Dept 110 CITY CLERK							
5101 SALARIES - FULL TIME	74,000.00	74,000.00	81,818.15	5,467.04	0.00	-7,818.15	110.6
5112 FICA	6,372.00	6,372.00	5,945.29	389.70	0.00	426.71	93.3
5114 UNEMPLOYMENT INS.	385.00	385.00	330.46	0.00	0.00	54.54	85.8
5115 HEALTH INSURANCE	1,500.00	1,500.00	1,290.45	0.00	0.00	209.55	86.0
5120 VEHICLE ALLOWANCE	2,400.00	2,400.00	2,200.00	200.00	0.00	200.00	91.7
5155 HEALTH INSURANCE CONTRIBUTION	6,900.00	6,900.00	2,000.00	250.00	0.00	4,900.00	29.0
5250 PUBLICATION/DUES	4,000.00	4,000.00	4,705.69	331.88	0.00	-705.69	117.6
5265 TRAINING/EDUCATION	1,500.00	1,500.00	1,400.00	0.00	0.00	100.00	93.3
5270 TRAVEL & MEETINGS	3,000.00	3,000.00	2,835.50	30.00	0.00	164.50	94.5
5301 OFFICE SUPPLIES	1,500.00	1,500.00	286.59	27.47	0.00	1,213.41	19.1
5330 SPECIAL DEPARTMENTAL SUPPLIES	500.00	500.00	309.24	0.00	0.00	190.76	61.8
CITY CLERK	102,057.00	102,057.00	103,121.37	6,696.09	0.00	-1,064.37	101.0
Dept 120 CITY ATTORNEY							
5210 CONTRACT SERVICE	110,000.00	110,000.00	110,138.54	8,300.00	0.00	-138.54	100.1
CITY ATTORNEY	110,000.00	110,000.00	110,138.54	8,300.00	0.00	-138.54	100.1
Dept 130 CITY MANAGER							
5101 SALARIES - FULL TIME	121,499.00	121,499.00	119,250.26	9,759.66	0.00	2,248.74	98.1
5111 RETIREMENT	7,938.00	7,938.00	7,408.10	637.60	0.00	529.90	93.3
5112 FICA	9,570.00	9,570.00	7,937.06	727.08	0.00	1,632.94	82.9
5114 UNEMPLOYMENT INS.	461.00	461.00	419.92	0.00	0.00	41.08	91.1
5115 HEALTH INSURANCE	10,080.00	10,080.00	7,885.19	641.46	0.00	2,194.81	78.2
5120 VEHICLE ALLOWANCE	3,600.00	3,600.00	3,300.00	300.00	0.00	300.00	91.7
5250 PUBLICATION/DUES	3,500.00	3,500.00	2,720.00	0.00	0.00	780.00	77.7
5265 TRAINING/EDUCATION	2,300.00	2,300.00	3,300.00	0.00	0.00	-1,000.00	143.5
5270 TRAVEL & MEETINGS	17,450.00	17,450.00	20,389.54	6,385.52	0.00	-2,939.54	116.8
5301 OFFICE SUPPLIES	1,800.00	1,800.00	1,696.11	96.96	0.00	103.89	94.2
5330 SPECIAL DEPARTMENTAL SUPPLIES	800.00	800.00	2,139.78	0.00	0.00	-1,339.78	267.5
CITY MANAGER	178,998.00	178,998.00	176,445.96	18,548.28	0.00	2,552.04	98.6
Dept 131 MARKETING & DEVELOPMENT							
5201 ADVERTISING (INCL LEGAL)	300.00	300.00	0.00	0.00	0.00	300.00	0.0
5210 CONTRACT SERVICE	190,000.00	190,000.00	180,985.39	30,500.00	0.00	9,014.61	95.3
5330 SPECIAL DEPARTMENTAL SUPPLIES	15,000.00	15,000.00	16,621.49	0.00	0.00	-1,621.49	110.8
MARKETING & DEVELOPMENT	205,300.00	205,300.00	197,606.88	30,500.00	0.00	7,693.12	96.3
Dept 140 ADMIN/FINANCIAL SERVICES							
5101 SALARIES - FULL TIME	155,342.00	155,342.00	156,604.38	11,660.25	0.00	-1,262.38	100.8
5103 OVERTIME	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
5105 CERTIFICATE PAY	1,950.00	1,950.00	1,200.00	100.00	0.00	750.00	61.5
5111 RETIREMENT	11,271.00	11,271.00	9,970.99	842.28	0.00	1,300.01	88.5
5112 FICA	12,152.00	12,152.00	11,305.79	836.95	0.00	846.21	93.0
5114 UNEMPLOYMENT INS.	847.00	847.00	656.39	0.00	0.00	190.61	77.5

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 01 - GENERAL FUND							
Expenditures							
Dept 140 ADMIN/FINANCIAL SERVICES							
5115 HEALTH INSURANCE	18,480.00	18,480.00	13,575.40	1,063.93	0.00	4,904.60	73.5
5250 PUBLICATION/DUES	2,300.00	2,300.00	763.00	0.00	0.00	1,537.00	33.2
5265 TRAINING/EDUCATION	11,700.00	11,700.00	773.00	0.00	0.00	10,927.00	6.6
5270 TRAVEL & MEETINGS	8,600.00	8,600.00	3,054.70	636.82	0.00	5,545.30	35.5
5301 OFFICE SUPPLIES	1,500.00	1,500.00	345.62	27.48	0.00	1,154.38	23.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,500.00	1,500.00	3,074.10	0.00	0.00	-1,574.10	204.9
ADMIN/FINANCIAL SERVICES	227,142.00	227,142.00	201,323.37	15,167.71	0.00	25,818.63	88.6
Dept 141 ACCOUNTING AND REPORTING							
5210 CONTRACT SERVICE	85,000.00	85,000.00	59,126.54	14,549.61	0.00	25,873.46	69.6
5213 STATE MANDATED FEE	200.00	200.00	149.40	0.00	0.00	50.60	74.7
ACCOUNTING AND REPORTING	85,200.00	85,200.00	59,275.94	14,549.61	0.00	25,924.06	69.6
Dept 143 INFORMATION TECHNOLOGY SERVICE							
5101 SALARIES - FULL TIME	0.00	0.00	5,700.00	3,800.00	0.00	-5,700.00	0.0
5111 RETIREMENT	0.00	0.00	372.39	248.26	0.00	-372.39	0.0
5112 FICA	0.00	0.00	436.05	290.70	0.00	-436.05	0.0
5114 UNEMPLOYMENT INS.	0.00	0.00	145.60	46.80	0.00	-145.60	0.0
5115 HEALTH INSURANCE	0.00	0.00	560.00	280.00	0.00	-560.00	0.0
5210 CONTRACT SERVICE	65,000.00	65,000.00	40,817.89	534.00	0.00	24,182.11	62.8
5242 VEHICLE FUEL	0.00	0.00	16.69	16.69	0.00	-16.69	0.0
5250 PUBLICATION/DUES	118,533.00	118,533.00	129,435.87	1,823.80	0.00	-10,902.87	109.2
5282 FIBER OPTIC	16,538.00	16,538.00	0.00	0.00	0.00	16,538.00	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	4,000.00	4,000.00	30,029.89	5,385.36	0.00	-26,029.89	750.7
5442 EQUIPMENT - OTHER	29,574.00	29,574.00	0.00	0.00	0.00	29,574.00	0.0
INFORMATION TECHNOLOGY SERVICE	233,645.00	233,645.00	207,514.38	12,425.61	0.00	26,130.62	88.8
Dept 150 HUMAN RESOURCES MANAGEMENT							
5108 SPECIALTY PAY 5%	0.00	0.00	198.92	0.00	0.00	-198.92	0.0
5115 HEALTH INSURANCE	-29,808.00	-29,808.00	0.00	0.00	0.00	-29,808.00	0.0
5210 CONTRACT SERVICE	23,500.00	23,500.00	11,484.00	100.00	0.00	12,016.00	48.9
5262 TESTING SERVICES	2,000.00	2,000.00	2,905.05	477.25	0.00	-905.05	145.3
5330 SPECIAL DEPARTMENTAL SUPPLIES	5,500.00	5,500.00	5,046.93	0.00	0.00	453.07	91.8
HUMAN RESOURCES MANAGEMENT	1,192.00	1,192.00	19,634.90	577.25	0.00	-18,442.90	1,647.2
Dept 151 EMPLOYEE BENEFITS							
5113 WORKER'S COMP	200,000.00	200,000.00	100,000.00	100,000.00	0.00	100,000.00	50.0
5230 GENERAL LIABILITY INSURANCE	300,000.00	300,000.00	301,253.33	274,601.00	0.00	-1,253.33	100.4
5330 SPECIAL DEPARTMENTAL SUPPLIES	3,000.00	3,000.00	63.89	0.00	0.00	2,936.11	2.1
EMPLOYEE BENEFITS	503,000.00	503,000.00	401,317.22	374,601.00	0.00	101,682.78	79.8
Dept 190 GENERAL SERVICES							
5201 ADVERTISING (INCL LEGAL)	8,500.00	8,500.00	10,551.35	1,626.94	0.00	-2,051.35	124.1
5210 CONTRACT SERVICE	3,300.00	3,300.00	40,235.62	-1,695.01	0.00	-36,935.62	1219.3
5241 MAINTENANCE OF EQUIPMENT	3,000.00	3,000.00	2,172.31	0.00	0.00	827.69	72.4
5242 VEHICLE FUEL	5,000.00	5,000.00	231.25	0.00	0.00	4,768.75	4.6
5250 PUBLICATION/DUES	8,900.00	8,900.00	10,421.34	1,967.00	0.00	-1,521.34	117.1
5260 TELEPHONE	20,000.00	20,000.00	32,825.88	6,423.86	0.00	-12,825.88	164.1
5270 TRAVEL & MEETINGS	500.00	500.00	135.36	0.00	0.00	364.64	27.1
5280 UTILITIES - ELECTRIC	210,000.00	210,000.00	192,700.43	23,238.47	0.00	17,299.57	91.8
5281 UTILITIES - GAS	400.00	400.00	251.86	21.86	0.00	148.14	63.0
5301 OFFICE SUPPLIES	15,000.00	15,000.00	11,862.08	1,461.97	0.00	3,137.92	79.1
5303 BANK CHARGES	10,000.00	10,000.00	9,948.14	444.86	0.00	51.86	99.5
5305 POSTAGE/FREIGHT	8,500.00	8,500.00	7,419.96	801.77	0.00	1,080.04	87.3
5330 SPECIAL DEPARTMENTAL SUPPLIES	3,000.00	3,000.00	3,486.06	213.91	0.00	-486.06	116.2
5442 EQUIPMENT - OTHER	10,000.00	10,000.00	4,856.01	0.00	0.00	5,143.99	48.6
5522 COMMITMENT FEES	300,000.00	300,000.00	377,085.73	0.00	0.00	-77,085.73	125.7
5540 PROPERTY TAXES	1,500.00	1,500.00	667.32	0.00	0.00	832.68	44.5
GENERAL SERVICES	607,600.00	607,600.00	704,850.70	34,505.63	0.00	-97,250.70	116.0

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 01 - GENERAL FUND							
Expenditures							
Dept 210 POLICE MANAGEMENT SERVICES							
5101 SALARIES - FULL TIME	419,981.00	419,981.00	266,274.38	22,071.14	0.00	153,706.62	63.4
5103 OVERTIME	8,000.00	8,000.00	12,148.21	1,573.02	0.00	-4,148.21	151.9
5104 COURT TIME / STAND BY	1,000.00	1,000.00	281.22	0.00	0.00	718.78	28.1
5105 CERTIFICATE PAY	26,400.00	26,400.00	13,918.10	1,443.80	0.00	12,481.90	52.7
5107 SHIFT DIFFERENTIAL	7,800.00	7,800.00	2,100.00	0.00	0.00	5,700.00	26.9
5108 SPECIALTY PAY 5%	5,000.00	5,000.00	4,581.85	0.00	0.00	418.15	91.6
5111 RETIREMENT	67,995.00	67,995.00	39,284.14	3,520.44	0.00	28,710.86	57.8
5112 FICA	35,826.00	35,826.00	21,350.19	1,778.97	0.00	14,475.81	59.6
5114 UNEMPLOYMENT INS.	1,925.00	1,925.00	813.57	0.00	0.00	1,111.43	42.3
5115 HEALTH INSURANCE	42,000.00	42,000.00	24,016.86	1,900.00	0.00	17,983.14	57.2
5210 CONTRACT SERVICE	17,500.00	17,500.00	25,682.45	0.00	0.00	-8,182.45	146.8
5266 TRAINING - POST	3,500.00	3,500.00	197.00	0.00	0.00	3,303.00	5.6
5271 TRAVEL & MEETINGS - POST	4,000.00	4,000.00	4,583.23	840.90	0.00	-583.23	114.6
5310 SAFETY/EQUIPMENT/CLOTHING	6,000.00	6,000.00	6,333.32	810.36	0.00	-333.32	105.6
5330 SPECIAL DEPARTMENTAL SUPPLIES	500.00	500.00	605.93	0.00	0.00	-105.93	121.2
POLICE MANAGEMENT SERVICES	647,427.00	647,427.00	422,170.45	33,938.63	0.00	225,256.55	65.2
Dept 211 POLICE FIELD SERVICES							
5101 SALARIES - FULL TIME	784,027.00	784,027.00	724,479.81	59,762.60	0.00	59,547.19	92.4
5103 OVERTIME	75,000.00	75,000.00	101,051.18	11,133.54	0.00	-26,051.18	134.7
5104 COURT TIME / STAND BY	3,500.00	3,500.00	14,974.79	2,247.32	0.00	-11,474.79	427.9
5105 CERTIFICATE PAY	31,000.00	31,000.00	31,057.82	2,895.98	0.00	-57.82	100.2
5107 SHIFT DIFFERENTIAL	19,500.00	19,500.00	13,706.72	1,568.50	0.00	5,793.28	70.3
5108 SPECIALTY PAY 5%	19,300.00	19,300.00	19,806.80	1,137.60	0.00	-506.80	102.6
5111 RETIREMENT	122,200.00	122,200.00	105,769.36	9,046.65	0.00	16,430.64	86.6
5112 FICA	71,333.00	71,333.00	73,098.59	6,384.78	0.00	-1,765.59	102.5
5114 UNEMPLOYMENT INS.	5,005.00	5,005.00	5,578.03	0.00	0.00	-573.03	111.4
5115 HEALTH INSURANCE	109,200.00	109,200.00	102,730.80	8,157.81	0.00	6,469.20	94.1
5123 COMPENSATION REIMBURSEMENT	0.00	0.00	129.97	0.00	0.00	-129.97	0.0
5241 MAINTENANCE OF EQUIPMENT	60,000.00	60,000.00	83,889.89	1,234.84	0.00	-23,889.89	139.8
5242 VEHICLE FUEL	40,000.00	40,000.00	34,044.81	3,681.48	0.00	5,955.19	85.1
5250 PUBLICATION/DUES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5262 TESTING SERVICES	5,000.00	5,000.00	3,277.00	0.00	0.00	1,723.00	65.5
5266 TRAINING - POST	3,000.00	3,000.00	417.72	0.00	0.00	2,582.28	13.9
5270 TRAVEL & MEETINGS	0.00	0.00	1,248.99	1,122.55	0.00	-1,248.99	0.0
5271 TRAVEL & MEETINGS - POST	8,000.00	8,000.00	3,488.45	0.00	0.00	4,511.55	43.6
5301 OFFICE SUPPLIES	4,000.00	4,000.00	3,204.17	197.17	0.00	795.83	80.1
5310 SAFETY/EQUIPMENT/CLOTHING	15,600.00	15,600.00	9,684.58	360.22	0.00	5,915.42	62.1
5321 ARMORY/SUPPLIES	3,000.00	3,000.00	2,507.16	0.00	0.00	492.84	83.6
5330 SPECIAL DEPARTMENTAL SUPPLIES	2,000.00	2,000.00	1,655.92	252.05	0.00	344.08	82.8
POLICE FIELD SERVICES	1,380,765.00	1,380,765.00	1,335,802.56	109,183.09	0.00	44,962.44	96.7
Dept 213 COMMUNICATIONS							
5210 CONTRACT SERVICE	250,000.00	250,000.00	180,930.50	1,539.00	0.00	69,069.50	72.4
5260 TELEPHONE	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
COMMUNICATIONS	270,000.00	270,000.00	180,930.50	1,539.00	0.00	89,069.50	67.0
Dept 214 POLICE SPECIAL PROGRAM SERVICE							
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,500.00	1,500.00	1,495.47	0.00	0.00	4.53	99.7
POLICE SPECIAL PROGRAM SERVICE	1,500.00	1,500.00	1,495.47	0.00	0.00	4.53	99.7
Dept 215 POLICE RECORDS							
5101 SALARIES - FULL TIME	117,418.00	117,418.00	82,243.72	6,577.60	0.00	35,174.28	70.0
5103 OVERTIME	1,000.00	1,000.00	1,610.90	0.00	0.00	-610.90	161.1
5111 RETIREMENT	7,988.00	7,988.00	5,320.01	454.34	0.00	2,667.99	66.6
5112 FICA	9,061.00	9,061.00	6,414.98	503.20	0.00	2,646.02	70.8
5114 UNEMPLOYMENT INS.	1,155.00	1,155.00	728.01	0.00	0.00	426.99	63.0
5115 HEALTH INSURANCE	25,200.00	25,200.00	18,200.00	1,400.00	0.00	7,000.00	72.2
5250 PUBLICATION/DUES	250.00	250.00	45.00	0.00	0.00	205.00	18.0
5265 TRAINING/EDUCATION	600.00	600.00	225.00	0.00	0.00	375.00	37.5

For the Period: 7/1/2017 to 5/31/2018

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 01 - GENERAL FUND							
Expenditures							
Dept 215 POLICE RECORDS							
5270 TRAVEL & MEETINGS	1,500.00	1,500.00	1,837.69	0.00	0.00	-337.69	122.5
5301 OFFICE SUPPLIES	1,200.00	1,200.00	721.57	0.00	0.00	478.43	60.1
POLICE RECORDS	165,372.00	165,372.00	117,346.88	8,935.14	0.00	48,025.12	71.0
Dept 216 K-9 SERVICES							
5210 CONTRACT SERVICE	500.00	500.00	498.05	0.00	0.00	1.95	99.6
5250 PUBLICATION/DUES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5265 TRAINING/EDUCATION	300.00	300.00	0.00	0.00	0.00	300.00	0.0
5270 TRAVEL & MEETINGS	200.00	200.00	0.00	0.00	0.00	200.00	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	500.00	500.00	791.40	0.00	0.00	-291.40	158.3
K-9 SERVICES	1,600.00	1,600.00	1,289.45	0.00	0.00	310.55	80.6
Dept 220 FIRE							
5210 CONTRACT SERVICE	969,340.00	969,340.00	906,306.73	76,435.65	0.00	63,033.27	93.5
5270 TRAVEL & MEETINGS	0.00	0.00	30.00	0.00	0.00	-30.00	0.0
FIRE	969,340.00	969,340.00	906,336.73	76,435.65	0.00	63,003.27	93.5
Dept 230 ANIMAL CONTROL							
5101 SALARIES - FULL TIME	41,208.00	41,208.00	39,279.42	3,254.40	0.00	1,928.58	95.3
5103 OVERTIME	500.00	500.00	61.02	0.00	0.00	438.98	12.2
5111 RETIREMENT	2,967.00	2,967.00	2,753.48	234.32	0.00	213.52	92.8
5112 FICA	3,193.00	3,193.00	3,009.55	248.96	0.00	183.45	94.3
5114 UNEMPLOYMENT INS.	385.00	385.00	363.98	0.00	0.00	21.02	94.5
5115 HEALTH INSURANCE	8,400.00	8,400.00	9,100.00	700.00	0.00	-700.00	108.3
5210 CONTRACT SERVICE	9,500.00	9,500.00	8,358.00	520.00	0.00	1,142.00	88.0
5241 MAINTENANCE OF EQUIPMENT	1,000.00	1,000.00	508.41	0.00	0.00	491.59	50.8
5242 VEHICLE FUEL	1,300.00	1,300.00	1,474.68	122.84	0.00	-174.68	113.4
5265 TRAINING/EDUCATION	200.00	200.00	375.00	0.00	0.00	-175.00	187.5
5270 TRAVEL & MEETINGS	300.00	300.00	784.00	0.00	0.00	-484.00	261.3
5301 OFFICE SUPPLIES	500.00	500.00	123.46	0.00	0.00	376.54	24.7
5310 SAFETY/EQUIPMENT/CLOTHING	300.00	300.00	104.30	0.00	0.00	195.70	34.8
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,500.00	1,500.00	1,975.19	33.39	0.00	-475.19	131.7
ANIMAL CONTROL	71,253.00	71,253.00	68,270.49	5,113.91	0.00	2,982.51	95.8
Dept 300 PUBLIC SERVICES MANAGEMENT							
5101 SALARIES - FULL TIME	45,932.00	45,932.00	50,289.39	3,573.52	0.00	-4,357.39	109.5
5111 RETIREMENT	3,307.00	3,307.00	3,037.30	257.30	0.00	269.70	91.8
5112 FICA	3,514.00	3,514.00	3,592.59	250.35	0.00	-78.59	102.2
5114 UNEMPLOYMENT INS.	251.00	251.00	218.47	0.00	0.00	32.53	87.0
5115 HEALTH INSURANCE	5,460.00	5,460.00	2,744.79	250.05	0.00	2,715.21	50.3
PUBLIC SERVICES MANAGEMENT	58,464.00	58,464.00	59,882.54	4,331.22	0.00	-1,418.54	102.4
Dept 310 ENGINEERING							
5101 SALARIES - FULL TIME	98,489.00	98,489.00	105,740.25	8,026.96	0.00	-7,251.25	107.4
5105 CERTIFICATE PAY	650.00	650.00	1,200.00	100.00	0.00	-550.00	184.6
5111 RETIREMENT	6,891.00	6,891.00	6,603.93	564.26	0.00	287.07	95.8
5112 FICA	7,585.00	7,585.00	8,180.97	621.72	0.00	-595.97	107.9
5114 UNEMPLOYMENT INS.	538.00	538.00	512.07	0.00	0.00	25.93	95.2
5115 HEALTH INSURANCE	11,760.00	11,760.00	10,129.98	844.06	0.00	1,630.02	86.1
5210 CONTRACT SERVICE	30,000.00	30,000.00	7,170.00	0.00	0.00	22,830.00	23.9
5241 MAINTENANCE OF EQUIPMENT	3,500.00	3,500.00	619.21	0.00	0.00	2,880.79	17.7
5242 VEHICLE FUEL	1,000.00	1,000.00	1,243.27	172.94	0.00	-243.27	124.3
5250 PUBLICATION/DUES	1,000.00	1,000.00	255.00	0.00	0.00	745.00	25.5
5265 TRAINING/EDUCATION	2,000.00	2,000.00	1,449.07	0.00	0.00	550.93	72.5
5270 TRAVEL & MEETINGS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5301 OFFICE SUPPLIES	500.00	500.00	546.66	114.23	0.00	-46.66	109.3
5310 SAFETY/EQUIPMENT/CLOTHING	800.00	800.00	248.95	0.00	0.00	551.05	31.1
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,800.00	1,800.00	838.38	191.34	0.00	961.62	46.6
ENGINEERING	167,513.00	167,513.00	144,737.74	10,635.51	0.00	22,775.26	86.4

For the Period: 7/1/2017 to 5/31/2018

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 01 - GENERAL FUND							
Expenditures							
Dept 320 STREET MAINTENANCE							
5101 SALARIES - FULL TIME	116,128.00	116,128.00	156,023.50	12,844.01	0.00	-39,895.50	134.4
5103 OVERTIME	7,000.00	7,000.00	8,119.20	242.39	0.00	-1,119.20	116.0
5104 COURT TIME / STAND BY	5,000.00	5,000.00	6,114.20	506.04	0.00	-1,114.20	122.3
5110 UNIFORM ALLOWANCE	6,000.00	6,000.00	5,386.17	494.90	0.00	613.83	89.8
5111 RETIREMENT	8,019.00	8,019.00	10,017.33	864.26	0.00	-1,998.33	124.9
5112 FICA	9,806.00	9,806.00	12,305.11	893.18	0.00	-2,499.11	125.5
5114 UNEMPLOYMENT INS.	1,269.00	1,269.00	2,295.79	0.00	0.00	-1,026.79	180.9
5115 HEALTH INSURANCE	27,720.00	27,720.00	33,825.73	2,484.68	0.00	-6,105.73	122.0
5210 CONTRACT SERVICE	115,000.00	115,000.00	1,748.00	1,190.00	0.00	113,252.00	1.5
5241 MAINTENANCE OF EQUIPMENT	55,000.00	55,000.00	60,909.80	11,200.62	0.00	-5,909.80	110.7
5242 VEHICLE FUEL	20,000.00	20,000.00	12,792.67	504.68	0.00	7,207.33	64.0
5250 PUBLICATION/DUES	1,000.00	1,000.00	4,473.00	0.00	0.00	-3,473.00	447.3
5252 RENT OF EQUIPMENT / PROPERTY	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
5265 TRAINING/EDUCATION	5,500.00	5,500.00	570.00	0.00	0.00	4,930.00	10.4
5270 TRAVEL & MEETINGS	2,500.00	2,500.00	710.98	0.00	0.00	1,789.02	28.4
5310 SAFETY/EQUIPMENT/CLOTHING	3,100.00	3,100.00	3,077.79	229.45	0.00	22.21	99.3
5320 SMALL TOOLS	5,000.00	5,000.00	2,312.43	177.71	0.00	2,687.57	46.2
5330 SPECIAL DEPARTMENTAL SUPPLIES	45,000.00	45,000.00	42,071.34	12,430.44	0.00	2,928.66	93.5
STREET MAINTENANCE	434,542.00	434,542.00	362,753.04	44,062.36	0.00	71,788.96	83.5
Dept 325 STORM DRAINS							
5241 MAINTENANCE OF EQUIPMENT	50,000.00	50,000.00	6,442.12	0.00	0.00	43,557.88	12.9
5242 VEHICLE FUEL	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.0
5250 PUBLICATION/DUES	9,500.00	9,500.00	0.00	0.00	0.00	9,500.00	0.0
5252 RENT OF EQUIPMENT / PROPERTY	10,000.00	10,000.00	40.00	0.00	0.00	9,960.00	0.4
5265 TRAINING/EDUCATION	2,600.00	2,600.00	0.00	0.00	0.00	2,600.00	0.0
5270 TRAVEL & MEETINGS	2,300.00	2,300.00	0.00	0.00	0.00	2,300.00	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	25,000.00	25,000.00	603.40	0.00	0.00	24,396.60	2.4
5430 IMPROVEMENTS OTHER THAN BLDGS	22,000.00	22,000.00	0.00	0.00	0.00	22,000.00	0.0
5990 CONTINGENCY APPROPRIATION	53,000.00	53,000.00	0.00	0.00	0.00	53,000.00	0.0
STORM DRAINS	175,600.00	175,600.00	7,085.52	0.00	0.00	168,514.48	4.0
Dept 330 SANITATION							
5210 CONTRACT SERVICE	1,009,500.00	1,009,500.00	928,771.69	94,581.39	0.00	80,728.31	92.0
5216 RECYCLING/LITTER REDUCTION	300.00	300.00	0.00	0.00	0.00	300.00	0.0
5217 RECYCLING TASK FORCE	25,000.00	25,000.00	23,123.54	0.00	0.00	1,876.46	92.5
5301 OFFICE SUPPLIES	5,000.00	5,000.00	3,795.55	289.85	0.00	1,204.45	75.9
SANITATION	1,039,800.00	1,039,800.00	955,690.78	94,871.24	0.00	84,109.22	91.9
Dept 345 BUILDINGS & GROUNDS							
5210 CONTRACT SERVICE	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
5240 M & O IMPROVEMENTS	3,100.00	3,100.00	4,509.18	1,161.01	0.00	-1,409.18	145.5
5241 MAINTENANCE OF EQUIPMENT	36,500.00	36,500.00	13,036.33	116.87	0.00	23,463.67	35.7
5250 PUBLICATION/DUES	200.00	200.00	0.00	0.00	0.00	200.00	0.0
5252 RENT OF EQUIPMENT / PROPERTY	800.00	800.00	0.00	0.00	0.00	800.00	0.0
5302 CUSTODIAL SUPPLIES	4,500.00	4,500.00	3,459.80	0.00	0.00	1,040.20	76.9
5310 SAFETY/EQUIPMENT/CLOTHING	600.00	600.00	0.00	0.00	0.00	600.00	0.0
5320 SMALL TOOLS	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	3,000.00	3,000.00	7,709.68	2.87	0.00	-4,709.68	257.0
5442 EQUIPMENT - OTHER	0.00	0.00	5,048.98	0.00	0.00	-5,048.98	0.0
5990 CONTINGENCY APPROPRIATION	70,500.00	70,500.00	26,267.29	5,410.04	0.00	44,232.71	37.3
BUILDINGS & GROUNDS	124,700.00	124,700.00	60,031.26	6,690.79	0.00	64,668.74	48.1
Dept 350 COMMUNITY DEVELOPMENT							
5101 SALARIES - FULL TIME	163,931.00	163,931.00	134,835.12	10,404.48	0.00	29,095.88	82.3
5102 SALARIES - PART TIME	3,000.00	3,000.00	2,900.00	200.00	0.00	100.00	96.7
5103 OVERTIME	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5108 SPECIALTY PAY 5%	0.00	0.00	529.30	0.00	0.00	-529.30	0.0
5111 RETIREMENT	11,803.00	11,803.00	8,628.51	749.14	0.00	3,174.49	73.1
5112 FICA	12,821.00	12,821.00	10,381.66	792.80	0.00	2,439.34	81.0

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 01 - GENERAL FUND							
Expenditures							
Dept: 350 COMMUNITY DEVELOPMENT							
5114 UNEMPLOYMENT INS.	1,088.00	1,088.00	964.95	10.40	0.00	123.05	88.7
5115 HEALTH INSURANCE	20,160.00	20,160.00	13,552.26	1,206.53	0.00	6,607.74	67.2
5210 CONTRACT SERVICE	110,000.00	110,000.00	11,193.56	0.00	0.00	98,806.44	10.2
5221 FEE REFUNDS	0.00	0.00	3,395.23	2,000.00	0.00	-3,395.23	0.0
5250 PUBLICATION/DUES	700.00	700.00	327.76	0.00	0.00	372.24	46.8
5265 TRAINING/EDUCATION	1,500.00	1,500.00	1,429.19	0.00	0.00	70.81	95.3
5270 TRAVEL & MEETINGS	3,500.00	3,500.00	2,226.50	639.72	0.00	1,273.50	63.6
5301 OFFICE SUPPLIES	1,000.00	1,000.00	932.10	0.00	0.00	67.90	93.2
5310 SAFETY/EQUIPMENT/CLOTHING	100.00	100.00	199.72	0.00	0.00	-99.72	199.7
5330 SPECIAL DEPARTMENTAL SUPPLIES	500.00	500.00	439.99	0.00	0.00	60.01	88.0
COMMUNITY DEVELOPMENT	330,603.00	330,603.00	191,935.85	16,003.07	0.00	138,667.15	58.1
Dept: 360 BUILDING & SAFETY							
5101 SALARIES - FULL TIME	74,134.00	74,134.00	50,715.20	4,588.80	0.00	23,418.80	68.4
5105 CERTIFICATE PAY	650.00	650.00	650.00	50.00	0.00	0.00	100.0
5111 RETIREMENT	5,385.00	5,385.00	3,310.45	303.38	0.00	2,074.55	61.5
5112 FICA	5,721.00	5,721.00	3,922.01	354.86	0.00	1,798.99	68.6
5114 UNEMPLOYMENT INS.	385.00	385.00	681.40	0.00	0.00	-296.40	177.0
5115 HEALTH INSURANCE	8,400.00	8,400.00	4,091.46	372.62	0.00	4,308.54	48.7
5210 CONTRACT SERVICE	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
5213 STATE MANDATED FEE	5,400.00	5,400.00	3,963.61	0.00	0.00	1,436.39	73.4
5241 MAINTENANCE OF EQUIPMENT	500.00	500.00	240.45	0.00	0.00	259.55	48.1
5242 VEHICLE FUEL	1,000.00	1,000.00	628.73	0.00	0.00	371.27	62.9
5250 PUBLICATION/DUES	500.00	500.00	250.00	0.00	0.00	250.00	50.0
5265 TRAINING/EDUCATION	800.00	800.00	0.00	0.00	0.00	800.00	0.0
5270 TRAVEL & MEETINGS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5301 OFFICE SUPPLIES	500.00	500.00	739.09	0.00	0.00	-239.09	147.8
5310 SAFETY/EQUIPMENT/CLOTHING	600.00	600.00	200.00	0.00	0.00	400.00	33.3
5330 SPECIAL DEPARTMENTAL SUPPLIES	500.00	500.00	18.11	0.00	0.00	481.89	3.6
BUILDING & SAFETY	110,475.00	110,475.00	69,410.51	5,669.66	0.00	41,064.49	62.8
Dept: 410 LIBRARY SERVICES							
5101 SALARIES - FULL TIME	101,567.00	101,567.00	96,677.28	7,934.40	0.00	4,889.72	95.2
5102 SALARIES - PART TIME	56,500.00	56,500.00	43,677.68	3,848.38	0.00	12,822.32	77.3
5103 OVERTIME	0.00	0.00	15.26	0.00	0.00	-15.26	0.0
5105 CERTIFICATE PAY	1,300.00	1,300.00	1,200.00	100.00	0.00	100.00	92.3
5111 RETIREMENT	9,055.00	9,055.00	8,297.95	681.43	0.00	757.05	91.6
5112 FICA	12,205.00	12,205.00	10,830.12	909.04	0.00	1,374.88	88.7
5114 UNEMPLOYMENT INS.	2,695.00	2,695.00	2,224.45	200.11	0.00	470.55	82.5
5115 HEALTH INSURANCE	16,800.00	16,800.00	18,140.00	1,400.00	0.00	-1,340.00	108.0
5210 CONTRACT SERVICE	6,500.00	6,500.00	4,996.03	0.00	0.00	1,503.97	76.9
5221 FEE REFUNDS	0.00	0.00	100.00	0.00	0.00	-100.00	0.0
5222 LITERACY SERVICES	10,000.00	10,000.00	1,096.04	0.00	0.00	8,903.96	11.0
5250 PUBLICATION/DUES	1,250.00	1,250.00	1,521.48	0.00	0.00	-271.48	121.7
5265 TRAINING/EDUCATION	200.00	200.00	400.00	0.00	0.00	-200.00	200.0
5270 TRAVEL & MEETINGS	500.00	500.00	59.50	0.00	0.00	440.50	11.9
5301 OFFICE SUPPLIES	2,000.00	2,000.00	587.03	0.00	0.00	1,412.97	29.4
5330 SPECIAL DEPARTMENTAL SUPPLIES	4,000.00	4,000.00	2,627.87	112.43	0.00	1,372.13	65.7
5442 EQUIPMENT - OTHER	3,000.00	3,000.00	1,954.40	0.00	0.00	1,045.60	65.1
5444 LIBRARY BOOKS	8,500.00	8,500.00	5,723.01	0.00	0.00	2,776.99	67.3
LIBRARY SERVICES	236,072.00	236,072.00	200,128.10	15,185.79	0.00	35,943.90	84.8
Dept: 415 COMMUNITY SERVICES MANAGEMENT							
5101 SALARIES - FULL TIME	98,600.00	98,600.00	104,919.14	7,881.60	0.00	-6,319.14	106.4
5108 SPECIALTY PAY 5%	0.00	0.00	342.88	0.00	0.00	-342.88	0.0
5111 RETIREMENT	7,099.00	7,099.00	6,646.89	567.48	0.00	452.11	93.6
5112 FICA	7,543.00	7,543.00	7,725.58	573.00	0.00	-182.58	102.4
5114 UNEMPLOYMENT INS.	385.00	385.00	346.42	0.00	0.00	38.58	90.0
5115 HEALTH INSURANCE	8,400.00	8,400.00	4,183.16	380.68	0.00	4,216.84	49.8
5210 CONTRACT SERVICE	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00	0.0
5241 MAINTENANCE OF EQUIPMENT	500.00	500.00	49.97	14.99	0.00	450.03	10.0

For the Period: 7/1/2017 to 5/31/2018

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 01 - GENERAL FUND							
Expenditures							
Dept 415 COMMUNITY SERVICES MANAGEMENT							
5242 VEHICLE FUEL	800.00	800.00	176.37	41.06	0.00	623.63	22.0
5250 PUBLICATION/DUES	1,100.00	1,100.00	1,174.90	664.95	0.00	-74.90	106.8
5265 TRAINING/EDUCATION	1,000.00	1,000.00	954.85	0.00	0.00	45.15	95.5
5270 TRAVEL & MEETINGS	2,500.00	2,500.00	2,663.02	30.00	0.00	-163.02	106.5
5301 OFFICE SUPPLIES	1,000.00	1,000.00	1,371.52	0.00	0.00	-371.52	137.2
5330 SPECIAL DEPARTMENTAL SUPPLIES	500.00	500.00	593.96	0.00	0.00	-93.96	118.8
COMMUNITY SERVICES MANAGEMENT	169,427.00	169,427.00	131,148.66	10,153.76	0.00	38,278.34	77.4
Dept 420 PARKS MAINTENANCE SERVICES							
5101 SALARIES - FULL TIME	104,079.00	104,079.00	101,644.18	8,137.60	0.00	2,434.82	97.7
5103 OVERTIME	7,000.00	7,000.00	9,650.55	718.02	0.00	-2,650.55	137.9
5104 COURT TIME / STAND BY	5,000.00	5,000.00	5,736.29	457.24	0.00	-736.29	114.7
5110 UNIFORM ALLOWANCE	4,000.00	4,000.00	4,522.43	402.88	0.00	-522.43	113.1
5111 RETIREMENT	7,383.00	7,383.00	6,465.28	555.02	0.00	917.72	87.6
5112 FICA	8,880.00	8,880.00	8,951.55	712.42	0.00	-71.55	100.8
5114 UNEMPLOYMENT INS.	1,155.00	1,155.00	1,024.06	0.00	0.00	130.94	88.7
5115 HEALTH INSURANCE	25,200.00	25,200.00	27,028.23	1,859.12	0.00	-1,828.23	107.3
5210 CONTRACT SERVICE	86,600.00	86,600.00	51,689.18	6,050.00	0.00	34,910.82	59.7
5221 FEE REFUNDS	0.00	0.00	60.00	0.00	0.00	-60.00	0.0
5240 M & O IMPROVEMENTS	4,500.00	4,500.00	5,580.00	485.00	0.00	-1,080.00	124.0
5241 MAINTENANCE OF EQUIPMENT	20,000.00	20,000.00	8,594.14	699.23	0.00	11,405.86	43.0
5242 VEHICLE FUEL	8,000.00	8,000.00	4,642.97	681.75	0.00	3,357.03	58.0
5250 PUBLICATION/DUES	500.00	500.00	452.00	0.00	0.00	48.00	90.4
5252 RENT OF EQUIPMENT / PROPERTY	300.00	300.00	1,030.78	0.00	0.00	-730.78	343.6
5263 CHEMICALS	1,500.00	1,500.00	442.94	0.00	0.00	1,057.06	29.5
5265 TRAINING/EDUCATION	750.00	750.00	106.86	106.86	0.00	643.14	14.2
5270 TRAVEL & MEETINGS	500.00	500.00	15.95	0.00	0.00	484.05	3.2
5302 CUSTODIAL SUPPLIES	4,000.00	4,000.00	4,343.93	0.00	0.00	-343.93	108.6
5310 SAFETY/EQUIPMENT/CLOTHING	1,800.00	1,800.00	1,477.03	0.00	0.00	322.97	82.1
5320 SMALL TOOLS	2,500.00	2,500.00	1,811.33	0.00	0.00	688.67	72.5
5330 SPECIAL DEPARTMENTAL SUPPLIES	21,500.00	21,500.00	10,283.34	0.00	0.00	11,216.66	47.8
PARKS MAINTENANCE SERVICES	315,147.00	315,147.00	255,553.02	20,865.14	0.00	59,593.98	81.1
Dept 421 RECREATIONAL PROGRAMS							
5101 SALARIES - FULL TIME	34,201.00	34,201.00	0.00	0.00	0.00	34,201.00	0.0
5102 SALARIES - PART TIME	48,000.00	48,000.00	46,336.46	4,191.18	0.00	1,663.54	96.5
5103 OVERTIME	0.00	0.00	43.39	0.00	0.00	-43.39	0.0
5111 RETIREMENT	2,234.00	2,234.00	0.00	0.00	0.00	2,234.00	0.0
5112 FICA	6,292.00	6,292.00	3,548.08	320.63	0.00	2,743.92	56.4
5114 UNEMPLOYMENT INS.	2,475.00	2,475.00	2,214.94	141.62	0.00	260.06	89.5
5115 HEALTH INSURANCE	8,400.00	8,400.00	0.00	0.00	0.00	8,400.00	0.0
5210 CONTRACT SERVICE	17,500.00	17,500.00	3,463.50	0.00	0.00	14,036.50	19.8
5221 FEE REFUNDS	0.00	0.00	175.00	0.00	0.00	-175.00	0.0
5250 PUBLICATION/DUES	700.00	700.00	696.00	0.00	0.00	4.00	99.4
5252 RENT OF EQUIPMENT / PROPERTY	117,500.00	117,500.00	103,823.50	0.00	0.00	13,676.50	88.4
5265 TRAINING/EDUCATION	500.00	500.00	132.00	0.00	0.00	368.00	26.4
5270 TRAVEL & MEETINGS	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5310 SAFETY/EQUIPMENT/CLOTHING	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	8,500.00	8,500.00	3,073.84	75.29	0.00	5,426.16	36.2
5430 IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.0
RECREATIONAL PROGRAMS	247,302.00	247,302.00	163,506.71	4,728.72	0.00	83,795.29	66.1
Dept 431 POOL PROGRAMS							
5102 SALARIES - PART TIME	25,000.00	25,000.00	29,224.67	0.00	0.00	-4,224.67	116.9
5103 OVERTIME	0.00	0.00	519.32	0.00	0.00	-519.32	0.0
5112 FICA	1,913.00	1,913.00	2,272.10	0.00	0.00	-359.10	118.8
5114 UNEMPLOYMENT INS.	1,320.00	1,320.00	1,578.65	0.00	0.00	-258.65	119.6
5221 FEE REFUNDS	0.00	0.00	260.00	0.00	0.00	-260.00	0.0
5241 MAINTENANCE OF EQUIPMENT	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
5250 PUBLICATION/DUES	2,400.00	2,400.00	732.00	432.00	0.00	1,668.00	30.5
5270 TRAVEL & MEETINGS	200.00	200.00	0.00	0.00	0.00	200.00	0.0

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 01 - GENERAL FUND							
Expenditures							
Dept 431 POOL PROGRAMS							
5310 SAFETY/EQUIPMENT/CLOTHING	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	6,500.00	6,500.00	3,319.96	179.89	0.00	3,180.04	51.1
POOL PROGRAMS	41,333.00	41,333.00	37,906.70	611.89	0.00	3,426.30	91.7
Dept 904 SUCCESSOR AGENCY							
5102 SALARIES - PART TIME	10,000.00	10,000.00	4,945.51	0.00	0.00	5,054.49	49.5
5103 OVERTIME	25,000.00	25,000.00	30,794.40	2,719.37	0.00	-5,794.40	123.2
5111 RETIREMENT	0.00	0.00	646.34	6.19	0.00	-646.34	0.0
5112 FICA	2,678.00	2,678.00	2,672.74	202.69	0.00	5.26	99.8
5114 UNEMPLOYMENT INS.	0.00	0.00	797.05	0.00	0.00	-797.05	0.0
5115 HEALTH INSURANCE	0.00	0.00	3,920.34	836.63	0.00	-3,920.34	0.0
5201 ADVERTISING (INCL LEGAL)	13,300.00	13,300.00	1,641.76	26.12	0.00	11,658.24	12.3
5210 CONTRACT SERVICE	32,600.00	32,600.00	39,585.61	0.00	0.00	-6,985.61	121.4
5211 PROGRAMS (BF, RDA, ETC)	53,000.00	53,000.00	43,516.86	561.62	0.00	9,483.14	82.1
5221 FEE REFUNDS	0.00	0.00	165.00	0.00	0.00	-165.00	0.0
5242 VEHICLE FUEL	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5250 PUBLICATION/DUES	2,500.00	2,500.00	3,085.00	465.00	0.00	-585.00	123.4
5252 RENT OF EQUIPMENT / PROPERTY	9,500.00	9,500.00	9,187.40	472.50	0.00	312.60	96.7
5270 TRAVEL & MEETINGS	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5310 SAFETY/EQUIPMENT/CLOTHING	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	3,500.00	3,500.00	1,828.10	0.00	0.00	1,671.90	52.2
SUCCESSOR AGENCY	153,678.00	153,678.00	142,786.11	5,290.12	0.00	10,891.89	92.9
Expenditures	9,428,533.00	9,428,533.00	8,032,359.77	994,960.11	0.00	1,396,173.23	85.2
Fund: 04 - TRAFFIC SAFETY							
Revenues							
Dept 000							
4310 VEHICLE CODE FINES	4,100.00	4,100.00	2,124.02	223.84	0.00	1,975.98	51.8
4610 INTEREST EARNED	0.00	0.00	8.44	0.00	0.00	-8.44	0.0
Dept 000	4,100.00	4,100.00	2,132.46	223.84	0.00	1,967.54	52.0
Revenues	4,100.00	4,100.00	2,132.46	223.84	0.00	1,967.54	52.0
Expenditures							
Dept 320 STREET MAINTENANCE							
5910 OPERATING TRANSFERS OUT	2,500.00	2,500.00	1,875.00	0.00	0.00	625.00	75.0
STREET MAINTENANCE	2,500.00	2,500.00	1,875.00	0.00	0.00	625.00	75.0
Expenditures	2,500.00	2,500.00	1,875.00	0.00	0.00	625.00	75.0
Fund: 05 - STATE GAS TAX							
Revenues							
Dept 000							
4419 STATE GAS TAX - 2103	72,729.00	72,729.00	95,669.28	10,988.11	0.00	-22,940.28	131.5
4420 STATE GAS TAX - 2105	105,579.00	105,579.00	83,633.86	16,985.88	0.00	21,945.14	79.2
4421 STATE GAS TAX - 2106	68,567.00	68,567.00	50,353.74	10,376.85	0.00	18,213.26	73.4
4422 STATE GAS TAX - 2107	136,393.00	136,393.00	107,982.02	23,311.70	0.00	28,410.98	79.2
4423 STATE GAS TAX - 2107.5	4,000.00	4,000.00	4,000.00	0.00	0.00	0.00	100.0
4610 INTEREST EARNED	400.00	400.00	753.22	0.00	0.00	-353.22	188.3
Dept 000	387,668.00	387,668.00	342,392.12	61,662.54	0.00	45,275.88	88.3
Revenues	387,668.00	387,668.00	342,392.12	61,662.54	0.00	45,275.88	88.3
Expenditures							
Dept 320 STREET MAINTENANCE							
5910 OPERATING TRANSFERS OUT	345,088.00	345,088.00	258,816.00	0.00	0.00	86,272.00	75.0

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 05 - STATE GAS TAX							
Expenditures							
STREET MAINTENANCE	345,088.00	345,088.00	258,816.00	0.00	0.00	86,272.00	75.0
Expenditures	345,088.00	345,088.00	258,816.00	0.00	0.00	86,272.00	75.0
Fund: 06 - LOCAL TRANSPORTATION							
Revenues							
Dept 000							
4465 STATE GRANT SEC 99400 E	7,679.00	7,679.00	0.00	0.00	0.00	7,679.00	0.0
4466 STATE GRANT - ARTICLE 3	21,162.00	21,162.00	0.00	0.00	0.00	21,162.00	0.0
4610 INTEREST EARNED	200.00	200.00	1,095.01	0.00	0.00	-895.01	547.5
Dept 000	29,041.00	29,041.00	1,095.01	0.00	0.00	27,945.99	3.8
Revenues	29,041.00	29,041.00	1,095.01	0.00	0.00	27,945.99	3.8
Expenditures							
Dept 320 STREET MAINTENANCE							
5210 CONTRACT SERVICE	10,000.00	10,000.00	8,211.81	3,655.32	0.00	1,788.19	82.1
5250 PUBLICATION/DUES	0.00	0.00	2,155.32	0.00	0.00	-2,155.32	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5430 IMPROVEMENTS OTHER THAN BLDGS	400,000.00	400,000.00	0.00	0.00	0.00	400,000.00	0.0
5910 OPERATING TRANSFERS OUT	5,000.00	5,000.00	3,750.00	0.00	0.00	1,250.00	75.0
STREET MAINTENANCE	416,000.00	416,000.00	14,117.13	3,655.32	0.00	401,882.87	3.4
Dept 321 BICYCLE/PEDESTRIAN WAYS							
5210 CONTRACT SERVICE	25,000.00	25,000.00	3,534.49	0.00	0.00	21,465.51	14.1
5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	413.50	0.00	0.00	-413.50	0.0
5430 IMPROVEMENTS OTHER THAN BLDGS	186,000.00	186,000.00	185,993.75	0.00	0.00	6.25	100.0
BICYCLE/PEDESTRIAN WAYS	211,000.00	211,000.00	189,941.74	0.00	0.00	21,058.26	90.0
Dept 322 BUS SHELTERS/BENCHES							
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5430 IMPROVEMENTS OTHER THAN BLDGS	16,000.00	16,000.00	0.00	0.00	0.00	16,000.00	0.0
BUS SHELTERS/BENCHES	17,000.00	17,000.00	0.00	0.00	0.00	17,000.00	0.0
Expenditures	644,000.00	644,000.00	204,058.87	3,655.32	0.00	439,941.13	31.7
Fund: 08 - LTA MEASURE D							
Revenues							
Dept 000							
4120 SALES TAX	610,000.00	610,000.00	637,658.75	78,169.67	0.00	-27,658.75	104.5
4471 STATE GRANT	300,000.00	300,000.00	22,106.93	13,476.79	0.00	277,893.07	7.4
4472 BOND PROCEEDS	0.00	0.00	266,187.85	0.00	0.00	-266,187.85	0.0
4610 INTEREST EARNED	3,000.00	3,000.00	8,179.17	0.00	0.00	-5,179.17	272.6
Dept 000	913,000.00	913,000.00	934,132.70	91,646.46	0.00	-21,132.70	102.3
Revenues	913,000.00	913,000.00	934,132.70	91,646.46	0.00	-21,132.70	102.3
Expenditures							
Dept 320 STREET MAINTENANCE							
5201 ADVERTISING (INCL LEGAL)	5,000.00	5,000.00	6,156.44	355.59	0.00	-1,156.44	123.1
5210 CONTRACT SERVICE	100,000.00	100,000.00	204,258.87	24,483.00	0.00	-104,258.87	204.3
5241 MAINTENANCE OF EQUIPMENT	0.00	0.00	953.41	0.00	0.00	-953.41	0.0
5305 POSTAGE/FREIGHT	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,000.00	1,000.00	4,390.97	0.00	0.00	-3,390.97	439.1
5430 IMPROVEMENTS OTHER THAN BLDGS	2,866,200.00	2,866,200.00	1,205,553.14	36,094.69	0.00	1,660,646.86	42.1
5442 EQUIPMENT - OTHER	166,000.00	166,000.00	108,299.54	62,299.54	0.00	57,700.46	65.2
5910 OPERATING TRANSFERS OUT	125,418.00	125,418.00	75,313.50	0.00	0.00	50,104.50	60.0

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 08 - LTA MEASURE D							
Expenditures							
STREET MAINTENANCE	3,264,118.00	3,264,118.00	1,604,925.87	123,232.82	0.00	1,659,192.13	49.2
Expenditures	3,264,118.00	3,264,118.00	1,604,925.87	123,232.82	0.00	1,659,192.13	49.2
Fund: 09 - PROP 172							
Revenues							
Dept: 000							
4460 STATE GRANT - PROP 172	80,000.00	80,000.00	143,337.87	0.00	0.00	-63,337.87	179.2
4610 INTEREST EARNED	0.00	0.00	150.18	0.00	0.00	-150.18	0.0
Dept: 000	80,000.00	80,000.00	143,488.05	0.00	0.00	-63,488.05	179.4
Revenues	80,000.00	80,000.00	143,488.05	0.00	0.00	-63,488.05	179.4
Expenditures							
Dept: 210 POLICE MANAGEMENT SERVICES							
5910 OPERATING TRANSFERS OUT	72,890.00	72,890.00	45,000.00	0.00	0.00	27,890.00	61.7
POLICE MANAGEMENT SERVICES	72,890.00	72,890.00	45,000.00	0.00	0.00	27,890.00	61.7
Expenditures	72,890.00	72,890.00	45,000.00	0.00	0.00	27,890.00	61.7
Fund: 10 - COPS GRANT - 2013							
Revenues							
Dept: 000							
4610 INTEREST EARNED	0.00	0.00	25.29	0.00	0.00	-25.29	0.0
4910 OPERATING TRANSFERS IN	0.00	0.00	2,978.46	0.00	0.00	-2,978.46	0.0
Dept: 000	0.00	0.00	3,003.75	0.00	0.00	-3,003.75	0.0
Revenues	0.00	0.00	3,003.75	0.00	0.00	-3,003.75	0.0
Expenditures							
Dept: 210 POLICE MANAGEMENT SERVICES							
5210 CONTRACT SERVICE	0.00	0.00	16,305.54	0.00	0.00	-16,305.54	0.0
5265 TRAINING/EDUCATION	6,000.00	6,000.00	400.00	0.00	0.00	5,600.00	6.7
5270 TRAVEL & MEETINGS	3,000.00	3,000.00	344.66	0.00	0.00	2,655.34	11.5
5310 SAFETY/EQUIPMENT/CLOTHING	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	10,216.00	10,216.00	27,625.55	0.00	0.00	-17,409.55	270.4
5910 OPERATING TRANSFERS OUT	5,000.00	5,000.00	2,500.00	0.00	0.00	2,500.00	50.0
POLICE MANAGEMENT SERVICES	54,216.00	54,216.00	47,175.75	0.00	0.00	7,040.25	87.0
Expenditures	54,216.00	54,216.00	47,175.75	0.00	0.00	7,040.25	87.0
Fund: 12 - ASSET FORFEITURE							
Revenues							
Dept: 000							
4610 INTEREST EARNED	0.00	0.00	5.71	0.00	0.00	-5.71	0.0
Dept: 000	0.00	0.00	5.71	0.00	0.00	-5.71	0.0
Revenues	0.00	0.00	5.71	0.00	0.00	-5.71	0.0
Expenditures							
Dept: 210 POLICE MANAGEMENT SERVICES							
5210 CONTRACT SERVICE	0.00	0.00	-2,327.94	0.00	0.00	2,327.94	0.0
5221 FEE REFUNDS	500.00	500.00	0.00	0.00	0.00	500.00	0.0
POLICE MANAGEMENT SERVICES	500.00	500.00	-2,327.94	0.00	0.00	2,827.94	-465.6

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 12 - ASSET FORFEITURE							
Expenditures	500.00	500.00	-2,327.94	0.00	0.00	2,827.94	-465.6
Fund: 13 - COPS GRANT - 2014							
Revenues							
Dept 000							
4610 INTEREST EARNED	5.00	5.00	39.34	0.00	0.00	-34.34	786.8
Dept 000	5.00	5.00	39.34	0.00	0.00	-34.34	786.8
Revenues	5.00	5.00	39.34	0.00	0.00	-34.34	786.8
Expenditures							
Dept 210 POLICE MANAGEMENT SERVICES							
5210 CONTRACT SERVICE	0.00	0.00	6,436.72	0.00	0.00	-6,436.72	0.0
5265 TRAINING/EDUCATION	11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	0.0
5270 TRAVEL & MEETINGS	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
5310 SAFETY/EQUIPMENT/CLOTHING	0.00	0.00	275.00	0.00	0.00	-275.00	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	12,010.87	0.00	0.00	-12,010.87	0.0
5910 OPERATING TRANSFERS OUT	0.00	0.00	2,978.46	0.00	0.00	-2,978.46	0.0
POLICE MANAGEMENT SERVICES	13,500.00	13,500.00	21,701.05	0.00	0.00	-8,201.05	160.7
Expenditures	13,500.00	13,500.00	21,701.05	0.00	0.00	-8,201.05	160.7
Fund: 14 - COPS GRANT 2016							
Revenues							
Dept 000							
4471 STATE GRANT	41,177.00	41,177.00	41,176.72	0.00	0.00	0.28	100.0
4610 INTEREST EARNED	0.00	0.00	13.69	0.00	0.00	-13.69	0.0
Dept 000	41,177.00	41,177.00	41,190.41	0.00	0.00	-13.41	100.0
Revenues	41,177.00	41,177.00	41,190.41	0.00	0.00	-13.41	100.0
Expenditures							
Dept 210 POLICE MANAGEMENT SERVICES							
5260 TELEPHONE	0.00	0.00	3,285.79	652.44	0.00	-3,285.79	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	28,346.64	0.00	0.00	-28,346.64	0.0
5910 OPERATING TRANSFERS OUT	56,417.00	56,417.00	30,187.75	0.00	0.00	26,229.25	53.5
POLICE MANAGEMENT SERVICES	56,417.00	56,417.00	61,820.18	652.44	0.00	-5,403.18	109.6
Expenditures	56,417.00	56,417.00	61,820.18	652.44	0.00	-5,403.18	109.6
Fund: 15 - HOME							
Revenues							
Dept 000							
4454 FTHB PROGRAM	800.00	800.00	55,054.68	398.66	0.00	-54,254.68	6881.8
4610 INTEREST EARNED	600.00	600.00	10,723.35	101.34	0.00	-10,123.35	1787.2
Dept 000	1,400.00	1,400.00	65,778.03	500.00	0.00	-64,378.03	4,698.4
Revenues	1,400.00	1,400.00	65,778.03	500.00	0.00	-64,378.03	4,698.4
Fund: 16 - HOUSING REHAB							
Revenues							
Dept 000							
4451 STBG 1703 GRANT	1,500.00	1,500.00	2,268.07	445.12	0.00	-768.07	151.2
4462 STBG 6717 GRANT	1,100.00	1,100.00	0.00	0.00	0.00	1,100.00	0.0
4475 PROGRAM INCOME	1,500.00	1,500.00	483.50	49.99	0.00	1,016.50	32.2
4610 INTEREST EARNED	996.00	996.00	1,224.09	134.89	0.00	-228.09	122.9

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 16 - HOUSING REHAB							
Revenues							
Dept 000	5,096.00	5,096.00	3,975.66	630.00	0.00	1,120.34	78.0
Revenues	5,096.00	5,096.00	3,975.66	630.00	0.00	1,120.34	78.0
Expenditures							
Dept 321 BICYCLE/PEDESTRIAN WAYS							
5210 CONTRACT SERVICE	0.00	0.00	1,500.00	0.00	0.00	-1,500.00	0.0
BICYCLE/PEDESTRIAN WAYS	0.00	0.00	1,500.00	0.00	0.00	-1,500.00	0.0
Dept 708 BUSINESS ASSISTANT PROGRAM							
5201 ADVERTISING (INCL LEGAL)	0.00	0.00	2,136.74	0.00	0.00	-2,136.74	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	64.50	0.00	0.00	-64.50	0.0
5910 OPERATING TRANSFERS OUT	50,000.00	50,000.00	3,750.00	0.00	0.00	46,250.00	7.5
BUSINESS ASSISTANT PROGRAM	50,000.00	50,000.00	5,951.24	0.00	0.00	44,048.76	11.9
Expenditures	50,000.00	50,000.00	7,451.24	0.00	0.00	42,548.76	14.9
Fund: 18 - RLA - Fund							
Revenues							
Dept 000							
4475 PROGRAM INCOME	16,500.00	16,500.00	6,485.65	686.74	0.00	10,014.35	39.3
4610 INTEREST EARNED	3,000.00	3,000.00	2,888.36	221.07	0.00	111.64	96.3
Dept 000	19,500.00	19,500.00	9,374.01	907.81	0.00	10,125.99	48.1
Revenues	19,500.00	19,500.00	9,374.01	907.81	0.00	10,125.99	48.1
Expenditures							
Dept 190 GENERAL SERVICES							
5910 OPERATING TRANSFERS OUT	60,000.00	60,000.00	17,500.00	0.00	0.00	42,500.00	29.2
GENERAL SERVICES	60,000.00	60,000.00	17,500.00	0.00	0.00	42,500.00	29.2
Expenditures	60,000.00	60,000.00	17,500.00	0.00	0.00	42,500.00	29.2
Fund: 20 - PROP 10 LIBRARY							
Revenues							
Dept 000							
4471 STATE GRANT	0.00	0.00	1,650.00	0.00	0.00	-1,650.00	0.0
4610 INTEREST EARNED	0.00	0.00	1.33	0.00	0.00	-1.33	0.0
Dept 000	0.00	0.00	1,651.33	0.00	0.00	-1,651.33	0.0
Revenues	0.00	0.00	1,651.33	0.00	0.00	-1,651.33	0.0
Fund: 21 - WILDFLOWER#8-LANDSCAPE/LIGHTNG							
Revenues							
Dept 000							
4546 LANDSCAPING	33,000.00	33,000.00	41,954.73	0.00	0.00	-8,954.73	127.1
4547 LIGHTING	6,400.00	6,400.00	8,299.20	0.00	0.00	-1,899.20	129.7
4610 INTEREST EARNED	50.00	50.00	144.12	0.00	0.00	-94.12	288.2
Dept 000	39,450.00	39,450.00	50,398.05	0.00	0.00	-10,948.05	127.8
Revenues	39,450.00	39,450.00	50,398.05	0.00	0.00	-10,948.05	127.8
Expenditures							
Dept 400 LIGHTING DISTRICT							
5201 ADVERTISING (INCL LEGAL)	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5210 CONTRACT SERVICE	3,200.00	3,200.00	1,864.23	0.00	0.00	1,335.77	58.3

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 21 - WILDFLOWER#8-LANDSCAPE/LIGHTNG							
Expenditures							
Dept: 400 LIGHTING DISTRICT							
5910 OPERATING TRANSFERS OUT	3,500.00	3,500.00	2,625.00	0.00	0.00	875.00	75.0
LIGHTING DISTRICT	6,750.00	6,750.00	4,489.23	0.00	0.00	2,260.77	66.5
Dept: 500 LANDSCAPE							
5201 ADVERTISING (INCL LEGAL)	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5210 CONTRACT SERVICE	9,200.00	9,200.00	6,864.24	500.00	0.00	2,335.76	74.6
5330 SPECIAL DEPARTMENTAL SUPPLIES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5910 OPERATING TRANSFERS OUT	3,600.00	3,600.00	2,700.00	0.00	0.00	900.00	75.0
LANDSCAPE	12,950.00	12,950.00	9,564.24	500.00	0.00	3,385.76	73.9
Expenditures	19,700.00	19,700.00	14,053.47	500.00	0.00	5,646.53	71.3
Fund: 23 - PASEO DEL SOL-LANDSCAPE/LIGHT							
Revenues							
Dept: 000							
4546 LANDSCAPING	33,000.00	33,000.00	37,706.08	0.00	0.00	-4,706.08	114.3
4547 LIGHTING	6,400.00	6,400.00	7,631.80	0.00	0.00	-1,231.80	119.2
4610 INTEREST EARNED	150.00	150.00	271.07	0.00	0.00	-121.07	180.7
Dept: 000	39,550.00	39,550.00	45,608.95	0.00	0.00	-6,058.95	115.3
Revenues	39,550.00	39,550.00	45,608.95	0.00	0.00	-6,058.95	115.3
Expenditures							
Dept: 400 LIGHTING DISTRICT							
5201 ADVERTISING (INCL LEGAL)	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5210 CONTRACT SERVICE	3,200.00	3,200.00	1,864.22	0.00	0.00	1,335.78	58.3
5910 OPERATING TRANSFERS OUT	3,500.00	3,500.00	2,625.00	0.00	0.00	875.00	75.0
LIGHTING DISTRICT	6,750.00	6,750.00	4,489.22	0.00	0.00	2,260.78	66.5
Dept: 500 LANDSCAPE							
5201 ADVERTISING (INCL LEGAL)	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5210 CONTRACT SERVICE	3,200.00	3,200.00	1,864.21	0.00	0.00	1,335.79	58.3
5330 SPECIAL DEPARTMENTAL SUPPLIES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5910 OPERATING TRANSFERS OUT	11,400.00	11,400.00	8,550.00	0.00	0.00	2,850.00	75.0
LANDSCAPE	14,750.00	14,750.00	10,414.21	0.00	0.00	4,335.79	70.6
Expenditures	21,500.00	21,500.00	14,903.43	0.00	0.00	6,596.57	69.3
Fund: 24 - JOSHUA TREE STREET IMPROVEMENT							
Revenues							
Dept: 000							
4610 INTEREST EARNED	20.00	20.00	0.00	0.00	0.00	20.00	0.0
Dept: 000	20.00	20.00	0.00	0.00	0.00	20.00	0.0
Revenues	20.00	20.00	0.00	0.00	0.00	20.00	0.0
Expenditures							
Dept: 320 STREET MAINTENANCE							
5430 IMPROVEMENTS OTHER THAN BLDGS	31,307.00	31,307.00	0.00	0.00	0.00	31,307.00	0.0
STREET MAINTENANCE	31,307.00	31,307.00	0.00	0.00	0.00	31,307.00	0.0
Expenditures	31,307.00	31,307.00	0.00	0.00	0.00	31,307.00	0.0
Fund: 25 - DONATIONS - LIBRARY							
Revenues							
Dept: 000							

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 25 - DONATIONS - LIBRARY							
Revenues							
Dept 000							
4731 DONATIONS	1,000.00	1,000.00	1,050.00	0.00	0.00	-50.00	105.0
Dept 000	1,000.00	1,000.00	1,050.00	0.00	0.00	-50.00	105.0
Revenues	1,000.00	1,000.00	1,050.00	0.00	0.00	-50.00	105.0
Expenditures							
Dept 410 LIBRARY SERVICES							
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,000.00	1,000.00	100.00	0.00	0.00	900.00	10.0
LIBRARY SERVICES	1,000.00	1,000.00	100.00	0.00	0.00	900.00	10.0
Expenditures	1,000.00	1,000.00	100.00	0.00	0.00	900.00	10.0
Fund: 30 - COPS GRANT2015							
Revenues							
Dept 000							
4471 STATE GRANT	848.00	848.00	848.43	0.00	0.00	-0.43	100.1
4610 INTEREST EARNED	10.00	10.00	20.43	0.00	0.00	-10.43	204.3
Dept 000	858.00	858.00	868.86	0.00	0.00	-10.86	101.3
Revenues	858.00	858.00	868.86	0.00	0.00	-10.86	101.3
Expenditures							
Dept 210 POLICE MANAGEMENT SERVICES							
5210 CONTRACT SERVICE	0.00	0.00	1,164.80	0.00	0.00	-1,164.80	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	2,268.00	2,268.00	428.65	0.00	0.00	1,839.35	18.9
5910 OPERATING TRANSFERS OUT	21,073.00	21,073.00	15,804.75	0.00	0.00	5,268.25	75.0
POLICE MANAGEMENT SERVICES	23,341.00	23,341.00	17,398.20	0.00	0.00	5,942.80	74.5
Expenditures	23,341.00	23,341.00	17,398.20	0.00	0.00	5,942.80	74.5
Fund: 31 - COPS 2017							
Revenues							
Dept 000							
4471 STATE GRANT	29,816.00	29,816.00	100,000.00	0.00	0.00	-70,184.00	335.4
Dept 000	29,816.00	29,816.00	100,000.00	0.00	0.00	-70,184.00	335.4
Revenues	29,816.00	29,816.00	100,000.00	0.00	0.00	-70,184.00	335.4
Expenditures							
Dept 210 POLICE MANAGEMENT SERVICES							
5330 SPECIAL DEPARTMENTAL SUPPLIES	17,316.00	17,316.00	0.00	0.00	0.00	17,316.00	0.0
5910 OPERATING TRANSFERS OUT	12,500.00	12,500.00	0.00	0.00	0.00	12,500.00	0.0
POLICE MANAGEMENT SERVICES	29,816.00	29,816.00	0.00	0.00	0.00	29,816.00	0.0
Expenditures	29,816.00	29,816.00	0.00	0.00	0.00	29,816.00	0.0
Fund: 35 - SKY RANCH DISTRICT							
Revenues							
Dept 000							
4546 LANDSCAPING	218,000.00	218,000.00	210,700.00	0.00	0.00	7,300.00	96.7
4610 INTEREST EARNED	2,000.00	2,000.00	2,149.41	0.00	0.00	-149.41	107.5
Dept 000	220,000.00	220,000.00	212,849.41	0.00	0.00	7,150.59	96.7

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 35 - SKY RANCH DISTRICT							
Revenues	220,000.00	220,000.00	212,849.41	0.00	0.00	7,150.59	96.7
Expenditures							
Dept: 420 PARKS MAINTENANCE SERVICES							
5240 M & O IMPROVEMENTS	2,000.00	2,000.00	2,475.00	225.00	0.00	-475.00	123.8
5241 MAINTENANCE OF EQUIPMENT	5,000.00	5,000.00	91.44	91.44	0.00	4,908.56	1.8
5330 SPECIAL DEPARTMENTAL SUPPLIES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5430 IMPROVEMENTS OTHER THAN BLDGS	537,000.00	537,000.00	0.00	0.00	0.00	537,000.00	0.0
PARKS MAINTENANCE SERVICES	544,500.00	544,500.00	2,566.44	316.44	0.00	541,933.56	0.5
Dept: 500 LANDSCAPE							
5210 CONTRACT SERVICE	84,600.00	84,600.00	80,118.46	7,050.00	0.00	4,481.54	94.7
5910 OPERATING TRANSFERS OUT	27,375.00	27,375.00	20,531.25	0.00	0.00	6,843.75	75.0
LANDSCAPE	111,975.00	111,975.00	100,649.71	7,050.00	0.00	11,325.29	89.9
Expenditures	656,475.00	656,475.00	103,216.15	7,366.44	0.00	553,258.85	15.7
Fund: 39 - LIBRARY LITERACY STATE							
Revenues							
Dept: 000							
4531 GRANT	30,000.00	30,000.00	18,000.00	0.00	0.00	12,000.00	60.0
4610 INTEREST EARNED	50.00	50.00	163.32	0.00	0.00	-113.32	326.6
Dept: 000	30,050.00	30,050.00	18,163.32	0.00	0.00	11,886.68	60.4
Revenues	30,050.00	30,050.00	18,163.32	0.00	0.00	11,886.68	60.4
Expenditures							
Dept: 410 LIBRARY SERVICES							
5210 CONTRACT SERVICE	10,000.00	10,000.00	600.00	0.00	0.00	9,400.00	6.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	50,000.00	50,000.00	115.00	0.00	0.00	49,885.00	0.2
5910 OPERATING TRANSFERS OUT	13,480.00	13,480.00	10,110.00	0.00	0.00	3,370.00	75.0
LIBRARY SERVICES	73,480.00	73,480.00	10,825.00	0.00	0.00	62,655.00	14.7
Expenditures	73,480.00	73,480.00	10,825.00	0.00	0.00	62,655.00	14.7
Fund: 46 - AVIATION SPECIAL EVENTS							
Expenditures							
Dept: 904 SUCCESSOR AGENCY							
5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	1,563.16	0.00	0.00	-1,563.16	0.0
SUCCESSOR AGENCY	0.00	0.00	1,563.16	0.00	0.00	-1,563.16	0.0
Expenditures	0.00	0.00	1,563.16	0.00	0.00	-1,563.16	0.0
Fund: 47 - COMMUNITY SERVICES GRANTS							
Revenues							
Dept: 000							
4459 OTHER FED GRANTS	0.00	0.00	6,000.00	0.00	0.00	-6,000.00	0.0
Dept: 000	0.00	0.00	6,000.00	0.00	0.00	-6,000.00	0.0
Revenues	0.00	0.00	6,000.00	0.00	0.00	-6,000.00	0.0
Fund: 48 - GENERAL LOAN ACCOUNT							
Revenues							
Dept: 000							
4475 PROGRAM INCOME	100,000.00	100,000.00	22,786.81	3,919.30	0.00	77,213.19	22.8
4610 INTEREST EARNED	500.00	500.00	5,631.78	594.39	0.00	-5,131.78	1126.4

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 48 - GENERAL LOAN ACCOUNT							
Revenues							
Dept 000	100,500.00	100,500.00	28,418.59	4,513.69	0.00	72,081.41	28.3
Revenues	100,500.00	100,500.00	28,418.59	4,513.69	0.00	72,081.41	28.3
Expenditures							
Dept 190 GENERAL SERVICES							
5214 BUSINESS ASSISTANCE	400,000.00	400,000.00	111,934.01	28,934.01	0.00	288,065.99	28.0
5215 HOUSING ASSISTANCE	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.0
5910 OPERATING TRANSFERS OUT	8,000.00	8,000.00	6,000.00	0.00	0.00	2,000.00	75.0
GENERAL SERVICES	458,000.00	458,000.00	117,934.01	28,934.01	0.00	340,065.99	25.7
Expenditures	458,000.00	458,000.00	117,934.01	28,934.01	0.00	340,065.99	25.7
Fund: 50 - WATER							
Revenues							
Dept 000							
4551 WATER SERVICE CHARGES	4,129,000.00	4,129,000.00	4,259,151.04	420,532.19	0.00	-130,151.04	103.2
4552 WATER CONNECTION FEES	20,000.00	20,000.00	54,970.56	16,389.04	0.00	-34,970.56	274.9
4554 WATER TURN ON FEES	75,000.00	75,000.00	175.00	0.00	0.00	74,825.00	0.2
4556 WATER CONSERVATION FINE	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
4610 INTEREST EARNED	4,000.00	4,000.00	11,197.60	0.00	0.00	-7,197.60	279.9
4742 INSURANCE CLAIMS	0.00	0.00	26,042.00	26,042.00	0.00	-26,042.00	0.0
4790 NOT OTHERWISE CLASSIFIED	2,500.00	2,500.00	359,700.54	120.00	0.00	-357,200.54	14388.0
Dept 000	4,231,500.00	4,231,500.00	4,711,236.74	463,083.23	0.00	-479,736.74	111.3
Revenues	4,231,500.00	4,231,500.00	4,711,236.74	463,083.23	0.00	-479,736.74	111.3
Expenditures							
Dept 510 WATER OPERATIONS							
5101 SALARIES - FULL TIME	781,128.00	781,128.00	596,120.52	50,598.80	0.00	185,007.48	76.3
5103 OVERTIME	30,000.00	30,000.00	36,668.03	2,416.34	0.00	-6,668.03	122.2
5104 COURT TIME / STAND BY	18,000.00	18,000.00	19,800.00	1,646.40	0.00	-1,800.00	110.0
5105 CERTIFICATE PAY	7,800.00	7,800.00	4,975.00	450.00	0.00	2,825.00	63.8
5108 SPECIALTY PAY 5%	0.00	0.00	569.50	67.00	0.00	-569.50	0.0
5110 UNIFORM ALLOWANCE	15,000.00	15,000.00	8,502.17	1,205.95	0.00	6,497.83	56.7
5111 RETIREMENT	55,286.00	55,286.00	39,493.41	3,515.36	0.00	15,792.59	71.4
5112 FICA	64,118.00	64,118.00	48,213.52	4,073.47	0.00	15,904.48	75.2
5113 WORKER'S COMP	65,000.00	65,000.00	40,863.00	40,863.00	0.00	24,137.00	62.9
5114 UNEMPLOYMENT INS.	5,939.00	5,939.00	3,998.50	35.10	0.00	1,940.50	67.3
5115 HEALTH INSURANCE	129,570.00	129,570.00	83,607.43	6,550.32	0.00	45,962.57	64.5
5120 VEHICLE ALLOWANCE	1,200.00	1,200.00	1,100.00	100.00	0.00	100.00	91.7
5201 ADVERTISING (INCL LEGAL)	2,000.00	2,000.00	2,113.91	0.00	0.00	-113.91	105.7
5210 CONTRACT SERVICE	250,000.00	250,000.00	178,380.97	7,241.88	0.00	71,619.03	71.4
5211 PROGRAMS (BF, RDA, ETC)	26,500.00	26,500.00	38,805.00	1,120.00	0.00	-12,305.00	146.4
5221 FEE REFUNDS	0.00	0.00	980.00	0.00	0.00	-980.00	0.0
5230 GENERAL LIABILITY INSURANCE	200,000.00	200,000.00	206,652.34	180,000.00	0.00	-6,652.34	103.3
5240 M & O IMPROVEMENTS	5,000.00	5,000.00	579.79	45.00	0.00	4,420.21	11.6
5241 MAINTENANCE OF EQUIPMENT	401,200.00	401,200.00	350,975.76	6,928.70	42.54	50,181.70	87.5
5242 VEHICLE FUEL	30,000.00	30,000.00	20,138.19	1,830.37	0.00	9,861.81	67.1
5250 PUBLICATION/DUES	67,000.00	67,000.00	74,450.24	333.33	0.00	-7,450.24	111.1
5252 RENT OF EQUIPMENT / PROPERTY	5,000.00	5,000.00	8,291.20	0.00	0.00	-3,291.20	165.8
5260 TELEPHONE	10,000.00	10,000.00	6,225.31	761.08	0.00	3,774.69	62.3
5262 TESTING SERVICES	38,000.00	38,000.00	50,342.88	7,622.00	0.00	-12,342.88	132.5
5263 CHEMICALS	230,000.00	230,000.00	223,761.12	2,243.17	0.00	6,238.88	97.3
5265 TRAINING/EDUCATION	9,000.00	9,000.00	1,247.70	0.00	0.00	7,752.30	13.9
5270 TRAVEL & MEETINGS	5,000.00	5,000.00	2,018.58	0.00	0.00	2,981.42	40.4
5280 UTILITIES - ELECTRIC	160,000.00	160,000.00	149,138.25	24,485.26	0.00	10,861.75	93.2
5301 OFFICE SUPPLIES	10,000.00	10,000.00	5,613.84	0.00	0.00	4,386.16	56.1
5302 CUSTODIAL SUPPLIES	2,500.00	2,500.00	101.58	0.00	0.00	2,398.42	4.1

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 50 - WATER							
Expenditures							
Dept: 510 WATER OPERATIONS							
5303 BANK CHARGES	25,000.00	25,000.00	9,948.21	444.87	0.00	15,051.79	39.8
5305 POSTAGE/FREIGHT	10,000.00	10,000.00	20,476.08	748.96	0.00	-10,476.08	204.8
5310 SAFETY/EQUIPMENT/CLOTHING	4,500.00	4,500.00	6,413.86	81.18	0.00	-1,913.86	142.5
5320 SMALL TOOLS	10,000.00	10,000.00	6,128.39	387.98	0.00	3,871.61	61.3
5330 SPECIAL DEPARTMENTAL SUPPLIES	110,000.00	110,000.00	104,418.40	7,441.99	0.00	5,581.60	94.9
5350 WATER PURCHASES	160,500.00	160,500.00	88,163.33	7,920.00	0.00	72,336.67	54.9
5420 BUILDINGS	0.00	0.00	100,357.41	99,357.41	0.00	-100,357.41	0.0
5430 IMPROVEMENTS OTHER THAN BLDGS	456,000.00	456,000.00	48,044.34	0.00	0.00	407,955.66	10.5
5520 DEBT SERVICE	1,242,023.00	1,242,023.00	1,218,366.76	0.00	0.00	23,656.24	98.1
5521 TRUSTEE FEES	4,500.00	4,500.00	4,500.00	0.00	0.00	0.00	100.0
5910 OPERATING TRANSFERS OUT	27,102.00	27,102.00	20,326.50	0.00	0.00	6,775.50	75.0
5990 CONTINGENCY APPROPRIATION	270,000.00	270,000.00	0.00	0.00	0.00	270,000.00	0.0
WATER OPERATIONS	4,943,866.00	4,943,866.00	3,830,871.02	460,514.92	42.54	1,112,952.44	77.5
Dept: 515 WATER CONSERVATION							
5102 SALARIES - PART TIME	18,000.00	18,000.00	0.00	0.00	0.00	18,000.00	0.0
5112 FICA	1,377.00	1,377.00	0.00	0.00	0.00	1,377.00	0.0
5114 UNEMPLOYMENT INS.	385.00	385.00	0.00	0.00	0.00	385.00	0.0
5201 ADVERTISING (INCL LEGAL)	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5241 MAINTENANCE OF EQUIPMENT	750.00	750.00	0.00	0.00	0.00	750.00	0.0
5242 VEHICLE FUEL	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.0
5250 PUBLICATION/DUES	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5260 TELEPHONE	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5265 TRAINING/EDUCATION	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5270 TRAVEL & MEETINGS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5301 OFFICE SUPPLIES	5,000.00	5,000.00	333.85	289.85	0.00	4,666.15	6.7
5305 POSTAGE/FREIGHT	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
5310 SAFETY/EQUIPMENT/CLOTHING	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	0.0
WATER CONSERVATION	42,762.00	42,762.00	333.85	289.85	0.00	42,428.15	0.8
Expenditures	4,986,628.00	4,986,628.00	3,831,204.87	460,804.77	42.54	1,155,380.59	76.8
Fund: 51 - WATER CAPACITY							
Revenues							
Dept: 000							
4553 WATER CAPACITY FEES	177,102.00	177,102.00	500,314.28	17,710.24	0.00	-323,212.28	282.5
Dept: 000	177,102.00	177,102.00	500,314.28	17,710.24	0.00	-323,212.28	282.5
Revenues	177,102.00	177,102.00	500,314.28	17,710.24	0.00	-323,212.28	282.5
Expenditures							
Dept: 510 WATER OPERATIONS							
5210 CONTRACT SERVICE	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.0
WATER OPERATIONS	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.0
Expenditures	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.0
Fund: 55 - WASTEWATER							
Revenues							
Dept: 000							
4482 CALEMA /FEMA	0.00	0.00	3,341.00	0.00	0.00	-3,341.00	0.0
4561 SEWER SERVICE CHARGES	3,403,700.00	3,403,700.00	3,635,073.21	355,210.45	0.00	-231,373.21	106.8
4610 INTEREST EARNED	4,000.00	4,000.00	15,335.96	0.00	0.00	-11,335.96	383.4
4790 NOT OTHERWISE CLASSIFIED	500.00	500.00	0.00	0.00	0.00	500.00	0.0
Dept: 000	3,408,200.00	3,408,200.00	3,653,750.17	355,210.45	0.00	-245,550.17	107.2

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 55 - WASTEWATER							
Revenues	3,408,200.00	3,408,200.00	3,653,750.17	355,210.45	0.00	-245,550.17	107.2
Expenditures							
Dept: 520 WASTEWATER OPERATIONS							
5101 SALARIES - FULL TIME	565,255.00	565,255.00	505,027.90	45,486.08	0.00	60,227.10	89.3
5103 OVERTIME	30,000.00	30,000.00	14,995.94	191.05	0.00	15,004.06	50.0
5104 COURT TIME / STAND BY	18,000.00	18,000.00	13,752.80	651.68	0.00	4,247.20	76.4
5105 CERTIFICATE PAY	5,200.00	5,200.00	650.00	50.00	0.00	4,550.00	12.5
5108 SPECIALTY PAY 5%	0.00	0.00	569.50	67.00	0.00	-569.50	0.0
5110 UNIFORM ALLOWANCE	13,000.00	13,000.00	5,572.46	987.81	0.00	7,427.54	42.9
5111 RETIREMENT	39,744.00	39,744.00	33,526.81	3,097.65	0.00	6,217.19	84.4
5112 FICA	47,412.00	47,412.00	39,443.97	3,450.99	0.00	7,968.03	83.2
5113 WORKER'S COMP	65,000.00	65,000.00	40,863.00	40,863.00	0.00	24,137.00	62.9
5114 UNEMPLOYMENT INS.	3,994.00	3,994.00	3,591.06	35.10	0.00	402.94	89.9
5115 HEALTH INSURANCE	87,150.00	87,150.00	61,984.88	5,364.60	0.00	25,165.12	71.1
5120 VEHICLE ALLOWANCE	1,200.00	1,200.00	1,100.00	100.00	0.00	100.00	91.7
5201 ADVERTISING (INCL LEGAL)	3,300.00	3,300.00	28.86	0.00	0.00	3,271.14	0.9
5210 CONTRACT SERVICE	210,000.00	210,000.00	153,356.19	1,143.54	0.00	56,643.81	73.0
5211 PROGRAMS (BF, RDA, ETC)	500.00	500.00	325.00	0.00	0.00	175.00	65.0
5230 GENERAL LIABILITY INSURANCE	200,000.00	200,000.00	206,652.33	180,000.00	0.00	-6,652.33	103.3
5240 M & O IMPROVEMENTS	1,500.00	1,500.00	1,122.00	102.00	0.00	378.00	74.8
5241 MAINTENANCE OF EQUIPMENT	414,200.00	414,200.00	264,934.79	12,222.27	0.00	149,265.21	64.0
5242 VEHICLE FUEL	30,000.00	30,000.00	18,757.34	1,446.27	0.00	11,242.66	62.5
5250 PUBLICATION/DUES	40,000.00	40,000.00	12,673.19	333.34	0.00	27,326.81	31.7
5252 RENT OF EQUIPMENT / PROPERTY	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.0
5260 TELEPHONE	7,500.00	7,500.00	6,504.07	856.10	0.00	995.93	86.7
5262 TESTING SERVICES	27,000.00	27,000.00	16,319.48	2,511.00	0.00	10,680.52	60.4
5263 CHEMICALS	6,000.00	6,000.00	8,916.60	0.00	0.00	-2,916.60	148.6
5265 TRAINING/EDUCATION	5,000.00	5,000.00	758.70	0.00	0.00	4,241.30	15.2
5270 TRAVEL & MEETINGS	5,000.00	5,000.00	1,502.66	0.00	0.00	3,497.34	30.1
5280 UTILITIES - ELECTRIC	207,000.00	207,000.00	236,677.49	35,838.95	0.00	-29,677.49	114.3
5281 UTILITIES - GAS	1,200.00	1,200.00	741.13	106.81	0.00	458.87	61.8
5301 OFFICE SUPPLIES	8,100.00	8,100.00	4,746.27	535.37	0.00	3,353.73	58.6
5302 CUSTODIAL SUPPLIES	2,500.00	2,500.00	101.58	0.00	0.00	2,398.42	4.1
5303 BANK CHARGES	25,000.00	25,000.00	9,948.21	444.87	0.00	15,051.79	39.8
5305 POSTAGE/FREIGHT	8,000.00	8,000.00	6,879.39	748.97	0.00	1,120.61	86.0
5310 SAFETY/EQUIPMENT/CLOTHING	4,400.00	4,400.00	4,606.96	81.18	0.00	-206.96	104.7
5320 SMALL TOOLS	10,000.00	10,000.00	5,745.53	378.73	0.00	4,254.47	57.5
5330 SPECIAL DEPARTMENTAL SUPPLIES	50,000.00	50,000.00	11,582.62	565.96	0.00	38,417.38	23.2
5420 BUILDINGS	0.00	0.00	100,357.41	99,357.41	0.00	-100,357.41	0.0
5430 IMPROVEMENTS OTHER THAN BLDGS	325,000.00	325,000.00	0.00	0.00	0.00	325,000.00	0.0
5442 EQUIPMENT - OTHER	218,000.00	218,000.00	0.00	0.00	0.00	218,000.00	0.0
5520 DEBT SERVICE	988,054.00	988,054.00	972,456.77	0.00	0.00	15,597.23	98.4
5521 TRUSTEE FEES	4,500.00	4,500.00	4,500.00	0.00	0.00	0.00	100.0
5910 OPERATING TRANSFERS OUT	22,168.00	22,168.00	16,626.00	0.00	0.00	5,542.00	75.0
5990 CONTINGENCY APPROPRIATION	140,000.00	140,000.00	0.00	0.00	0.00	140,000.00	0.0
WASTEWATER OPERATIONS	3,842,877.00	3,842,877.00	2,787,898.89	437,017.73	0.00	1,054,978.11	72.5
Expenditures	3,842,877.00	3,842,877.00	2,787,898.89	437,017.73	0.00	1,054,978.11	72.5
Fund: 56 - WASTEWATER CAPACITY							
Revenues							
Dept: 000							
4563 SEWER CAPACITY FEES	147,586.00	147,586.00	416,929.32	14,758.56	0.00	-269,343.32	282.5
Dept: 000	147,586.00	147,586.00	416,929.32	14,758.56	0.00	-269,343.32	282.5
Revenues	147,586.00	147,586.00	416,929.32	14,758.56	0.00	-269,343.32	282.5
Expenditures							
Dept: 520 WASTEWATER OPERATIONS							

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 56 - WASTEWATER CAPACITY							
Expenditures							
Dept: 520 WASTEWATER OPERATIONS							
5210 CONTRACT SERVICE	1,200,000.00	1,200,000.00	125,500.00	0.00	0.00	1,074,500.00	10.5
5410 LAND	500,000.00	500,000.00	0.00	0.00	0.00	500,000.00	0.0
WASTEWATER OPERATIONS	1,700,000.00	1,700,000.00	125,500.00	0.00	0.00	1,574,500.00	7.4
Expenditures	1,700,000.00	1,700,000.00	125,500.00	0.00	0.00	1,574,500.00	7.4
Fund: 64 - FIRE IMPACT FEES							
Revenues							
Dept: 000							
4250 IMPACT FEES - FIRE	15,000.00	15,000.00	29,153.08	814.24	0.00	-14,153.08	194.4
4610 INTEREST EARNED	10.00	10.00	718.04	0.00	0.00	-708.04	7180.4
Dept: 000	15,010.00	15,010.00	29,871.12	814.24	0.00	-14,861.12	199.0
Revenues	15,010.00	15,010.00	29,871.12	814.24	0.00	-14,861.12	199.0
Expenditures							
Dept: 220 FIRE							
5210 CONTRACT SERVICE	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
FIRE	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
Expenditures	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
Fund: 65 - POLICE IMPACT FEES							
Revenues							
Dept: 000							
4251 IMPACT FEES - POLICE	45,000.00	45,000.00	56,008.24	1,937.36	0.00	-11,008.24	124.5
4610 INTEREST EARNED	1,000.00	1,000.00	2,736.62	0.00	0.00	-1,736.62	273.7
Dept: 000	46,000.00	46,000.00	58,744.86	1,937.36	0.00	-12,744.86	127.7
Revenues	46,000.00	46,000.00	58,744.86	1,937.36	0.00	-12,744.86	127.7
Expenditures							
Dept: 210 POLICE MANAGEMENT SERVICES							
5210 CONTRACT SERVICE	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
POLICE MANAGEMENT SERVICES	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
Expenditures	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
Fund: 66 - ADMINISTRATIVE IMPACT FEES							
Revenues							
Dept: 000							
4254 IMPACT FEES - ADMIN	45,000.00	45,000.00	58,723.42	2,031.28	0.00	-13,723.42	130.5
4610 INTEREST EARNED	800.00	800.00	2,623.93	0.00	0.00	-1,823.93	328.0
Dept: 000	45,800.00	45,800.00	61,347.35	2,031.28	0.00	-15,547.35	133.9
Revenues	45,800.00	45,800.00	61,347.35	2,031.28	0.00	-15,547.35	133.9
Expenditures							
Dept: 190 GENERAL SERVICES							
5210 CONTRACT SERVICE	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
GENERAL SERVICES	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
Expenditures	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0

For the Period: 7/1/2017 to 5/31/2018

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 67 - LIBRARY IMPACT FEES							
Revenues							
Dept: 000							
4255 IMPACT FEES - LIBRARY	30,000.00	30,000.00	56,314.22	2,108.16	0.00	-26,314.22	187.7
4610 INTEREST EARNED	700.00	700.00	2,331.66	0.00	0.00	-1,631.66	333.1
Dept: 000	30,700.00	30,700.00	58,645.88	2,108.16	0.00	-27,945.88	191.0
Revenues	30,700.00	30,700.00	58,645.88	2,108.16	0.00	-27,945.88	191.0
Expenditures							
Dept: 410 LIBRARY SERVICES							
5210 CONTRACT SERVICE	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
LIBRARY SERVICES	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
Expenditures	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
Fund: 68 - PARK IMPACT FEES							
Revenues							
Dept: 000							
4256 IMPACT FEES - PARKS	180,000.00	180,000.00	321,597.24	12,039.36	0.00	-141,597.24	178.7
4610 INTEREST EARNED	2,500.00	2,500.00	11,720.60	0.00	0.00	-9,220.60	468.8
Dept: 000	182,500.00	182,500.00	333,317.84	12,039.36	0.00	-150,817.84	182.6
Revenues	182,500.00	182,500.00	333,317.84	12,039.36	0.00	-150,817.84	182.6
Expenditures							
Dept: 420 PARKS MAINTENANCE SERVICES							
5201 ADVERTISING (INCL LEGAL)	0.00	0.00	3,120.35	3,120.35	0.00	-3,120.35	0.0
5210 CONTRACT SERVICE	20,000.00	20,000.00	244,045.41	3,595.00	0.00	-224,045.41	1220.2
5330 SPECIAL DEPARTMENTAL SUPPLIES	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
5910 OPERATING TRANSFERS OUT	38,000.00	38,000.00	0.00	0.00	0.00	38,000.00	0.0
PARKS MAINTENANCE SERVICES	63,000.00	63,000.00	247,165.76	6,715.35	0.00	-184,165.76	392.3
Expenditures	63,000.00	63,000.00	247,165.76	6,715.35	0.00	-184,165.76	392.3
Fund: 69 - CIRCULATION IMPACT FEES							
Revenues							
Dept: 000							
4257 IMPACT FEES-CIRCULATION	90,000.00	90,000.00	101,148.03	4,118.08	0.00	-11,148.03	112.4
4610 INTEREST EARNED	200.00	200.00	2,525.54	0.00	0.00	-2,325.54	1262.8
4790 NOT OTHERWISE CLASSIFIED	0.00	0.00	91,585.44	0.00	0.00	-91,585.44	0.0
Dept: 000	90,200.00	90,200.00	195,259.01	4,118.08	0.00	-105,059.01	216.5
Revenues	90,200.00	90,200.00	195,259.01	4,118.08	0.00	-105,059.01	216.5
Expenditures							
Dept: 320 STREET MAINTENANCE							
5210 CONTRACT SERVICE	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
STREET MAINTENANCE	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
Expenditures	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
Fund: 81 - SB1 ROAD & REHABILITATION							
Revenues							
Dept: 000							
4459 OTHER FED GRANTS	0.00	0.00	72,702.51	34,433.34	0.00	-72,702.51	0.0
4610 INTEREST EARNED	0.00	0.00	36.68	0.00	0.00	-36.68	0.0

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 81 - SB1 ROAD & REHABILITATION							
Revenues							
Dept 000	0.00	0.00	72,739.19	34,433.34	0.00	-72,739.19	0.0
Revenues	0.00	0.00	72,739.19	34,433.34	0.00	-72,739.19	0.0
Fund: 83 - EDA							
Revenues							
Dept 000							
4790 NOT OTHERWISE CLASSIFIED	1,600,000.00	1,600,000.00	0.00	0.00	0.00	1,600,000.00	0.0
Dept 000	1,600,000.00	1,600,000.00	0.00	0.00	0.00	1,600,000.00	0.0
Revenues	1,600,000.00	1,600,000.00	0.00	0.00	0.00	1,600,000.00	0.0
Expenditures							
Dept 320 STREET MAINTENANCE							
5330 SPECIAL DEPARTMENTAL SUPPLIES	1,601,772.00	1,601,772.00	0.00	0.00	0.00	1,601,772.00	0.0
STREET MAINTENANCE	1,601,772.00	1,601,772.00	0.00	0.00	0.00	1,601,772.00	0.0
Dept 510 WATER OPERATIONS							
5210 CONTRACT SERVICE	340,000.00	340,000.00	10,230.99	0.00	0.00	329,769.01	3.0
WATER OPERATIONS	340,000.00	340,000.00	10,230.99	0.00	0.00	329,769.01	3.0
Dept 520 WASTEWATER OPERATIONS							
5210 CONTRACT SERVICE	340,000.00	340,000.00	10,230.98	0.00	0.00	329,769.02	3.0
WASTEWATER OPERATIONS	340,000.00	340,000.00	10,230.98	0.00	0.00	329,769.02	3.0
Expenditures	2,281,772.00	2,281,772.00	20,461.97	0.00	0.00	2,261,310.03	0.9
Fund: 94 - SUCCESSOR AGENCY FUND							
Revenues							
Dept 000							
4110 PROPERTY TAXES - SECURED	1,953,855.00	1,953,855.00	2,499,993.66	1,461,860.05	0.00	-546,138.66	128.0
4610 INTEREST EARNED	500.00	500.00	1,834.28	0.00	0.00	-1,334.28	366.9
Dept 000	1,954,355.00	1,954,355.00	2,501,827.94	1,461,860.05	0.00	-547,472.94	128.0
Revenues	1,954,355.00	1,954,355.00	2,501,827.94	1,461,860.05	0.00	-547,472.94	128.0
Expenditures							
Dept 904 SUCCESSOR AGENCY							
5210 CONTRACT SERVICE	1,676,640.00	1,676,640.00	22,200.00	0.00	0.00	1,654,440.00	1.3
5520 DEBT SERVICE	1,003,981.00	1,003,981.00	1,421,955.69	338,277.56	0.00	-417,974.69	141.6
5521 TRUSTEE FEES	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.0
5910 OPERATING TRANSFERS OUT	250,000.00	250,000.00	125,000.00	0.00	0.00	125,000.00	50.0
SUCCESSOR AGENCY	2,934,621.00	2,934,621.00	1,569,155.69	338,277.56	0.00	1,365,465.31	53.5
Expenditures	2,934,621.00	2,934,621.00	1,569,155.69	338,277.56	0.00	1,365,465.31	53.5
Fund: 95 - SUCCESSOR RDA HOUSING FUND							
Revenues							
Dept 000							
4610 INTEREST EARNED	2,000.00	2,000.00	2,441.32	13.24	0.00	-441.32	122.1
4620 RENTS	16,000.00	16,000.00	7,278.03	0.00	0.00	8,721.97	45.5
Dept 000	18,000.00	18,000.00	9,719.35	13.24	0.00	8,280.65	54.0
Revenues	18,000.00	18,000.00	9,719.35	13.24	0.00	8,280.65	54.0
Expenditures							

For the Period: 7/1/2017 to 5/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 95 - SUCCESSOR RDA HOUSING FUND							
Expenditures							
Dept 905 LOW TO MODERATE HOUSING FUND							
5103 OVERTIME	0.00	0.00	448.14	448.14	0.00	-448.14	0.0
5112 FICA	0.00	0.00	32.93	32.93	0.00	-32.93	0.0
5115 HEALTH INSURANCE	0.00	0.00	107.51	107.51	0.00	-107.51	0.0
5241 MAINTENANCE OF EQUIPMENT	0.00	0.00	5,673.52	5,673.52	0.00	-5,673.52	0.0
5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	19.53	0.00	0.00	-19.53	0.0
5430 IMPROVEMENTS OTHER THAN BLDGS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
LOW TO MODERATE HOUSING FUND	1,500.00	1,500.00	6,281.63	6,262.10	0.00	-4,781.63	418.8
Expenditures	1,500.00	1,500.00	6,281.63	6,262.10	0.00	-4,781.63	418.8
Fund: 96 - SUCCESSOR RDA PROJECT FUND							
Revenues							
Dept 000							
4610 INTEREST EARNED	100.00	100.00	0.00	0.00	0.00	100.00	0.0
4910 OPERATING TRANSFERS IN	0.00	0.00	78,193.61	0.00	0.00	-78,193.61	0.0
Dept 000	100.00	100.00	78,193.61	0.00	0.00	-78,093.61	78,193.6
Revenues	100.00	100.00	78,193.61	0.00	0.00	-78,093.61	78,193.6
Expenditures							
Dept 906 REDEVELOPMENT PROJECT FUND							
5330 SPECIAL DEPARTMENTAL SUPPLIES	122,389.00	122,389.00	0.00	0.00	0.00	122,389.00	0.0
REDEVELOPMENT PROJECT FUND	122,389.00	122,389.00	0.00	0.00	0.00	122,389.00	0.0
Expenditures	122,389.00	122,389.00	0.00	0.00	0.00	122,389.00	0.0
Fund: 98 - SUCCESSOR RDA DEBT SERVIC							
Revenues							
Dept 000							
4610 INTEREST EARNED	0.00	0.00	256.41	0.00	0.00	-256.41	0.0
Dept 000	0.00	0.00	256.41	0.00	0.00	-256.41	0.0
Revenues	0.00	0.00	256.41	0.00	0.00	-256.41	0.0
Expenditures							
Dept 908 DEBT SERVICE FUND							
5910 OPERATING TRANSFERS OUT	0.00	0.00	78,193.61	0.00	0.00	-78,193.61	0.0
DEBT SERVICE FUND	0.00	0.00	78,193.61	0.00	0.00	-78,193.61	0.0
Expenditures	0.00	0.00	78,193.61	0.00	0.00	-78,193.61	0.0
Grand Total Net Effect:	-8,038,285.00	-8,038,285.00	3,923,627.51	1,627,172.79	42.54	-11,961,869.97	

D-3

City of Imperial

CFD Disbursement Approval Procedure

CFD 2006-1 (Monterrey Park)

Payment Request No. 1-2018

Date Requested: February 21, 2018

Request Information: Payment Request No. 2-2017 is for construction, engineering and related costs incurred for an Acquisition Agreement Exhibit "A" facilities/fees as shown in Attachment 1. The request is to reimburse the advanced amount as follows: **$4,206,490.88**

Actions required and steps taken in approving this request:

1. ***Special Tax Consultant:*** *Confirms that the facilities/fees are per the Acquisition Agreement dated November 1, 2005, includes confirmation of three (3) bids, contracts to perform the work, invoices or cancelled checks, and lien releases.*

   Special Tax Consultant Recommendations: To submit to the City Manager the request to pay as requested from Surplus Funds. The Request lists the facilities/fees and meets the requirements for reimbursement that include the submittal of support documents in the form of contracts, invoices, cancelled checks, and lien releases, so that it can be processed for submission to the City Finance Director for payment under the Acquisition Agreement. This request should be paid from **Surplus Funds** (less retention if applicable) as drawdowns as funds become available to not exceed the following:

   $4,206,490.88 representing infrastructure items.

   Scott Koppel

   City Special Tax Consultant Approval

2. ***Community Development Director:*** *Confirm that the improvements have been completed, inspected, and meet the conditions set out in the Acquisition Agreement. Sign the original copy of the request and below.*

   ~~City~~ Community Development Director Approval

City of Imperial

CITY COUNCIL
James Tucker - Mayor
Geoff Dale - Mayor Pro Tem
Robert Amparano - Councilmember
Darrell Pechtl - Councilmember
Betty Sampson - Councilmember

CITY CLERK
Debra Jackson

CITY TREASURER
Stacy Cox

CITY ATTORNEY
Dennis Morita

CITY MANAGER
Stefan T. Chatwin

3. ***City Manager:*** *Review, submit to Council if appropriate, and approve the request for disbursement.*

City Manager Approval

4. ***City Administrative Service Department:*** *Please prepare and send these payments (wire instructions on file):*

Wells Fargo Bank
32881 Temecula PKWY
Temecula, CA 92592

Juniper Ventures I, LP
Routing No.
Account No.

5. Funds will be disbursed to the Developer as surplus funds become available.

From: Surplus Funds in drawdowns as funds become available (with 0% retention of **0.00** to be held) **$4,206,490.88**

Monterrey Park CFD Reimbursement

6/6/2018	Consent - E-2. Approval of the 1-2018	4,206,490.88	
6/20/2018	*Request 1st payment of reimbursement 1-2018*	*500,000.00*	
		3,706,490.88	Remaining balance

D-4

City of Imperial

CFD Disbursement Approval Procedure

CFD 2004-1 (Victoria Ranch)

Payment Request No. 6-2018

Date Requested: March 20, 2018

Request Information: Payment Request No. 6-2018 is for construction, engineering and related costs incurred for an Acquisition Agreement Exhibit "A" facilities/fees as shown in Attachment 1. The request is to reimburse the advanced amount as follows: **$403,343.60**

Actions required and steps taken in approving this request:

1. ***Special Tax Consultant:*** *Confirms that the facilities/fees are per the Acquisition Agreement and the Resolution of Intention dated August 4, 2014,, includes confirmation of three (3) bids, contracts to perform the work, invoices or cancelled checks, and lien releases.*
   Special Tax Consultant Recommendations: To submit to the City Manager the request to pay as requested from Surplus Funds. The Request lists the facilities/fees and meets the requirements for reimbursement that include the submittal of support documents in the form of contracts, invoices, cancelled checks, and lien releases, so that it can be processed for submission to the City Finance Director for payment under the Acquisition Agreement. This request should be paid from **Surplus Funds** (less retention if applicable) as follows:

   $403,343.60 representing pre-paid impact fees.

   Scott Koppel

   City Special Tax Consultant Approval

2. ***Community Development Director:*** *Confirm that the improvements have been completed, inspected, and meet the conditions set out in the Acquisition Agreement. Sign the original copy of the request and below.*

   City Community Development Director Approval

City of Imperial

CITY COUNCIL
James Tucker – Mayor
Geoff Dale – Mayor Pro Tem
Robert Amparano – Councilmember
Darrell Pechtl – Councilmember
Betty Sampson – Councilmember

CITY CLERK
Debra Jackson

CITY TREASURER
Stacy Cox

CITY ATTORNEY
Dennis Morita

CITY MANAGER
Stefan T. Chatwin

3. ***City Manager:*** *Review, submit to Council if appropriate, and approve the request for disbursement.*

City Manager Approval

4. ***City Administrative Service Department:*** *Please prepare and send these payments (wire instructions on file):*

Silvergate Bank
Tuscany Nine, Inc.
Routing No.
Account No.

From: Surplus Funds (with 0% retention of **0.00** to be held) **$403,343.60.**

Agenda Item No. D-5

DATE SUBMITTED	6/13/2018	COUNCIL ACTION	(x)
SUBMITTED BY	SPECIAL TAX ADMINISTRATOR	PUBLIC HEARING REQUIRED	( )
		RESOLUTION	(x)
		ORDINANCE 1ST READING	( )
DATE ACTION REQUIRED	6/20/2018	ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	( )

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT:

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

1. Resolution No. 2018-25, Initiating Proceedings for the Annual levy
2. Resolution No. 2018-26, Preliminary Approval of the Engineer's Report
3. Resolution No. 2018-27, Intent to Conduct a Public Hearing and Order the Levy of Assessments.

DEPARTMENT INVOLVED: Finance

BACKGROUND/SUMMARY:

The City Council will Adopt these three resolutions for intent to initiate, levy an assessment for fiscal year 2018/19, order an engineer's report, and set a public hearing. Following the intent meeting and adoption of the resolutions, a public hearing will be held on July 18, 2018 to take testimony and adopt resolutions to accept the engineer's report and approve a levy for fiscal year 2018/19.

The proposed Fiscal Year 2018/19 annual assessment is $74.56 per Parcel ($37.28 per EDU) for Wildflower and $72.22 per Parcel ($36.11 per EDU) for Paseo del Sol, which are equal to the maximum assessment rates allowed.

FISCAL IMPACT: NOT TO EXCEED

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

ADMIN SERVICES SIGN INITIALS ________

STAFF RECOMMENDATION:

Staff recommends that the City Council adopt the three resolutions initiating the 2018/19 annual assessments.

DEPT. INITIALS ________

MANAGER'S RECOMMENDATION:

Approve as presented.

CITY MANAGER's INITIALS ________

MOTION TO ADOPT:

IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1
(1) Res. No. 2018-25 Initiating Proceedings for the Annual Levy;
(2) Res. No. 2018-26 Preliminary Approval of the Engineer's Report; and,
(3) Res. No. 2018-27 Intention to Conduct a Public Hearing and Order the Levy of Assessments.

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

RESOLUTION NO. 2018-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2018/19; AND ORDERING THE PREPARATION OF AN ENGINEER'S REPORT IN CONNECTION THEREWITH

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

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

WHEREAS, the City Council desires to initiate proceedings for the levy and collection of annual assessments against lots and parcels of land within the District for Fiscal Year 2018/19 pursuant to provisions of the Act; and,

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

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

Section 1: The City Council hereby appoints K&G Public Finance as the District Assessment Engineer, and orders K&G Public Finance to prepare the Engineer's Report concerning the District and the levy of assessments for Fiscal Year 2018/19, in accordance with *Chapter 1, Article 4, beginning with Section 22565* of the Act.

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

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

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

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

PASSED, APPROVED AND ADOPTED this 20th day of June, 2018 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Mayor

ATTEST:

City Clerk

RESOLUTION NO. 2018-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, FOR PRELIMINARY APPROVAL OF THE ENGINEER'S ANNUAL LEVY REPORT REGARDING THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1; AND THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED THERETO FOR FISCAL YEAR 2018/19

WHEREAS, the City Council has, by previous Resolution, ordered the preparation of the Fiscal Year 2018/19 Annual Engineer's Report (the "Report") in connection with the City of Imperial Lighting Maintenance District No. 1 (the "District"), and the levy and collection of assessments against lots and parcels of land within the territory for the Fiscal Year commencing July 1, 2018, and ending June 30, 2019, to pay the maintenance, servicing, and operation of the improvements, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the District Assessment Engineer has prepared and filed with the City Clerk and the City Clerk has now presented to the City Council the Engineer's Report entitled "City of Imperial Lighting Maintenance District No. 1 (Paseo del Sol and Wildflower) Engineer's Report Fiscal Year 2018/19"; and,

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

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

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

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

- A Description of Improvements;
- The Annual Budget (Costs and Expenses of Services, Operations and Maintenance);
- The Method of Apportionment and the proposed amount to be levied and collected against each Assessor Parcel within the District for Fiscal Year 2018/19;
- The District Roll containing the Levy for each Assessor Parcel Number within the District; and
- An exhibit showing the boundaries of the District.

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

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

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

PASSED, APPROVED AND ADOPTED this 20th day of June, 2018 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

____
Mayor

ATTEST:

____
City Clerk

RESOLUTION NO. 2018-27

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, DECLARING ITS INTENTION TO CONDUCT A PUBLIC HEARING ON THE MATTER OF ASSESSMENTS AND ORDER THE LEVY OF ASSESSMENTS FOR THE CITY OF IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2018/19

WHEREAS, the City Council has by previous Resolution, initiated proceedings for the levy and collection of assessments against lots and parcels of land within the City of Imperial Lighting Maintenance District No. 1 (the "District") for Fiscal Year 2018/19, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

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

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

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

Section 1: The above recitals are true and correct.

Section 2: The City Council hereby declares its intention to levy and collect assessments against lots and parcels of land within the District for the Fiscal Year commencing July 1, 2018, and ending June 30, 2019, to pay the costs and expenses of the improvements which are described in the Report. The City Council finds that the public's best interest requires such levy and collection.

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

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

- Zone 2001-01 (Wildflower) is located in the west portion of the City of Imperial, generally South of Joshua Tree Street and West of La Brucherie Road. Zone 2001-01

(Wildflower) consists of all assessable parcels located in the Wildflower No. 8 subdivision in the City;

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

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

- Local streetlights in close proximity, within approximately 90 feet, to certain lots and parcels;

- Arterial streetlights, which provide a special benefit to all the assessable parcels in the District.

Section 5: The District Assessment Engineer has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council a Report, in connection with the proposed improvements, a description of an annual inflationary adjustment that will be applied to the assessments in subsequent fiscal years and levy and collection of assessments against lots and parcels of land within the District for Fiscal Year 2018/19 in accordance with *Chapter 1, Article 4* of the Act, and the City Council did by Resolution approve such Report. Reference is hereby made to said Report for a detailed description of improvements, the boundaries of the District, and the proposed assessments upon assessable lots and parcels of land within the District.

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

Section 7: The City Council hereby declares its intention to conduct a Public Hearing concerning the improvements and the levy of assessments for the District in accordance with *Chapter 2, Article 1, Sections* 22590 of the Act. Notice is hereby given that on **Wednesday, July 18, 2018 at 7:00 p.m.** the City Council will hold a Public Hearing for the District for Fiscal Year 2018/19, or as soon thereafter as feasible. The Public Hearing will be held in the City Council's regular meeting chambers located at 200 West 9th Street, Imperial, California, at the time so fixed. At the hearing, all interested persons shall be afforded the opportunity to hear and be heard.

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

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

PASSED, APPROVED AND ADOPTED this 20th day of June, 2018 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Mayor

ATTEST:

City Clerk

MUNICIPALITIES | SCHOOL DISTRICTS | CITIES | COUNTIES | PARK & RECREATION | WATER DISTRICTS | MUNICIPALITIES | SCHOOL DISTRICTS | COMMUNITIES

City of Imperial California

CITY OF IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1 (PASEO DEL SOL AND WILDFLOWER) ENGINEER'S REPORT FISCAL YEAR 2018/19

JUNE 20, 2018

KOPPEL & GRUBER
PUBLIC FINANCE

334 VIA VERA CRUZ, SUITE 256
SAN MARCOS
CALIFORNIA 92078

T. 760.510.0290
F. 760.510.0288

I. OVERVIEW

A. INTRODUCTION

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

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

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

Following consideration of all public comments and written protests at a noticed Public Hearing, the City Council will confirm the Report as submitted or amended and order the levy and collection of assessments for Fiscal Year 2018/19 pursuant to the 1972 Act. The assessment information approved will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcel.

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

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

B. Boundaries of the District

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

1. Zone 2001-01 (Wildflower)

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

2. Zone 2001-02 (Paseo Del Sol)

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

C. Description of the District Improvements and Services

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

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

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

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

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

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

D. District Boundary Map

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

III. METHOD OF APPORTIONMENT

A. GENERAL

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

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

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

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

B. BENEFIT ANALYSIS

1. Special Benefits

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

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

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

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

2. General Benefits

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

C. Assessment Methodology

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

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

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

1. Land Use Definitions

The District assessment is based on land use so that property owners are assessed in proportion to the benefits received. The land uses defined below are descriptive of all parcels expected to exist in the District in Fiscal Year 2018/19. In the event there is a question regarding the land use designation of any parcel in the District, the City Engineer will be responsible for administratively assigning one of the land uses listed below.

Table 1
Land Use Designation

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

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

2. Local Lighting Apportionment

The special benefit from maintenance, operation, and servicing of local street lighting within the District only accrues to those parcels within the District located in areas where such lighting is provided. Therefore, parcels without local street lighting are not assessed for the cost of providing such lighting. Generally, a parcel is determined to have local lighting provided if a streetlight is within approximately 90 feet of the parcel.

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

a. Safety to People

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

b. Safety to Property

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

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

Table 2
Local Lighting Benefit Factors

Land Use Description	Safety to People	Safety to Property	Availability Benefit	Total Benefit Units
Single Family Residential (SFR)	0.50 per unit	0.25 per unit	0.25 per parcel	1.00 per unit
Condominium	0.43 per unit	0.12 per unit	0.25 per parcel	0.80 per unit
Multi-Family up to 20 units	0.45 per unit	0.09 per unit	0.25 per parcel	0.54 per unit + 0.25 per parcel
Multi-Family more than 20 units	0.45 per unit	1.80 per parcel	0.25 per parcel	0.45 per unit + 2.05 per parcel
Mobile home up to 20 units	0.20 per unit	0.13 per unit	0.25 per parcel	0.33 per unit + 0.25 per parcel
Mobile home more than 20 units	0.20 per unit	2.60 per parcel	0.25 per parcel	0.20 per unit + 2.85 per parcel
Non-residential	1.00 per acre	1.50 per acre	1.50 per acre	4.00 per acre
Vacant	0.00 per parcel	0.25 per parcel	0.25 per parcel	0.50 per parcel

3. Arterial Lighting Apportionment

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

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

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

Table 3
Arterial Lighting Benefit Factors

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

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

4. District Engineering

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

D. ASSESSMENT RANGE FORMULA

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

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

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

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

Beginning in the second fiscal year (Fiscal Year 2002-2003), for Zone 2001-01 (Wildflower) and beginning in the second fiscal year (Fiscal Year 2003-2004), for Zone 2001-02 (Paseo del Sol) and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established. The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per EDU) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the proposed assessment is much greater than the assessment applied in the prior fiscal year.

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

IV. DISTRICT BUDGET

Table 4
Proposed Budget

DESCRIPTION	ZONE 2001-01 WILDFLOWER	ZONE 2001-02 PASEO DEL SOL
DIRECT COSTS		
Local Lighting	$1,750	$1,750
Arterial Lighting	$1,750	$1,750
Capital Improvement/Replacement	$2,123	$2,639
DIRECT COSTS SUBTOTAL	**$5,623**	**$6,139**
INCIDENTAL COSTS/EXPENSES		
Engineering/District Administration	$3,250	$3,250
Incidentals	$0	$0
Credit from Other Sources	$0	$0
INCIDENTAL COSTS/EXPENSES	**$3,250**	**$3,250**
TOTAL ASSESSMENT	**$8,873**	**$9,389**
DISTRICT STATISTICS		
Total Parcels	119	130
Total Parcels Levied	119	130
Total Equivalent Dwelling Units	238	260
Applied Rate per EDU	**$37.28**	**$36.11**
Applied Rate per Parcel (2 EDU/Parcel)	**$74.56**	**$72.22**
Maximum Rate per EDU	$37.28	$36.11
Maximum Rate per Parcel (2 EDU/Parcel)	$74.56	$72.22

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

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

Zone 2001-01 (Wildflower) – The proposed Fiscal Year 2018/19 annual assessment is $37.28 per EDU ($74.56 applied per home).

Zone 2001-02 (Paseo del Sol) – The proposed Fiscal Year 2018/19 annual assessment is $36.11 per EDU ($72.22 applied per home).

CITY OF IMPERIAL

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

Engineer's Report
Fiscal Year 2018/19

Report Submitted by:

____

Scott Koppel
Koppel & Gruber Public Finance

____

Registered Engineer

EXHIBIT A
PRELIMINARY ASSESSMENT ROLL
FOR FISCAL YEAR 2018/19

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

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

CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-611-001-000	201 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-611-002-000	203 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-611-003-000	205 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-611-004-000	207 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-611-005-000	209 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-611-006-000	211 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-611-007-000	213 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-611-008-000	215 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-611-009-000	217 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-611-010-000	219 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-612-001-000	200 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-612-002-000	202 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-612-003-000	204 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-612-004-000	206 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-612-005-000	208 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-612-006-000	210 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-612-007-000	212 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-612-008-000	214 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-612-009-000	216 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-612-010-000	218 W ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-612-011-000	219 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-612-012-000	217 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-612-013-000	215 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-612-014-000	213 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-612-015-000	211 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-612-016-000	209 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-612-017-000	207 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-612-018-000	205 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-612-019-000	203 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-612-020-000	201 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-613-001-000	200 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-613-002-000	202 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-613-003-000	204 MAZATLAN DR	RES	1	2	$ 72.22

CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-613-004-000	206 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-613-005-000	208 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-613-006-000	210 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-613-007-000	212 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-613-008-000	214 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-613-009-000	216 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-613-010-000	218 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-613-011-000	219 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-613-012-000	217 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-613-013-000	215 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-613-014-000	213 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-613-015-000	211 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-613-016-000	209 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-613-017-000	207 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-613-018-000	205 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-613-019-000	203 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-613-020-000	201 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-614-001-000	200 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-614-002-000	202 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-614-003-000	2442 LORETO CT	RES	1	2	$ 72.22
2001-02	044-614-004-000	2444 LORETO CT	RES	1	2	$ 72.22
2001-02	044-614-005-000	2446 LORETO CT	RES	1	2	$ 72.22
2001-02	044-614-006-000	2448 LORETO CT	RES	1	2	$ 72.22
2001-02	044-614-007-000	2447 LORETO CT	RES	1	2	$ 72.22
2001-02	044-614-008-000	2445 LORETO CT	RES	1	2	$ 72.22
2001-02	044-614-009-000	2443 LORETO CT	RES	1	2	$ 72.22
2001-02	044-614-010-000	206 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-614-011-000	208 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-615-001-000	220 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-615-002-000	222 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-615-003-000	224 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-615-004-000	226 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-615-005-000	228 ACAPULCO DR	RES	1	2	$ 72.22

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-615-006-000	230 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-615-007-000	232 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-615-008-000	233 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-615-009-000	231 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-615-010-000	229 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-615-011-000	227 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-615-012-000	225 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-615-013-000	223 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-615-014-000	221 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-616-001-000	221 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-616-002-000	223 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-616-003-000	225 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-616-004-000	227 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-616-005-000	229 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-616-006-000	231 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-616-007-000	233 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-616-008-000	235 ACAPULCO DR	RES	1	2	$ 72.22
2001-02	044-616-009-000	2421 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-010-000	2423 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-011-000	2425 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-012-000	2427 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-013-000	2429 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-014-000	2431 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-015-000	2433 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-016-000	2435 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-017-000	2437 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-018-000	2439 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-019-000	2441 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-020-000	2443 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-021-000	2445 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-022-000	2447 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-616-023-000	2449 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-617-001-000	220 MAZATLAN DR	RES	1	2	$ 72.22

CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-617-002-000	222 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-617-003-000	224 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-617-004-000	226 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-617-005-000	228 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-617-006-000	230 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-617-007-000	232 MAZATLAN DR	RES	1	2	$ 72.22
2001-02	044-617-008-000	233 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-617-009-000	231 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-617-010-000	229 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-617-011-000	227 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-617-012-000	225 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-617-013-000	223 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-617-014-000	221 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-618-001-000	2447 CABO SAN LUCAS	RES	1	2	$ 72.22
2001-02	044-618-002-000	2445 CABO SAN LUCAS	RES	1	2	$ 72.22
2001-02	044-618-003-000	2443 CABO SAN LUCAS	RES	1	2	$ 72.22
2001-02	044-618-004-000	220 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-618-005-000	222 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-618-006-000	224 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-618-007-000	2444 VERACRUZ CT	RES	1	2	$ 72.22
2001-02	044-618-008-000	2446 VERACRUZ CT	RES	1	2	$ 72.22
2001-02	044-618-009-000	2448 VERACRUZ CT	RES	1	2	$ 72.22
2001-02	044-618-010-000	2447 VERACRUZ CT	RES	1	2	$ 72.22
2001-02	044-618-011-000	2445 VERACRUZ CT	RES	1	2	$ 72.22
2001-02	044-618-012-000	2443 VERACRUZ CT	RES	1	2	$ 72.22
2001-02	044-618-013-000	228 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-618-014-000	230 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-618-015-000	232 SAN FELIPE DR	RES	1	2	$ 72.22
2001-02	044-618-016-000	2444 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-618-017-000	2446 ENSENADA DR	RES	1	2	$ 72.22
2001-02	044-618-018-000	2448 ENSENADA DR	RES	1	2	$ 72.22
2001-01	064-421-001-000	551 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-002-000	555 MESQUITE ST	RES	1	2	$ 74.56

CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-421-003-000	559 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-004-000	563 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-005-000	567 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-006-000	571 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-007-000	575 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-008-000	579 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-009-000	583 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-010-000	582 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-011-000	578 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-012-000	574 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-013-000	570 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-014-000	566 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-015-000	562 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-016-000	558 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-017-000	554 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-018-000	550 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-421-019-000	551 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-020-000	555 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-021-000	559 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-022-000	563 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-023-000	567 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-024-000	571 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-025-000	575 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-026-000	579 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-027-000	583 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-028-000	582 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-029-000	578 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-030-000	574 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-031-000	570 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-032-000	566 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-033-000	562 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-034-000	558 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-035-000	554 SAGEBRUSH ST	RES	1	2	$ 74.56

CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-421-036-000	550 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-421-037-000	551 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-421-038-000	555 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-421-039-000	559 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-421-040-000	563 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-421-041-000	567 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-421-042-000	571 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-421-043-000	575 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-421-044-000	579 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-421-045-000	583 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-422-001-000	549 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-422-002-000	545 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-422-003-000	541 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-422-004-000	537 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-422-005-000	533 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-422-006-000	529 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-422-007-000	525 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-422-008-000	521 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-422-009-000	517 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-422-010-000	513 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-422-011-000	509 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-422-012-000	2342 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-422-013-000	2338 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-422-014-000	2334 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-422-015-000	2330 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-423-001-000	2328 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-423-002-000	2324 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-423-003-000	2320 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-423-004-000	508 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-005-000	512 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-006-000	516 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-007-000	520 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-008-000	524 SILVERWOOD ST	RES	1	2	$ 74.56

CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-423-009-000	528 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-010-000	532 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-011-000	536 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-012-000	540 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-013-000	544 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-014-000	548 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-015-000	550 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-016-000	554 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-017-000	558 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-018-000	562 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-019-000	566 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-423-020-000	570 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-424-001-000	521 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-002-000	525 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-003-000	529 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-004-000	533 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-005-000	537 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-006-000	541 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-007-000	545 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-008-000	549 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-009-000	548 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-424-010-000	544 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-424-011-000	540 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-424-012-000	536 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-424-013-000	532 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-424-014-000	528 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-424-015-000	524 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-424-016-000	520 MESQUITE ST	RES	1	2	$ 74.56
2001-01	064-424-017-000	2343 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-424-018-000	2339 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-424-019-000	2335 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-424-020-000	2331 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-424-021-000	2329 TUMBLEWEED AVE	RES	1	2	$ 74.56

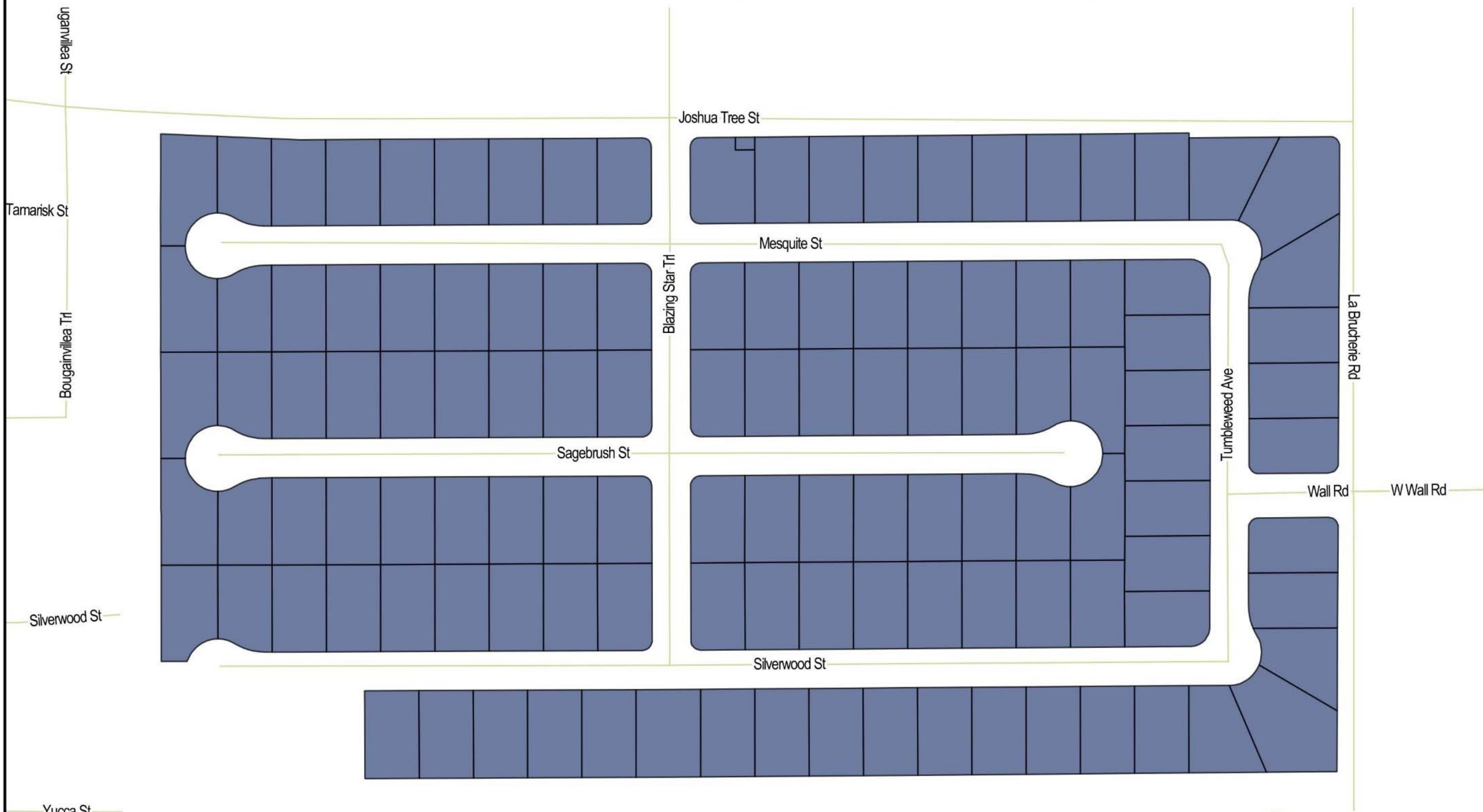
CITY OF IMPERIAL
LIGHTING MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-424-022-000	2325 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-424-023-000	2321 TUMBLEWEED AVE	RES	1	2	$ 74.56
2001-01	064-424-024-000	521 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-424-025-000	525 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-424-026-000	529 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-424-027-000	533 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-424-028-000	537 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-424-029-000	541 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-424-030-000	545 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-424-031-000	549 SILVERWOOD ST	RES	1	2	$ 74.56
2001-01	064-424-032-000	548 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-033-000	544 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-034-000	540 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-035-000	536 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-036-000	532 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-037-000	528 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-038-000	524 SAGEBRUSH ST	RES	1	2	$ 74.56
2001-01	064-424-039-000	520 SAGEBRUSH ST	RES	1	2	$ 74.56

Total Levy	**$ 18,261.24**
Total Parcel Count	**249**

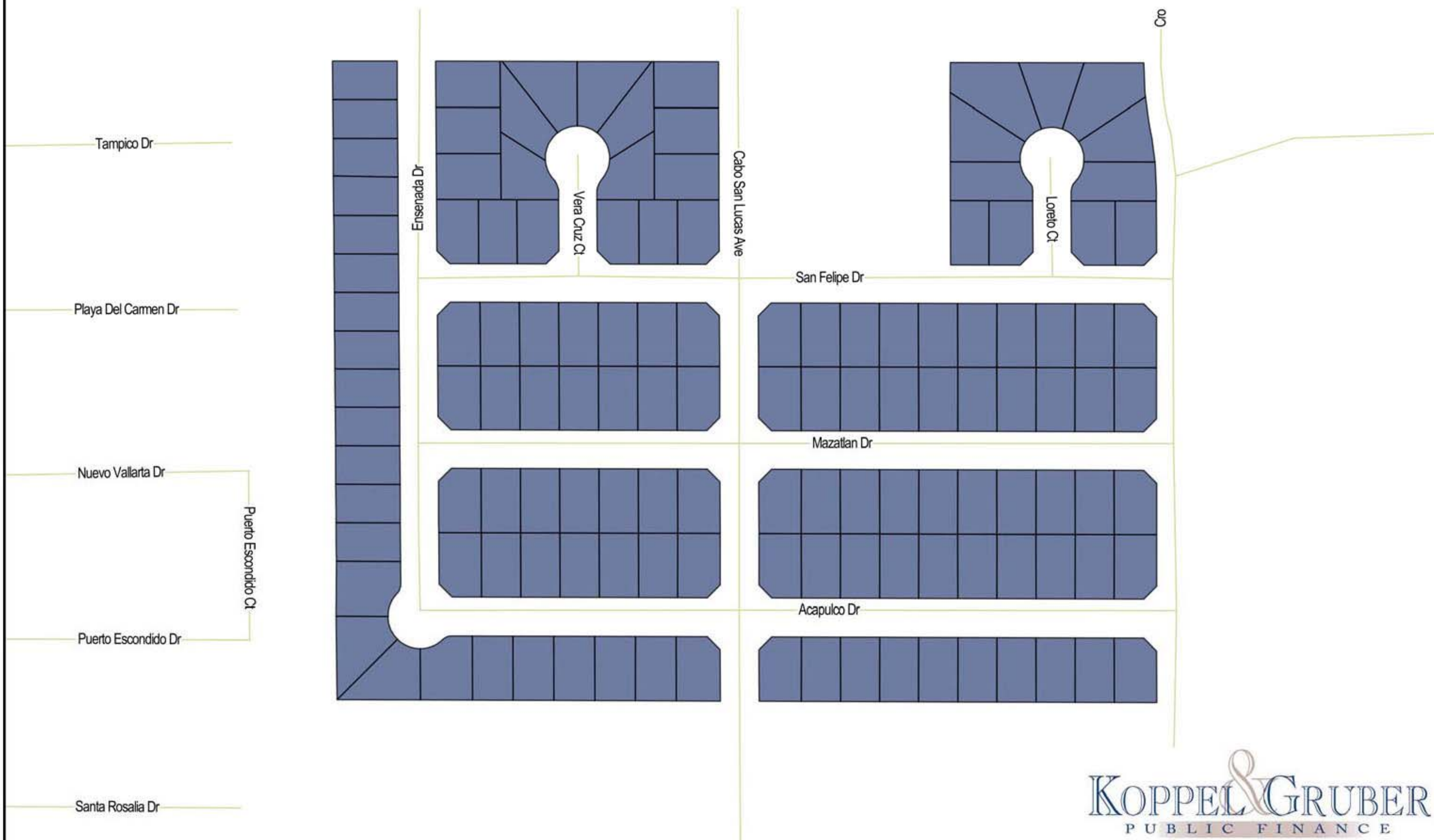
EXHIBIT B
DISTRICT BOUNDARY MAPS

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



KOPPEL & GRUBER
PUBLIC FINANCE

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



KOPPEL & GRUBER
PUBLIC FINANCE

Agenda Item No. D-6

DATE SUBMITTED	6/13/2018	COUNCIL ACTION	(x)
SUBMITTED BY	SPECIAL TAX ADMINISTRATOR	PUBLIC HEARING REQUIRED	( )
		RESOLUTION	(x)
DATE ACTION REQUIRED	6/20/2018	ORDINANCE 1ST READING	( )
		ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	( )

IMPERIAL CITY COUNCIL
AGENDA ITEM

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

1. Resolution No. 2018-28, Initiating Proceedings for the Annual Levy
2. Resolution No. 2018-29, Preliminary Approval of the Engineer's Report
3. Resolution No. 2018-30, Intent to Conduct a Public Hearing and Order the Levy of Assessments.

DEPARTMENT INVOLVED: Finance

BACKGROUND/SUMMARY:

The City Council will Adopt these three resolutions for intent to initiate, levy an assessment for fiscal year 2018/19, order an engineer's report, and set a public hearing. Following the intent meeting and Adoption of the resolutions, a public hearing will be held on July 18 2018 to take testimony and adopt resolutions to accept the engineer's report and approve a levy for fiscal year 2018/19.

The proposed Fiscal Year 2018/19 annual assessment is $372.77 per Parcel for Wildflower and $361.13 per Parcel for Paseo del Sol, which are equal to the maximum assessment rates allowed.

FISCAL IMPACT: NOT TO EXCEED The funds generated are used for the purposes stated in the original formation of this district. Each year the assessments on individual parcels may be increased up to the Consumer Price Index.	ADMIN SERVICES SIGN INITIALS ______
STAFF RECOMMENDATION: Staff recommends that the City Council adopt the three resolutions initiating the 2018/19 annual assessments.	DEPT. INITIALS ______
MANAGER'S RECOMMENDATION: Approve as presented.	CITY MANAGER's INITIALS ______

MOTION TO ADOPT:

IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1
(1) Res. No. 2018-28, Initiating Proceedings for the Annual Levy;
(2) Res. No. 2018-29, Preliminary Approval of the Engineer's Report; and,
(3) Res. No. 2018-30 Intention to Conduct a Public Hearing and Order the Levy of Assessments.

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

RESOLUTION NO. 2018-28

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2018/19; AND ORDERING THE PREPARATION OF AN ENGINEER'S REPORT IN CONNECTION THEREWITH

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

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

WHEREAS, the City Council desires to initiate proceedings for the levy and collection of annual assessments against lots and parcels of land within the District for Fiscal Year 2018/19, pursuant to provisions of the Act, and,

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

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

Section 1: The City Council hereby appoints K&G Public Finance as the District's Assessment Engineer, and orders K&G Public Finance to prepare the Report concerning the District and the levy of assessments for Fiscal Year 2018/19, in accordance with *Chapter 1, Article 4, beginning with Section 22565* of the Act.

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

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

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

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

PASSED, APPROVED AND ADOPTED this 20th day of June, 2018 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

____
Mayor

ATTEST:

____
City Clerk

RESOLUTION NO. 2018-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, FOR PRELIMINARY APPROVAL OF THE ENGINEER'S ANNUAL LEVY REPORT REGARDING THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1; AND THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED THERETO FOR FISCAL YEAR 2018/19

WHEREAS, the City Council has, by previous Resolution, ordered the preparation of the Fiscal Year 2018/19 Annual Engineer's Report (the "Report") in connection with the City of Imperial Landscape Maintenance District No. 1 (the "District"), and the levy and collection of assessments against lots and parcels of land within the territory for the Fiscal Year commencing July 1, 2018, and ending June 30, 2019, to pay the maintenance, servicing, and operation of the improvements, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the District Assessment Engineer has prepared and filed with the City Clerk and the City Clerk has now presented to the City Council the Engineer's Report entitled "City of Imperial Landscape Maintenance District No. 1 (Paseo del Sol and Wildflower) Engineer's Report Fiscal Year 2018/19"; and,

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

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

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

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

- A Description of Improvements;
- The Annual Budget (Costs and Expenses of Services, Operations and Maintenance);
- The Method of Apportionment and the proposed amount to be levied and collected against each Assessor Parcel within the District for Fiscal Year 2018/19;
- The District Roll containing the Levy for each Assessor Parcel Number within the District; and
- An exhibit showing the boundaries of the District.

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

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

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

PASSED, APPROVED AND ADOPTED this 20th day of June, 2018 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Mayor

ATTEST:

City Clerk

RESOLUTION NO. 2018-30

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, DECLARING ITS INTENTION TO CONDUCT A PUBLIC HEARING ON THE MATTER OF ASSESSMENTS AND ORDER THE LEVY OF ASSESSMENTS FOR THE CITY OF IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2018/19

WHEREAS, the City Council has by previous Resolution, initiated proceedings for the levy and collection of assessments against lots and parcels of land within the City of Imperial Landscape Maintenance District No. 1 (the "District") for Fiscal Year 2018/19, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

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

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

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

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

Section 2: The City Council hereby declares its intention to levy and collect assessments against lots and parcels of land within the District for the Fiscal Year commencing July 1, 2018, and ending June 30, 2019, to pay the costs and expenses of the improvements which are described in the Report. The City Council finds that the public's best interest requires such levy and collection.

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

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

- Zone 2001-01 (Wildflower) is located in the west portion of the City of Imperial, generally South of Joshua Tree Street and West of La Brucherie Road. Zone 2001-01

(Wildflower) consists of all assessable parcels located in the Wildflower No. 8 subdivision in the City;

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

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

- Landscaping improvements may include but are not limited to: turf, ground cover, shrubs and trees, sprinkler and irrigation systems, ornamental lighting, drainage systems, masonry walls, entryway monuments and associated appurtenances;

- Storm drain basins to be maintained are located at the south side of the Wildflower development and the east end of the Paseo del Sol development;

- The location of landscaped easements, including street trees, may include but are not limited to: Joshua Tree Street, La Brucherie Road and Cross Road.

Section 5: The District Assessment Engineer has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council a Report, in connection with the proposed improvements, a description of an annual inflationary adjustment that will be applied to the assessments in subsequent fiscal years and collection of assessments against lots and parcels of land within the District for Fiscal Year 2018/19 in accordance with *Chapter 1, Article 4* of the Act, and the City Council did by Resolution approve such Report. Reference is hereby made to said Report for a detailed description of improvements, the boundaries of the District, and the proposed assessments upon assessable lots and parcels of land within the District.

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

Section 7: The City Council hereby declares its intention to conduct a Public Hearing concerning the improvements and the levy of assessments for the District in accordance with *Chapter 2, Article 1, Section 22590* of the Act. Notice is hereby given that on **Wednesday, July18, 2018 at 7:00 p.m.** the City Council will hold a Public Hearing for the District for Fiscal Year 2018/19, or as soon thereafter as feasible. The Public Hearing will be held in the City Council's regular meeting chambers located at 200 9th Street, Imperial, California, at the time so fixed. At the hearing, all interested persons shall be afforded the opportunity to hear and be heard.

Section 8: The City Clerk shall cause notice to be given of the time and place of the Public Hearing by causing the publishing of this Resolution once in the local paper not less than ten

(10) days before the date of the hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

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

PASSED, APPROVED AND ADOPTED this 20th day of June, 2018 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

____
Mayor

ATTEST:

____
City Clerk

MUNICIPALITIES | SCHOOL DISTRICTS | CITIES | COUNTIES | PARK & RECREATION | WATER DISTRICTS | MUNICIPALITIES | SCHOOL DISTRICTS | COMMUNITIES

City of Imperial California

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
ENGINEER'S REPORT
FISCAL YEAR 2018/19

JUNE 20, 2018

KOPPEL & GRUBER
PUBLIC FINANCE

334 VIA VERA CRUZ, SUITE 256
SAN MARCOS
CALIFORNIA 92078

T. 760.510.0290
F. 760.510.0288

TABLE OF CONTENTS

I. OVERVIEW

A. INTRODUCTION

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

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

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

Following consideration of all public comments and written protests at a noticed Public Hearing, the City Council will confirm the Report as submitted or amended and order the levy and collection of assessments for Fiscal Year 2018/19 pursuant to the 1972 Act. The assessment information approved will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcel.

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

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

II. Description of the District

A. Boundaries of the District

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

1. Zone 2001-01 (Wildflower)

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

2. Zone 2001-02 (Paseo Del Sol)

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

B. Description of the District Improvements and Services

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

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

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

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

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

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

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

C. DISTRICT BOUNDARY MAP

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

III. Method of Apportionment

A. General

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

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

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

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

B. Benefit Analysis

1. Special Benefits

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

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

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

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

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

2. General Benefits

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

C. ASSESSMENT METHODOLOGY

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

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

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

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

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

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

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

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

Table 1
Land Use Designation

Property Type	EDU	Multiplier
Single Family Residential	1.000	per Unit/Lot/Parcel
Multi-family Residential	1.000	per Unit
Planned-Residential Development	1.000	per Planned Residential Lot
Vacant Multi-Residential	1.000	per Acre or portion of an Acre
Exempt	0.000	per Parcel

The EDU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for calculating benefit in Districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of land-use type, size and development. The following outlines the EDU applied to the various parcels and properties within this District:

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

The Total Equivalent Dwelling Units (EDU) for Zone 2001-01 (Wildflower) in Fiscal Year 2018/19 is 119 EDU's.

The Total Equivalent Dwelling Units (EDU) for Zone 2001-02 (Paseo del Sol) in Fiscal Year 2018/19 is 130 EDU's.

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

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

Formula

Total Balance to Levy / Total EDU = Levy per EDU

Parcel EDU x Levy per EDU = Parcel Levy Amount

D. ASSESSMENT RANGE FORMULA

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

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

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

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

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

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

IV. DISTRICT BUDGET

Table 2
Proposed Budget

DESCRIPTION	ZONE 2001-01 WILDFLOWER	ZONE 2001-02 PASEO DEL SOL
DIRECT COSTS		
Maintenance Costs, Labor and Utilities	$9,600	$11,400
Capital Improvement Expenditures	$31,410	$32,197
DIRECT COSTS SUBTOTAL	**$41,010**	**$43,597**
INCIDENTAL COSTS/EXPENSES		
Engineering/District Administration	$3,350	$3,350
Special Administration Costs	$0	$0
INCIDENTAL COSTS/EXPENSES	**$3,350**	**$3,350**
TOTAL ASSESSMENT	**$44,360**	**$46,947**
DISTRICT STATISTICS		
Total Parcels	119	130
Total Parcels Levied	119	130
Total Equivalent Dwelling Units	119	130
Applied Rate per EDU	**$372.77**	**$361.13**
Maximum Rate per EDU	$372.77	$361.13

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

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

Zone 2001-01 (Wildflower) – The proposed Fiscal Year 2018/19 annual assessment is $372.77 per EDU.

Zone 2001-02 (Paseo del Sol) – The proposed Fiscal Year 2018/19 annual assessment is $361.13 per EDU.

CITY OF IMPERIAL

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

Engineer's Report
Fiscal Year 2018/19

Report Submitted by:

____

Scott Koppel
Koppel & Gruber Public Finance

____

Registered Engineer

Appendix A
Preliminary Assessment Roll
for Fiscal Year 2018/19

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

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

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-611-001-000	201 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-611-002-000	203 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-611-003-000	205 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-611-004-000	207 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-611-005-000	209 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-611-006-000	211 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-611-007-000	213 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-611-008-000	215 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-611-009-000	217 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-611-010-000	219 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-612-001-000	200 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-612-002-000	202 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-612-003-000	204 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-612-004-000	206 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-612-005-000	208 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-612-006-000	210 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-612-007-000	212 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-612-008-000	214 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-612-009-000	216 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-612-010-000	218 W ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-612-011-000	219 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-612-012-000	217 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-612-013-000	215 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-612-014-000	213 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-612-015-000	211 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-612-016-000	209 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-612-017-000	207 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-612-018-000	205 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-612-019-000	203 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-612-020-000	201 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-613-001-000	200 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-613-002-000	202 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-613-003-000	204 MAZATLAN DR	RES	1	1	$ 361.12

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-613-004-000	206 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-613-005-000	208 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-613-006-000	210 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-613-007-000	212 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-613-008-000	214 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-613-009-000	216 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-613-010-000	218 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-613-011-000	219 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-613-012-000	217 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-613-013-000	215 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-613-014-000	213 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-613-015-000	211 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-613-016-000	209 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-613-017-000	207 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-613-018-000	205 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-613-019-000	203 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-613-020-000	201 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-614-001-000	200 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-614-002-000	202 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-614-003-000	2442 LORETO CT	RES	1	1	$ 361.12
2001-02	044-614-004-000	2444 LORETO CT	RES	1	1	$ 361.12
2001-02	044-614-005-000	2446 LORETO CT	RES	1	1	$ 361.12
2001-02	044-614-006-000	2448 LORETO CT	RES	1	1	$ 361.12
2001-02	044-614-007-000	2447 LORETO CT	RES	1	1	$ 361.12
2001-02	044-614-008-000	2445 LORETO CT	RES	1	1	$ 361.12
2001-02	044-614-009-000	2443 LORETO CT	RES	1	1	$ 361.12
2001-02	044-614-010-000	206 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-614-011-000	208 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-615-001-000	220 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-615-002-000	222 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-615-003-000	224 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-615-004-000	226 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-615-005-000	228 ACAPULCO DR	RES	1	1	$ 361.12

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-615-006-000	230 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-615-007-000	232 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-615-008-000	233 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-615-009-000	231 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-615-010-000	229 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-615-011-000	227 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-615-012-000	225 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-615-013-000	223 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-615-014-000	221 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-616-001-000	221 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-616-002-000	223 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-616-003-000	225 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-616-004-000	227 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-616-005-000	229 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-616-006-000	231 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-616-007-000	233 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-616-008-000	235 ACAPULCO DR	RES	1	1	$ 361.12
2001-02	044-616-009-000	2421 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-010-000	2423 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-011-000	2425 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-012-000	2427 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-013-000	2429 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-014-000	2431 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-015-000	2433 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-016-000	2435 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-017-000	2437 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-018-000	2439 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-019-000	2441 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-020-000	2443 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-021-000	2445 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-022-000	2447 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-616-023-000	2449 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-617-001-000	220 MAZATLAN DR	RES	1	1	$ 361.12

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-617-002-000	222 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-617-003-000	224 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-617-004-000	226 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-617-005-000	228 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-617-006-000	230 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-617-007-000	232 MAZATLAN DR	RES	1	1	$ 361.12
2001-02	044-617-008-000	233 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-617-009-000	231 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-617-010-000	229 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-617-011-000	227 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-617-012-000	225 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-617-013-000	223 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-617-014-000	221 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-618-001-000	2447 CABO SAN LUCAS	RES	1	1	$ 361.12
2001-02	044-618-002-000	2445 CABO SAN LUCAS	RES	1	1	$ 361.12
2001-02	044-618-003-000	2443 CABO SAN LUCAS	RES	1	1	$ 361.12
2001-02	044-618-004-000	220 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-618-005-000	222 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-618-006-000	224 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-618-007-000	2444 VERACRUZ CT	RES	1	1	$ 361.12
2001-02	044-618-008-000	2446 VERACRUZ CT	RES	1	1	$ 361.12
2001-02	044-618-009-000	2448 VERACRUZ CT	RES	1	1	$ 361.12
2001-02	044-618-010-000	2447 VERACRUZ CT	RES	1	1	$ 361.12
2001-02	044-618-011-000	2445 VERACRUZ CT	RES	1	1	$ 361.12
2001-02	044-618-012-000	2443 VERACRUZ CT	RES	1	1	$ 361.12
2001-02	044-618-013-000	228 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-618-014-000	230 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-618-015-000	232 SAN FELIPE DR	RES	1	1	$ 361.12
2001-02	044-618-016-000	2444 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-618-017-000	2446 ENSENADA DR	RES	1	1	$ 361.12
2001-02	044-618-018-000	2448 ENSENADA DR	RES	1	1	$ 361.12
2001-01	064-421-001-000	551 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-002-000	555 MESQUITE ST	RES	1	1	$ 372.76

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-421-003-000	559 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-004-000	563 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-005-000	567 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-006-000	571 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-007-000	575 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-008-000	579 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-009-000	583 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-010-000	582 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-011-000	578 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-012-000	574 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-013-000	570 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-014-000	566 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-015-000	562 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-016-000	558 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-017-000	554 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-018-000	550 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-421-019-000	551 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-020-000	555 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-021-000	559 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-022-000	563 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-023-000	567 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-024-000	571 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-025-000	575 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-026-000	579 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-027-000	583 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-028-000	582 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-029-000	578 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-030-000	574 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-031-000	570 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-032-000	566 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-033-000	562 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-034-000	558 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-035-000	554 SAGEBRUSH ST	RES	1	1	$ 372.76

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-421-036-000	550 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-421-037-000	551 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-421-038-000	555 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-421-039-000	559 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-421-040-000	563 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-421-041-000	567 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-421-042-000	571 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-421-043-000	575 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-421-044-000	579 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-421-045-000	583 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-422-001-000	549 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-422-002-000	545 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-422-003-000	541 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-422-004-000	537 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-422-005-000	533 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-422-006-000	529 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-422-007-000	525 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-422-008-000	521 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-422-009-000	517 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-422-010-000	513 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-422-011-000	509 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-422-012-000	2342 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-422-013-000	2338 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-422-014-000	2334 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-422-015-000	2330 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-423-001-000	2328 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-423-002-000	2324 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-423-003-000	2320 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-423-004-000	508 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-005-000	512 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-006-000	516 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-007-000	520 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-008-000	524 SILVERWOOD ST	RES	1	1	$ 372.76

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-423-009-000	528 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-010-000	532 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-011-000	536 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-012-000	540 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-013-000	544 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-014-000	548 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-015-000	550 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-016-000	554 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-017-000	558 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-018-000	562 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-019-000	566 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-423-020-000	570 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-424-001-000	521 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-002-000	525 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-003-000	529 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-004-000	533 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-005-000	537 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-006-000	541 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-007-000	545 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-008-000	549 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-009-000	548 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-424-010-000	544 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-424-011-000	540 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-424-012-000	536 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-424-013-000	532 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-424-014-000	528 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-424-015-000	524 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-424-016-000	520 MESQUITE ST	RES	1	1	$ 372.76
2001-01	064-424-017-000	2343 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-424-018-000	2339 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-424-019-000	2335 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-424-020-000	2331 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-424-021-000	2329 TUMBLEWEED AVE	RES	1	1	$ 372.76

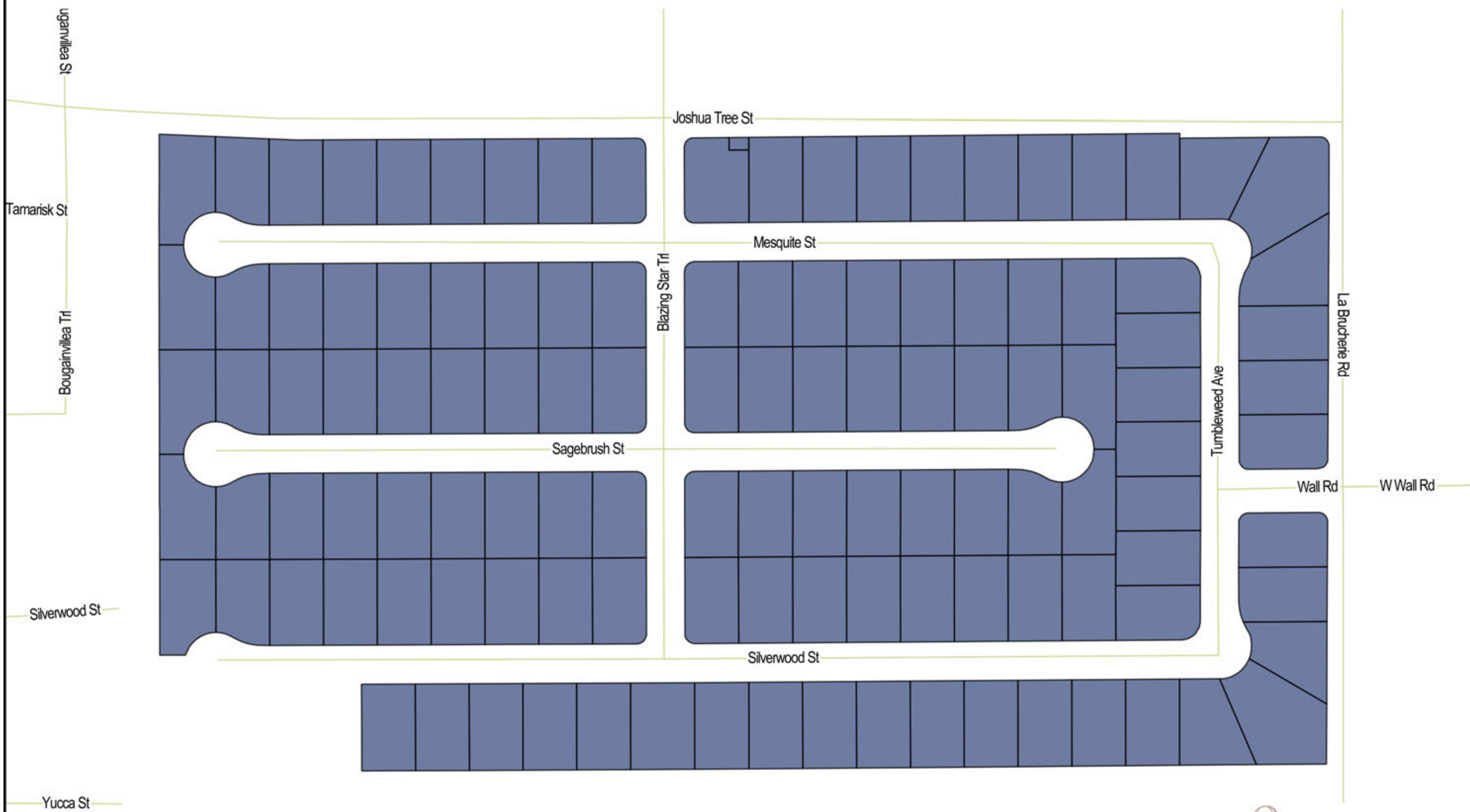
CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-424-022-000	2325 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-424-023-000	2321 TUMBLEWEED AVE	RES	1	1	$ 372.76
2001-01	064-424-024-000	521 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-424-025-000	525 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-424-026-000	529 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-424-027-000	533 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-424-028-000	537 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-424-029-000	541 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-424-030-000	545 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-424-031-000	549 SILVERWOOD ST	RES	1	1	$ 372.76
2001-01	064-424-032-000	548 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-033-000	544 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-034-000	540 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-035-000	536 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-036-000	532 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-037-000	528 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-038-000	524 SAGEBRUSH ST	RES	1	1	$ 372.76
2001-01	064-424-039-000	520 SAGEBRUSH ST	RES	1	1	$ 372.76

Total Levy	**$ 91,304.04**
Total Parcel Count	**249**

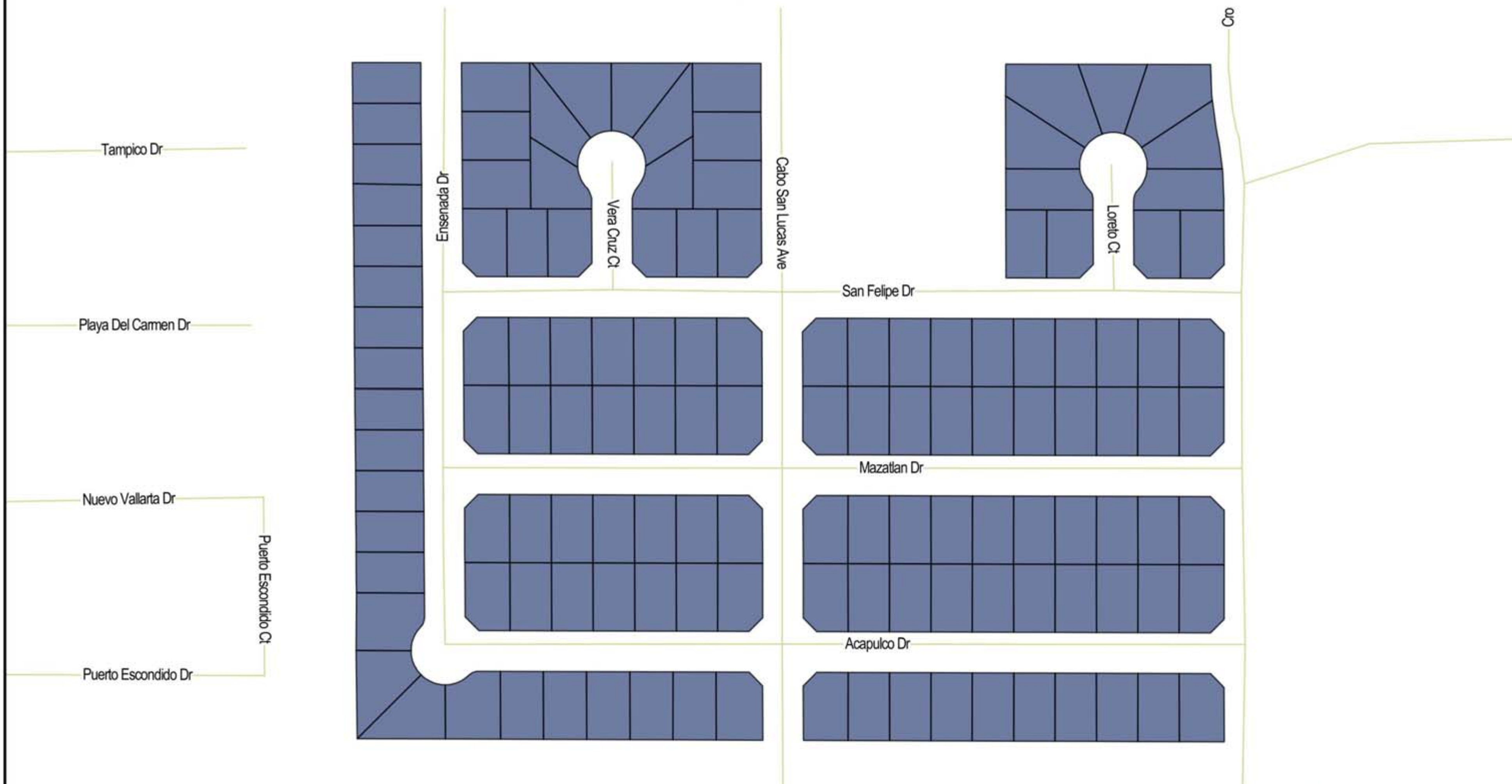
APPENDIX B
DISTRICT BOUNDARY MAPS

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



KOPPEL & GRUBER PUBLIC FINANCE

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



KOPPEL & GRUBER
PUBLIC FINANCE

Agenda Item No. D-7

DATE SUBMITTED	6/13/2018	COUNCIL ACTION	(x)
SUBMITTED BY	SPECIAL TAX ADMINISTRATOR	PUBLIC HEARING REQUIRED	( )
		RESOLUTION	(x)
DATE ACTION REQUIRED	6/20/2018	ORDINANCE 1ST READING	( )
		ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	

IMPERIAL CITY COUNCIL
AGENDA ITEM

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

1. Resolution No. 2018-31, Initiating Proceedings for the Annual Levy
2. Resolution No. 2018-32, Preliminary Approval of the Engineer's Reprot
3. Resolution No. 2018-33, Intent to Conduct a Public Hearing and Order the Levy of Assessments

DEPARTMENT INVOLVED: Finance

BACKGROUND/SUMMARY:

The City Council will Adopt these three resolutions for intent to initiate, levy an assessment for fiscal year 2018/19, order an engineer's report, and set a public hearing. Following the intent meeting and Adoption of the resolutions, a public hearing will be held on July __, 2018 to take testimony and adopt resolutions to accept the engineer's report and approve a levy for fiscal year 2018/19.

The proposed Fiscal Year 2018/19 annual assessment is $490.00 per EDU, which is equal to the assessment rate levied for Fiscal Year 2017/18 and less than the maximum assessment rate of $721.71.

FISCAL IMPACT: NOT TO EXCEED

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

ADMIN SERVICES SIGN INITIALS ________

STAFF RECOMMENDATION:

Staff recommends that the City Council adopt the three resolutions initiating the 2018/19 annual assessments.

DEPT. INITIALS ________

MANAGER'S RECOMMENDATION:

Approve as presented.

CITY MANAGER's INITIALS ________

MOTION TO ADOPT:

IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2
(1) Res. No. 2018-31,Initiating Proceedings for the Annual Levy;
(2) Res. No. 2018-32,,Preliminary Approval of the Engineer's Report; and,
(3) Res. No. 2018-33 Intention to Conduct a Public Hearing and Order the Levy of Assessments.

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

RESOLUTION NO. 2018-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-3 (SKY RANCH) FOR FISCAL YEAR 2018/19; AND ORDERING THE PREPARATION OF AN ENGINEER'S REPORT IN CONNECTION THEREWITH

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

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

WHEREAS, the City Council desires to initiate proceedings for the levy and collection of annual assessments against lots and parcels of land within the District for Fiscal Year 2018/19 pursuant to provisions of the Act, and,

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

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

Section 1: The City Council hereby appoints K&G Public Finance as the District Assessment Engineer, and orders K&G Public Finance to prepare the Report concerning the District and the levy of assessments for Fiscal Year 2018/19, in accordance with *Chapter 1, Article 4, beginning with Section 22565* of the Act.

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

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

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

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

PASSED, APPROVED AND ADOPTED this 20th day of June, 2018 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Mayor

ATTEST:

City Clerk

RESOLUTION NO. 2018-32

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, FOR PRELIMINARY APPROVAL OF THE ENGINEER'S ANNUAL LEVY REPORT REGARDING THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-03 (SKY RANCH); AND THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED THERETO FOR FISCAL YEAR 2018/19

WHEREAS, the City Council has, by previous Resolution, ordered the preparation of the Fiscal Year 2018/19 Annual Engineer's Report (the "Report") in connection with the City of Imperial Landscape Maintenance District No. 2 (the "District"), and the levy and collection of assessments against lots and parcels of land within the territory for the Fiscal Year commencing July 1, 2018, and ending June 30, 2019, to pay the maintenance, servicing, and operation of the improvements, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the District Assessment Engineer has prepared and filed with the City Clerk and the City Clerk has now presented to the City Council the Engineer's Report entitled "City of Imperial Landscape Maintenance District No. 2, Zone 2005-03 (Sky Ranch) Engineer's Report Fiscal Year 2018/19"; and,

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

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

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

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

- A Description of Improvements;
- The Annual Budget (Costs and Expenses of Services, Operations and Maintenance);
- The Method of Apportionment and the proposed amount to be levied and collected against each Assessor Parcel within the District for Fiscal Year 2018/19;
- The District Roll containing the Levy for each Assessor Parcel Number within the District; and
- An exhibit showing the boundaries of the District.

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

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

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

PASSED, APPROVED AND ADOPTED this 20th day of June, 2018 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

____
Mayor

ATTEST:

____
City Clerk

RESOLUTION NO. 2018-33

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, DECLARING ITS INTENTION TO CONDUCT A PUBLIC HEARING ON THE MATTER OF ASSESSMENTS AND ORDER THE LEVY OF ASSESSMENTS FOR THE CITY OF IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-03 (SKY RANCH), FOR FISCAL YEAR 2018/19

WHEREAS, the City Council has by previous Resolution, initiated proceedings for the levy and collection of assessments against lots and parcels of land within the City of Imperial Landscape Maintenance District No. 2 (the "District") for Fiscal Year 2018/19, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

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

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

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

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

Section 2: The City Council hereby declares its intention to levy and collect assessments against lots and parcels of land within the District for the Fiscal Year commencing July 1, 2018, and ending June 30, 2019, to pay the costs and expenses of the improvements which are described in the Report. The City Council finds that the public's best interest requires such levy and collection.

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

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

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

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

- Landscaping improvements may include but are not limited to: turf, ground cover, shrubs and trees, sprinkler and irrigation systems, ornamental lighting, drainage systems, masonry walls, entryway monuments and associated appurtenances;

- Side bars on interior street, easement along Aten Road and 9.5-acre park retention basin on the north side of Sky Ranch.

Section 5: The District Assessment Engineer has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council a Report, in connection with the proposed improvements, a description of an annual inflationary adjustment that will be applied to the assessments in subsequent fiscal years and levy and collection of assessments against lots and parcels of land within the District for Fiscal Year 2018/19 in accordance with *Chapter 1, Article 4* of the Act, and the City Council did by Resolution approve such Report. Reference is hereby made to said Report for a detailed description of improvements, the boundaries of the District, and the proposed assessments upon assessable lots and parcels of land within the District.

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

Section 7: The City Council hereby declares its intention to conduct a Public Hearing concerning the improvements and the levy of assessments for the District in accordance with *Chapter 2, Article 1, Section 22590* of the Act. Notice is hereby given that on **Wednesday, July 18, 2018 at 7:00 p.m.** the City Council will hold a Public Hearing for the District for Fiscal Year 2018/19, or as soon thereafter as feasible. The Public Hearing will be held in the City Council's regular meeting chambers located at 200 West 9th Street, Imperial, California 92251, at the time so fixed. At the hearing, all interested persons shall be afforded the opportunity to hear and be heard.

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

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

PASSED, APPROVED AND ADOPTED this 20th day of June, 2018 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

____

Mayor

ATTEST:

____

City Clerk

MUNICIPALITIES | SCHOOL DISTRICTS | CITIES | COUNTIES | PARK & RECREATION | WATER DISTRICTS | MUNICIPALITIES | SCHOOL DISTRICTS | COMMUNITIES

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
ENGINEER'S REPORT
FISCAL YEAR 2018/19

JUNE 20, 2018

KOPPEL & GRUBER
PUBLIC FINANCE

334 VIA VERA CRUZ, SUITE 256
SAN MARCOS
CALIFORNIA 92078

T. 760.510.0290
F. 760.510.0288

TABLE OF CONTENTS

I. OVERVIEW

A. INTRODUCTION

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

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

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

Following consideration of all public comments and written protests at a noticed Public Hearing, the City Council will confirm the Report as submitted or amended and order the levy and collection of assessments for Fiscal Year 2018/19 pursuant to the 1972 Act. The assessment information approved will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcel.

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

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

II. Description of the District

A. Boundaries of the District

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

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

B. Description of the District Improvements and Services

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

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

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

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

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

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

C. DISTRICT BOUNDARY MAP

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

III. METHOD OF APPORTIONMENT

A. GENERAL

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

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

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

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

B. BENEFIT ANALYSIS

1. Special Benefits

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

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

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

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

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

2. General Benefits

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

C. ASSESSMENT METHODOLOGY

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

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

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

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

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

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

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

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

Table 1
Land Uses and Equivalent Dwelling Units (EDU)

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

The EDU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for calculating benefit in Districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of land-use type, size and development. The following outlines the EDU applied to the various parcels and properties within this District:

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

The Total Equivalent Dwelling Units (EDU) for Zone 2005-03 (Sky Ranch) in Fiscal Year 2018/19 is 449 EDU's.

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

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

Formula

Total Balance to Levy / Total EDU = Levy per EDU

Parcel EDU x Levy per EDU = Parcel Levy Amount

D. Assessment Range Formula

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

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

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

Consumers, for the Los Angeles-Riverside-Orange County Area ("CPI"), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

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

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

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

IV. DISTRICT BUDGET

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

A. DIRECT COSTS

1. Maintenance Costs/Labor

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

2. Utilities

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

3. Equipment and Supplies

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

4. Repair and Miscellaneous Expenses

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

B. ADMINISTRATION COSTS

1. District Administration

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

2. County Administration Fee

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

Table 2
Proposed Budget

Description	**Zone 2001-02 Paseo del Sol**
DIRECT COSTS	
Maintenance Costs and Labor	$111,975
Capital Improvement Expenditures	120,000
DIRECT COSTS SUBTOTAL	**$231,975**
INCIDENTAL COSTS/EXPENSES	
Administration	$7,500
Special Administration Costs	0
INCIDENTAL COSTS/EXPENSES	**$7,500**
LESS: RESERVE FUNDS ON HAND	**($19,465)**
TOTAL ASSESSMENT	**$220,010**
DISTRICT STATISTICS	
Total Parcels	449
Total Parcels Levied	449
Total Equivalent Dwelling Units	449
Applied Rate per EDU	**$490.00**
Maximum Rate per EDU	$721.71

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

The proposed Fiscal Year 2018/19 annual assessment is $490.00 per EDU.

CITY OF IMPERIAL

LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)

Engineer's Report
Fiscal Year 2018/19

Report Submitted by:

____

Scott Koppel
Koppel & Gruber Public Finance

____

Registered Engineer

APPENDIX A
PRELIMINARY ASSESSMENT ROLL
FOR FISCAL YEAR 2018/19

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

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

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-311-001-000	668 FLYING CLOUD DR	1	1	SRS	52	$ 490.00
2005-03	064-311-002-000	670 FLYING CLOUD DR	1	1	SRS	53	$ 490.00
2005-03	064-311-003-000	672 FLYING CLOUD DR	1	1	SRS	54	$ 490.00
2005-03	064-311-004-000	674 FLYING CLOUD DR	1	1	SRS	55	$ 490.00
2005-03	064-311-005-000	676 FLYING CLOUD DR	1	1	SRS	56	$ 490.00
2005-03	064-311-006-000	678 FLYING CLOUD DR	1	1	SRS	57	$ 490.00
2005-03	064-311-007-000	680 FLYING CLOUD DR	1	1	SRS	58	$ 490.00
2005-03	064-311-008-000	682 FLYING CLOUD DR	1	1	SRS	59	$ 490.00
2005-03	064-311-009-000	683 FLYING CLOUD DR	1	1	SRS	60	$ 490.00
2005-03	064-311-010-000	681 FLYING CLOUD DR	1	1	SRS	61	$ 490.00
2005-03	064-311-011-000	679 FLYING CLOUD DR	1	1	SRS	62	$ 490.00
2005-03	064-311-012-000	677 FLYING CLOUD DR	1	1	SRS	63	$ 490.00
2005-03	064-311-013-000	675 FLYING CLOUD DR	1	1	SRS	64	$ 490.00
2005-03	064-311-014-000	673 FLYING CLOUD DR	1	1	SRS	65	$ 490.00
2005-03	064-311-015-000	671 FLYING CLOUD DR	1	1	SRS	66	$ 490.00
2005-03	064-311-016-000	669 FLYING CLOUD DR	1	1	SRS	67	$ 490.00
2005-03	064-311-017-000	667 FLYING CLOUD DR	1	1	SRS	68	$ 490.00
2005-03	064-311-018-000	668 MC CARRAN CT	1	1	SRS	69	$ 490.00
2005-03	064-311-019-000	670 MC CARRAN CT	1	1	SRS	70	$ 490.00
2005-03	064-311-020-000	672 MC CARRAN CT	1	1	SRS	71	$ 490.00
2005-03	064-311-021-000	674 MC CARRAN CT	1	1	SRS	72	$ 490.00
2005-03	064-311-022-000	676 MC CARRAN CT	1	1	SRS	73	$ 490.00
2005-03	064-311-023-000	678 MC CARRAN CT	1	1	SRS	74	$ 490.00
2005-03	064-311-024-000	680 MC CARRAN CT	1	1	SRS	75	$ 490.00
2005-03	064-311-025-000	682 MC CARRAN CT	1	1	SRS	76	$ 490.00
2005-03	064-311-026-000	683 MC CARRAN CT	1	1	SRS	77	$ 490.00
2005-03	064-311-027-000	681 MC CARRAN CT	1	1	SRS	78	$ 490.00
2005-03	064-311-028-000	679 MC CARRAN CT	1	1	SRS	79	$ 490.00
2005-03	064-311-029-000	677 MC CARRAN CT	1	1	SRS	80	$ 490.00
2005-03	064-311-030-000	675 MC CARRAN CT	1	1	SRS	81	$ 490.00
2005-03	064-311-031-000	673 MC CARRAN CT	1	1	SRS	82	$ 490.00
2005-03	064-311-032-000	671 MC CARRAN CT	1	1	SRS	83	$ 490.00
2005-03	064-311-033-000	669 MC CARRAN CT	1	1	SRS	84	$ 490.00

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-311-034-000	667 MC CARRAN CT	1	1	SRS	85	$ 490.00
2005-03	064-311-035-000	668 BOLEY FIELD DR	1	1	SRS	86	$ 490.00
2005-03	064-311-036-000	670 BOLEY FIELD DR	1	1	SRS	87	$ 490.00
2005-03	064-311-037-000	672 BOLEY FIELD DR	1	1	SRS	88	$ 490.00
2005-03	064-311-038-000	674 BOLEY FIELD DR	1	1	SRS	89	$ 490.00
2005-03	064-311-039-000	676 BOLEY FIELD DR	1	1	SRS	90	$ 490.00
2005-03	064-311-040-000	678 BOLEY FIELD DR	1	1	SRS	91	$ 490.00
2005-03	064-311-041-000	680 BOLEY FIELD DR	1	1	SRS	92	$ 490.00
2005-03	064-311-042-000	682 BOLEY FIELD DR	1	1	SRS	93	$ 490.00
2005-03	064-311-043-000	684 BOLEY FIELD DR	1	1	SRS	94	$ 490.00
2005-03	064-312-001-000	2458 EARHART AVE	1	1	SRS	208	$ 490.00
2005-03	064-312-002-000	2456 EARHART AVE	1	1	SRS	209	$ 490.00
2005-03	064-312-003-000	2454 EARHART AVE	1	1	SRS	210	$ 490.00
2005-03	064-312-004-000	2452 EARHART AVE	1	1	SRS	211	$ 490.00
2005-03	064-312-005-000	2450 EARHART AVE	1	1	SRS	212	$ 490.00
2005-03	064-312-006-000	2448 EARHART AVE	1	1	SRS	213	$ 490.00
2005-03	064-312-007-000	2447 EARHART AVE	1	1	SRS	214	$ 490.00
2005-03	064-312-008-000	2449 EARHART AVE	1	1	SRS	215	$ 490.00
2005-03	064-312-009-000	2451 EARHART AVE	1	1	SRS	216	$ 490.00
2005-03	064-312-010-000	2453 EARHART AVE	1	1	SRS	217	$ 490.00
2005-03	064-312-011-000	2455 EARHART AVE	1	1	SRS	218	$ 490.00
2005-03	064-312-012-000	2457 EARHART AVE	1	1	SRS	219	$ 490.00
2005-03	064-312-013-000	2459 EARHART AVE	1	1	SRS	220	$ 490.00
2005-03	064-312-014-000	2458 LA GUARDIA AVE	1	1	SRS	221	$ 490.00
2005-03	064-312-015-000	2456 LA GUARDIA AVE	1	1	SRS	222	$ 490.00
2005-03	064-312-016-000	2454 LA GUARDIA AVE	1	1	SRS	223	$ 490.00
2005-03	064-312-017-000	2452 LA GUARDIA AVE	1	1	SRS	224	$ 490.00
2005-03	064-312-018-000	2450 LA GUARDIA AVE	1	1	SRS	225	$ 490.00
2005-03	064-312-019-000	2448 LA GUARDIA AVE	1	1	SRS	226	$ 490.00
2005-03	064-312-020-000	2447 LA GUARDIA AVE	1	1	SRS	227	$ 490.00
2005-03	064-312-021-000	2449 LA GUARDIA AVE	1	1	SRS	228	$ 490.00
2005-03	064-312-022-000	2451 LA GUARDIA AVE	1	1	SRS	229	$ 490.00
2005-03	064-312-023-000	2453 LA GUARDIA AVE	1	1	SRS	230	$ 490.00

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-312-024-000	2455 LA GUARDIA AVE	1	1	SRS	231	$ 490.00
2005-03	064-312-025-000	2457 LA GUARDIA AVE	1	1	SRS	232	$ 490.00
2005-03	064-312-026-000	2459 LA GUARDIA AVE	1	1	SRS	233	$ 490.00
2005-03	064-312-027-000	2458 O'HARE AVE	1	1	SRS	234	$ 490.00
2005-03	064-312-028-000	2456 O'HARE AVE	1	1	SRS	235	$ 490.00
2005-03	064-312-029-000	2454 O'HARE AVE	1	1	SRS	236	$ 490.00
2005-03	064-312-030-000	2452 O'HARE AVE	1	1	SRS	237	$ 490.00
2005-03	064-312-031-000	2450 O'HARE AVE	1	1	SRS	238	$ 490.00
2005-03	064-312-032-000	2448 O'HARE AVE	1	1	SRS	239	$ 490.00
2005-03	064-312-033-000	2447 O'HARE AVE	1	1	SRS	240	$ 490.00
2005-03	064-312-034-000	2449 O'HARE AVE	1	1	SRS	241	$ 490.00
2005-03	064-312-035-000	2451 O'HARE AVE	1	1	SRS	242	$ 490.00
2005-03	064-312-036-000	2453 O'HARE AVE	1	1	SRS	243	$ 490.00
2005-03	064-312-037-000	2455 O'HARE AVE	1	1	SRS	244	$ 490.00
2005-03	064-312-038-000	2457 O'HARE AVE	1	1	SRS	245	$ 490.00
2005-03	064-312-039-000	2459 O'HARE AVE	1	1	SRS	246	$ 490.00
2005-03	064-312-040-000	2458 STAPLETON AVE	1	1	SRS	247	$ 490.00
2005-03	064-312-041-000	2456 STAPLETON AVE	1	1	SRS	248	$ 490.00
2005-03	064-312-042-000	2454 STAPLETON AVE	1	1	SRS	249	$ 490.00
2005-03	064-312-043-000	2452 STAPLETON CT	1	1	SRS	250	$ 490.00
2005-03	064-312-044-000	2450 STAPLETON AVE	1	1	SRS	251	$ 490.00
2005-03	064-312-045-000	2448 STAPLETON AVE	1	1	SRS	252	$ 490.00
2005-03	064-312-046-000	2447 STAPLETON AVE	1	1	SRS	253	$ 490.00
2005-03	064-312-047-000	2449 STAPLETON AVE	1	1	SRS	254	$ 490.00
2005-03	064-312-048-000	2451 STAPLETON AVE	1	1	SRS	255	$ 490.00
2005-03	064-312-049-000	2453 STAPLETON AVE	1	1	SRS	256	$ 490.00
2005-03	064-312-050-000	2455 STAPLETON AVE	1	1	SRS	257	$ 490.00
2005-03	064-312-051-000	2457 STAPLETON AVE	1	1	SRS	258	$ 490.00
2005-03	064-312-052-000	2459 STAPLETON AVE	1	1	SRS	259	$ 490.00
2005-03	064-314-001-000	2461 STAPLETON AVE	1	1	SRS	95	$ 490.00
2005-03	064-314-002-000	2463 STAPLETON AVE	1	1	SRS	96	$ 490.00
2005-03	064-314-003-000	2465 STAPLETON AVE	1	1	SRS	97	$ 490.00
2005-03	064-314-004-000	2467 STAPLETON AVE	1	1	SRS	98	$ 490.00

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-314-005-000	2469 STAPLETON AVE	1	1	SRS	99	$ 490.00
2005-03	064-314-006-000	2471 STAPLETON AVE	1	1	SRS	100	$ 490.00
2005-03	064-314-007-000	2473 STAPLETON AVE	1	1	SRS	101	$ 490.00
2005-03	064-314-008-000	2475 STAPLETON AVE	1	1	SRS	102	$ 490.00
2005-03	064-314-009-000	2476 STAPLETON AVE	1	1	SRS	103	$ 490.00
2005-03	064-314-010-000	2474 STAPLETON AVE	1	1	SRS	104	$ 490.00
2005-03	064-314-011-000	2472 STAPLETON AVE	1	1	SRS	105	$ 490.00
2005-03	064-314-012-000	2470 STAPLETON AVE	1	1	SRS	106	$ 490.00
2005-03	064-314-013-000	2468 STAPLETON AVE	1	1	SRS	107	$ 490.00
2005-03	064-314-014-000	2466 STAPLETON AVE	1	1	SRS	108	$ 490.00
2005-03	064-314-015-000	2464 STAPLETON AVE	1	1	SRS	109	$ 490.00
2005-03	064-314-016-000	2462 STAPLETON AVE	1	1	SRS	110	$ 490.00
2005-03	064-314-017-000	2460 STAPLETON AVE	1	1	SRS	111	$ 490.00
2005-03	064-314-018-000	2461 O'HARE AVE	1	1	SRS	112	$ 490.00
2005-03	064-314-019-000	2463 O'HARE AVE	1	1	SRS	113	$ 490.00
2005-03	064-314-020-000	2465 O'HARE AVE	1	1	SRS	114	$ 490.00
2005-03	064-314-021-000	2467 O'HARE AVE	1	1	SRS	115	$ 490.00
2005-03	064-314-022-000	2469 O'HARE AVE	1	1	SRS	116	$ 490.00
2005-03	064-314-023-000	2471 O'HARE AVE	1	1	SRS	117	$ 490.00
2005-03	064-314-024-000	2473 O'HARE AVE	1	1	SRS	118	$ 490.00
2005-03	064-314-025-000	2475 O'HARE AVE	1	1	SRS	119	$ 490.00
2005-03	064-314-026-000	2476 O'HARE AVE	1	1	SRS	120	$ 490.00
2005-03	064-314-027-000	2474 O'HARE AVE	1	1	SRS	121	$ 490.00
2005-03	064-314-028-000	2472 O'HARE AVE	1	1	SRS	122	$ 490.00
2005-03	064-314-029-000	2470 O'HARE AVE	1	1	SRS	123	$ 490.00
2005-03	064-314-030-000	2468 O'HARE AVE	1	1	SRS	124	$ 490.00
2005-03	064-314-031-000	2466 O'HARE AVE	1	1	SRS	125	$ 490.00
2005-03	064-314-032-000	2464 O'HARE AVE	1	1	SRS	126	$ 490.00
2005-03	064-314-033-000	2462 O'HARE AVE	1	1	SRS	127	$ 490.00
2005-03	064-314-034-000	2460 O'HARE AVE	1	1	SRS	128	$ 490.00
2005-03	064-314-035-000	2461 LA GUARDIA AVE	1	1	SRS	129	$ 490.00
2005-03	064-314-036-000	2463 LA GUARDIA AVE	1	1	SRS	130	$ 490.00
2005-03	064-314-037-000	2465 LA GUARDIA AVE	1	1	SRS	131	$ 490.00

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-314-038-000	2467 LA GUARDIA AVE	1	1	SRS	132	$ 490.00
2005-03	064-314-039-000	2469 LA GUARDIA AVE	1	1	SRS	133	$ 490.00
2005-03	064-314-040-000	2471 LA GUARDIA AVE	1	1	SRS	134	$ 490.00
2005-03	064-314-041-000	2473 LA GUARDIA AVE	1	1	SRS	135	$ 490.00
2005-03	064-314-042-000	2475 LA GUARDIA AVE	1	1	SRS	136	$ 490.00
2005-03	064-314-043-000	2476 LA GUARDIA AVE	1	1	SRS	137	$ 490.00
2005-03	064-314-044-000	2474 LA GUARDIA AVE	1	1	SRS	138	$ 490.00
2005-03	064-314-045-000	2472 LA GUARDIA AVE	1	1	SRS	139	$ 490.00
2005-03	064-314-046-000	2470 LA GUARDIA AVE	1	1	SRS	140	$ 490.00
2005-03	064-314-047-000	2468 LA GUARDIA AVE	1	1	SRS	141	$ 490.00
2005-03	064-314-048-000	2466 LA GUARDIA AVE	1	1	SRS	142	$ 490.00
2005-03	064-314-049-000	2464 LA GUARDIA AVE	1	1	SRS	143	$ 490.00
2005-03	064-314-050-000	2462 LA GUARDIA AVE	1	1	SRS	144	$ 490.00
2005-03	064-314-051-000	2460 LA GUARDIA AVE	1	1	SRS	145	$ 490.00
2005-03	064-314-052-000	2461 EARHART AVE	1	1	SRS	146	$ 490.00
2005-03	064-314-053-000	2463 EARHART AVE	1	1	SRS	147	$ 490.00
2005-03	064-314-054-000	2465 EARHART AVE	1	1	SRS	148	$ 490.00
2005-03	064-314-055-000	2467 EARHART AVE	1	1	SRS	149	$ 490.00
2005-03	064-314-056-000	2469 EARHART AVE	1	1	SRS	150	$ 490.00
2005-03	064-314-057-000	2471 EARHART AVE	1	1	SRS	151	$ 490.00
2005-03	064-314-058-000	2473 EARHART AVE	1	1	SRS	152	$ 490.00
2005-03	064-314-059-000	2475 EARHART AVE	1	1	SRS	153	$ 490.00
2005-03	064-314-060-000	2476 EARHART AVE	1	1	SRS	154	$ 490.00
2005-03	064-314-062-000	2472 EARHART AVE	1	1	SRS	156	$ 490.00
2005-03	064-314-063-000	2470 EARHART AVE	1	1	SRS	157	$ 490.00
2005-03	064-314-064-000	2468 EARHART AVE	1	1	SRS	158	$ 490.00
2005-03	064-314-065-000	2466 EARHART AVE	1	1	SRS	159	$ 490.00
2005-03	064-314-066-000	2464 EARHART AVE	1	1	SRS	160	$ 490.00
2005-03	064-314-067-000	2462 EARHART AVE	1	1	SRS	161	$ 490.00
2005-03	064-314-068-000	2460 EARHART AVE	1	1	SRS	162	$ 490.00
2005-03	064-314-073-000	2474 EARHART AVE	1	1	SRASU3	179	$ 490.00
2005-03	064-315-014-000	625 BOLEY FIELD DR	1	1	SRASU3	54	$ 490.00
2005-03	064-315-015-000	623 BOLEY FIELD DR	1	1	SRASU3	53	$ 490.00

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-315-016-000	621 BOLEY FIELD DR	1	1	SRASU3	52	$ 490.00
2005-03	064-315-017-000	619 BOLEY FIELD DR	1	1	SRASU3	51	$ 490.00
2005-03	064-315-018-000	617 BOLEY FIELD DR	1	1	SRASU3	50	$ 490.00
2005-03	064-315-019-000	615 BOLEY FIELD DR	1	1	SRASU3	49	$ 490.00
2005-03	064-315-020-000	613 BOLEY FIELD DR	1	1	SRASU3	48	$ 490.00
2005-03	064-315-021-000	611 BOLEY FIELD DR	1	1	SRASU3	47	$ 490.00
2005-03	064-315-022-000	609 BOLEY FIELD DR	1	1	SRASU3	46	$ 490.00
2005-03	064-315-023-000	607 BOLEY FIELD DR	1	1	SRASU3	45	$ 490.00
2005-03	064-315-033-000	2464 SKY HARBOR WAY	1	1	SRASU3	35	$ 490.00
2005-03	064-315-034-000	2462 SKY HARBOR WAY	1	1	SRASU3	34	$ 490.00
2005-03	064-315-035-000	2460 SKY HARBOR WAY	1	1	SRASU3	33	$ 490.00
2005-03	064-315-036-000	2458 SKY HARBOR WAY	1	1	SRASU3	32	$ 490.00
2005-03	064-315-037-000	2456 SKY HARBOR WAY	1	1	SRASU3	31	$ 490.00
2005-03	064-315-038-000	2454 SKY HARBOR WAY	1	1	SRASU3	30	$ 490.00
2005-03	064-315-039-000	2452 SKY HARBOR WAY	1	1	SRASU3	29	$ 490.00
2005-03	064-315-040-000	2450 SKY HARBOR WAY	1	1	SRASU3	28	$ 490.00
2005-03	064-315-041-000	2448 SKY HARBOR WAY	1	1	SRASU3	27	$ 490.00
2005-03	064-315-045-000	2440 SKY HARBOR WAY	1	1	SRASU4	1	$ 490.00
2005-03	064-315-046-000	2442 SKY HARBOR WAY	1	1	SRASU4	2	$ 490.00
2005-03	064-315-047-000	2444 SKY HARBOR WAY	1	1	SRASU4	3	$ 490.00
2005-03	064-315-048-000	2446 SKY HARBOR WAY	1	1	SRASU4	4	$ 490.00
2005-03	064-316-001-000	624 BOLEY FIELD DR	1	1	SRASU3	55	$ 490.00
2005-03	064-316-002-000	622 BOLEY FIELD DR	1	1	SRASU3	56	$ 490.00
2005-03	064-316-003-000	620 BOLEY FIELD DR	1	1	SRASU3	57	$ 490.00
2005-03	064-316-004-000	618 BOLEY FIELD DR	1	1	SRASU3	58	$ 490.00
2005-03	064-316-005-000	616 BOLEY FIELD DR	1	1	SRASU3	59	$ 490.00
2005-03	064-316-006-000	614 BOLEY FIELD DR	1	1	SRASU3	60	$ 490.00
2005-03	064-316-007-000	612 BOLEY FIELD DR	1	1	SRASU3	61	$ 490.00
2005-03	064-316-008-000	610 BOLEY FIELD DR	1	1	SRASU3	62	$ 490.00
2005-03	064-316-009-000	608 BOLEY FIELD DR	1	1	SRASU3	63	$ 490.00
2005-03	064-316-010-000	606 BOLEY FIELD DR	1	1	SRASU3	64	$ 490.00
2005-03	064-316-011-000	607 MC CARRAN DR	1	1	SRASU3	65	$ 490.00
2005-03	064-316-012-000	609 MC CARRAN DR	1	1	SRASU3	66	$ 490.00

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-316-013-000	611 MC CARRAN DR	1	1	SRASU3	67	$ 490.00
2005-03	064-316-014-000	613 MC CARRAN DR	1	1	SRASU3	68	$ 490.00
2005-03	064-316-015-000	615 MC CARRAN DR	1	1	SRASU3	69	$ 490.00
2005-03	064-316-016-000	617 MC CARRAN DR	1	1	SRASU3	70	$ 490.00
2005-03	064-316-017-000	619 MC CARRAN DR	1	1	SRASU3	71	$ 490.00
2005-03	064-316-018-000	621 MC CARRAN DR	1	1	SRASU3	72	$ 490.00
2005-03	064-316-019-000	623 MC CARRAN DR	1	1	SRASU3	73	$ 490.00
2005-03	064-316-020-000	625 MC CARRAN DR	1	1	SRASU3	74	$ 490.00
2005-03	064-317-001-000	624 MC CARRAN DR	1	1	SRASU3	75	$ 490.00
2005-03	064-317-002-000	622 MC CARRAN DR	1	1	SRASU3	76	$ 490.00
2005-03	064-317-003-000	620 MC CARRAN DR	1	1	SRASU3	77	$ 490.00
2005-03	064-317-004-000	618 MC CARRAN DR	1	1	SRASU3	78	$ 490.00
2005-03	064-317-005-000	616 MC CARRAN DR	1	1	SRASU3	79	$ 490.00
2005-03	064-317-006-000	614 MC CARRAN DR	1	1	SRASU3	80	$ 490.00
2005-03	064-317-007-000	612 MC CARRAN DR	1	1	SRASU3	81	$ 490.00
2005-03	064-317-008-000	610 MC CARRAN DR	1	1	SRASU3	82	$ 490.00
2005-03	064-317-009-000	608 MC CARRAN DR	1	1	SRASU3	83	$ 490.00
2005-03	064-317-010-000	606 MC CARRAN DR	1	1	SRASU3	84	$ 490.00
2005-03	064-317-011-000	607 FLYING CLOUD DR	1	1	SRASU3	85	$ 490.00
2005-03	064-317-012-000	609 FLYING CLOUD DR	1	1	SRASU3	86	$ 490.00
2005-03	064-317-013-000	611 FLYING CLOUD DR	1	1	SRASU3	87	$ 490.00
2005-03	064-317-014-000	613 FLYING CLOUD DR	1	1	SRASU3	88	$ 490.00
2005-03	064-317-015-000	615 FLYING CLOUD DR	1	1	SRASU3	89	$ 490.00
2005-03	064-317-016-000	617 FLYING CLOUD DR	1	1	SRASU3	90	$ 490.00
2005-03	064-317-017-000	619 FLYING CLOUD DR	1	1	SRASU3	91	$ 490.00
2005-03	064-317-018-000	621 FLYING CLOUD DR	1	1	SRASU3	92	$ 490.00
2005-03	064-317-019-000	623 FLYING CLOUD DR	1	1	SRASU3	93	$ 490.00
2005-03	064-317-020-000	625 FLYING CLOUD DR	1	1	SRASU3	94	$ 490.00
2005-03	064-318-001-000	624 FLYING CLOUD DR	1	1	SRASU3	95	$ 490.00
2005-03	064-318-002-000	622 FLYING CLOUD DR	1	1	SRASU3	96	$ 490.00
2005-03	064-318-003-000	620 FLYING CLOUD DR	1	1	SRASU3	97	$ 490.00
2005-03	064-318-004-000	618 FLYING CLOUD DR	1	1	SRASU3	98	$ 490.00
2005-03	064-318-005-000	616 FLYING CLOUD DR	1	1	SRASU3	99	$ 490.00

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-318-006-000	614 FLYING CLOUD DR	1	1	SRASU3	100	$ 490.00
2005-03	064-318-007-000	612 FLYING CLOUD DR	1	1	SRASU3	101	$ 490.00
2005-03	064-318-008-000	610 FLYING CLOUD DR	1	1	SRASU3	102	$ 490.00
2005-03	064-318-009-000	608 FLYING CLOUD DR	1	1	SRASU3	103	$ 490.00
2005-03	064-318-010-000	606 FLYING CLOUD DR	1	1	SRASU3	104	$ 490.00
2005-03	064-318-011-000	607 DULLES DR	1	1	SRASU3	105	$ 490.00
2005-03	064-318-012-000	609 DULLES DR	1	1	SRASU3	106	$ 490.00
2005-03	064-318-013-000	611 DULLES DR	1	1	SRASU3	107	$ 490.00
2005-03	064-318-014-000	613 DULLES DR	1	1	SRASU3	108	$ 490.00
2005-03	064-318-015-000	615 DULLES DR	1	1	SRASU3	109	$ 490.00
2005-03	064-318-016-000	617 DULLES DR	1	1	SRASU3	110	$ 490.00
2005-03	064-318-017-000	619 DULLES DR	1	1	SRASU3	111	$ 490.00
2005-03	064-318-018-000	621 DULLES DR	1	1	SRASU3	112	$ 490.00
2005-03	064-318-019-000	623 DULLES DR	1	1	SRASU3	113	$ 490.00
2005-03	064-318-020-000	625 DULLES DR	1	1	SRASU3	114	$ 490.00
2005-03	064-319-001-000	624 DULLES DR	1	1	SRASU3	115	$ 490.00
2005-03	064-319-002-000	622 DULLES DR	1	1	SRASU3	116	$ 490.00
2005-03	064-319-003-000	620 DULLES DR	1	1	SRASU3	117	$ 490.00
2005-03	064-319-004-000	618 DULLES DR	1	1	SRASU3	118	$ 490.00
2005-03	064-319-005-000	616 DULLES DR	1	1	SRASU3	119	$ 490.00
2005-03	064-319-006-000	614 DULLES DR	1	1	SRASU3	120	$ 490.00
2005-03	064-319-007-000	612 DULLES DR	1	1	SRASU3	121	$ 490.00
2005-03	064-319-008-000	610 DULLES DR	1	1	SRASU3	122	$ 490.00
2005-03	064-319-009-000	608 DULLES DR	1	1	SRASU3	123	$ 490.00
2005-03	064-319-010-000	606 DULLES DR	1	1	SRASU3	124	$ 490.00
2005-03	064-319-011-000	607 SHEFFIELD DR	1	1	SRASU3	125	$ 490.00
2005-03	064-319-012-000	609 SHEFFIELD DR	1	1	SRASU3	126	$ 490.00
2005-03	064-319-013-000	611 SHEFFIELD DR	1	1	SRASU3	127	$ 490.00
2005-03	064-319-014-000	613 SHEFFIELD DR	1	1	SRASU3	128	$ 490.00
2005-03	064-319-015-000	615 SHEFFIELD DR	1	1	SRASU3	129	$ 490.00
2005-03	064-319-016-000	617 SHEFFIELD DR	1	1	SRASU3	130	$ 490.00
2005-03	064-319-017-000	619 SHEFFIELD DR	1	1	SRASU3	131	$ 490.00
2005-03	064-319-018-000	621 SHEFFIELD DR	1	1	SRASU3	132	$ 490.00

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-319-019-000	623 SHEFFIELD DR	1	1	SRASU3	133	$ 490.00
2005-03	064-319-020-000	625 SHEFFIELD DR	1	1	SRASU3	134	$ 490.00
2005-03	064-321-001-000	668 SKY VIEW CT W	1	1	SRS	1	$ 490.00
2005-03	064-321-002-000	670 SKY VIEW CT W	1	1	SRS	2	$ 490.00
2005-03	064-321-003-000	672 SKY VIEW CT W	1	1	SRS	3	$ 490.00
2005-03	064-321-004-000	674 SKY VIEW CT W	1	1	SRS	4	$ 490.00
2005-03	064-321-005-000	676 SKY VIEW CT W	1	1	SRS	5	$ 490.00
2005-03	064-321-006-000	678 SKY VIEW CT W	1	1	SRS	6	$ 490.00
2005-03	064-321-007-000	680 SKY VIEW CT W	1	1	SRS	7	$ 490.00
2005-03	064-321-009-000	683 SKY VIEW CT W	1	1	SRS	9	$ 490.00
2005-03	064-321-010-000	681 SKY VIEW CT W	1	1	SRS	10	$ 490.00
2005-03	064-321-011-000	679 SKY VIEW CT W	1	1	SRS	11	$ 490.00
2005-03	064-321-012-000	677 SKY VIEW CT W	1	1	SRS	12	$ 490.00
2005-03	064-321-013-000	675 SKY VIEW CT W	1	1	SRS	13	$ 490.00
2005-03	064-321-014-000	673 SKY VIEW CT W	1	1	SRS	14	$ 490.00
2005-03	064-321-015-000	671 SKY VIEW CT W	1	1	SRS	15	$ 490.00
2005-03	064-321-016-000	669 SKY VIEW CT W	1	1	SRS	16	$ 490.00
2005-03	064-321-017-000	667 SKY VIEW CT W	1	1	SRS	17	$ 490.00
2005-03	064-321-018-000	668 KITTY HAWK CT	1	1	SRS	18	$ 490.00
2005-03	064-321-019-000	670 KITTY HAWK CT	1	1	SRS	19	$ 490.00
2005-03	064-321-020-000	672 KITTY HAWK CT	1	1	SRS	20	$ 490.00
2005-03	064-321-021-000	674 KITTY HAWK CT	1	1	SRS	21	$ 490.00
2005-03	064-321-022-000	676 KITTY HAWK CT	1	1	SRS	22	$ 490.00
2005-03	064-321-023-000	678 KITTY HAWK CT	1	1	SRS	23	$ 490.00
2005-03	064-321-024-000	680 KITTY HAWK CT	1	1	SRS	24	$ 490.00
2005-03	064-321-025-000	682 KITTY HAWK CT	1	1	SRS	25	$ 490.00
2005-03	064-321-026-000	683 KITTY HAWK CT	1	1	SRS	26	$ 490.00
2005-03	064-321-027-000	681 KITTY HAWK CT	1	1	SRS	27	$ 490.00
2005-03	064-321-028-000	679 KITTY HAWK CT	1	1	SRS	28	$ 490.00
2005-03	064-321-029-000	677 KITTY HAWK CT	1	1	SRS	29	$ 490.00
2005-03	064-321-030-000	675 KITTY HAWK CT	1	1	SRS	30	$ 490.00
2005-03	064-321-031-000	673 KITTY HAWK CT	1	1	SRS	31	$ 490.00
2005-03	064-321-032-000	671 KITTY HAWK CT	1	1	SRS	32	$ 490.00

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-321-033-000	669 KITTY HAWK CT	1	1	SRS	33	$ 490.00
2005-03	064-321-034-000	667 KITTY HAWK CT	1	1	SRS	34	$ 490.00
2005-03	064-321-035-000	668 DULLES CT W	1	1	SRS	35	$ 490.00
2005-03	064-321-036-000	670 DULLES CT W	1	1	SRS	36	$ 490.00
2005-03	064-321-037-000	672 DULLES CT W	1	1	SRS	37	$ 490.00
2005-03	064-321-038-000	674 DULLES CT W	1	1	SRS	38	$ 490.00
2005-03	064-321-039-000	676 DULLES CT W	1	1	SRS	39	$ 490.00
2005-03	064-321-040-000	678 DULLES CT W	1	1	SRS	40	$ 490.00
2005-03	064-321-041-000	680 DULLES CT W	1	1	SRS	41	$ 490.00
2005-03	064-321-042-000	682 DULLES CT W	1	1	SRS	42	$ 490.00
2005-03	064-321-043-000	683 DULLES CT W	1	1	SRS	43	$ 490.00
2005-03	064-321-044-000	681 DULLES CT W	1	1	SRS	44	$ 490.00
2005-03	064-321-045-000	679 DULLES CT W	1	1	SRS	45	$ 490.00
2005-03	064-321-046-000	677 DULLES CT W	1	1	SRS	46	$ 490.00
2005-03	064-321-047-000	675 DULLES CT W	1	1	SRS	47	$ 490.00
2005-03	064-321-048-000	673 DULLES CT W	1	1	SRS	48	$ 490.00
2005-03	064-321-049-000	671 DULLES CT W	1	1	SRS	49	$ 490.00
2005-03	064-321-050-000	669 DULLES CT W	1	1	SRS	50	$ 490.00
2005-03	064-321-051-000	667 DULLES CT W	1	1	SRS	51	$ 490.00
2005-03	064-321-054-000	682 SKY VIEW CT W	1	1	SRS	8	$ 490.00
2005-03	064-322-001-000	2438 EARHART CT	1	1	SRS	314	$ 490.00
2005-03	064-322-002-000	2436 EARHART CT	1	1	SRS	315	$ 490.00
2005-03	064-322-003-000	2434 EARHART CT	1	1	SRS	316	$ 490.00
2005-03	064-322-004-000	2432 EARHART CT	1	1	SRS	317	$ 490.00
2005-03	064-322-005-000	2430 EARHART CT	1	1	SRS	318	$ 490.00
2005-03	064-322-006-000	2428 EARHART CT	1	1	SRS	319	$ 490.00
2005-03	064-322-007-000	2426 EARHART CT	1	1	SRS	320	$ 490.00
2005-03	064-322-008-000	2424 EARHART CT	1	1	SRS	321	$ 490.00
2005-03	064-322-009-000	2425 EARHART CT	1	1	SRS	322	$ 490.00
2005-03	064-322-010-000	2427 EARHART CT	1	1	SRS	323	$ 490.00
2005-03	064-322-011-000	2429 EARHART CT	1	1	SRS	324	$ 490.00
2005-03	064-322-012-000	2431 EARHART CT	1	1	SRS	325	$ 490.00
2005-03	064-322-013-000	2433 EARHART CT	1	1	SRS	326	$ 490.00

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-322-014-000	2435 EARHART CT	1	1	SRS	327	$ 490.00
2005-03	064-322-015-000	2437 EARHART CT	1	1	SRS	328	$ 490.00
2005-03	064-322-016-000	2439 EARHART CT	1	1	SRS	329	$ 490.00
2005-03	064-322-017-000	2438 LA GUARDIA CT	1	1	SRS	330	$ 490.00
2005-03	064-322-018-000	2436 LA GUARDIA CT	1	1	SRS	331	$ 490.00
2005-03	064-322-019-000	2434 LA GUARDIA CT	1	1	SRS	332	$ 490.00
2005-03	064-322-020-000	2432 LA GUARDIA CT	1	1	SRS	333	$ 490.00
2005-03	064-322-021-000	2430 LA GUARDIA CT	1	1	SRS	334	$ 490.00
2005-03	064-322-022-000	2428 LA GUARDIA CT	1	1	SRS	335	$ 490.00
2005-03	064-322-023-000	2426 LA GUARDIA CT	1	1	SRS	336	$ 490.00
2005-03	064-322-024-000	2424 LA GUARDIA CT	1	1	SRS	337	$ 490.00
2005-03	064-322-025-000	2423 LA GUARDIA CT	1	1	SRS	338	$ 490.00
2005-03	064-322-026-000	2425 LA GUARDIA CT	1	1	SRS	339	$ 490.00
2005-03	064-322-027-000	2427 LA GUARDIA CT	1	1	SRS	340	$ 490.00
2005-03	064-322-028-000	2429 LA GUARDIA CT	1	1	SRS	341	$ 490.00
2005-03	064-322-029-000	2431 LA GUARDIA CT	1	1	SRS	342	$ 490.00
2005-03	064-322-030-000	2433 LA GUARDIA CT	1	1	SRS	343	$ 490.00
2005-03	064-322-031-000	2435 LA GUARDIA CT	1	1	SRS	344	$ 490.00
2005-03	064-322-032-000	2437 LA GUARDIA CT	1	1	SRS	345	$ 490.00
2005-03	064-322-033-000	2439 LA GUARDIA CT	1	1	SRS	346	$ 490.00
2005-03	064-322-034-000	2438 O'HARE CT	1	1	SRS	347	$ 490.00
2005-03	064-322-035-000	2436 O'HARE CT	1	1	SRS	348	$ 490.00
2005-03	064-322-036-000	2434 O'HARE CT	1	1	SRS	349	$ 490.00
2005-03	064-322-037-000	2432 O'HARE CT	1	1	SRS	350	$ 490.00
2005-03	064-322-038-000	2430 O'HARE CT	1	1	SRS	351	$ 490.00
2005-03	064-322-039-000	2428 O'HARE CT	1	1	SRS	352	$ 490.00
2005-03	064-322-040-000	2426 O'HARE CT	1	1	SRS	353	$ 490.00
2005-03	064-322-041-000	2424 O'HARE CT	1	1	SRS	354	$ 490.00
2005-03	064-322-042-000	2423 O'HARE CT	1	1	SRS	355	$ 490.00
2005-03	064-322-043-000	2425 O'HARE CT	1	1	SRS	356	$ 490.00
2005-03	064-322-044-000	2427 O'HARE CT	1	1	SRS	357	$ 490.00
2005-03	064-322-045-000	2429 O'HARE CT	1	1	SRS	358	$ 490.00
2005-03	064-322-046-000	2431 O'HARE CT	1	1	SRS	359	$ 490.00

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-322-047-000	2433 O'HARE CT	1	1	SRS	360	$ 490.00
2005-03	064-322-048-000	2435 O'HARE CT	1	1	SRS	361	$ 490.00
2005-03	064-322-049-000	2437 O'HARE CT	1	1	SRS	362	$ 490.00
2005-03	064-322-050-000	2439 O'HARE CT	1	1	SRS	363	$ 490.00
2005-03	064-322-051-000	2438 STAPLETON CT	1	1	SRS	364	$ 490.00
2005-03	064-322-052-000	2436 STAPLETON CT	1	1	SRS	365	$ 490.00
2005-03	064-322-053-000	2434 STAPLETON CT	1	1	SRS	366	$ 490.00
2005-03	064-322-054-000	2432 STAPLETON CT	1	1	SRS	367	$ 490.00
2005-03	064-322-055-000	2430 STAPLETON CT	1	1	SRS	368	$ 490.00
2005-03	064-322-056-000	2428 STAPLETON CT	1	1	SRS	369	$ 490.00
2005-03	064-322-057-000	2426 STAPLETON CT	1	1	SRS	370	$ 490.00
2005-03	064-322-058-000	2424 STAPLETON CT	1	1	SRS	371	$ 490.00
2005-03	064-322-059-000	2423 STAPLETON CT	1	1	SRS	372	$ 490.00
2005-03	064-322-060-000	2425 STAPLETON CT	1	1	SRS	373	$ 490.00
2005-03	064-322-063-000	2431 STAPLETON CT	1	1	SRS	376	$ 490.00
2005-03	064-322-064-000	2433 STAPLETON CT	1	1	SRS	377	$ 490.00
2005-03	064-322-065-000	2435 STAPLETON CT	1	1	SRS	378	$ 490.00
2005-03	064-322-066-000	2437 STAPLETON CT	1	1	SRS	379	$ 490.00
2005-03	064-322-067-000	2439 STAPLETON CT	1	1	SRS	380	$ 490.00
2005-03	064-322-068-000	2427 STAPLETON CT	1	1	SRS	374	$ 490.00
2005-03	064-322-069-000	2429 STAPLETON CT	1	1	SRS	375	$ 490.00
2005-03	064-324-001-000	624 SKY VIEW DR	1	1	SRASU3	1	$ 490.00
2005-03	064-324-002-000	622 SKY VIEW DR	1	1	SRASU3	2	$ 490.00
2005-03	064-324-003-000	620 SKY VIEW DR	1	1	SRASU3	3	$ 490.00
2005-03	064-324-004-000	618 SKY VIEW DR	1	1	SRASU3	4	$ 490.00
2005-03	064-324-005-000	616 SKY VIEW DR	1	1	SRASU3	5	$ 490.00
2005-03	064-324-006-000	614 SKY VIEW DR	1	1	SRASU3	6	$ 490.00
2005-03	064-324-007-000	612 SKY VIEW DR	1	1	SRASU3	7	$ 490.00
2005-03	064-324-008-000	610 SKY VIEW DR	1	1	SRASU3	8	$ 490.00
2005-03	064-324-009-000	608 SKY VIEW DR	1	1	SRASU3	9	$ 490.00
2005-03	064-324-010-000	606 SKY VIEW DR	1	1	SRASU3	10	$ 490.00
2005-03	064-324-011-000	604 SKY VIEW DR	1	1	SRASU3	11	$ 490.00
2005-03	064-324-012-000	602 SKY VIEW DR	1	1	SRASU3	12	$ 490.00

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2018/2019 TAX ROLL

Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-324-013-000	2414 SKY HARBOR WAY	1	1	SRASU3	13	$ 490.00
2005-03	064-324-014-000	2416 SKY HARBOR WAY	1	1	SRASU3	14	$ 490.00
2005-03	064-324-015-000	2418 SKY HARBOR WAY	1	1	SRASU3	15	$ 490.00
2005-03	064-324-016-000	2420 SKY HARBOR WAY	1	1	SRASU3	16	$ 490.00
2005-03	064-324-017-000	2422 SKY HARBOR WAY	1	1	SRASU3	17	$ 490.00
2005-03	064-324-018-000	2424 SKY HARBOR WAY	1	1	SRASU3	18	$ 490.00
2005-03	064-324-019-000	2426 SKY HARBOR WAY	1	1	SRASU3	19	$ 490.00
2005-03	064-324-020-000	2428 SKY HARBOR WAY	1	1	SRASU3	20	$ 490.00
2005-03	064-324-021-000	2430 SKY HARBOR WAY	1	1	SRASU3	21	$ 490.00
2005-03	064-324-022-000	2432 SKY HARBOR WAY	1	1	SRASU3	22	$ 490.00
2005-03	064-324-023-000	2434 SKY HARBOR WAY	1	1	SRASU3	23	$ 490.00
2005-03	064-324-024-000	2436 SKY HARBOR WAY	1	1	SRASU3	24	$ 490.00
2005-03	064-324-025-000	2438 SKY HARBOR WAY	1	1	SRASU3	25	$ 490.00
2005-03	064-325-001-000	625 SKY VIEW DR	1	1	SRASU3	174	$ 490.00
2005-03	064-325-002-000	623 SKY VIEW DR	1	1	SRASU3	173	$ 490.00
2005-03	064-325-003-000	621 SKY VIEW DR	1	1	SRASU3	172	$ 490.00
2005-03	064-325-004-000	619 SKY VIEW DR	1	1	SRASU3	171	$ 490.00
2005-03	064-325-005-000	617 SKY VIEW DR	1	1	SRASU3	170	$ 490.00
2005-03	064-325-006-000	615 SKY VIEW DR	1	1	SRASU3	169	$ 490.00
2005-03	064-325-007-000	613 SKY VIEW DR	1	1	SRASU3	168	$ 490.00
2005-03	064-325-008-000	611 SKY VIEW DR	1	1	SRASU3	167	$ 490.00
2005-03	064-325-009-000	609 SKY VIEW DR	1	1	SRASU3	166	$ 490.00
2005-03	064-325-010-000	607 SKY VIEW DR	1	1	SRASU3	165	$ 490.00
2005-03	064-325-011-000	606 KITTY HAWK DR	1	1	SRASU3	164	$ 490.00
2005-03	064-325-012-000	608 KITTY HAWK DR	1	1	SRASU3	163	$ 490.00
2005-03	064-325-013-000	610 KITTY HAWK DR	1	1	SRASU3	162	$ 490.00
2005-03	064-325-014-000	612 KITTY HAWK DR	1	1	SRASU3	161	$ 490.00
2005-03	064-325-015-000	614 KITTY HAWK DR	1	1	SRASU3	160	$ 490.00
2005-03	064-325-016-000	616 KITTY HAWK DR	1	1	SRASU3	159	$ 490.00
2005-03	064-325-017-000	618 KITTY HAWK DR	1	1	SRASU3	158	$ 490.00
2005-03	064-325-018-000	620 KITTY HAWK DR	1	1	SRASU3	157	$ 490.00
2005-03	064-325-019-000	622 KITTY HAWK DR	1	1	SRASU3	156	$ 490.00
2005-03	064-325-020-000	624 KITTY HAWK DR	1	1	SRASU3	155	$ 490.00

CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 2
(SKY RANCH)
FISCAL YEAR 2018/2019 TAX ROLL

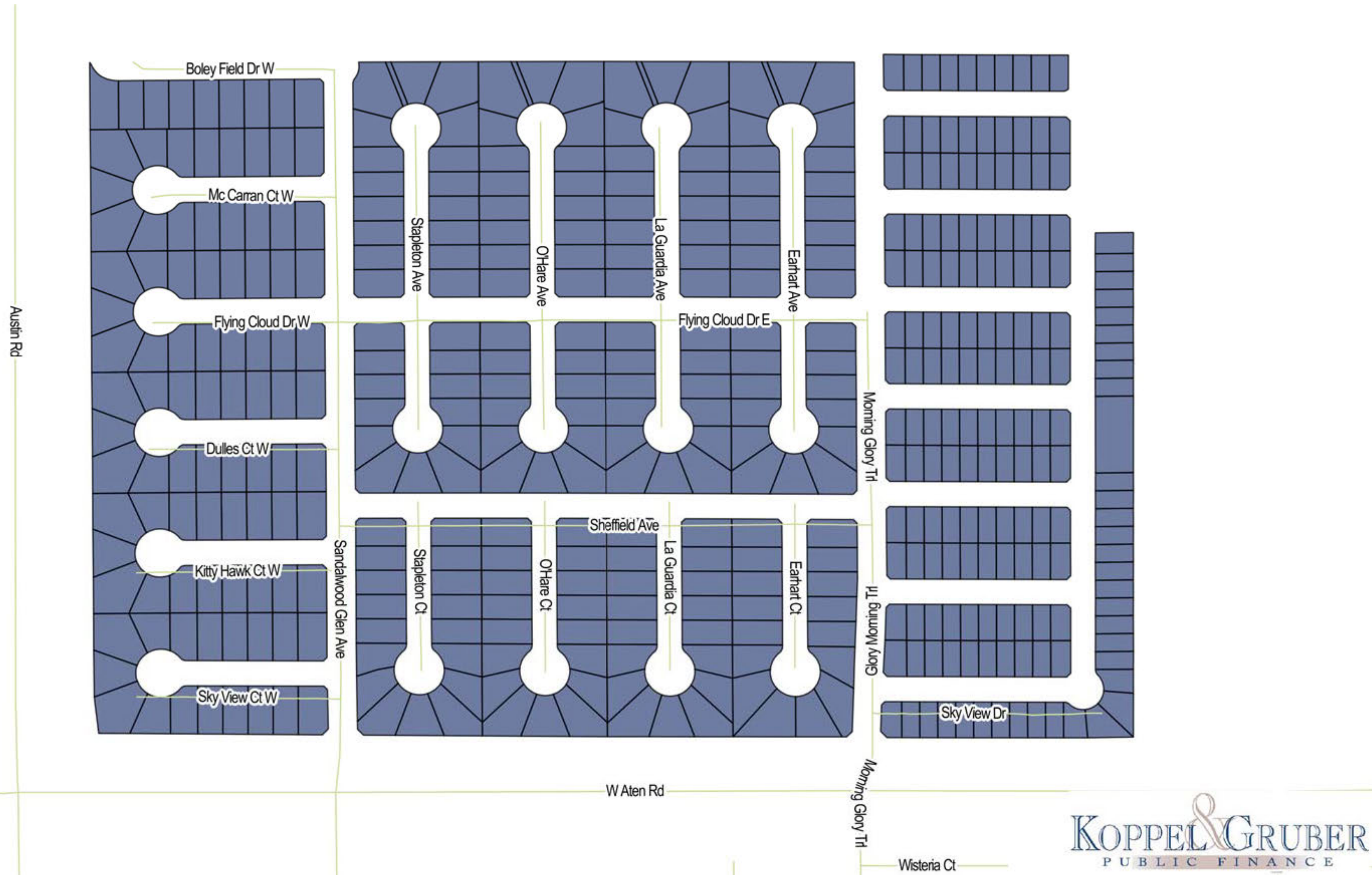
Zone	APN	Situs Address	Residential Units	EDU	SRASU	Lot	Assessment
2005-03	064-326-001-000	625 KITTY HAWK DR	1	1	SRASU3	154	$ 490.00
2005-03	064-326-002-000	623 KITTY HAWK DR	1	1	SRASU3	153	$ 490.00
2005-03	064-326-003-000	621 KITTY HAWK DR	1	1	SRASU3	152	$ 490.00
2005-03	064-326-004-000	619 KITTY HAWK DR	1	1	SRASU3	151	$ 490.00
2005-03	064-326-005-000	617 KITTY HAWK DR	1	1	SRASU3	150	$ 490.00
2005-03	064-326-006-000	615 KITTY HAWK DR	1	1	SRASU3	149	$ 490.00
2005-03	064-326-007-000	613 KITTY HAWK DR	1	1	SRASU3	148	$ 490.00
2005-03	064-326-008-000	611 KITTY HAWK DR	1	1	SRASU3	147	$ 490.00
2005-03	064-326-009-000	609 KITTY HAWK DR	1	1	SRASU3	146	$ 490.00
2005-03	064-326-010-000	607 KITTY HAWK DR	1	1	SRASU3	145	$ 490.00
2005-03	064-326-011-000	606 SHEFFIELD DR	1	1	SRASU3	144	$ 490.00
2005-03	064-326-012-000	608 SHEFFIELD DR	1	1	SRASU3	143	$ 490.00
2005-03	064-326-013-000	610 SHEFFIELD DR	1	1	SRASU3	142	$ 490.00
2005-03	064-326-014-000	612 SHEFFIELD DR	1	1	SRASU3	141	$ 490.00
2005-03	064-326-015-000	614 SHEFFIELD DR	1	1	SRASU3	140	$ 490.00
2005-03	064-326-016-000	616 SHEFFIELD DR	1	1	SRASU3	139	$ 490.00
2005-03	064-326-017-000	618 SHEFFIELD DR	1	1	SRASU3	138	$ 490.00
2005-03	064-326-018-000	620 SHEFFIELD DR	1	1	SRASU3	137	$ 490.00
2005-03	064-326-019-000	622 SHEFFIELD DR	1	1	SRASU3	136	$ 490.00
2005-03	064-326-020-000	624 SHEFFIELD DR	1	1	SRASU3	135	$ 490.00

Total Levy **$ 220,010.00**

Total Parcel Count **449**

APPENDIX B
DISTRICT BOUNDARY MAP

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



KOPPEL & GRUBER PUBLIC FINANCE

Agenda Item No. E - 1

DATE SUBMITTED	6/13/2018	COUNCIL ACTION	(X)
SUBMITTED BY	COMMUNITY DEVELOPMENT DIRECTOR MORA	PUBLIC HEARING REQUIRED	( )
		RESOLUTION	( )
		ORDINANCE 1ST READING	( )
DATE ACTION REQUIRED	6/20/18	ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	(JD)

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/ACTION:

MAYFIELD RANCH UNIT 3A AND 3B FIRST AMENDMENT TO SUBDIVISION AGREEMENT

DEPARTMENT INVOLVED: COMMUNITY DEVELOPMENT DEPARTMENT

BACKGROUND/SUMMARY:

On October 4, 2017, the City of Imperial and Martin D. Coyne LLC., mutually agreed to the Subdivision Agreement and Improvement Security of Mayfield Ranch Unit 3A and 3B per Government Code Sections 66462 and Section 66463). At the request of the applicant, Martin D. Coyne LLC, is requesting to amend the subdivision agreement to reflect the subordination. See attached Recital for Unit 3A and 3B.

FISCAL IMPACT: None	ADMIN SERVICES SIGN INITIALS ______
STAFF RECOMMENDATION: Approve Mayfield Ranch Unit 3A and 3B First Amendment to Subdivision Agreement.	DEPT. INITIALS OM
MANAGER'S RECOMMENDATION:	CITY MANAGER's INITIALS

MOTION:

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

FIRST AMENDMENT TO SUBDIVISION AGREEMENT
MAYFIELD UNIT 3A

This amendment is entered this 20th day of June, 2018, between the City of Imperial, a municipal corporation of the State of California ("City") and Martin D. Coyne, LLC, a California limited liability company ("Subdivider").

Recitals

WHEREAS, City and Martin D. Coyne, a California limited liability company ("Martin D. Coyne LLC") entered into those certain Subdivision Agreements for Mayfield Unit 3A on or about October 4, 2017 ("Agreement"); and

WHEREAS, Martin D. Coyne, LLC has assigned all of its interest in and to the Agreement to Subdivider; and

WHEREAS, Paragraphs 3A and 3B of the Agreement calls for improvement security for the faithful performance and for labor and material associated with Subdivider's performance of the improvements described in the Agreements, related conditions of approval and engineer's estimates; and

WHEREAS, Paragraph 13 of the Agreement requires security for the proper installation of subdivision monumentation; and

WHEREAS, Martin D. Coyne provided security referred to above in the form of First Lien position on real property; and

WHEREAS, City agreed and accepted a first lien position on real property described herein; and

WHEREAS, in order to carry out the wishes of the Parties as described herein, the parties wish to amend the Agreements as set forth below.

NOW THEREFORE, it is agreed as follows:

1. The Recitals hereto are true and correct and are incorporated herein by this reference;

2. Paragraphs 2 and 3 of the Agreement is amended;

3. Paragraph 2 Improvements, delete "from the date hereof;

4. Paragraph 3 Improvement Security, letter A, add, "The warranty period begins to run only upon completion of all of the Work called for bity this agreement and acceptance of such Work as completed by the City" to the second paragraph;

5. Paragraph 3 Improvement Security, delete reference to surety since bonds are not involved;

6. Paragraph 3 Improvement Security, add letter C entitling it Reduction of Security;

7. Paragraph 3 Improvement Security, letter C Redaction of Security, add sentence to read, "Acceptance," as used in this subparagraph is solely for the purpose of considering whether security can be reduced."

8. Paragraph 3 Improvement Security, letter C Redaction of Security, add sentence to read, "Further, the market value of the First Lien position must be not less than 100% of the estimated cost (including payment of prevailing wage) associated with completion of the Work remaining to be completed."

9. Paragraph 3, letter C Redaction of Security, delete "In no event" to the fifth sentence, and so it shall read: "The performance security shall not be reduced to an amount less than then percent (10%) until the liability established by all parts and subsections of this Agreement is satisfied."

10. Paragraph 3, The completion period for improvements required by the Agreements shall be 12 months from the date of execution hereof.

11. Paragraph 3, City agrees to subordinate its first position in the Property to a second position on portions of the Property in favor of a construction lender as Subdivider develops and constructs improvements required by the Agreements as depicted on the attached Exhibit A; provided that a fund control is in place to assure payment directly to contractors for installation of such improvements and provided further that City receive a personal guarantee from Martin D. Coyne for performance, labor and materials and monumentation related to the subordinated amounts.

12. Paragraph 3, letter A, revise estimated cost of the work to one million, seven hundred ten thousand, three hundred seventy two dollars and sixty cents. (1,710,372.60);

Except as specifically set forth herein, all terms of the Agreements shall remain in full force and effect.

City of Imperial	Subdivider (Martin D. Coyne, LLC)
By________________________	By________________________

ATTEST:

By________________________

Debra Jackson, City Clerk

Grading and Improvements - Mayfield Ranch Unit 3A Construction Cost Estimate

CONSTRUCTION COST ESTIMATE

ITEM	QUANTITY	UNIT	DESCRIPTION	UNIT COST	AMOUNT
Brighton Street					
Surface Improvements					
1	782	TON	3" AC Paving (42,280 SF)	$ 88.00	$ 68,816
2	1,175	CY	Agg Base Class II (42,280 S.F.) - 9-Inch	$ 35.00	$ 41,125
3	42,280	SF	Subgrade Preparation	$ 0.30	$ 12,684
4	1,960	L.F.	6" Curb and Gutter	$ 24.00	$ 47,040
5	2	EA.	ADA Access Ramp	$ 1,700.00	$ 3,400
6	3,155	S.F.	4.5 ft P.C.C. Sidewalk Including base and Sub-grade Preparation	$ 6.00	$ 18,930
7	3	EA.	Street Lights Including Electrical Wiring	$ 5,900.00	$ 17,700
8	3,540	SF	Driveways (177 SF Each)	$ 6.00	$ 21,240
				Subtotal	**$ 230,935**
Water Improvements					
1	538	LF	8-Inch Water Pipeline and Appurtenances	$ 50.00	$ 26,900
2	20	EA.	Water Services Including Water Meter	$ 2,300.00	$ 46,000
3	1	EA.	Fire Hydrant (6")	$ 5,200.00	$ 5,200
				Sub-Total	**$ 78,100**
Sewer Improvements					
1	1,028	LF	8-inch Sewer line	$ 58.00	$ 59,624
2	20	EA.	Sewer Laterals	$ 1,400.00	$ 28,000
3	5	EA.	Sewer Manholes	$ 4,200.00	$ 21,000
				Sub-Total	**$ 108,624**
Storm Drain Improvements					
1	190	LF	18-Inch Storm Drain Line	$ 55.00	$ 10,450
2	2	EA.	Curb Inlets	$ 4,800.00	$ 9,600
3	2	EA.	Storm Drain Manhole/Structure	$ 5,100.00	$ 10,200
				Sub-Total	**$ 30,250**
				Total Brighton:	**$ 447,909**

REGISTERED PROFESSIONAL ENGINEER
CARLOS L. BELTRAN
C 69121
EXP. 6/30/20
CIVIL
STATE OF CALIFORNIA

6/11/18

Vineyard Street

Surface Improvements

1	790	TON	3" AC Paving (42,600 SF)	$	88.00	$	69,520
2	1,185	CY	Agg Base Class II (42,600 S.F.) - 9-Inch	$	35.00	$	41,475
3	42,600	SF	Subgrade Preparation	$	0.30	$	12,780
4	2,040	L.F.	6" Curb and Gutter	$	24.00	$	48,960
5	0	EA.	ADA Access Ramp	$	1,700.00	$	-
6	6,435	S.F.	4.5 ft P.C.C. Sidewalk Including base and Sub-grade Preparation	$	6.00	$	38,610
7	4	EA.	Street Lights Including Electrical Wiring	$	5,900.00	$	23,600
8	6,726	SF	Driveways (177 SF Each)	$	6.00	$	40,356
					Subtotal	**$**	**275,301**

Water Improvements

1	1,060	LF	8-Inch Water Pipeline and Appurtenances	$	50.00	$	53,000
2	38	EA.	Water Services Including Water Meter	$	2,300.00	$	87,400
3	3	EA.	Fire Hydrant (6")	$	5,200.00	$	15,600
				Sub-Total		**$**	**156,000**

Sewer Improvements

1	1,045	LF	8-inch Sewer line	$	58.00	$	60,610
2	38	EA.	Sewer Laterals	$	1,400.00	$	53,200
3	3	EA.	Sewer Manholes	$	4,200.00	$	12,600
				Sub-Total		**$**	**126,410**

Storm Drain Improvements

1	190	LF	18-Inch Storm Drain Line	$	55.00	$	10,450
2	2	EA.	Curb Inlets	$	4,800.00	$	9,600
3	2	EA.	Storm Drain Manhole/Structure	$	5,100.00	$	10,200
				Sub-Total		**$**	**30,250**

Total Vineyard:	**$**	**587,961**

4th Street

Surface Improvements

1	500	TON	3.5" AC Paving (23,200SF)	$ 88.00	$ 44,000
2	860	CY	Agg Base Class II (23,200 S.F.) - 12-Inch	$ 35.00	$ 30,100
3	23,200	SF	Subgrade Preparation	$ 0.30	$ 6,960
4	790	L.F.	6" Curb and Gutter	$ 24.00	$ 18,960
5	3	EA.	ADA Access Ramp	$ 1,700.00	$ 5,100
6	2,980	S.F.	4.5 ft P.C.C. Sidewalk Including base and Sub-grade Preparation	$ 6.00	$ 17,880
7	2	EA.	Street Lights Including Electrical Wiring	$ 5,900.00	$ 11,800
8	1,416	SF	Driveways (177 SF Each)	$ 6.00	$ 8,496
				Subtotal	**$ 143,296**

Water Improvements

1	340	LF	8-Inch Water Pipeline and Appurtenances	$ 50.00	$ 17,000
2	8	EA.	Water Services Including Water Meter	$ 2,300.00	$ 18,400
3	2	EA.	Fire Hydrant (6")	$ 5,200.00	$ 10,400
				Sub-Total	**$ 45,800**

Sewer Improvements

1	390	LF	12-inch Sewer line	$ 90.00	$ 35,100
2	8	EA.	Sewer Laterals	$ 1,400.00	$ 11,200
3	2	EA.	Sewer Manholes	$ 4,200.00	$ 8,400
				Sub-Total	**$ 54,700**

Storm Drain Improvements

1	275	LF	24-Inch Storm Drain Line	$ 68.00	$ 18,700
2	2	EA.	Curb Inlets	$ 4,800.00	$ 9,600
3	1	EA.	Storm Drain Manhole/Structure	$ 5,100.00	$ 5,100
				Sub-Total	**$ 33,400**

Total 4th Street:	**$ 277,196**

Unit 3A Estimated Construction Cost Summary:

Total Brighton:	**$ 447,909.00**
Total Vineyard:	**$ 587,961.00**
Total 4th Street:	**$ 277,196.00**
Sub-Total Unit 3A:	**$ 1,313,066.00**
10% Contingency:	**$ 131,306.60**
Total Unit 3A Site Improvements:	**$ 1,444,372.60**
Unit 3A Site Grading:	**$ 266,000.00**
Total Unit 3A Site Improvements and Site Grading:	**$ 1,710,372.60**

FIRST AMENDMENT TO SUBDIVISION AGREEMENT
MAYFIELD UNIT 3B

This amendment is entered this 20th day of June, 2018, between the City of Imperial, a municipal corporation of the State of California ("City") and Martin D. Coyne, LLC, a California limited liability company ("Subdivider").

Recitals

WHEREAS, City and Martin D. Coyne, a California limited liability company ("Martin D. Coyne LLC") entered into those certain Subdivision Agreements for Mayfield Unit 3B on or about October 4, 2017 ("Agreement"); and

WHEREAS, Martin D. Coyne, LLC has assigned all of its interest in and to the Agreement to Subdivider; and

WHEREAS, Paragraphs 3A and 3B of the Agreement calls for improvement security for the faithful performance and for labor and material associated with Subdivider's performance of the improvements described in the Agreements, related conditions of approval and engineer's estimates; and

WHEREAS, Paragraph 13 of the Agreement requires security for the proper installation of subdivision monumentation; and

WHEREAS, Martin D. Coyne provided security referred to above in the form of First Lien position on real property; and

WHEREAS, City agreed and accepted a first lien position on real property described herein; and

WHEREAS, in order to carry out the wishes of the Parties as described herein, the parties wish to amend the Agreements as set forth below.

NOW THEREFORE, it is agreed as follows:

1. The Recitals hereto are true and correct and are incorporated herein by this reference;

2. Paragraphs 2 and 3 of the Agreement is amended;

3. Paragraph 2 Improvements, delete "from the date hereof;

4. Paragraph 3 Improvement Security, letter A, add, "The warranty period begins to run only upon completion of all of the Work called for bity this agreement and acceptance of such Work as completed by the City" to the second paragraph;

5. Paragraph 3 Improvement Security, delete reference to surety since bonds are not involved;

6. Paragraph 3 Improvement Security, add letter C entitling it Reduction of Security;

7. Paragraph 3 Improvement Security, letter C Redaction of Security, add sentence to read, "Acceptance," as used in this subparagraph is solely for the purpose of considering whether security can be reduced."

8. Paragraph 3 Improvement Security, letter C Redaction of Security, add sentence to read, "Further, the market value of the First Lien position must be not less than 100% of the estimated cost (including payment of prevailing wage) associated with completion of the Work remaining to be completed."

9. Paragraph 3, letter C Redaction of Security, delete "In no event" to the fifth sentence, and so it shall read: "The performance security shall not be reduced to an amount less than then percent (10%) until the liability established by all parts and subsections of this Agreement is satisfied."

10. Paragraph 3, The completion period for improvements required by the Agreements shall be 12 months from the date of execution hereof.

11. Paragraph 3, City agrees to subordinate its first position in the Property to a second position on portions of the Property in favor of a construction lender as Subdivider develops and constructs improvements required by the Agreements as depicted on the attached Exhibit A; provided that a fund control is in place to assure payment directly to contractors for installation of such improvements and provided further that City receive a personal guarantee from Martin D. Coyne for performance, labor and materials and monumentation related to the subordinated amounts.

12. Paragraph 3, letter A, revise estimated cost of the work to eight hundred, sixty nine thousand, seven hundred ninety eight dollars and twenty cents, $869,798.20

Except as specifically set forth herein, all terms of the Agreements shall remain in full force and effect.

City of Imperial	Subdivider (Martin D. Coyne, LLC)
By________________________	By________________________

ATTEST:

By________________________

Debra Jackson, City Clerk

Grading and Improvements - Mayfield Ranch Unit 3B Construction Cost Estimate

CONSTRUCTION COST ESTIMATE

ITEM	QUANTITY	UNIT	DESCRIPTION	UNIT COST	AMOUNT
Spring Street					
Surface Improvements					
1	813	TON	3" AC Paving (43,900 SF)	$ 88.00	$ 71,544
2	1,220	CY	Agg Base Class II (43,900 S.F.) - 9-Inch	$ 35.00	$ 42,700
3	43,900	SF	Subgrade Preparation	$ 0.30	$ 13,170
4	2,126	L.F.	6" Curb and Gutter	$ 24.00	$ 51,024
5	1	EA.	ADA Access Ramp	$ 1,700.00	$ 1,700
6	3,150	S.F.	4.5 ft P.C.C. Sidewalk Including base and Sub-grade Preparation	$ 6.00	$ 18,900
7	4	EA.	Street Lights Including Electrical Wiring	$ 5,900.00	$ 23,600
8	3,540	SF	Driveways (177 SF Each)	$ 6.00	$ 21,240
				Subtotal	**$ 243,878**
Water Improvements					
1	1,170	LF	8-Inch Water Pipeline and Appurtenances	$ 50.00	$ 58,500
2	20	EA.	Water Services Including Water Meter	$ 2,300.00	$ 46,000
3	4	EA.	Fire Hydrant (6")	$ 5,200.00	$ 20,800
				Sub-Total	**$ 125,300**
Sewer Improvements					
1	870	LF	8-inch Sewer line	$ 58.00	$ 50,460
2	200	LF	12-inch Sewer line	$ 90.00	$ 18,000
3	20	EA.	Sewer Laterals	$ 1,400.00	$ 28,000
4	5	EA.	Sewer Manholes	$ 4,200.00	$ 21,000
				Sub-Total	**$ 117,460**
Storm Drain Improvements					
1	510	LF	30-Inch Storm Drain Line	$ 90.00	$ 45,900
2	105	LF	18-Inch Storm Drain Line	$ 55.00	$ 5,775
3	4	EA.	Curb Inlets	$ 4,800.00	$ 19,200
4	1	EA.	Storm Drain Manhole/Structure	$ 12,000.00	$ 12,000
				Sub-Total	**$ 82,875**
				Total Spring St.:	**$ 569,513**

REGISTERED PROFESSIONAL ENGINEER
CARLOS L. BELTRAN
C 69121
EXP. 6/30/20
CIVIL
STATE OF CALIFORNIA

6/11/18

4th Street

Surface Improvements

1	245	TON	3.5" AC Paving (11,335 SF)	$	88.00	$	21,560
2	420	CY	Agg Base Class II (11,335 S.F.) - 12-Inch	$	35.00	$	14,700
3	11,335	SF	Subgrade Preparation	$	0.30	$	3,401
4	342	L.F.	6" Curb and Gutter	$	24.00	$	8,208
5	1	EA.	ADA Access Ramp	$	1,700.00	$	1,700
6	1,062	S.F.	4.5 ft P.C.C. Sidewalk Including base and Sub-grade Preparation	$	6.00	$	6,372
7	0	EA.	Street Lights Including Electrical Wiring	$	5,900.00	$	-
8	708	SF	Driveways (177 SF Each)	$	6.00	$	4,248
					Subtotal	**$**	**60,189**

Water Improvements

1	220	LF	8-Inch Water Pipeline and Appurtenances	$	50.00	$	11,000
2	4	EA.	Water Services Including Water Meter	$	2,300.00	$	9,200
3	1	EA.	Fire Hydrant (6")	$	5,200.00	$	5,200
					Sub-Total	**$**	**25,400**

Sewer Improvements

1	220	LF	12-inch Sewer line	$	90.00	$	19,800
2	4	EA.	Sewer Laterals	$	1,400.00	$	5,600
3	1	EA.	Sewer Manholes	$	4,200.00	$	4,200
					Sub-Total	**$**	**29,600**

Storm Drain Improvements

1	220	LF	24-Inch Storm Drain Line	$	68.00	$	14,960
2	2	EA.	Curb Inlets	$	4,800.00	$	9,600
3	1	EA.	Storm Drain Manhole/Structure	$	5,100.00	$	5,100
					Sub-Total	**$**	**29,660**

Total 4th Street:	**$**	**144,849**

Unit 3B Estimated Construction Cost Summary:

Total Spring St.:	**$**	**569,513.00**
Total 4th Street:	**$**	**144,849.00**
Sub-Total Unit 3B:	**$**	**714,362.00**
10% Contingency:	**$**	**71,436.20**
Total Unit 3B:	**$**	**785,798.20**
Unit 3B Site Grading:	**$**	**84,000.00**
Total Unit 3B Site Improvements and Site Grading:	**$**	**869,798.20**

REGISTERED PROFESSIONAL ENGINEER
CARLOS L. BELTRAN
C 69121
EXP. 6/30/20
CIVIL
STATE OF CALIFORNIA

6/11/18

Agenda Item No E-2

DATE SUBMITTED	06/13/2018	CITY COUNCIL ACTION	(X)
SUBMITTED BY	Finance	PUBLIC HEARING REQUIRED	( )
DATE ACTION REQUIRED	06/20/2018	RESOLUTION	( )
		ORDINANCE 1ST READING	( )
		ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: **DISCUSSION/ACTION: FISCAL YEAR 2016-2017 MUNICIPAL FINANCIAL AUDIT.**

1. ACCEPTANCE OF FY 2016-2017 MUNICIPAL FINANCIAL AUDIT FOR FILING.

DEPARTMENT INVOLVED: City Manager/Finance

BACKGROUND/SUMMARY:

The City of Imperial's Municipal Audit for Fiscal Year 2016-2017 was recently completed by Hutchinson and Bloodgood, LLP. The audit is forwarded for City Council review and acceptance for filing. Once accepted, this report will be submitted to the State as required by law. Staff to provide further details at the meeting.

FISCAL IMPACT: None

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

MANAGER'S RECOMMENDATION: MANAGER'S INITIAL

MOTION:

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

City of Imperial

Annual Financial Report

For the Fiscal Year ended June 30, 2017

TABLE OF CONTENTS

I. FINANCIAL SECTION

D. Other Supplemental Information: (Continued)

Nonmajor Governmental Funds: (Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual: (Continued)

TABLE OF CONTENTS

HUTCHINSON and
BLOODGOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

3205 South Dogwood Avenue
El Centro, CA 92243
t 760.352.1021 f 760.352.3325
www.hbllp.com

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Imperial, California, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting polices used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America required that the Budgetary Comparison Schedules for the General Fund on pages 48 and 49, the Redevelopment Agency Successor Housing Special Revenue Fund on page 50, and the Cost Sharing Defined Benefit Pension Plans on pages 51 and 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 major capital project fund budgetary comparison schedule, combining nonmajor fund financial statements and budgetary comparison schedules nonmajor funds are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The major capital project fund budgetary comparison schedule, combining nonmajor fund financial statements and budgetary comparison schedules nonmajor funds are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with the auditing standards generally accepted in the United States of America. In our opinion, the major capital project fund budgetary comparison schedule, combining nonmajor fund financial statements and budgetary comparison schedules nonmajor funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2018 on our consideration of the City of Imperial, California's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Imperial's internal control over financial reporting and compliance.

Hutchinson and Bloodgood LLP

June 19, 2018

FINANCIAL SECTION

CITY OF IMPERIAL

Statement of Net Position
Government-wide
June 30, 2017

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 17,567,340	$ 11,729,626	$29,296,966
Restricted assets:			
Cash and investments with fiscal agents	308,831	2,198,739	2,507,570
Receivables:			
Accounts	489,646	758,955	1,248,601
Notes	2,200,295	-	2,200,295
Interest	8,293	5,663	13,956
Land held for resale	311,012	-	311,012
Inventory	-	85,923	85,923
Deferred charges, net of accumulated amortization	-	534,847	534,847
Capital assets not being depreciated	3,329,400	79,683	3,409,083
Capital assets, net of accumulated depreciation	24,006,010	19,699,507	43,705,517
Total assets	48,220,827	35,092,943	83,313,770
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related	901,090	63,834	964,924
Total deferred outflows of resources	901,090	63,834	964,924
LIABILITIES			
Accounts payable	600,303	132,781	733,084
Deposits payable	3,589,867	373,590	3,963,457
Noncurrent liabilities:			
Due within one year	740,000	1,455,000	2,195,000
Due in more than one year	20,253,358	16,696,179	36,949,537
Net pension liability	2,861,305	777,757	3,639,062
Total liabilities	28,044,833	19,435,307	47,480,140
DEFERRED INFLOWS OF RESOURCES			
Pension Related	305,276	(98,120)	207,156
Total deferred inflows of resources	305,276	(98,120)	207,156
NET POSITION			
Invested in capital assets, net of related debt	4,698,750	4,393,995	9,092,745
Restricted for:			
Debt service	154,736	-	154,736
Public safety	590,439	-	590,439
Streets and roads	3,744,763	-	3,744,763
Public services	623,143	-	623,143
Community development	445,281	-	445,281
Special districts	1,136,714	-	1,136,714
Library	526,279	-	526,279
Parks	1,922,291	-	1,922,291
Capital projects	1,494,216	-	1,494,216
Housing	794,154	-	794,154
Unrestricted	4,641,042	11,425,595	16,066,637
Total net position	$ 20,771,808	$ 15,819,590	$36,591,398

CITY OF IMPERIAL

Statement of Activities

Government-wide

For the Fiscal Year Ended June 30, 2017

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Contributions and Grants**	**Capital Contributions and Grants**
Primary Government:				
Governmental activities:				
General government	$ (1,911,287)	$ 1,310,457	$ -	$ 60,949
Public safety	(2,679,704)	213,964	297,263	85,698
Public services	(1,970,958)	110,871	369,311	1,561,028
Community development	(346,385)	738,686	104,358	2,049,401
Parks and recreation	(858,274)	150,089	4,200	459,232
Library	(236,715)	7,766	37,440	42,636
Interest on long-term debt	(314,009)	-	-	-
Unallocated depreciation	(1,988,294)	-	-	-
Total governmental activities	(10,305,626)	2,531,833	812,572	4,258,944
Business-type activities:				
Water	(4,184,841)	4,638,648	-	-
Wastewater	(3,759,951)	4,290,491	-	-
Total business-type activities	(7,944,792)	8,929,139	-	-
Total primary government	$(18,250,418)	$ 11,460,972	$ 812,572	$ 4,258,944

General revenues and transfers:

Taxes:

Property taxes

Transient occupancy taxes

Sales taxes

Franchise taxes

Other taxes

Motor vehicle tax, unrestricted

Use of money and property

Other

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning

Net position - ending

CITY OF IMPERIAL
Statement of Activities
Government-wide
For the Fiscal Year Ended June 30, 2017

Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-type Activities	Total
$ (539,881)	$ -	$ (539,881)
(2,082,779)	-	(2,082,779)
70,252	-	70,252
2,546,060	-	2,546,060
(244,753)	-	(244,753)
(148,873)	-	(148,873)
(314,009)	-	(314,009)
(1,988,294)	-	(1,988,294)
(2,702,277)	-	(2,702,277)
-	453,807	453,807
-	530,540	530,540
-	984,347	984,347
(2,702,277)	984,347	(1,717,930)
1,543,967	-	1,543,967
24,724	-	24,724
2,019,363	-	2,019,363
238,106	-	238,106
22,201	-	22,201
1,388,478	-	1,388,478
8,323	20,175	28,498
243,490	-	243,490
20,568	(20,568)	-
5,509,220	(393)	5,508,827
2,806,943	983,954	3,790,897
17,964,865	14,835,636	32,800,501
$ 20,771,808	$ 15,819,590	$ 36,591,398

The Notes to the Financial Statements are an integral part of this statement.

CITY OF IMPERIAL
Balance Sheet
Governmental Funds
June 30, 2016

	General	RDA Successor Projects	RDA Successor Capital	RDA Successor Housing
ASSETS				
Cash and cash equivalents	$ 3,848,007	$ 980,600	$ -	$ 1,090,939
Cash and investments with fiscal agents	-	-	-	308,595
Receivables				
Accounts	420,208	-	-	-
Notes	-	-	501,072	189,980
Interest	2,302	534	-	527
Due from other funds	968,351	-	183,554	-
Land held for resale	-	-	311,012	-
Total Assets	$ 5,238,868	$ 981,134	$ 995,638	$1,590,041
LIABILITIES				
Accounts payable	$ 554,300	$ 10,000	$ -	$ -
Due to other funds	-	183,554	-	-
Deferred revenue	-	-	501,073	189,980
Deposits payable	3,589,867	-	-	-
Total Liabilities	4,144,167	193,554	501,073	189,980
FUND BALANCES				
Nonspendable	-	-	311,012	-
Restricted	-	787,580	183,553	1,400,061
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	1,094,701	-	-	-
Total Fund Balances	1,094,701	787,580	494,565	1,400,061
Total Liabilities and Fund Balances	$ 5,238,868	$ 981,134	$ 995,638	$1,590,041

RDA Successor Debt	Other Governmental Funds	Total Governmental Funds
$ 122,288	$ 11,525,506	$ 17,567,340
236	-	308,831
-	69,438	489,646
-	1,509,243	2,200,295
59	4,871	8,293
-	-	1,151,905
-	-	311,012
$ 122,583	$ 13,109,058	$ 22,037,322
$ -	$ 36,003	$ 600,303
-	968,351	1,151,905
-	1,509,243	2,200,296
-	-	3,589,867
-	2,513,597	7,542,371
-	-	311,012
122,583	6,448,250	8,942,027
-	4,315,540	4,315,540
-	800,022	800,022
-	(968,351)	126,350
122,583	10,595,461	14,494,951
$ 122,583	$ 13,109,058	$ 22,037,322

This Page Intentionally Left Blank

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

Total fund balances - governmental funds	$ 14,494,951
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	901,090
Deferred Inflows	(305,276)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	27,335,410
Certain notes receivable are not available to pay for current period expenditures and, therefore are offset by deferred revenue in the governmental funds.	2,200,296
Long-term debt and compensated absences have not been included in the governmental funds.	
Long-term debt	(20,680,000)
Net pension liability	(2,861,305)
Compensated absences	(313,358)
Net position of governmental activities	$ 20,771,808

CITY OF IMPERIAL

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Fiscal Year Ended June 30, 2017

	General	RDA Successor Projects	RDA Successor Capital	RDA Successor Housing
REVENUES				
Taxes and assessments	$ 3,848,361	$2,012,586	$ -	$ -
License and permits	513,112	-	-	-
Intergovernmental	1,494,703	-	-	-
Charges for services	1,822,493	-	-	-
Use of money and property	8,323	928	-	1,972
Fines and forfeitures	110,572	-	-	-
Miscellaneous	243,490	-	-	16,856
Total revenues	8,041,054	2,013,514	-	18,828
EXPENDITURES				
Current:				
General government	2,589,735	-	-	-
Park and recreation	786,178	-	-	-
Public safety	3,263,431	-	-	-
Community development	620,924	23,142	19,760	339
Library	208,464	-	-	-
Public services	1,509,865	-	-	-
Capital outlay	400,010	-	809,062	-
Debt service:				
Principal	-	895,000	-	-
Interest and fiscal charges	-	314,009	-	-
Total expenditures	9,378,607	1,232,151	828,822	339
Excess (deficiency) of revenues over expenditures	(1,337,553)	781,363	(828,822)	18,489
OTHER FINANCING SOURCES (USES)				
Transfers in	708,014	-	828,822	-
Transfers out	-	(250,000)	-	-
Total other financing sources (uses)	708,014	(250,000)	828,822	-
Net change in fund balances	(629,539)	531,363	-	18,489
Fund balances - beginning	1,724,240	256,217	494,565	1,381,572
Fund balances - ending	$ 1,094,701	$ 787,580	$ 494,565	$ 1,400,061

CITY OF IMPERIAL

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2017

	RDA Successor Debt	Other Governmental Funds	Total Governmental Funds
	$ -	$ -	$ 5,860,947
	-	-	513,112
	-	2,978,269	4,472,972
	-	-	1,822,493
	505	39,831	51,559
	-	-	110,572
	-	-	260,346
	505	3,018,100	13,092,001
	-	-	2,589,735
	-	72,096	858,274
	-	82,159	3,345,590
	-	56,518	720,683
	-	28,251	236,715
	-	461,093	1,970,958
	-	156,743	1,365,815
	-	-	895,000
	-	-	314,009
	-	856,860	12,296,779
	505	2,161,240	795,222
	-	237,564	1,774,400
	(828,822)	(675,010)	(1,753,832)
	(828,822)	(437,446)	20,568
	(828,317)	1,723,794	815,790
	950,900	8,871,667	13,679,161
	$ 122,583	$ 10,595,461	$ 14,494,951

This Page Intentionally Left Blank

CITY OF IMPERIAL

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities

For the Fiscal Year Ended June 30, 2017

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

Net Change in Fund Balances - total governmental funds			$ 815,790
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 depreciation exceeds capital outlay in the current period.			(622,479)
Certain notes receivable are reported in the governmental funds as expenditures and then offset by a deferred revenue 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.			374,298
The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Issuance of bond principal is an other financing source and repayment of bond principal is an expenditure in governmental funds, but the issuance increases long-term liabilities and the repayment reduces long-term liabilities in the statement of net position.			
Proceeds from note issuance	$	(21,195,000)	
Principal retirement		22,090,000	895,000
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. This fiscal year, this is the difference between accrual-basis pension costs and actual employer contributions.			1,331,772
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.			12,562
Change in net position of governmental activities			$ 2,806,943

CITY OF IMPERIAL
Statement of Net Position
Proprietary Funds
June 30, 2017

	Business-type Activities - Enterprise Funds		
ASSETS	**Water**	**Wastewater**	**Totals**
Current Assets:			
Cash and cash equivalents	$ 4,736,771	$ 6,992,855	$11,729,626
Restricted cash and investments with fiscal agents	1,203,800	994,939	2,198,739
Account receivable, net	437,600	321,355	758,955
Interest receivable	2,287	3,376	5,663
Inventory	85,923	-	85,923
Total current assets	6,466,381	8,312,525	14,778,906
Noncurrent Assets:			
Deferred issuance costs, net	262,505	272,342	534,847
Capital Assets:			
Land	-	79,683	79,683
Depreciable infrastructure, net	5,950,202	6,289,188	12,239,390
Depreciable buildings and improvements, net	3,003,347	2,234,109	5,237,456
Depreciable equipment, net	1,605,807	616,854	2,222,661
Total noncurrent assets	10,821,861	9,492,176	20,314,037
Deferred Outflow of Resources:			
Pension related	38,855	24,979	63,834
Total deferred outflow of resources	38,855	24,979	63,834
Total assets and deferred outflow of resources	17,327,097	17,829,680	35,156,777
LIABILITIES			
Current Liabilities:			
Deposits payable	124,881	248,709	373,590
Accounts payable	77,247	55,534	132,781
Current portion of long-term obligations	830,000	625,000	1,455,000
Total current liabilities	1,032,128	929,243	1,961,371
Noncurrent Liabilities:			
Noncurrent portion of long-term obligations:			
Compensated absences	18,235	14,163	32,398
Certificate of participation payable	8,075,000	8,100,000	16,175,000
Net pension liability	473,416	304,341	777,757
Bond premium	384,650	104,131	488,781
Total noncurrent liabilities	8,951,301	8,522,635	17,473,936
Deferred Inflows of Resources:			
Pension related	(59,725)	(38,395)	(98,120)
Total deferred inflow of resources	(59,725)	(38,395)	(98,120)
Total liabilities and deferred inflow of resources	9,923,704	9,413,483	19,337,187
NET POSITION			
Invested in capital assets, net of related debt	2,736,011	1,657,984	4,393,995
Unrestricted	4,667,382	6,758,213	11,425,595
Total net position	$ 7,403,393	$ 8,416,197	$15,819,590

CITY OF IMPERIAL
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2017

	Business-type Activities - Enterprise Funds		
	Water	**Wastewater**	**Totals**
Operating revenues:			
Sales and service	$ 4,628,796	$ 3,946,961	$ 8,575,757
Other	9,852	343,530	353,382
Total operating revenues	4,638,648	4,290,491	8,929,139
Operating expenses:			
Salaries	830,448	570,568	1,401,016
Contractual services	231,110	106,913	338,023
Material and supplies	368,604	488,117	856,721
Repairs and maintenance	436,224	286,782	723,006
Water purchases	97,035	-	97,035
Utilities	149,727	213,975	576,734
Insurance	157,377	157,377	314,754
Depreciation	1,462,461	1,537,559	3,000,020
Total operating expense	3,732,986	3,361,291	7,094,277
Operating Income (loss)	905,662	929,200	1,834,862
Nonoperating revenues (expenses):			
Interest revenue	8,653	11,522	20,175
Interest expense	(451,855)	(398,660)	(850,515)
Transfer In/Out	(10,284)	(10,284)	(20,568)
Total nonoperating revenues (expenses)	(453,486)	(397,422)	(850,908)
Changes in net position	452,176	531,778	983,954
Net position - beginning	6,951,217	7,884,419	14,835,636
Net position - ending	$ 7,403,393	$ 8,416,197	$ 15,819,590

CITY OF IMPERIAL
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2017

	Business-type Activities - Enterprise Funds		
	Water	Wastewater	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers and users	$ 4,638,648	$ 4,290,491	$ 8,929,139
Cash paid to suppliers for goods and services	(1,432,010)	(1,263,364)	(2,695,374)
Cash paid to employees for services	(830,448)	(570,568)	(1,401,016)
Net cash provided by operating activities	2,376,190	2,456,559	4,832,749
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal paid on long-term debt	(800,000)	(600,000)	(1,400,000)
Interest paid on long-term debt	(451,855)	(398,660)	(850,515)
Net cash used by capital and related financing activities	(1,251,855)	(998,660)	(2,250,515)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of capital assets	(1,055,002)	(845,135)	(1,900,137)
Interest received	8,653	11,522	20,175
Net cash used by investing activities	(1,046,349)	(833,613)	(1,879,962)
Net increase in cash and cash equivalents	77,986	624,286	702,272
Cash and cash equivalents July 1	5,862,585	7,363,508	13,226,093
Cash and cash equivalents June 30	$ 5,940,571	$ 7,987,794	$ 13,928,365
Reconciliation to Statement of Net Position:			
Cash and investments	$ 4,736,771	$ 6,992,855	$ 11,729,626
Restricted cash and investments with fiscal agents	1,203,800	994,939	2,198,739
	$ 5,940,571	$ 7,987,794	$ 13,928,365
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income	$ 905,662	$ 929,200	$ 1,834,862
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:			
Depreciation expense	1,462,461	1,537,559	3,000,020
(Increase) decrease in accounts receivable	(62,533)	(40,934)	(103,467)
(Increase) decrease in inventory	-	-	-
(Increase) decrease in due from other funds	-	-	-
(Decrease) increase in accounts payable	(88,858)	(69,368)	(158,226)
(Decrease) increase in compensated absences	2,590	(622)	1,968
(Decrease) increase in net pension liability	104,523	67,194	171,717
(Decrease) increase in deposits payable	52,345	33,530	85,875
Total Adjustments	1,470,528	1,527,359	2,997,887
Net Cash Provided by Operating Activities	$ 2,376,190	$ 2,456,559	$ 4,832,749

CITY OF IMPERIAL
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2017

ASSETS	Agency Funds
Cash and investments with fiscal agents	$ 4,311,088
Total Assets	4,311,088
NET POSITION	
Net Position	$ 4,311,088

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

The financial statements of the City of Imperial (City) have been prepared in conformity with accounting principles generally accepted in the United States of America (USGAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

a. Reporting Entity

The City of Imperial is a political subdivision provided for by the General Law of the State of California and, as such, can exercise the powers specified by the Constitution and laws of the State of California. The City was incorporated in 1904 as a general law city. The City operates under a council-manager form of government.

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. The Successor Redevelopment Agency of the City of Imperial (Agency) project area is bounded in its entirety within the city limits. The Agency is governed by a Board which is comprised of the City Council, and the City Manager serves as the Executive Director of the Agency. Debt is authorized by the Board and is repaid through tax increment financing; bonded debt is not a liability of the City of Imperial. The financial activity of the Agency is reported in the Special Revenue, Housing, Debt Service, and Capital Projects Funds. A separate financial report is not being issued for the Successor Agency. The activity of the Successor Agency is reported in the RDA Funds of the City.

In addition, in May 1994, the Imperial Financing Authority (Authority) was formed in order to provide a funding vehicle for necessary street improvements within the City. The governing board of the Imperial Financing Authority is the City Council, and the City Manager acts as Executive Director. A separate financial report is not being issued for the Imperial Financing Authority. The activity of the Authority is reported in the General Debt Service 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, 2006-1 Monterrey Park, and 2006-2 Savannah Ranch.

b. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. 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 and charges for support.

Note 1 Summary of Significant Accounting Policies (Continued)

b. Government-wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meet the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

c. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

In the fund financial statements, fiduciary funds are presented using the accrual basis of accounting. The fiduciary funds do not have a measurement focus.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds.

The Imperial Redevelopment Successor Housing Special Revenue Fund – This fund accounts for 20% set-aside property taxes collected by the Agency.

The Imperial Redevelopment Agency Successor Capital Projects Fund – This fund accounts for the financing, construction, and administrative activities of the Agency.

Note 1 Summary of Significant Accounting Policies (Continued)

c. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The Imperial Redevelopment Agency Successor Debt Service Fund – This fund accounts for all of debt service repayment activities of the Agency.

The City reports the following major proprietary funds:

The Water Enterprise Fund – This fund accounts for the operation and maintenance of the City's water distribution system.

The Wastewater Enterprise Fund – This fund accounts for the operation and maintenance of the City's wastewater collection system including operating costs of the wastewater treatment facility.

Additionally, the City reports the following fund types:

Fiduciary Funds are used to report resources held by the City in a purely custodial capacity, which involves only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. These funds are not included in the government-wide financial statements.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do no conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). For proprietary fund type activities, the City has elected to apply all applicable GASB pronouncements as well as any applicable pronouncements of the Financial Accounting Standards Board (FASB), the Accounting Principles Board (APB), or any Accounting Research Bulletins (ARB) issued on or before November 30, 1989, unless they contradict or conflict with GASB pronouncements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds are charges to customers for sales and services. Operating expenses for the Enterprises Funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

Note 1 Summary of Significant Accounting Policies (Continued)

d. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources, and Net Position or Equity

Cash 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.

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.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as interfund receivables/interfund payables (i.e., the current portion of interfund loans) or advances to/from other funds (the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as interfund receivables or interfund payables. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as internal balances.

All trade and tax receivables are shown net of an allowance for uncollectible accounts, if applicable, and estimated refunds due.

Property Taxes

Property taxes in the State of California are administered for all local agencies at the county level, and consist of secured, unsecured, and utility tax rolls. The following is a summary of major policies and practices relating to property taxes.

Under California law, property taxes are assessed and collected by the counties at a rate of up to 1% of assessed value, plus other increase approved by the voters. The property taxes are pooled and allocated to cities based on complex formulas prescribed by state statutes. Accordingly, the City accrues only those taxes that are received within 60 days after year end. Taxes are collected by the Imperial County and are remitted to the City periodically.

Note 1 Summary of Significant Accounting Policies (Continued)

d. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources, and Net Position or Equity (Continued)

Prepaid Items

Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets

Certain proceeds of the City's long-term debt, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet and statement of net position because they are maintained in separate bank accounts and their use is limited by applicable bond covenants.

In the absence of specific statutory provisions governing the issuance of bonds, certificates, or leases, these bond monies may be invested in accordance with the ordinance; resolutions and indentures specifying the types of investments its trustees or fiscal agents may make. These ordinances, resolutions, and indentures are generally more restrictive than the City's general investment policy. In no instance have additional types of investments been authorized that are not permitted by the City's general investment policy.

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, 2017.

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

Assets	Years
Buildings	20
Improvements other than buildings	20
Infrastructure	10 to 20
Utility systems	40 to 75
Vehicles	5 to 15
Computer equipment	5
Other equipment and furnishings	5

Note 1 Summary of Significant Accounting Policies (Continued)

d. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources, and Net Position or Equity (Continued)

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 vacation of vested sick leave benefits of employees approaching or at their respective retirement ages. The balance is considered a long-term obligation.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has one item which qualifies for reporting in this category, which are the changes of assumptions and changes in proportion and differences between employer's contributions and the proportionate share of contributions calculated by the actuarial study. Deferred outflows of resources are reported in the proprietary funds are included in the Government-wide Statement of Net Position.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from sources such as: property taxes, grant revenue, and long-term loan receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Long-Term Obligations

In the government-wide financial statements and proprietary 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 statement of net position. Initial-issue bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method (which approximates the effective interest method). The difference between the reacquisition price of refunding bonds and the net carrying amount of refunded debt (deferred amount on refunding) is amortized over the shorter of the life of the refunding debt or remaining life of the refunded debt. Bond issuance costs, including deferred refunding amounts and underwriters' discount, are reported as deferred bond issuance costs. Amortization of bond premiums or discounts, issuance costs, and deferred amounts on refunding is included in interest expense or in the case of proprietary funds, amortization expense.

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

Note 1 Summary of Significant Accounting Policies (Continued)

d. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources, and Net Position or Equity (Continued)

Net Position and Fund Equity

In the Government-wide financial statements and proprietary fund financial statements, net position are reported in three categories: net position invested in capital assets, net of related debt; restricted net position, and unrestricted net position. Restricted net position represent net position restricted by parties outside of the City (such as creditors, grantors, contributors, laws, and regulations of other governments) and includes unspent proceeds of bonds issued to acquire or construct capital assets. All other net positions are considered unrestricted.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

e. Estimates

The preparation of basic 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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

f. Reconciliation of Government-wide and Fund Financial Statements

Explanation of certain differences between the governmental funds balance sheet and the government-wide statement of net position:

The governmental funds balance sheet includes reconciliation between fund balances – governmental funds and net position of governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term debt and compensated absences from the general long-term debt account group have not been included in the governmental fund activity". The detail of the $20,680,000 long-term debt difference is as follows:

Long-term debt:	
Tax allocation notes payable	$ 20,680,000
Net adjustment to reduce fund balances of total governmental funds to arrive at net position of governmental activities	$ 20,680,000

Explanation of certain differences between the governmental funds statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities:

The governmental funds statement of revenues, expenditures, and changes in fund balances includes the reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental Funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense."

Note 1 Summary of Significant Accounting Policies (Continued)

f. Reconciliation of Government-wide and Fund Financial Statements (Continued)

The details of this $622,479 difference are as follows:

Capital outlay	$ 1,365,815
Depreciation expense	(1,988,294)
Net adjustment to decrease net changes in fund balances of total governmental funds to arrive at changes in net position of governmental activities	$ (622,479)

Another element of that reconciliation states that "the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds". The details of this $515,000 difference are as follows:

Principal repayments:	
Tax allocation notes	895,000
Net adjustment to increase net changes in fund balances of total governmental funds to arrive at changes in net position of governmental activities	$ 895,000

g. Effects of New Accounting Pronouncements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented in the current financial statements:

- Statement No. 74 – *"Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans."* The provisions of this statement are effective for fiscal years beginning after June 15, 2016. The adoption of this statement had no effect on previously reported amounts.

- Statement No. 77 – "Tax Abatement Disclosures." The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. This pronouncement did not have a material effect on the financial statements of the City.

- Statement No. 78 – "Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans." The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. This pronouncement did not have a material effect on the financial statements of the City.

- Statement No. 79 – "Certain External Investment Pools and Pool Participants." The requirements of this Statement are effective for reporting periods beginning after June 15, 2015, except for the provisions in paragraphs 18, 19, 23-26, and 40, which are effective for reporting periods beginning after December 15, 2015. In Fiscal Year 2017, the City decided not to elect to measure all of its investments at amortized cost for financial reporting purposed, consequently this statement is not currently applicable.

- Statement No. 80 – "Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14." The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. This pronouncement did not have a material effect on the financial statements of the City.

Note 1 Summary of Significant Accounting Policies (Continued)

g. Effects of New Accounting Pronouncements (Continued)

- Statement No. 82 – "Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73." The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's recent fiscal year-end. In that circumstance, the requirements of paragraph 7 are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Earlier application is encourage.

GASB Statements Nos. 75, 81, and 83-87 listed below will be implemented in future financial statements:

- Statement No. 75 – *"Accounting and Financial Reporting for Postemployment Benefits Other Than Pension Plans."* The provisions of this statement are effective for fiscal years beginning after June 15, 2017.

- Statement No. 81 – "Irrevocable Split-Interest Agreements." The requirements of this Statement are effective for periods beginning after December 15, 2016.

- Statement No. 83 – "Certain Asset Retirement Obligations." The requirements of this Statement are effective for periods beginning after June 15, 2018.

- Statement No. 84 – "Fiduciary Activities." The requirement of this Statement are effective for periods beginning after December 15, 2018.

- Statement No. 85 – "Omnibus 2017." The requirements of this Statement are effective for periods beginning after June 15, 2017.

- Statement No. 86 – "Certain Debt Extinguishment Issues." The requirements are affective for periods beginning after June 15, 2017.

- Statement No. 87 – "Leases." The requirements of this Statement are effective for periods beginning after December 15, 2019.

h. 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.

Note 1 Summary of Significant Accounting Policies (Continued)

h. Fund Balance (Continued)

- 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.

Note 2 Stewardship, Compliance, and Accountability

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.

   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.

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, Special Revenue, and Debt Service 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, 2017, there were no budgets adopted for any of the following funds: Dial-A-Ride, COPS Grant 2011, CDBG Home, Housing Rehab, Sewer Clark Road, Traffic Signal, Joshua Tree Street Improvement, Library Donations, Clark 4 Lane, Aten & Hwy 86, Clark Road Improvement, Imperial County Grants, Library Literacy, COPS Grant 2010, General Housing, Fire Impact, Police Impact, Admin Impact, Library Impact, Park Impact, Circulation Impact, STPL and CMAQ Special Revenue Fund.

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

6. Capital projects are budgeted through the Capital Projects Funds. Appropriations for capital projects authorized but not constructed or completed during the fiscal year are carried forward as continuing appropriations into the following fiscal year's budget.

Note 2 Stewardship, Compliance, and Accountability (Continued)

b. Deficit Fund Balances, Retained Earnings, and Net Position

The following funds contained deficit fund balances as of June 30, 2017:

Nonmajor Governmental Funds:	Amount
Special Revenue Funds:	
CDBG Home Grant	$ 76,856
Prop 1B	164,419
Police Technology Grant	112,075
STPL	615,001

The deficit fund balances will be rectified as fees, such as circulation impact fees, are received. It is the City's intent that the General fund will cover any deficit fund balances where future excess revenues over expenditures are not sufficient to erase the deficit fund balances.

c. Excess Expenditures over Appropriations

The following are funds in which certain expenditures exceeded appropriations for the fiscal year ended June 30, 2017:

Fund	Final Budget	Expenditures	Excess
Nonmajor Funds:			
Local Transportation	$ 5,000	$ 23,059	$ 18,059
COPS 2013 Grant	-	28,516	28,516
Asset Forfeiture	-	14,490	14,490
COPS 2014 Grant	-	1,405	1,405
COPS 2016 Grant	-	53,790	53,790
Housing Rehab	-	10,000	10,000
RLA	5,000	51,000	46,000
Wildflower Landscape	3,500	12,708	9,208
Paseo Del Sol Landscape	3,500	10,085	6,585
Library Donations	-	1,089	1,089
Aten / Clark Traffic	-	5,382	5,382
Sky Ranch District	-	49,668	49,668
Library Literacy	-	27,162	27,162
AB 109	-	1,395	1,395
Aviation/Spec Events	-	3,756	3,756
General Loan	8,000	81,521	73,521
CMAQ	-	202,140	202,140
EDA	-	219,129	219,129

Note 3 Cash and Investments

Cash and investments as of June 30, 2017 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	$ 29,296,966
Cash and investments with fiscal agents	2,507,570
Statement of fiduciary net position:	
Cash and investments with fiscal agents	4,311,088
Total cash and investments	$ 36,115,624

Cash and investments as of June 30, 2017 consist of the following:

Cash on hand	$ 450
Deposits with financial institutions	23,236,010
Investments	12,879,164
Total cash and investments	$ 36,115,624

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 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
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State of California Obligations	5 years	None	None
California Local Agency Obligations	5 years	None	None
U.S. Government Agency Issues	5 years	None	None
Bankers Acceptances	180 days	40%	None
Commercial Paper	270 days	25%	None
Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements & Securities Lending Agreements	92 days	20%	None
Medium-Term Noted	5 years	30%	None
Mutual Funds	N/A	20%	None
Money Market Mutual Funds	N/A	None	None
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-Through Securities	5 years	20%	None
Time Deposits	5 years	None	None
County Pooled Investment Fund	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	$50 million

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 trustees. 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)

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State of California Obligations	5 years	None	None
California Local Agency Obligations	5 years	None	None
U.S. Government Agency Issues	5 years	None	None
Bankers Acceptances	180 days	40%	None
Commercial Paper	270 days	25%	None
Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements & Securities Lending Agreements	92 days	20%	None
Medium-Term Noted	5 years	30%	None
Mutual Funds	N/A	20%	None
Money Market Mutual Funds	N/A	None	None
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-Through Securities	5 years	20%	None
Time Deposits	5 years	None	None
County Pooled Investment Fund	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	$50 million

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)	$ 6,061,131	$ 6,061,131	$ -	$ -	$ -
Held by Bond Trustees:					
Money Market Funds	6,818,033	6,818,033	-	-	-
	$ 12,879,164	$ 12,879,164	$ -	$ -	$ -

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).

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.

Note 3 Cash and Investments (Continued)

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End AAA	AA	A	Not Rated
State Investment Pool	$ 6,061,131	N/A	$ -	$ -	$ -	$ -	$ 6,061,131
Held by Bond Trustee:							
Money Market Funds	6,818,033		-	6,818,033	-	-	-
Total	$ 12,879,164		$ -	$ 6,818,033	$ -	$ -	$ 6,061,131

F. Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The City holds no investment (other than money market funds and LAIF) that represents 5% or more of total City investment.

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 government 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.

G. 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.

Note 4 Notes Receivable

Notes receivable in the amount of $2,200,295 consist of mortgage loans for housing and property rehabilitation and construction. These are all deferred loans which carry no interest rates. Principal balances are due when titles of property are transferred.

Note 5 Accounts Receivable

Accounts, taxes, interests, grants and other receivable balances of the General, Special Revenue, Capital Projects, Debt Service, and Fiduciary Funds are stated net of allowances for uncollectible accounts. Uncollectible accounts are not set up for Proprietary Funds because the balances for receivables over 90 days (the period the City uses as a risk of becoming uncollectible) are immaterial. The following is a schedule of receivables applicable at June 30, 2017.

Note 5 Accounts Receivable (Continued)

	Receivable	Allowance	Net
Governmental Activities	$ 489,646	$ -	$ 489,646
Business-type Activities	$ 758,955	$ -	$ 758,955

Note 6 Interfund Transactions

A. Current Interfund Balances

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. The following presents a summary of current interfund balances at June 30, 2017.

Receivable Fund	Amount	Payable Fund	Amount
Major Governmental Fund:		Nonmajor Governmental Funds:	
General Fund	$ 968,351	Home Grant	$ 76,856
Totals	$ 968,351	Prop 1B	164,419
		Police Technology Grant	112,075
		STPL	615,001
		Totals	$ 968,351

B. Transfers Between Funds

With Council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to reimburse a fund that has made expenditure/expenses on behalf of another fund, less often, an equity transfer may be made to open or close a fund. Transfers totaled $2,744,761 in the fund financial statements.

Fund	Transfers in	Transfers out
Major Governmental Funds:		
General	$ 708,014	$ -
Nonmajor Governmental Funds:		
Traffic Safety	-	2,500
State Gas Tax	-	200,000
Local Transportation	-	5,000
LTA Measure D	5,382	94,308
Prop 172	9,375	71,471
Asset Forfeiture	10,667	-
COPS 2013	-	14,875
COPS 2016	-	24,000
Housing Rehab	-	10,000
RLA	10,000	5,000
Wildflower	-	3,500
Paseo Del Sol	-	3,500
Aten / Clark Traffic	-	5,382
COPS 2015	-	25,334
General Loan	-	8,000
STPL	202,140	-
CMAQ	-	202,140
Successor Agency	-	250,000
Successor RDA Project Fund	828,822	-
Successor RDA Debt Service	-	828,822
Enterprise Funds:		
Water	395,332	10,284
Water - Capacity	17,196	395,332
Water - Bond	-	17,196
Wastewater	557,833	10,284
Wastewater Capacity	-	557,833
Totals	$ 2,744,761	$ 2,744,761

Note 7 Capital Assets

a. Governmental Activities

Capital asset governmental activity for the fiscal year ended June 30, 2017 was as follows:

	Balance at July 1, 2016	Additions	Disposals	Balance at June 30, 2017
Capital Assets, not being depreciated:				
Land	$ 3,329,400	$ -	$ -	$ 3,329,400
Total Capital Assets, not being depreciated	3,329,400	-	-	3,329,400
Capital Assets, being depreciated:				
Equipment and machinery	6,429,473	184,085	-	6,613,558
Infrastructure	36,545,014	1,181,730	-	37,726,744
Total Capital Assets, being depreciated	42,974,487	1,365,815	-	44,340,302
Less accumulated depreciation for:				
Equipment and machinery	(4,768,042)	(594,561)	-	(5,362,603)
Infrastructure	(13,577,956)	(1,393,733)	-	(14,971,689)
Total accumulated depreciation	(18,345,998)	(1,988,294)	-	(20,334,292)
Total Capital Assets, being depreciated, Net	24,628,489	(622,479)	-	24,006,010
Total Capital Assets, Net	$ 27,957,889	$ (622,479)	$ -	$ 27,335,410

Depreciation expense is shown on the City's governmental activities as unallocated in the amount of $1,988,294.

b. Business-type activities

Capital asset business-type activity for the fiscal year ended June 30, 2017 was as follows:

	Balance at July 1, 2016	Additions	Disposals	Balance at June 30, 2017
Water Fund:				
Capital Assets, being depreciated:				
Infrastructure	$ 11,557,184	$ 456,666	$ -	$ 12,013,850
Buildings and improvements	10,344,831	-	-	10,344,831
Equipment and machinery	3,789,130	598,336	-	4,387,466
Total Capital Assets, being depreciated	25,691,145	1,055,002	-	26,746,147
Less accumulated depreciation for:				
Infrastructure	(5,552,186)	(511,462)	-	(6,063,648)
Buildings and improvements	(6,987,945)	(353,539)	-	(7,341,484)
Equipment and machinery	(2,142,986)	(638,673)	-	(2,781,659)
Total accumulated depreciation	(14,683,117)	(1,503,674)	-	(16,186,791)
Water Fund Capital Assets, net	$ 11,008,028	$ (448,672)	$ -	$ 10,559,356

Note 7 Capital Assets (Continued)

b. Business-type activities (Continued)

Wastewater Fund:				
Capital Assets, not being depreciated:				
Land	$ 79,683	$ -	$ -	$ 79,683
Total Capital Assets, not being depreciated	79,683	-	-	79,683
Capital Assets, being depreciated:				
Infrastructure	12,647,314	557,833	-	13,205,147
Buildings and improvements	8,063,593	-	-	8,063,593
Equipment and machinery	1,141,621	287,302	-	1,428,923
Total Capital Assets, being depreciated	21,852,528	845,135	-	22,697,663
Less accumulated depreciation for:				
Infrastructure	(5,896,253)	(1,019,706)	-	(6,915,959)
Buildings and improvements	(5,487,945)	(341,539)	-	(5,829,484)
Equipment and machinery	(624,599)	(187,470)	-	(812,069)
Total accumulated depreciation	(12,008,797)	(1,548,715)	-	(13,557,512)
Wastewater Fund Capital Assests, net	$ 9,923,414	$ (703,580)	$ -	$ 9,219,834
Total Capital Assets, Net	$ 20,931,442	$ (1,152,252)	$ -	$ 19,779,190

Depreciation expenses are $1,503,674 for the Water Fund and $1,548,715 for the Wastewater Fund.

Note 8 Long-Term Liabilities

a. Governmental Activities

The following is a summary of changes in the City's long-term liabilities for the fiscal year ended June 30, 2017:

	Balance at June 30, 2016	Additions	Repayments	Balance at June 30, 2017	Due Within One Year
Governmental Activities:					
Compensated absences	$ 325,920	$ -	$ (12,562)	$ 313,358	$ -
2005 RDA tax allocation notes	7,260,000	-	(7,260,000)	-	-
2008 RDA tax allocation notes	14,315,000	-	(14,315,000)	-	-
2016 A Series RDA tax allocation notes	-	6,050,000	(215,000)	5,835,000	220,000
2016 B Series RDA tax allocation notes	-	15,145,000	(300,000)	14,845,000	520,000
Total	$ 21,900,920	$ 21,195,000	$ (22,102,562)	$ 20,993,358	$ 740,000
Business-type Activities:					
Water Fund:					
Compensated absences	$ 15,645	$ 2,590	$ -	$ 18,235	$ -
2005 Certificates of participation	1,705,000	-	(55,000)	1,650,000	55,000
2012 Certificates of participation	8,000,000	-	(745,000)	7,255,000	775,000
2012 Bond premium	425,862	-	(41,212)	384,650	-
Wastewater Fund:					
Compensated absences	14,785	-	(622)	14,163	-
2005 Certificates of participation	2,250,000	-	(70,000)	2,180,000	75,000
2012 Certificates of participation	7,075,000	-	(530,000)	6,545,000	550,000
2012 Bond premium	115,287	-	(11,156)	104,131	-
Total	$ 19,601,579	$ 2,590	$ (1,452,990)	$ 18,151,179	$ 1,455,000

Note 8 Long-Term Liabilities (Continued)

2016 Series A Tax Allocation Notes

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 30, 2037. As of June 30, 2017, the outstanding principal balance is $5,835,000.

2016 Series B Tax Allocation Notes

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 December 1, 2037. As of June 30, 2017, the outstanding principal balance is $14,845,000.

b. Long-Term Debt Amortization – Governmental Activities

The annual requirements to amortize long-term debt outstanding at June 30, 2017 (other than compensated absences) are as follows:

Fiscal Year	2016 Series A - Tax Allocation Notes		
Ended June 30,	Principal	Interest	Total
2018	220,000	198,250	418,250
2019	225,000	192,675	417,675
2020	225,000	187,050	412,050
2021	225,000	182,550	407,550
2022	245,000	177,850	422,850
2023 - 2027	1,285,000	801,900	2,086,900
2028 - 2032	1,535,000	533,500	2,068,500
2033 - 2037	1,875,000	193,500	2,068,500
	5,835,000	2,467,275	8,302,275

Fiscal Year	2016 Series B - Tax Allocation Notes		
Ended June 30,	Principal	Interest	Total
2018	520,000	483,979	1,003,979
2019	525,000	477,119	1,002,119
2020	530,000	468,544	998,544
2021	545,000	458,456	1,003,456
2022	550,000	446,819	996,819
2023 - 2027	2,980,000	2,002,187	4,982,187
2028 - 2032	3,495,000	1,465,434	4,960,434
2033 - 2038	5,700,000	762,800	6,462,800
	$ 14,845,000	$ 6,565,338	$ 21,410,338

Note 8 Long-Term Liabilities (Continued)

b. Long-Term Debt Amortization – Governmental Activities (Continued)

Fiscal Year	Total Governmental Long Term Debt		
Ended June 30,	Principal	Interest	Total
2018	740,000	682,229	1,422,229
2019	750,000	669,794	1,419,794
2020	755,000	655,594	1,410,594
2021	770,000	641,006	1,411,006
2022	795,000	624,669	1,419,669
2023 - 2027	4,265,000	2,804,087	7,069,087
2028 - 2032	5,030,000	1,998,934	7,028,934
2033 - 2037	7,575,000	956,300	8,531,300
	$ 20,680,000	$ 9,032,613	$ 29,712,613

c. Business -type Activities

Water/Wastewater Parity 2005 COP

On November 1, 2005, the City issued the Parity 2005 certificates of participation in the amount of $2,160,000 for the water facility and $2,845,000 for the wastewater facility. The proceeds were used to finance certain capital improvements to the City's water and wastewater systems. Interest will be payable semi-annually on April and October 15 commencing on April 15, 2006. As of June 30, 2017, the balances remaining for Water and Wastewater Refunding are $1,650,000, and $2,180,000 respectively.

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 will be 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 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 will be payable semi-annually on April and October 15 commencing on October 15, 2012. As of June 30, 2017, the balances remaining for Water and Wastewater Refunding are $7,255,000 and $6,545,000 respectively.

d. Business-type Long-Term Debt Amortization

The annual requirements to amortize Business-type long-term debt outstanding at June 30, 2017 are as follows:

Fiscal Year Ending	2005 Certificates of Participation (Water)		
June 30,	Principal	Interest	Total
2018	55,000	76,660	131,660
2019	60,000	74,391	134,391
2020	60,000	71,871	131,871
2021-2025	350,000	316,491	666,491
2026-2030	445,000	226,813	671,813
2031-2035	550,000	111,625	661,625
2036	130,000	6,175	136,175
	$ 1,650,000	$ 884,026	$ 2,534,026

Note 8 Long-Term Liabilities (Continued)

d. Business-type Long-Term Debt Amortization (Continued)

Fiscal Year Ending June 30,	2005 Certificates of Participation (Wastewater) Principal	Interest	Total
2018	75,000	101,254	176,254
2019	80,000	98,160	178,160
2020	80,000	94,800	174,800
2021-2025	465,000	416,770	881,770
2026-2030	575,000	299,250	874,250
2031-2035	735,000	148,200	883,200
2036	170,000	8,075	178,075
	$ 2,180,000	$ 1,166,509	$ 3,346,509

Fiscal Year Ending June 30,	2012 Certificates of Participation (Water) Principal	Interest	Total
2018	775,000	335,363	1,110,363
2019	805,000	304,362	1,109,362
2020	845,000	264,113	1,109,113
2021-2025	3,395,000	799,500	4,194,500
2026-2027	1,435,000	108,500	1,543,500
	$ 7,255,000	$ 1,811,838	$ 9,066,838

Fiscal Year Ending June 30,	2012 Certificates of Participation (Wastewater) Principal	Interest	Total
2018	550,000	261,800	811,800
2019	565,000	245,300	810,300
2020	580,000	228,350	808,350
2021-2025	3,320,000	736,825	4,056,825
2026-2027	1,530,000	98,175	1,628,175
	$ 6,545,000	$ 1,570,450	$ 8,115,450

Fiscal Year Ending June 30,	Total Business-type Funds Long Term Debt Principal	Interest	Total
2018	1,455,000	775,077	2,230,077
2019	1,510,000	722,213	2,232,213
2020	1,565,000	659,134	2,224,134
2021-2025	7,530,000	2,269,586	9,799,586
2026-2030	3,985,000	732,738	4,717,738
2031-2035	1,285,000	259,825	1,544,825
2036	300,000	14,250	314,250
	$ 17,630,000	$ 5,432,823	$ 23,062,823

Note 9 Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," the City recognized deferred outflows of resources in the government wide and proprietary fund statements. These items are a consumption of net position by the City that is applicable to a future reporting period. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. The City has one item that is reportable on the government-wide Statement of Net Position and is related to outflows from changes in the net pension liability due to pension contributions subsequent to measurement date. Deferred outflows of resources that are reported in the proprietary funds are included in the government-wide Statement of Net Position.

Deferred outflows of resources balances for the year ended June 30, 2017 were as follows:

Government-wide Deferred Outflows	
Governmental Activities	
Pensions	$ 901,090
Total Governmental Activities	$ 901,090
Business-type Activities	
Pensions	$ 63,834
Total Business-type Activities	63,834
Total Governmentwide Deferred Outflows	$ 964,924

Pursuant to GASB Statement No. 63, *"Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position,"* and GASB Statement No. 65, *"Items Previously Reported as Assets and Liabilities,"* the City recognized deferred inflows of resources in the government-wide, governmental fund, and proprietary fund statements. These items are an acquisition of net position by the City that is applicable to a future reporting period. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. The City has one item that is reportable on the government-wide Statement of Net Position and is related to inflows from changes in the net pension liability. Deferred inflows of resources that are reported in the proprietary funds are included in the government-wide Statement of Net Position.

Deferred inflows of resources balances for the year ended June 30, 2017 were as follows:

Government-wide Deferred Inflows	
Governmental Activities	
Pensions	$ 305,276
Total Governmental Activities	$ 305,276
Business-type Activities	
Pensions	$ (98,120)
Total Business-type Activities	(98,120)
Total Governmentwide Deferred Inflows	$ 207,156

Note 10 Defined Benefit 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 and agent multiple employer defined benefit pension plans, respectively, 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.

Employees Covered - At June 30, 2017, the following employees were covered by the benefit terms for each Plan:

	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	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	50	62
Monthly benefits, as a % of eligible compensation	2.00%	2.00%	3.0%	1.0% to 2.5%
Required employee contribution rates	7.00%	6.25%	9.00%	11.50%
Required employer contribution rates	6.709%	6.237%	13.813%	6.237%

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July I 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 detem1ined 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.

Note 10 Defined Benefit Pension Plan (Continued)

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

As of June 30, 2017, the City reported net pension liabilities for its proportionate share of the net position liability of the Plan as follows:

Proportionate Share of Net Pension	
Misc. Plan	Safety Plan
$ 1,497,198	$ 2,141,864

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, 2016, 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, 2015 rolled forward to June 30, 2016 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, 2015 and 2016 was as follows:

	City Miscellaneous Plan	City Safety Plan
Proportion - June 30, 2015	0.03591%	0.04491%
Proportion - June 30, 2016	0.04310%	0.04135%
Change - Increase (Decrease)	0.00719%	-0.00356%

For the fiscal year ended June 30, 2017, the Local Government recognized pension expense of $410,444. At June 30, 2017, 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	298,674	
Net differences between projected and actual earnings on pension plan investments	816,827	
Difference between actual vs proportionate contribution	25,534	
Changes in assumptions		(162,624)
Difference in actual experience	4,989	(23,254)
Adjustment due to differences in proportions		(202,378)
Total	1,146,024	(388,256)

$298,674 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, 2018. 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:

Note 10 Defined Benefit Pension Plan (Continued)

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

Fiscal Year Ended June 30,		
2018	$	(83,001)
2019		(42,786)
2020		372,657
2021		212,224
Total	$	459,094

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, 2016, using an annual actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions - The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2015	June 30, 2015
Measurement Date	June 30, 2016	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.65%	7.65%
Inflation	2.75%	2.75%
Payroll Growth	3.00%	3.00%
Projected Salary Increase	3.30%-14.20% (1)	3.30%-14.20% (1)
Investment Rate of Return	7.50% (2)	7.50% (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, 2014 valuation were based on the results of a January 2015 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.65% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

Note 10 Defined Benefit Pension Plan (Continued)

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

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

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Year 1 - 10(a)	Real Return Years 11+(b)
Global Equity	51.00%	5.25%	5.71%
Global Fixed Income	19.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%
Private Equity	10.00%	6.83%	6.95%
Real Estate	10.00%	4.50%	5.13%
Infrastructure and Forestland	2.00%	4.50%	5.09%
Liquidity	2.00%	-0.55%	-1.05%
Total	100.00%		

(a) An expected inflation of 2.5% used for this period.
(b) An expected inflation of 3.0% used for this period.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate -The following presents the net pension liability of the Local Government for each Plan, calculated using the discount rate for each Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

Note 10 Defined Benefit Pension Plan (Continued)

	Miscellaneous	Safety
1% Decrease	6.65%	6.65%
Net Pension Liability	$2,332,595	$3,206,288
Current Discount Rate	7.65%	7.65%
Net Pension Liability	$ 1,497,198	$ 2,141,864
1% Increase	8.65%	8.65%
Net Pension Liability	$806,784	$1,268,081

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 11 Deferred Compensation

The City has established a Deferred Compensation Plan and Trust as provided in Section 457 of the Internal Revenue Code of 1986, as amended. The City, acting as trustee of this plan, has agreed to perform its services as trustee in accordance with, and as necessary limited to comply with, applicable law. All amounts of compensation deferred pursuant to the plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property or rights shall be held in trust for the exclusive benefit of participants and beneficiaries under the plan.

Note 12 Risk Management

The City is exposed to risks of loss in the areas of health care, general and auto liability, property hazards and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year. The City has had no settlements which exceeded insurance coverage in the last three fiscal years.

Note 13 Net Position

GASB Statement No. 34 adds the concept of net position, which is measured on the full accrual basis, to the concept of Fund Balance, which is measured on the modified accrual basis.

a. Net Position

Net position is divided into three captions under GASB Statement No. 34. These captions apply only to net position as determined at the government-wide level, and are described below:

Invested in Capital Assets, net of related debt describes the portion of net position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter. These principally include debt service requirements, and redevelopment funds restricted to low and moderate income housing purposes.

Unrestricted describes the portion of net position which is not restricted as to use.

Note 14 Fund Balance Reporting

GASB 54 provides for two major fund types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The City does not have any prepaid items or nonspendable funds related to endowments.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

Restricted: fund balances that are constrained by external parties, constitutional provisions or enabling legislation.

Committed: fund balances include amounts that can be used only for the specific purposes determined by a formal action of the City Council (the Agency's highest level of decision making authority).

Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.

Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

The City has classified its fund balances with the following hierarchy:

Nonspendable: The City has land held for resale totaling $311,012 that is classified as nonspendable.

Restricted: The City has funds totaling $8,942,027 that are classified as restricted.

Committed: The City has funds totaling $4,315,540 that are classified as committed.

Assigned: The City has funds totaling $800,022 that are classified as assigned.

Unassigned: The City has funds totaling $126,350 that are classified as unassigned.

Note 15 Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The City is subject to various lawsuits and claims involving public liability and other actions incidental to the ordinary course of City operations. In the aggregate, those claims seek monetary damages in significant amounts. To the extent the outcome of such litigation may be determined to result in financial loss to the City, in the opinion of City management, any potential liability for these actions is adequately provided for in the basic financial statements. The timing of potential payment of such losses cannot presently be determined.

SERAF Contingency

During the fiscal year 2008-2009, the State of California experienced a severe budgetary crisis. Various “budget trailer bills” were passed by the state legislature to balance the state’s budget, including bills that required California redevelopment agencies to transfer funds to the Educational Revenue Augmentation Fund (ERAF) and Supplemental Educational Revenue Augmentation Fund (SERAF) administered by the various county auditor-controllers. Noted below is a general explanation of the ERAF and SERAF legislation, together with the effect of this legislation on the Imperial Redevelopment Agency (the Agency).

Note 15 Contingent Liabilities (Continued)

SERAF Contributions

Pursuant to AB 26 4x, a budget trailer bill, California redevelopment agencies were required to make SERAF contributions totaling $1.7 billion for the fiscal year 2009-2010 and $350 million for the fiscal year 2010-2011. Under AB 26 4x, agencies may borrow a portion of the required contributions from their low and moderate income housing fund. Alternatively, sponsoring governmental agencies (the cities or counties) may elect to pay the SERAF contributions on behalf of their redevelopment agencies. On October 20, 2009, the (CRA) filed a class action lawsuit on behalf of all California redevelopment agencies challenging the SERAF obligations as unconstitutional.

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X26 ("The Bill") that provides for the dissolution of all redevelopment agencies in the State of California. 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 until they are distributed to other units of state and local government. On January 30, 2013, 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.

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.

The Bill directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the pubic body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the pubic body designated as the Successor Agency by the Bill.

ERAF Contribution

Pursuant to AB 1389, a budget trailer bill, California redevelopment agencies were required to make ERAF contributions totaling $350 million.

In response to AB 1389, the California Redevelopment Association (CRA) filed a lawsuit against the State of California (California Redevelopment Association et al v. Genest), challenging the constitutionality of the required ERAF contributions. On April 30, 2009, the Sacramento Superior Court held in favor of CRA, ruling that AB 1389 was unconstitutional. On September 28, 2009, the State of California announced its decision not to appeal the decision in "Genest". Accordingly, the Superior Court's decision is now final and binding, and California redevelopment agencies will not be required to make the ERAF contributions pursuant to AB 1389.

Note 16 Prior Period Adjustments

An adjustment was posted to reflect loans that were issued during prior years for the first time home buyer program. The effect of the adjustment is to increase notes receivable and deferred income for special revenue funds by $398,867. The adjustment had no effect on fund balance.

Note 17 Subsequent Events

Management has evaluated subsequent events through June 19, 2018, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

Required Supplementary 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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	**Final**	**Amounts**	**(Negative)**
REVENUES				
Taxes:				
Property	$ 1,601,860	$ 1,601,860	$ 1,543,967	$ (57,893)
Sales	1,992,244	1,992,244	2,019,363	27,119
Franchise	260,000	260,000	238,106	(21,894)
Other	57,332	57,332	46,925	(10,407)
Licenses and permits	342,185	342,185	513,112	170,927
Fines and penalties	97,000	97,000	110,572	13,572
Intergovernmental	1,542,050	1,542,050	1,494,703	(47,347)
Charges for services	1,884,600	1,884,600	1,822,493	(62,107)
Interest	2,500	2,500	8,323	5,823
Other revenue	202,650	202,650	243,490	40,840
Total revenue	7,982,421	7,982,421	8,041,054	58,633
EXPENDITURES				
General government:				
Council	45,911	45,911	53,444	(7,533)
Clerk	118,446	118,446	105,571	12,875
Attorney	150,350	150,350	91,313	59,037
Manager	230,272	230,272	226,388	3,884
Financial services	469,096	469,096	373,711	95,385
Human resources	636,316	636,316	601,446	34,870
Non-departmental	854,300	854,300	1,137,862	(283,562)
Total general government	2,504,691	2,504,691	2,589,735	(85,044)
Public services				
Public services management	87,436	87,436	71,501	15,935
Buildings and grounds	57,500	57,500	44,220	13,280
Streets	454,783	454,783	327,316	127,467
Storm Drains	72,850	72,850	43,874	28,976
Sanitation	941,000	941,000	1,088,300	(147,300)
Total public services	1,613,569	1,613,569	1,575,211	38,358
Public safety				
Police	2,550,621	2,550,621	2,363,080	187,541
Fire	946,000	946,000	833,154	112,846
Animal control	70,676	70,676	67,197	3,479
Total public safety	3,567,297	3,567,297	3,263,431	303,866

(Continued)

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2017
(Continued)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Culture and leisure				
Pool	$ 51,078	51,078	$ 71,383	$ (20,305)
Parks	707,277	707,277	839,631	(132,354)
Library	229,798	229,798	208,464	21,334
Successor Agency	109,180	109,180	184,828	(75,648)
Total culture and leisure	1,097,333	1,097,333	1,304,306	(206,973)
Planning and development				
Planning	378,194	378,194	292,530	85,664
Building and safety	103,717	103,717	122,335	(18,618)
Engineering	235,466	235,466	231,059	4,407
Total planning and development	717,377	717,377	645,924	71,453
Total expenditures	9,500,267	9,500,267	9,378,607	121,660
Excess (deficiency) of revenues over expenditures	(1,517,846)	(1,517,846)	(1,337,553)	180,293
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Transfers in	1,227,101	1,227,101	708,014	(519,087)
Total other financing sources (uses)	1,227,101	1,227,101	708,014	(519,087)
Net change in fund balance	(290,745)	(290,745)	(629,539)	(338,794)
Fund balance - beginning	1,724,240	1,724,240	1,724,240	-
Fund balance - ending	$ 1,433,495	$ 1,433,495	$ 1,094,701	$ (338,794)

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Redevelopment Agency Successor Housing Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ -	$ -	$ 1,972	$ 1,972
Other	-	-	16,856	16,856
Total Revenues	-	-	18,828	18,828
EXPENDITURES				
Curent:				
Community development	-	-	339	(339)
Total Expenditures	-	-	339	(339)
Excess (deficiency) of revenues over expenditures	-	-	18,489	18,489
Net change in fund balance	-	-	18,489	18,489
Fund balance - beginning	1,381,572	1,381,572	1,381,572	-
Fund balance - ending	$ 1,381,572	$ 1,381,572	$ 1,400,061	$ 18,489

Cost Sharing Defined Benefit Pension Plans

Schedule of the City's Proportionate Share of the Net Pension Liability – Last 10 Years*

	June 30, 2017		June 30, 2016		June 30, 2015	
	Miscellaneous Plan	Safety Plan	Miscellaneous Plan	Safety Plan	Miscellaneous Plan	Safety Plan
Proportion of the net pension liability	0.04310%	0.04135%	0.03591%	0.04491%	0.05532%	0.04857%
Proportionate share of the net pension liability	$ 1,497,198	$ 2,141,864	$ 985,073	$ 1,850,541	$ 1,367,153	$ 1,821,888
Covered-employee payroll	$ 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	86.10%	202.19%	59.97%	179.17%	82.80%	169.44%
Plan's fiduciary net position	$ 6,695,486	$ 4,662,680	$ 6,449,768	$ 5,357,528	$ 5,663,481	$ 5,067,491
Plan's total pension liability	$ 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	81.73%	68.52%	86.75%	74.33%	80.55%	73.56%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a Golden Handshakes).

Change in Assumptions: None

Schedule of Contributions – Last 10 Years*

	June 30, 2017		June 30, 2016		June 30, 2015	
	Miscellaneous Plan	Safety Plan	Miscellaneous Plan	Safety Plan	Miscellaneous Plan	Safety Plan
Contractual required contribution (actuarially determined)	$ 249,335	$ 161,109	$ 223,103	$ 182,273	$ 313,414	$ 374,623
Contributions in relation to the actuarially determined contributions	(249,335)	(161,109)	(223,103)	(182,273)	(313,414)	(374,623)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 1,739,004	$ 1,059,307	$ 1,642,544	$ 1,032,855	$ 1,651,054	$ 1,075,212
Contributions as a percentage of covered employee payroll	14.34%	15.21%	13.58%	17.65%	18.98%	34.84%

*Fiscal year 2015 was the 1st year of implementation, therefore only three years are shown.

Cost Sharing Defined Benefit Pension Plans

Notes to Schedule

Valuation Date:	June 30, 2015
Methods and assumptions used to determine contribution rates:	
Actuarial Cost Method	Entry-Age Normal Cost Method
Amortization Method	Level Percent of Payroll
Asset Valuation Method	Market Value
Inflation	2.75%
Salary Increases	3.30% to 14.20% depending on age, service, and type of employment
Investment Rate of Return	7.50%, net of pension plan investment and administrative expenses; includes Inflation
Mortality Rate Table [1]	Derived using CalPERS' Membership Data for all Funds

[1] The mortality table was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

***Fiscal year 2015 was the 1st year of implementation, therefore only three years are shown.**

Other Supplemental Information

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Redevelopment Agency Successor Capital Projects Fund
For the Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ -	$ -	$ -	$ -
Total Revenues	-	-	-	-
EXPENDITURES				
Curent:				
Community development	-	-	19,760	(19,760)
Capital			809,062	
Debt Service:				
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	828,822	(828,822)
Excess (deficiency) of revenues over expenditures	-	-	(828,822)	(828,822)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	828,822	828,822
Total Other Financing Sources (Uses)	-	-	828,822	828,822
Net change in fund balance	-	-	-	-
Fund balance - beginning	494,565	494,565	494,565	-
Fund balance - ending	$ 494,565	$ 494,565	$ 494,565	$ -

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Redevelopment Agency Successor Debt Service Fund
For the Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ -	$ -	$ 505	$ 505
Total Revenues	-	-	505	505
EXPENDITURES				
Debt Service:				
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	505	505
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(828,822)	(828,822)
Total Other Financing Sources (Uses)	-	-	(828,822)	(828,822)
Net change in fund balance	-	-	(828,317)	(828,317)
Fund balance - beginning	950,900	950,900	950,900	-
Fund balance - ending	$ 950,900	$ 950,900	$ 122,583	$ (828,317)

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

Redevelopment Agency Successor Projects Fund

For the Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Property taxes	$ -	$ -	$ 2,012,586	$ 2,012,586
Use of money and property	-	-	928	928
Other	-	-	-	-
Total Revenues	-	-	2,013,514	2,013,514
EXPENDITURES				
Curent:				
Community development	-	-	1,232,151	(1,232,151)
Total Expenditures	-	-	1,232,151	(1,232,151)
Excess (deficiency) of revenues over expenditures	-	-	781,363	781,363
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(250,000)	(250,000)
Total Other Financing Sources (Uses)	-	-	(250,000)	(250,000)
Net change in fund balance	-	-	531,363	531,363
Fund balance - beginning	256,217	256,217	256,217	-
Fund balance - ending	$ 256,217	$ 256,217	$ 787,580	$ 531,363

CITY OF IMPERIAL
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

	Traffic Congestion Relief	Traffic Safety	Gas Tax	Local Transportation	Dial - A - Ride	LTA Measure D
ASSETS						
Cash and cash equivalents	$ 10	$ 4,169	$ 321,989	$ 599,957	$ 14,607	$ 4,083,899
Receivables:						
Accounts	-	-	-	-	-	8,630
Notes	-	-	-	-	-	-
Interest	-	2	155	289	-	1,932
Total assets	$ 10	$ 4,171	$ 322,144	$ 600,246	$ 14,607	$ 4,094,461
LIABILITIES						
Accounts payable	$ -	$ -	$ -	$ 229	$ -	$ 13,060
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total liabilities	-	-	-	229	-	13,060
FUND BALANCE						
Restricted for:						
Public safety	-	-	-	-	-	-
Streets and roads	10	4,171	322,144	600,017	-	4,081,401
Community development	-	-	-	-	14,607	-
Low and mod income housing	-	-	-	-	-	-
Lighting and landscaping	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	10	4,171	322,144	600,017	14,607	4,081,401
Total liabilities and fund balances (deficit)	$ 10	$ 4,171	$ 322,144	$ 600,246	$ 14,607	$ 4,094,461

Public Safety Prop 172	COPS Grant 2013	Asset Forfeiture	COPS Grant 2014	COPS Grant 2016	HOME Grant	Housing Rehab	ED CDBG	RLA
$ 16,773	$ 44,172	$ 2,342	$ 30,946	$ 38,335	$ -	$ 47,617	$ 50	$ 16,906
-	-	-	-	-	-	-	-	-
-	-	-	-	-	802,310	333,837	-	163,684
8	22	1	15	18	-	23	-	6
$ 16,781	$ 44,194	$ 2,343	$ 30,961	$ 38,353	$ 802,310	$ 381,477	$ 50	$ 180,596
$ -	$ -	$ -	$ -	$ 4,047	$ -	$ -	$ -	$ -
-	-	-	-	-	76,856	-	-	-
-	-	-	-	-	802,310	333,837	-	163,684
-	-	-	-	4,047	879,166	333,837	-	163,684
16,781	44,194	2,343	30,961	34,306	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	50	-
-	-	-	-	-	-	47,640	-	16,912
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	(76,856)	-	-	-
16,781	44,194	2,343	30,961	34,306	(76,856)	47,640	50	16,912
$ 16,781	$ 44,194	$ 2,343	$ 30,961	$ 38,353	$ 802,310	$ 381,477	$ 50	$ 180,596

Continued

CITY OF IMPERIAL

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017
(Continued)

	Wildflower Landscape Lighting	Paseo Del Sol Landscape Lighting	Joshua Tree Street Improvement	Library Donations	COPS Grant 2015	Sky Ranch District
ASSETS						
Cash and cash equivalents	$ 50,932	$ 114,661	$ 31,287	$ 2,453	$ 21,242	$ 986,068
Receivables:						
Accounts	-	-	-	-	-	-
Notes	-	-	-	-	-	-
Interest	24	55	-	-	10	476
Total assets	$ 50,956	$ 114,716	$ 31,287	$ 2,453	$ 21,252	$ 986,544
LIABILITIES						
Accounts payable	$ 1,063	$ 63	$ -	$ -	$ 1,165	$ 14,376
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total liabilities	1,063	63	-	-	1,165	14,376
FUND BALANCE						
Restricted for:						
Public safety	-	-	-	-	20,087	-
Streets and roads	-	-	31,287	-	-	-
Community development	-	-	-	-	-	-
Low and mod income housing	-	-	-	-	-	-
Lighting and landscaping	49,893	114,653	-	-	-	972,168
Parks and recreation	-	-	-	2,453	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	49,893	114,653	31,287	2,453	20,087	972,168
Total liabilities and fund balances (deficit)	$ 50,956	$ 114,716	$ 31,287	$ 2,453	$ 21,252	$ 986,544

Prop 1B	Library Literacy	Police Technology Grant	Austin Worthington	AB 109 FUNDING	AVIATION Special/Events	General Loans	Fire Impact Fees	Police Impact Fees
$ -	$ 71,613	$ -	$ 95,750	$ 839	$ 1,563	$573,648	$ 19,878	$637,354
-	-	-	-	-	-	-	2,443	5,086
-	-	-	-	-	-	209,412	-	-
-	35	-	-	-	-	-	9	308
$ -	$ 71,648	$ -	$ 95,750	$ 839	$ 1,563	$783,060	$ 22,330	$642,748
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
164,419	-	112,075	-	-	-	-	-	-
-	-	-	-	-	-	209,412	-	-
164,419	-	112,075	-	-	-	209,412	-	-
-	-	-	-	839	-	-	22,330	642,748
-	-	-	95,750	-	-	-	-	-
-	-	-	-	-	-	573,648	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	71,648	-	-	-	1,563	-	-	-
(164,419)	-	(112,075)	-	-	-	-	-	-
(164,419)	71,648	(112,075)	95,750	839	1,563	573,648	22,330	642,748
$ -	$ 71,648	$ -	$ 95,750	$ 839	$ 1,563	$783,060	$ 22,330	$642,748

Continued

CITY OF IMPERIAL
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017
(Continued)

	Admin Impact Fees	Library Impact Fees	Park Impact Fees	Circulation Impact Fees
ASSETS				
Cash and cash equivalents	$ 578,725	$ 446,429	$ 1,890,212	$ 157,937
Receivables:				
Accounts	5,332	5,534	31,603	10,810
Notes	-	-	-	-
Interest	279	215	913	76
Total assets	$ 584,336	$ 452,178	$ 1,922,728	$ 168,823
LIABILITIES				
Accounts payable	$ -	$ -	$ 2,000	$ -
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	-	-	2,000	-
FUND BALANCE				
Restricted for:				
Public safety	-	-	-	-
Streets and roads	-	-	-	168,823
Community development	584,336	-	-	-
Low and mod income housing	-	-	-	-
Lighting and landscaping	-	-	-	-
Parks and recreation	-	452,178	1,920,728	-
Unassigned	-	-	-	-
Total fund balances (deficit)	584,336	452,178	1,920,728	168,823
Total liabilities and fund balances (deficit)	$ 584,336	$ 452,178	$ 1,922,728	$ 168,823

STPL	EDA	Total Nonmajor Governmental Funds
$ -	$ 623,143	$ 11,525,506
-	-	69,438
-	-	1,509,243
-	-	4,871
$ -	$ 623,143	$ 13,109,058
$ -	$ -	$ 36,003
615,001	-	968,351
-	-	1,509,243
615,001	-	2,513,597
-	-	814,589
-	-	5,303,603
-	623,143	1,795,784
-	-	64,552
-	-	1,136,714
-	-	2,448,570
(615,001)	-	(968,351)
(615,001)	623,143	10,595,461
$ -	$ 623,143	$ 13,109,058

CITY OF IMPERIAL

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2017

	Traffic Congestion Relief	Traffic Safety	Gas Tax	Local Transportation	Dial - A - Ride
REVENUES					
Intergovernmental	$ -	$ 4,373	$ 342,843	$ -	$ -
Use of money and property	-	6	479	1,005	5
Total Revenues	-	4,379	343,322	1,005	5
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Park and recreation	-	-	-	-	-
Public safety	-	-	-	-	-
Community development	-	-	-	-	-
Library	-	-	-	-	-
Public services	-	-	-	18,059	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	-	-	18,059	-
Excess (deficiency) of revenues over (under) expenditures	-	4,379	343,322	(17,054)	5
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(2,500)	(200,000)	(5,000)	-
Total Other Financing Sources (Uses)	-	(2,500)	(200,000)	(5,000)	-
Net change in fund balances	-	1,879	143,322	(22,054)	5
Fund balance - beginning	10	2,292	178,822	622,071	14,602
Fund balance - ending	$ 10	$ 4,171	$ 322,144	$ 600,017	$ 14,607

LTA Measure D	Public Safety Prop 172	COPS Grant 2013	Asset Forfeiture	COPS Grant 2014	COPS Grant 2016	CDBG HOME Grant	Housing Rehab	ED CDBG
$ 1,449,590	$ 88,207	$ -	$ 637	$ -	$ 88,000	$ 1,168	$ 12,857	$ -
5,940	45	97	3	53	96	1,466	1,063	-
1,455,530	88,252	97	640	53	88,096	2,634	13,920	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	13,641	8,964	1,405	29,790	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
208,112	-	-	-	-	-	-	-	-
46,000	-	-	-	-	-	-	-	-
254,112	-	13,641	8,964	1,405	29,790	-	-	-
1,201,418	88,252	(13,544)	(8,324)	(1,352)	58,306	2,634	13,920	-
5,382	9,375	-	10,667	-	-	-	-	-
(94,308)	(71,471)	(14,875)	-	-	(24,000)	-	(10,000)	-
(88,926)	(62,096)	(14,875)	10,667	-	(24,000)	-	(10,000)	-
1,112,492	26,156	(28,419)	2,343	(1,352)	34,306	2,634	3,920	-
2,968,909	(9,375)	72,613	-	32,313	-	(79,490)	43,720	50
$ 4,081,401	$ 16,781	$ 44,194	$ 2,343	$ 30,961	$ 34,306	$ (76,856)	$ 47,640	$ 50

Continued

CITY OF IMPERIAL

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2017

(Continued)

	RLA	Wildflower Landscape Lighting	Paseo Del Sol Landscape Lighting	Joshua Tree Street Improvement	Library Donations
REVENUES					
Intergovernmental	$ 4,782	$ 26,471	$ 26,017	$ -	$ 1,273
Use of money and property	2,187	69	174	11	-
Total Revenues	6,969	26,540	26,191	11	1,273
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Park and recreation	-	-	-	-	-
Public safety	-	-	-	-	-
Community development	46,000	-	-	-	-
Library	-	-	-	-	1,089
Public services	-	9,208	6,585	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	46,000	9,208	6,585	-	1,089
Excess (deficiency) of revenues over (under) expenditures	(39,031)	17,332	19,606	11	184
OTHER FINANCING SOURCES (USES)					
Transfers in	10,000	-	-	-	-
Transfers out	(5,000)	(3,500)	(3,500)	-	-
Total Other Financing Sources (Uses)	5,000	(3,500)	(3,500)	-	-
Net change in fund balances	(34,031)	13,832	16,106	11	184
Fund balance - beginning	50,943	36,061	98,547	31,276	2,269
Fund balance - ending	$ 16,912	$ 49,893	$ 114,653	$ 31,287	$ 2,453

Aten Clark Traffic	COPS Grant 2015	Sky Ranch District	Prop 1B	Library Literacy	Police Technology Grant	Austin Worthington
$ -	$ 120,000	$ 162,190	$ -	$ 36,033	$ -	$ -
-	125	1,903	-	134	-	-
-	120,125	164,093	-	36,167	-	-
-	-	-	-	-	-	-
-	-	49,668	-	-	-	-
-	26,964	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	27,162	-	-
-	-	-	-	-	-	-
-	47,740	-	-	-	-	-
-	74,704	49,668	-	27,162	-	-
-	45,421	114,425	-	9,005	-	-
-	-	-	-	-	-	-
(5,382)	(25,334)	-	-	-	-	-
(5,382)	(25,334)	-	-	-	-	-
(5,382)	20,087	114,425	-	9,005	-	-
5,382	-	857,743	(164,419)	62,643	(112,075)	95,750
$ -	$ 20,087	$ 972,168	$ (164,419)	$ 71,648	$ (112,075)	$ 95,750

Continued

CITY OF IMPERIAL

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2017
(Continued)

	AB 109 FUNDING	AVIATION SP/EVENTS	General Housing	Fire Impact Fees	Police Impact Fees
REVENUES					
Intergovernmental	$ -	$ 4,200	$ 92,577	$ 26,713	$ 55,958
Use of money and property	-	-	4,812	662	2,365
Total Revenues	-	4,200	97,389	27,375	58,323
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Park and recreation	-	3,756	-	-	-
Public safety	1,395	-	-	-	-
Community development	-	-	10,518	-	-
Library	-	-	-	-	-
Public services	-	-	-	-	-
Capital outlay	-	-	63,003	-	-
Total Expenditures	1,395	3,756	73,521	-	-
Excess (deficiency) of revenues over (under) expenditures	(1,395)	444	23,868	27,375	58,323
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(8,000)	-	-
Total Other Financing Sources (Uses)	-	-	(8,000)	-	-
Net change in fund balances	(1,395)	444	15,868	27,375	58,323
Fund balance - beginning	2,234	1,119	557,780	(5,045)	584,425
Fund balance - ending	$ 839	$ 1,563	$ 573,648	$ 22,330	$ 642,748

Admin Impact Fees	Library Impact Fees	Park Impact Fees	Circulation Impact Fees	STPL	CMAQ
$ 58,670	$ 40,582	$ 231,758	$ 103,340	$ -	$ -
2,279	2,054	10,639	2,159	-	-
60,949	42,636	242,397	105,499	-	-
-	-	-	-	-	-
-	-	18,672	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	18,672	-	-	-
60,949	42,636	223,725	105,499	-	-
-	-	-	-	202,140	-
-	-	-	-	-	(202,140)
-	-	-	-	202,140	(202,140)
60,949	42,636	223,725	105,499	202,140	(202,140)
523,387	409,542	1,697,003	63,324	(817,141)	202,140
$ 584,336	$ 452,178	$ 1,920,728	$ 168,823	$ (615,001)	$ -

Continued

CITY OF IMPERIAL

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2017
(Continued)

	EDA	Total Nonmajor Governmental Funds
REVENUES		
Intergovernmental	$ 30	$ 2,978,269
Use of money and property	-	39,831
Total Revenues	30	3,018,100
EXPENDITURES		
Current:		
General Government	-	-
Park and recreation	-	72,096
Public safety	-	82,159
Community development	-	56,518
Library	-	28,251
Public services	219,129	461,093
Capital outlay	-	156,743
Total Expenditures	219,129	856,860
Excess (deficiency) of revenues over (under) expenditures	(219,099)	2,161,240
OTHER FINANCING SOURCES (USES)		
Transfers in	-	237,564
Transfers out	-	(675,010)
Total Other Financing Sources (Uses)	-	(437,446)
Net change in fund balances	(219,099)	1,723,794
Fund balance - beginning	842,242	8,871,667
Fund balance - ending	$ 623,143	$ 10,595,461

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Traffic Congestion Relief Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUE			
Intergovernmental	$ -	$ -	$ -
Use of money and property	-	-	-
Total revenue	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers out	(2,500)	-	2,500
Total other financing sources (uses)	(2,500)	-	2,500
Net change in fund balance	(2,500)	-	2,500
Fund balances - beginning	10	10	-
Fund balances - ending	$ 10	$ 10	$ -

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Traffic Safety Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUE			
Intergovernmental	$ -	$ 4,373	$ 4,373
Use of money and property	-	6	6
Total revenue	-	4,379	4,379
EXPENDITURES			
Current:			
Public services	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	-	4,379	-
OTHER FINANCING SOURCES (USES)			
Transfers out	(2,500)	(2,500)	-
Total other financing sources (uses)	(2,500)	(2,500)	-
Net change in fund balance	(2,500)	1,879	4,379
Fund balances - beginning	2,292	2,292	-
Fund balances - ending	$ (208)	$ 4,171	$ 4,379

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

Gas Tax Special Revenue Fund

For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUE			
Intergovernmental	$ -	$ 342,843	$ 342,843
Use of money and property	-	479	479
Total revenue	-	343,322	343,322
OTHER FINANCING SOURCES (USES)			
Operating Transfers Out	(200,000)	(200,000)	-
Total other financing sources (uses)	(200,000)	(200,000)	-
Net change in fund balance	(200,000)	143,322	343,322
Fund balances - beginning	178,822	178,822	-
Fund balances - ending	$ (21,178)	$ 322,144	$ 343,322

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Local Transportation Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Use of money and property	-	1,005	1,005
Total revenues	-	1,005	1,005
EXPENDITURES			
Current:			
Public services	-	(18,059)	(18,059)
Total expenditures	-	(18,059)	(18,059)
Excess (deficiency) of revenues over expenditures	-	(17,054)	(17,054)
OTHER FINANCING SOURCES (USES)			
Transfers out	(5,000)	(5,000)	-
Total other financing sources (uses)	(5,000)	(5,000)	-
Net change in fund balance	(5,000)	(22,054)	(17,054)
Fund balances - beginning	622,071	622,071	-
Fund balances - ending	$ 617,071	$ 600,017	$ (17,054)

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Dial-A-Ride Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Use of money and property	$ -	$ 5	$ 5
Total revenues	-	5	5
EXPENDITURES			
Current:			
Public services	-	-	-
Total expenditures	-	-	-
Net change in fund balance	-	5	5
Fund balances - beginning	14,602	14,602	-
Fund balances - ending	$ 14,602	$ 14,607	$ 5

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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 1,449,590	$ 1,449,590
Use of money and property	-	5,940	5,940
Total revenues	-	1,455,530	1,455,530
EXPENDITURES			
Current:			
Public services	(620,000)	(208,112)	411,888
Capital outlay	-	(46,000)	(46,000)
Total expenditures	(620,000)	(254,112)	(365,888)
Excess (deficiency) of revenues over expenditures	(620,000)	1,201,418	1,089,642
OTHER FINANCING SOURCES (USES)			
Transfers in		5,382	
Transfers out	(94,308)	(94,308)	-
Total other financing sources (uses)	(94,308)	(88,926)	-
Net change in fund balance	(620,000)	1,112,492	1,732,492
Fund balances - beginning	2,968,909	2,968,909	-
Fund balances - ending	$ 2,348,909	$ 4,081,401	$ 1,732,492

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Safety Prop. 172 Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 88,207	$ 88,207
Use of money and property	-	45	45
Total revenues	-	88,252	45
EXPENDITURES			
Capital outlay	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	-	88,252	45
OTHER FINANCING SOURCES (USES)			
Transfers in		9,375	
Transfers out	(71,471)	(71,471)	-
Total other financing sources (uses)	(71,471)	(62,096)	-
Net change in fund balance	(71,471)	26,156	97,627
Fund balances - beginning	(9,375)	(9,375)	-
Fund balances - ending	$ (80,846)	$ 16,781	$ 97,627

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
COPS Grant 2013 Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 97	$ 97
Total revenues	-	97	97
EXPENDITURES			
Current:			
Public safety	-	(13,641)	(13,641)
Total expenditures	-	(13,641)	(13,641)
Excess (deficiency) of revenues over expenditures	-	(13,544)	(13,544)
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	(14,875)	(14,875)
Total other financing sources (uses)	-	(14,875)	(14,875)
Net change in fund balance	-	(28,419)	(28,419)
Fund balances - beginning	72,613	72,613	-
Fund balances - ending	$ 72,613	$ 44,194	$ (28,419)

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

Police Asset Forfeiture Special Revenue Fund

For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 637	$ 637
Use of money and property	-	3	3
Total revenues	-	640	640
EXPENDITURES			
Current:			
Public safety	-	(8,964)	8,964
Capital outlay	-	-	-
Total expenditures	-	(8,964)	8,964
Excess (deficiency) of revenues over expenditures	-	(8,324)	9,604
OTHER FINANCING SOURCES (USES)			
Transfers in	-	10,667	10,667
Transfers out	-	-	-
Total other financing sources (uses)	-	10,667	10,667
Net change in fund balance	-	2,343	2,343
Fund balances - beginning	-	-	-
Fund balances - ending	$ -	$ 2,343	$ 2,343

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
COPS Grant 2014 Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Use of money and property	-	53	-
Total revenues	-	53	-
EXPENDITURES			
Current:			
Public safety	-	(1,405)	(1,405)
Total expenditures	-	(1,405)	(1,405)
Excess (deficiency) of revenues over expenditures	-	(1,352)	(1,405)
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	(1,352)	(1,352)
Fund balances - beginning	32,313	32,313	-
Fund balances - ending	$ 32,313	$ 30,961	$ (1,352)

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
COPS Grant 2016 Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 88,000	$ 88,000
Use of money and property	-	96	-
Total revenues	-	88,096	-
EXPENDITURES			
Current:			
Public safety	-	(29,790)	(29,790)
Total expenditures	-	(29,790)	(29,790)
Excess (deficiency) of revenues over expenditures	-	58,306	(29,790)
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	(24,000)	(24,000)
Total other financing sources (uses)	-	(24,000)	(24,000)
Net change in fund balance	-	34,306	34,306
Fund balances - beginning	-	-	-
Fund balances - ending	$ -	$ 34,306	$ 34,306

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
CDBG Home Grant Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 1,168	$ 1,168
Use of money and property	-	1,466	1,466
Total revenues	-	2,634	2,634
EXPENDITURES			
Current:			
Community Development	-	-	-
Total expenditures	-	-	-
Net change in fund balance	-	2,634	2,634
Fund balances - beginning	(79,490)	(79,490)	-
Fund balances - ending	$ (79,490)	$ (76,856)	$ 2,634

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Housing Rehab Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 12,857	$ 12,857
Use of money and property	-	1,063	1,063
Total revenues	-	13,920	13,920
EXPENDITURES			
Personnel services	-	-	-
Community Development	-	-	-
Capital outlay	-	-	-
Transfers out	-	(10,000)	(10,000)
Total other financing sources (uses)	-	(10,000)	(10,000)
Net change in fund balance	-	3,920	3,920
Fund balances - beginning	43,720	43,720	-
Fund balances - ending	$ 43,720	$ 47,640	$ 3,920

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Use of money and property	-	-	-
Total revenues	-	-	-
EXPENDITURES			
Current:			
Capital	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	-	-
Fund balances - beginning	50	50	-
Fund balances - ending	$ 50	$ 50	$ -

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
RLA Grant Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 4,782	$ 4,782
Use of money and property	-	2,187	2,187
Total revenues	-	6,969	6,969
EXPENDITURES			
Current:			
Community development	-	(46,000)	46,000
Total expenditures	-	(46,000)	46,000
Excess (deficiency) of revenues over expenditures	-	(39,031)	52,969
OTHER FINANCING SOURCES (USES)			
Transfers In		10,000	10,000
Transfers Out	(5,000)	(5,000)	-
Total other financing sources (uses)	(5,000)	5,000	10,000
Net change in fund balance	(5,000)	(34,031)	(29,031)
Fund balances - beginning	50,943	50,943	-
Fund balances - ending	$ 45,943	$ 16,912	$ (29,031)

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

Wildflower Landscape Lighting Special Revenue Fund

For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 26,471	$ 26,471
Use of money and property	-	69	69
Total revenues	-	26,540	26,540
EXPENDITURES			
Current:			
Public services	-	(9,208)	9,208
Total expenditures	-	(9,208)	9,208
Excess (deficiency) of revenues over expenditures	-	17,332	35,748
OTHER FINANCING SOURCES (USES)			
Transfers out	(3,500)	(3,500)	-
Total other financing sources (uses)	(3,500)	(3,500)	-
Net change in fund balance	(3,500)	13,832	17,332
Fund balances - beginning	36,061	36,061	-
Fund balances - ending	$ 32,561	$ 49,893	$ 17,332

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Paseo Del Sol Landscape Lighting Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 26,017	$ 26,017
Use of money and property	-	174	174
Total revenues	-	26,191	26,191
EXPENDITURES			
Current:			
Public services	-	(6,585)	(6,585)
Total expenditures	-	(6,585)	(6,585)
Excess (deficiency) of revenues over expenditures	-	19,606	19,606
OTHER FINANCING SOURCES (USES)			
Transfers out	(3,500)	(3,500)	-
Total other financing sources (uses)	(3,500)	(3,500)	-
Net change in fund balance	(3,500)	16,106	19,606
Fund balances - beginning	98,547	98,547	-
Fund balances - ending	$ 95,047	$ 114,653	$ 19,606

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Joshua Tree Street Improvement Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUE			
Use of money and property	$ -	$ 11	$ 11
Total revenue	-	11	11
EXPENDITURES			
Capital outlay	-	-	-
Total expenditures	-	-	-
Net change in fund balance	-	11	11
Fund balances - beginning	31,276	31,276	-
Fund balances - ending	$ 31,276	$ 31,287	$ 11

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library Donations Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 1,273	$ 1,273
Total revenues	-	1,273	1,273
EXPENDITURES			
Current:			
Library	-	(1,089)	1,089
Total expenditures	-	(1,089)	1,089
Net change in fund balance	-	184	184
Fund balances - beginning	2,269	2,269	-
Fund balances - ending	$ 2,269	$ 2,453	$ 184

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

Aten Clark Traffic Special Revenue Fund

For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Total revenues	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers out	-	(5,382)	-
Total other financing sources (uses)	-	(5,382)	-
Net change in fund balance	-	(5,382)	(5,382)
Fund balances - beginning	5,382	5,382	-
Fund balances - ending	$ 5,382	$ -	$ (5,382)

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
COPS 2015 Grant Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 120,000	$ 120,000
Use of money and property	-	125	125
Total revenues	-	120,125	120,125
EXPENDITURES			
Current:			
Public safety	-	(26,964)	26,964
Capital	-	(47,740)	47,740
Total expenditures	-	(74,704)	74,704
Excess (deficiency) of revenues over expenditures	-	45,421	194,829
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(100,000)	(25,334)	74,666
Total other financing sources (uses)	(100,000)	(25,334)	74,666
Net change in fund balance	(100,000)	20,087	120,087
Fund balances - beginning	-	-	-
Fund balances - ending	$ (100,000)	$ 20,087	$ 120,087

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sky Ranch District Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 162,190	$ 162,190
Use of money and property	-	1,903	1,903
Total revenues	-	164,093	164,093
EXPENDITURES			
Current:			
Park and recreation	-	(49,668)	(49,668)
Capital outlay	-	-	-
Total expenditures	-	(49,668)	(49,668)
Net change in fund balance	-	114,425	114,425
Fund balances - beginning	857,743	857,743	-
Fund balances - ending	$ 857,743	$ 972,168	$ 114,425

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Prop 1B Bond Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUE			
Intergovermental	$ -	$ -	$ -
Total revenue	-	-	-
EXPENDITURES			
Current:			
Capital	-	-	-
Total expenditures	-	-	-
Net change in fund balance	-	-	-
Fund balances - beginning	(164,419)	(164,419)	-
Fund balances - ending	$ (164,419)	$ (164,419)	$ -

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library Literacy Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 36,033	$ 36,033
Use of money and property	-	134	134
Total revenues	-	36,167	36,167
EXPENDITURES			
Current:			
Library	-	(27,162)	(27,162)
Total expenditures	-	(27,162)	(27,162)
Net change in fund balance	-	9,005	9,005
Fund balances - beginning	62,643	62,643	-
Fund balances - ending	$ 62,643	$ 71,648	$ 9,005

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Police Technology Grant Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Total revenues	-	-	-
EXPENDITURES			
Current:			
Capital	-	-	-
Total expenditures	-	-	-
Net change in fund balance	-	-	-
Fund balances - beginning	(112,075)	(112,075)	-
Fund balances - ending	$ (112,075)	$ (112,075)	$ -

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Austin/Worthington Impact Fee Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Total revenues	-	-	-
EXPENDITURES			
Current:			
Capital outlay	-	-	-
Total expenditures	-	-	-
Net change in fund balance	-	-	-
Fund balances - beginning	95,750	95,750	-
Fund balances - ending	$ 95,750	$ 95,750	$ 95,750

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

AB 109 Special Revenue Fund

For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Total revenues	-	-	-
EXPENDITURES			
Current:			
Public safety	-	(1,395)	1,395
Total expenditures	-	(1,395)	1,395
Excess (deficiency) of revenues over expenditures	-	(1,395)	1,395
Net change in fund balance	-	(1,395)	(1,395)
Fund balances - beginning	2,234	2,234	-
Fund balances - ending	$ 2,234	$ 839	$ (1,395)

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Aviation/Special Events Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 4,200	$ 4,200
Total revenues	-	4,200	4,200
EXPENDITURES			
Current:			
Parks & Recreation	-	(3,756)	(3,756)
Total expenditures	-	(3,756)	(3,756)
Excess (deficiency) of revenues over expenditures	-	444	444
Net change in fund balance	-	444	444
Fund balances - beginning	1,119	1,119	-
Fund balances - ending	$ 1,119	$ 1,563	$ 444

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

General Housing Account Special Revenue Fund

For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 92,577	$ 92,577
Use of money and property	-	4,812	4,812
Total revenues	-	97,389	97,389
EXPENDITURES			
Current:			
Community Development	-	(10,518)	10,518
Capital	-	(63,003)	63,003
Total expenditures	-	(73,521)	73,521
Excess (deficiency) of revenues over expenditures	-	23,868	73,521
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(8,000)	(8,000)	-
Total other financing sources (uses)	(8,000)	(8,000)	-
Net change in fund balance	(8,000)	15,868	23,868
Fund balances - beginning	557,780	557,780	-
Fund balances - ending	$ 549,780	$ 573,648	$ 23,868

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Fire Impact Fees Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 26,713	$ 26,713
Intergovernmental	-	662	662
Total revenues	-	27,375	662
EXPENDITURES			
Current:			
Public safety	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	-	27,375	662
Net change in fund balance	-	27,375	27,375
Fund balances - beginning	(5,045)	(5,045)	-
Fund balances - ending	$ (5,045)	$ 22,330	$ 27,375

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Police Impact Fees Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 55,958	$ 55,958
Use of money and property	-	2,365	2,365
Total revenues	-	58,323	58,323
EXPENDITURES			
Current:			
Public safety	-	-	-
Total expenditures	-	-	-
Net change in fund balance	-	58,323	58,323
Fund balances - beginning	584,425	584,425	-
Fund balances - ending	$ 584,425	$ 642,748	$ 58,323

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Admin Impact Fees Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 58,670	$ 58,670
Use of money and property	-	2,279	2,279
Total revenues	-	60,949	60,949
EXPENDITURES			
Current:			
General government	-	-	-
Total expenditures	-	-	-
Net change in fund balance	-	60,949	60,949
Fund balances - beginning	523,387	523,387	-
Fund balances - ending	$ 523,387	$ 584,336	$ 60,949

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library Impact Fees Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 40,582	$ 40,582
Use of money and property	-	2,054	2,054
Total revenues	-	42,636	42,636
EXPENDITURES			
Current:			
Library	-	-	-
Total expenditures	-	-	-
Net change in fund balance	-	42,636	42,636
Fund balances - beginning	409,542	409,542	-
Fund balances - ending	$ 409,542	$ 452,178	$ 42,636

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

Park Impact Fees Special Revenue Fund

For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 231,758	$ 231,758
Use of money and property	-	10,639	10,639
Total revenues	-	242,397	242,397
EXPENDITURES			
Current:			
Park and recreation	-	(18,672)	(18,672)
Total expenditures	-	(18,672)	(18,672)
OTHER FINANCING SOURCES (USES)			
Transfers out	(150,000)	-	150,000
Total Other Financing Sources (Uses)	(150,000)	-	(150,000)
Net change in fund balance	(150,000)	223,725	373,725
Fund balances - beginning	1,697,003	1,697,003	-
Fund balances - ending	$ 1,547,003	$ 1,920,728	$ 373,725

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

Circulation Impact Fees Special Revenue Fund

For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 103,340	$ 103,340
Use of money and property	-	2,159	2,159
Total revenues	-	105,499	105,499
EXPENDITURES			
Current:			
Public Services	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	-	105,499	105,499
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	105,499	105,499
Fund balances - beginning	63,324	63,324	-
Fund balances - ending	$ 63,324	$ 168,823	$ 105,499

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

STPL Special Revenue Fund

For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUE			
Intergovernmental	$ -	$ -	$ -
Total revenue	-	-	-
EXPENDITURES			
Public Services	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expend	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	202,140	202,140
Transfers out	-	-	-
Total other financing sources (uses)	-	202,140	-
Net change in fund balance	-	202,140	202,140
Fund balances - beginning	(817,141)	(817,141)	-
Fund balances - ending	$ (817,141)	$ (615,001)	$ 202,140

CITY OF IMPERIAL
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
CMAQ Special Revenue Fund
For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUE			
Intergovernmental	$ -	$ -	$ -
Total revenue	-	-	-
EXPENDITURES			
Current:			
Public Services	-	-	-
Total expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	(202,140)	(202,140)
Total other financing sources (uses	-	(202,140)	(202,140)
Net change in fund balance	-	(202,140)	(202,140)
Fund balances - beginning	202,140	202,140	-
Fund balances - ending	$ 202,140	$ -	$ (202,140)

CITY OF IMPERIAL

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

EDA Special Revenue Fund

For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUE			
Intergovernmental	$ -	$ 30	$ 30
Total revenue	-	30	30
EXPENDITURES			
Current:			
Public Services	-	(219,129)	(219,129)
Total expenditures	-	(219,129)	(219,129)
Net change in fund balance	-	(219,099)	(219,099)
Fund balances - beginning	842,242	842,242	-
Fund balances - ending	$ 842,242	$ 623,143	$ 623,143

HUTCHINSON and
BLOODGOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

3205 South Dogwood Avenue
El Centro, CA 92243
t 760.352.1021 f 760.352.3325
www.hbllp.com

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

INDEPENDENT AUDITORS' REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Imperial as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City of Imperial's basic financial statements, and have issued our report thereon dated June 19, 2018.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies:

Significant Deficiency #1 – 2016-1, Finding-Activities not recognized in their proper period

Several adjustments were performed in the financial statements of activities not recognized in prior years in accordance with proper accrual accounting procedures which affected the reported information in prior year's financial statements.

Compliance and Other Matters

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

Purpose of this Report

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

We noted certain matters that we reported to the management of City of Imperial, in a separate letter dated June 19, 2018.

The City of Imperial's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit City of Imperial's response and, accordingly, we express no opinion on it.

Hutchinson and Bloodgood LLP

June 19, 2018

SECTION I – FINANCIAL STATEMENTS FINDINGS

None for this period

SECTION II – STATUS OF PRIOR YEAR FINDINGS AND RESPONSES

2016-1 Finding – Activities not recognized in their proper period

During our review of the financial statements it was noted that there were several material adjustments related to activities not recognized in prior years.

Effect:
Prior years' reported financial information is not correct.

Recommendation:
Recognize activities in their respective year in accordance with accrual accounting procedures.

City's Response:
The City will ensure that all adjustments or entries to be performed will be conducted during the closing of the fiscal year.

Agenda Item No E-3

DATE SUBMITTED	06/13/2018	
SUBMITTED BY	Finance	
DATE ACTION REQUIRED	06/20/2018	

CITY 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: TRANSPORTATION DEVELOPMENT ACT (TDA) FUNDS AUDIT.**

1. ACCEPT FOR FILING TDA AUDIT FOR YEAR ENDING JUNE 30, 2017.

DEPARTMENT INVOLVED: City Manager/Finance

BACKGROUND/SUMMARY:

The annual audit has been performed by Hutchinson and Bloodgood, LLP as required. Report is submitted for review and acceptance for filing.

FISCAL IMPACT: None

STAFF RECOMMENDATION: Council accepts for filing the TDA Audit ending June 30, 2017.

MANAGER'S RECOMMENDATION: MANAGER'S INITIAL

MOTION:

SECONDED:
AYES:
NAYES:
ABSENT:

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

REFERRED TO:

CITY OF IMPERIAL

Financial Report of the
Transportation Development Act Fund (TDA)
June 30, 2017

TABLE OF CONTENTS

HUTCHINSON and
BLOODGOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

3205 South Dogwood Avenue
El Centro, CA 92243
t 760.352.1021 f 760.352.3325
www.hbllp.com

INDEPENDENT AUDITORS' REPORT

To the City of Imperial Council Members
Imperial, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Local Transportation Funds, Transit and Non-Transit, of the City of Imperial, a single fund of the City of Imperial as of and for the year ended June 30, 2017, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting polices used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Local Transportation Funds for Article 3, Article 8(a), Article 8(c), and Article 8(e) of the City of Imperial, as of June 30, 2017, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

As discussed in Note 2, the financial statements present only the Local Transportation Funds for Article 3, Article 8(a), Article 8(c), and Article 8(e), and are not intended to present fairly the financial position of the City of Imperial, and the results of its operations in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standard*s, we have also issued a report dated June 19, 2018 on our consideration of the City of Imperial Management's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, the Transportation Development Act (TDA) Statutes and California Codes of Regulation (CCR) 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 the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Hutchinson and Bloodgood LLP

June 19, 2018

CITY OF IMPERIAL
TRANSPORTATION DEVELOPMENT ACT FUND (TDA)
Balance Sheet
June 30, 2017

	Bicycles and Pedestrians Fund Article 3	Local Streets and Roads Fund Article 8(a)	Benches and Shelters Fund Article 8(e)	Transit Services Fund Article 8(c)	Totals
ASSETS					
Cash and Cash Equivalents	$ 183,646	$ 400,546	$ 15,764	$ 14,606	$ 614,562
Interest Receivable	87	194	9	--	290
Total Assets	$ 183,733	$ 400,740	$ 15,773	$ 14,606	$ 614,852
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	$ 69	$ 153	$ 7	$ --	$ 229
Total Liabilities	69	153	7	--	229
Fund Balance					
Fund Balance	183,664	400,587	15,766	14,606	614,623
Total Fund Balance	183,664	400,587	15,766	14,606	614,623
Total Liabilities and Fund Balance	$ 183,733	$ 400,740	$ 15,773	$ 14,606	$ 614,852

CITY OF IMPERIAL
TRANSPORTATION DEVELOPMENT ACT FUND (TDA)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017

	Bicycles and Pedestrians Fund Article 3	Local Streets and Roads Fund Article 8(a)	Benches and Shelters Fund Article 8(e)	Transit Services Fund Article 8(c)	Totals
Revenues					
Interest	$ 302	$ 674	$ 30	$ 5	$ 1,011
Total Revenues	302	674	30	5	1,011
Expenditures					
Contract Services	--	9,131	--	--	9,131
Departmental Supplies	6,930	1,655	344	--	8,929
Administration	--	5,000	--	--	5,000
Total Expenditures	6,930	15,786	344	--	23,060
Change in Fund Balance	(6,628)	(15,112)	(314)	5	(22,049)
Fund Balance, July 1	190,292	415,699	16,080	14,601	636,672
Fund Balance, June 30	$ 183,664	$ 400,587	$ 15,766	$ 14,606	$ 614,623

CITY OF IMPERIAL
TRANSPORTATION DEVELOPMENT ACT FUND (TDA)
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual - Article 3
For the Fiscal Year Ended June 30, 2017

	Original/Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	$ 302	$ 302	$ --
Total Revenues	302	302	--
Expenditures			
Departmental Supplies	6,930	6,930	--
Total Expenditures	6,930	6,930	--
Change in Fund Balance	(6,628)	(6,628)	--
Fund Balance, July 1	190,292	190,292	--
Fund Balance, June 30	$ 183,664	$ 183,664	$ --

CITY OF IMPERIAL
TRANSPORTATION DEVELOPMENT ACT FUND (TDA)
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual - Article 8(a)
For the Fiscal Year Ended June 30, 2017

	Original/Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	$ 674	$ 674	$ --
Total Revenues	674	674	--
Expenditures			
Contract Services	9,131	9,131	--
Departmental Supplies	1,655	1,655	--
Administration	5,000	5,000	--
Total Expenditures	15,786	15,786	--
Change in Fund Balance	(15,112)	(15,112)	--
Fund Balance, July 1	415,699	415,699	--
Fund Balance, June 30	$ 400,587	$ 400,587	$ --

CITY OF IMPERIAL
TRANSPORTATION DEVELOPMENT ACT FUND (TDA)
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual - Article 8(e)
For the Fiscal Year Ended June 30, 2017

	Original/Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	$ 30	$ 30	$ --
Total Revenues	30	30	--
Expenditures			
Departmental Supplies	344	344	--
Total Expenditures	344	344	--
Change in Fund Balance	(314)	(314)	--
Fund Balance, July 1	16,080	16,080	--
Fund Balance, June 30	$ 15,766	$ 15,766	$ --

CITY OF IMPERIAL
TRANSPORTATION DEVELOPMENT ACT FUND (TDA)
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual - Article 8(c)
For the Fiscal Year Ended June 30, 2017

	Original/Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	$ 5	$ 5	$ --
Total Revenues	5	5	--
Expenditures			
Purchased Transportation Services	--	--	--
Total Expenditures	--	--	--
Change in Fund Balance	5	5	--
Fund Balance, July 1	14,601	14,601	--
Fund Balance, June 30	$ 14,606	$ 14,606	$ --

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entities

The Local Transportation Fund, Transit and Non-Transit, are special revenue funds of the City of Imperial and are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures.

Basis of Accounting

The funds are accounted for in special revenue funds using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues and expenditures are recognized as soon as they are both measurable and available.

Note 2. ANNUAL FINANCIAL STATEMENTS

The financial statements are intended to present the financial position, results of operations and compliance with the Transportation Development Act for the Local Transportation Fund, Transit and Non-Transit, funds only of the City of Imperial.

Note 3. CASH AND INVESTMENTS

Cash is pooled with other cash of the City of Imperial to maximize investment opportunity and yields. Investment income resulting from this pooling is allocated to the respective funds based upon monthly average cash balances. Information regarding categorization of investments and risk can be found in the City's financial statements. The financial statements for the City of Imperial may be obtained by contacting the City's Finance Department.

Investments are stated at fair value in accordance with GASB 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools.*

Note 4. INTERGOVERNMENTAL ALLOCATIONS

The City of Imperial was not allocated any funds during this fiscal year.

Note 5. TRANSIT SERVICES PROVIDED

The City of Imperial contracted with a local transit provider to provide a demand response transportation service to handicapped individuals and senior citizens who are age sixty (60) and older within the city limits of Imperial, California. This contract ended in September 2014. This service will continue to be provided under the administration of the Imperial County Transportation Commission.

Note 6. SUBSEQUENT EVENTS

Management has evaluated its financial statements for subsequent events through June 19, 2018, the date of issuance of the financial statements. The City is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

HUTCHINSON and BLOODGOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

3205 South Dogwood Avenue
El Centro, CA 92243
t 760.352.1021 f 760.352.3325
www.hbllp.com

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

INDEPENDENT AUDITORS' REPORT

To the City of Imperial Council Members
Imperial, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Local Transportation Funds, Transit and Non-Transit, of the City of Imperial, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Local Transportation Funds of the City of Imperial’s financial statements, and have issued our report thereon dated June 19, 2018.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Local Transportation Funds of the City of Imperial's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, the Transportation Development Act (TDA) Statutes and the California Code of Regulation Section 6661, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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

Hutchinson and Bloodgood LLP

June 19, 2018

CURRENT YEAR FINANCIAL STATEMENTS FINDINGS

There are no current year findings

STATUS OF PRIOR YEAR FINDINGS AND RESPONSES

There are no prior year findings

Agenda Item No E-4

DATE SUBMITTED	06/13/2018	CITY COUNCIL ACTION	(X)
		PUBLIC HEARING REQUIRED	( )
SUBMITTED BY	City Attorney	RESOLUTION	( )
		ORDINANCE 1ST READING	( )
DATE ACTION REQUIRED	06/20/2018	ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	( )

SUBJECT: **DISCUSSION/ACTION: DRAFT ORDINANCES TO PROHIBIT SCAVENGING OF MATERIALS PLACED FOR COLLECTION.**

1. REVIEW/PROVIDE DIRECTION OF DRAFT ORDINANCES TO PROHIBIT SCAVENGING OF MATERIALS PLACED FOR COLLECTION.

DEPARTMENTS INVOLVED: Potentially City Attorney, Police and/or Public Services

BACKGROUND/SUMMARY: Direction was given at the council meeting of June 6, 2018, for staff to return with a draft ordinance which would attempt to address issues associated with scavenging. Aside from recycling mandates, there is also a concern with impacts to public health and safety related to debris that is not returned to containers.

Attached is a draft ordinance which makes scavenging a violation of city ordinance. Unless specifically stated to be an infraction, violation of a city ordinance is a misdemeanor.

FISCAL IMPACT: To be determined based upon resources allocated to enforcement.

STAFF RECOMMENDATION:

MANAGER'S RECOMMENDATION: MANAGER'S INITIAL

MOTION:

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

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF IMPERIAL ADDING ARTICLE VII TO CHAPTER 10 OF THE CITY OF IMPERIAL MUNICIPAL CODE RELATING TO THE PROHIBITION OF SCAVENGING

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

SECTION 1: Article VII of Chapter 10 of the Imperial Municipal Code is hereby enacted to read as follows:

Article VII

Scavenging Prohibition

Section 10-50	Findings
Section 10-51	Purpose and Intent
Section 10-52	Definitions
Section 10-53	Ownership of Recyclable Materials
Section 10-54	Disturbance of Recyclable Materials or Garbage
Section 10-55	Tampering with Recyclable Materials
Section 10-56	Civil Action by Permittee
Section 10-57	Violations and Penalties
Section 10-58	Survivorship

Section 10-50. Findings

WHEREAS, THE California Integrated Waste Management Act (AB939) required that jurisdictions such as the City of Imperial ("City") reduce their waste stream by 50% by the year 2000; and

WHEREAS, the City has entered into an agreement ("Agreement") for the pick-up, sorting, and distribution of recyclable materials and collection and disposal of garbage; and

WHEREAS, the Agreement contemplates recycling of specified materials such as glass, plastics, metals and green waste by residents and businesses of the City; and

WHEREAS, the City wishes to discourage the stealing or scavenging, of recyclable materials; and

WHEREAS, a notice to file a negative declaration has been filed with the County Clerk's Office and prepared in accordance with the California Environmental Quality Act; and

WHEREAS, significant environmental impacts will not occur as a result of Ordinance No. _____.

Section 10-51. Purpose and Intent

To reduce the waste stream generated by residents and businesses within the city of Imperial, The City has adopted certain residential and commercial/industrial recycling programs. Scavenging of recyclables from these programs undermines their economic viability and thereby undermines their success. This chapter is intended to eliminate scavenging of recyclables. Further, this ordinance is intended to prevent the prevention of public nuisances associated with debris removed from waste and recycle containers and left on the ground.

Section 10-52. Definitions

Whenever the following words and phrases are used in this Article, they shall have the definition or meaning established by this Section, unless it is clearly apparent from the context in which the word or phrase appears, that a different definition or meaning is intended.

(a) "City Agent" shall mean any person designated by the City Council or City Manager as being responsible for administering, directing, supervising, collecting, or providing for the disposal of refuse and waste.

(b) "Garbage" includes the material set forth in Section 10-1 of this Chapter.

(c) "Permittee" shall mean a recycling operator and/or garbage collector performing services pursuant to a permit issued by or a contract awarded by the City.

(d) "Recyclable Materials" shall mean paper, glass, cardboard, plastic, ferrous metals, aluminum, compostable yard matter, or other materials which may be recycled for use in an altered form that has been segregated from other solid waste and placed at a designated collection location for the purpose of collection and recycling.

(e) "Recycling Operator" shall mean a person or persons, firm, partnership, joint venture, association, or corporation engaged in the collection and recycling of waste and other discarded materials.

Section 10-53. Ownership of Recyclable Materials

Recyclable materials placed at the curbside of residential, commercial, or industrial or public or quasi-public facilities or properties or placed for collection on residential, commercial, or industrial or public or quasi-public facilities or properties for pick up by the city's permittee shall become the property of the permittee at the time of placement in either the City's or permittee's recycling containers or otherwise set out for collection under the City's recycling program. Such materials shall be deemed discarded by a property owner or occupant at the time the material is placed in the container or otherwise set out for collection.

Section 10-54. Disturbance of Recyclable Materials or Garbage

It is unlawful for any person to burn, break, destroy, scatter, scavenge, collect or take any recyclable materials or garbage without the consent of the resident or occupant of a premises or a permittee.

Section 10-55. Tampering with Recyclable Materials

(a) No person shall collect or transport recyclable materials within the City unless such person is a permittee of the City or is exempt in accordance with subsections (1) and (2) of this Section. No person shall permit, allow, or enter into any agreement whatsoever for the collection of recyclable materials from any residential unit, commercial or industrial premises, or public or quasi-public facility with any person who is not a permittee as herein defined, except as permitted in subsections (1) and (2) of this Section.

(1) The collection and removal of grass clippings and shrubbery by individual residents, business owners, and by individuals doing business as professional landscapers/gardeners, when the collection is directly related to their work and having a valid business license issued by the City of Imperial, shall be exempt from the permit Section.

(2) The removal of recyclable materials from a residential, commercial, industrial, or public or quasi-public facility by the owner or occupant shall be exempt from the permit Section.

Section 10-56. Civil Action by Permittee

Nothing in this chapter shall be deemed to limit the right of an authorized permittee to bring civil action against any person who violates the above described sections of this chapter, nor shall a conviction for such violation exempt any person from civil action brought by a City permittee.

Section 10-57. Violations and Penalties

Violation of any part of this Article shall be a misdemeanor.

Section 10-58. Survivorship

If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of the Ordinance. The City Council of the City of Imperial hereby declares that it would have adopted this Ordinance and each section, subsection, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more section, subsection, sentence, clause, phrase, or portion may be declared invalid or unconstitutional.

SECTION 2. This Ordinance shall take effect thirty days (30) after its adoption. The City Clerk of her duly appointed deputy, shall certify to the adoption of this Ordinance and shall cause this Ordinance to be published as required by law.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of Imperial, Imperial County, State of California, this __ day of __________, 2018.

____

Mayor

ATTEST:

____

Debra Jackson, City Clerk

I, Debra Jackson, City Clerk of the City of Imperial, do hereby certify that Ordinance No.___ , was duly and regularly passed and adopted on the __ day of ___, 2018, by the following roll call vote as the same appears on file and record in the Office of the City Clerk.

AYES:

NOES:

ABSENT

ABSAIN:

____

Debra Jackson, City Clerk

Agenda Item No E-5

DATE SUBMITTED	06/13/2018	CITY COUNCIL ACTION (X)
SUBMITTED BY	Public Services Dir	PUBLIC HEARING REQUIRED ( )
		RESOLUTION ( )
		ORDINANCE 1ST READING ( )
DATE ACTION REQUIRED	06/20/2018	ORDINANCE 2ND READING ( )
		CITY CLERK'S INITIALS

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: **DISCUSSION/ACTION: PURCHASE OF EQUIPMENT FOR PUBLIC SERVICES DEPARTMENT**

1. **APPROVE PURCHASE OF SIGN/MESSAGE BOARDS FROM VER-MAC INC. IN THE AMOUNT OF $32,940.00**

DEPARTMENT INVOLVED: Public Services

BACKGROUND/SUMMARY:

The purchase of message sign boards is budgeted for in the capital improvement projects approved for this year. These boards will be used for traffic control throughout the city.

Three quotes were obtained and Ver-Mac, Inc. is the lowest priced unit. The city has a message board from Ver-Mac in use and staff is well acquainted with the control and operation of the unit.

FISCAL IMPACT: $32,940.00 Funding source is 08-320-5442 capital improvement project

STAFF RECOMMENDATION: Council approve purchase of electronic sign boards from Ver-Mac, Inc.

MANAGER'S RECOMMENDATION: MANAGER'S INITIAL_____

MOTION:

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

VER-MAC

Ver-Mac Inc
1781, Bresse Street
Quebec City, Quebec
Canada, G2G 2V2

Quote

Quote date: 06/12/2018
Valid Until: 07/12/2018
Quote #: VM61976
Subject: City of Imperial - Budget

BILL TO:

Isaiah Gonzalez / City of Imperial
420 South Imperial Ave.
Imperial
CA, 92251
USA
IGonzalez@cityofimperial.org

SHIP TO:

,

Ver-Mac Sales Rep: Sandon Button
Phone: 949-547-9221
E-Mail: sandon.button@ver-mac.com

Product Detail	Qty	Pricing	Total
PCMS-320 Ver-Mac Mid-Size Full-Matrix Trailer-Mounted Message Sign 63" x 98" display panel, 30 x 48 pixels Hydraulic lift 3 x 85 watt solar panels, 2 batteries JamLogic Refresh & Alerts V-Touch 2.0 NTCIP Touchscreen Controller, 4G Modem & 10 year cell plan	2	$13,500.00	$27,000.00
OPT-MS-Radar Houston Radar	2	$1,540.00	$3,080.00
OPT-MS-SWZ-Cell-Add Add SWZ cell service for new/existing 4 G Digi Fleet Modem, Non M2M	2	$630.00	$1,260.00
FREIGHT per sign	1	$1,600.00	$1,600.00
		Sub-Total	**$32,940.00**
		Taxes	$0.00
		Total	**$32,940.00**

Additional notes:

Hitch (Circle one): 2" Ball / 2" 5/16 / 3" Pintle / Other ______________________

Plug (Circle one): 4 pin flat / 7 pin RV style / Other ______________________

Delivery Type (circle one): **Dock:** tongues facing door / **Forklift**: tongues facing cab

Terms & Conditions

Terms: Net 30 Days

SIGNATURE: ______________________

P.O NUMBER: ______________________

K&K Systems

Systems

687 Palmetto Road
Tupelo, MS 38801
www.k-ksystems.com

email: ali@k-ksystems.com
Phone: 662-566-2025
Fax: 662-566-7123 TollFree: 888-414-3003

QUOTATION

Quotation #: *Q180406AB-CA-CITYOFIMPERIAL*
Quotation Date: *4/6/2018*
Customer Type: Retail

Customer Contact: *ISAIAH GONZALEZ*
Quote Valid: 45 days
Prepared by: ***Ali Bingham***

Bill To:		Ship To: (Update if different than Bill To address)	
Name:	Isaiah Gonzalez	Name:	Isaiah Gonzalez
Company Name:	City of Imperial	Company Name:	City of Imperial
Street Address:		Street Address:	
Address 2:		Address 2:	
City, ST ZIP Code		City, ST ZIP Code	
Tel:	760-540-0723	Tel:	760-540-0723
Cell:		Cell:	
Fax:		Fax:	
email:	igonzalez@cityofimperial.org	email:	igonzalez@cityofimperial.org

Product

Model #	Description	Base Price
MB14281	Solar Powered, Portable Changeable Message Sign. Capable of three lines of alphanumeric 18" high text and graphics/animations, all LED display, self contained on board computer, multiple alphanumeric fonts, powder coat paint system. Display is 142" x 81", with hydraulic style trailer. Supports up to 260 predefined messages (text and graphics). Supports storage of up to 100 changeable messages. System comes standard with six (6) 6-volt batteries (totaling 675 12V amps) and 220 watts of solar. NTCIP Compliant.	*$15,169.50*

Packaging K&K Delivers --- ---

Options and Accessories - PER UNIT

QTY per Unit	Item #	Description	Price Each	Price per Unit

Special Notes

Terms of Purchase	
FOB:	Tupelo, MS 38801
Delivery (weeks):	4-6 Weeks
Warranty:	1 year limited warranty, Factory Depot

Per System Total:		$15,169.50
Total QTY of Systems:	1	$15,169.50
Total Shipping Costs:		$1,800.00
Taxes:	7.00%	
GRAND TOTAL:		$16,969.50

Sales Person Signature:

Work Order#

Sales Manager Signature: Timothy Keith

Client PO#

Please note: The above specifications and quotation does not include shipping, permits, or taxes unless otherwise stated. The freight charge is an approximate estimate for your reference; the actual charge may vary.There will be an additional 3% charge on all credit card orders unless otherwise stated *Lead-time committed is based on the date Purchase Order is received by K&K Systems and deposit made and/or credit approved. Lead time is not based on the date quoted.

Isaiah Gonzalez

From:	Bill Brewer <bill.brewer@wanco.com>
Sent:	Thursday, April 05, 2018 3:51 PM
To:	Isaiah Gonzalez
Subject:	RE: Website Inquiry - Sales

Hello there! Sorry for delays- here is some info on the LARGE and the MID size message boards-

Wanco® Full-Size 3-Line Message Signs

Features

Three lines of eight 18" LED characters • One 130-watt solar panel • Four 6V batteries, 420 Ah total capacity • 15-amp charger • Telescoping tower with 360-degree rotation • In-Cabinet Touch-Screen Controller with continuous message preview • Orange powder-coat finish • 2" ball hitch • Removable draw bar • Galvanized swivel base and mast

Models	Model Code	MSRP
3-Line Message sign with hydraulic lift	WTLMB(A)	$16,900.00 shipping $ 500.00

Wanco® Mini 3-Line Message Signs

Features

Three lines of eight 14-inch LED characters • One 85-watt solar panel • Four 6V batteries, 430 Ah total capacity • 15-amp charger • Telescoping tower with 360-degree rotation • In-Cabinet Touch-Screen Controller with continuous message preview • Orange powder-coat finish • Removable draw bar • Orange powder-coat finish
• 2-inch ball hitch

Models	Model Code	MSRP
Mini 3-Line Message Sign with hand-operated winch	WVT3(B)	$ 16,250.00 shipping $ 400.00

FRIENDLY REMINDER: I WILL BE OUT OF OFFICE FROM 4-9-2018- TO 4-13-2018.
CONTACT THE FACTORY FOR ASSISTANCE:
800-972-0755
ANTHONY.LUCERO@WANCO.COM
JOHN.HERRERA@WANCO.COM
DANIEL.SIKORA@WANCO.COM

Bill Brewer
714-501-4272 CELL
303-867-3468 E-FAX
Bill.Brewer@Wanco.com

From: Wanco Website [mailto:sales@wanco.com]
Sent: Thursday, April 5, 2018 1:20 PM
To: Bill Brewer <bill.brewer@wanco.com>
Subject: Website Inquiry - Sales

Name

ISAIAH GONZALEZ

Company

CITY OF IMPERIAL

Phone Number

7605400723

Email Address

IGONZALEZ@CITYOFIMPERIAL.ORG

Select Region

United States

Select Product Area

Traffic Safety

Select Your State

California

Comments

LOOKING FOR PRICES ON THE 3 LINE MESSAGE SIGN BOARDS. THANK YOU

Wanco Email List

- Please add me to your list.

--

Agenda Item No. E-6

DATE SUBMITTED	06/14/2018	COUNCIL ACTION	(x)
SUBMITTED BY	CITY MANAGER'S OFFICE	PUBLIC HEARING REQUIRED	( )
		RESOLUTION	(x)
		ORDINANCE 1ST READING	( )
DATE ACTION REQUIRED	06/20/2018	ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	(DJ)

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/ACTION: RESOLUTION NO. 2018-34 MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF IMPERIAL AND IMPERIAL POLICE OFFICER'S ASSOCIATION (IPOA).

1. APPROVAL OF RESOLUTION NO 2018-34 ADOPTING THE TERMS TO AMEND THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF IMPERIAL AND IPOA.

DEPARTMENT INVOLVED: CITY MANAGER'S OFFICE

BACKGROUND/SUMMARY:

The City of Imperial has concluded the labor negotiations with the Imperial Police Officer's Association. The attached terms have been agreed on by both parties and it is the recommendation to the City Council to approve such terms. The terms set forth are specific to Recognition, Uniforms, Sick Leave, Holiday Schedule, Salary Adjustment and Health Insurance.

If approved, the terms of this tentative agreement shall become effective July 1, 2018 and will be in effect for the term of one fiscal year.

FISCAL IMPACT:

**As approved in the Municipal Budget for Fiscal Year 2018-2019 on June 6, 2018.*

FINANCE INITIALS ________

STAFF RECOMMENDATION: N/A

DEPT. INITIALS ________

MANAGER'S RECOMMENDATION: It is the City Manager's recommendation for the City Council to approve and adopt the resolution and terms set forth in this packet for fiscal year 2018-2019.

CITY MANAGER's INITIALS ________

MOTION:

SECONDED:
AYES:
NAYES:
ABSENT:

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

REFERRED TO:

RESOLUTION NO. 2018-34

A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF IMEPRIAL, A MUNICIPAL GOVERNMENT OF THE STATE OF CALIFORNIA, AMENDING THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF IMPERIAL AND IMPERIAL POLICE OFFICER'S ASSOCIATION

WHEREAS, the City of Imperial (CITY) and the Imperial Police Officer's Association (IPOA) have met and conferred in accordance with the requirements of the Meyers-Milias-Brown Act and City Council Ordinance No. 634; and

WHEREAS, the City negotiates the terms of the Memorandum of Understanding with the IPOA, a duly recognized collective bargaining unit; and

WHEREAS, the City and IPOA have reached an agreement on Wages, Benefits and other conditions of employment for the Fiscal Year 2018-2019; and

NOW, THEREFORE, the City Council of the City of Imperial DOES HEREBY RESOLVE that the 2018-2019 Amendment to the Memorandum of Understanding, attached hereto as "Exhibit" A, between the City and IPOA is approved and adopted. The City Manager is hereby directed to implement the provisions provided by this resolution effective July 1, 2018.

PASSED AND ADOPTED by the City Council of the City of Imperial at the regular meeting held on the 20th day of June 2018.

____
Geoff Dale, Mayor of the City of Imperial

ATTEST:

____
Debra Jackson, City Clerk

APPROVED AS TO FORM:

____
Dennis Morita, City Attorney

MEMORANDUM OF UNDERSTANDING
BETWEEN THE
CITY OF IMPERIAL AND IMPERIAL POLICE OFFICERS ASSOCIATION

TENTATIVE AGREEMENT FOR FISCAL YEAR 2018-2019

This agreement is to serve as a temporary place holder until the below language is incorporated into the Memorandum of Understanding by Resolution of the City Council no later than July of 2018.

Article II: Recognition

- Addition of Sergeants and removal of Captain to the IPOA Position Allocation List (Exhibit A of current MOU)

Article XI: Uniforms and Uniform Allowance

- Addition and Adoption of Exhibit C identifying accepted uniforms for use of IPOA voucher.

Article XII: Employee Leave
Section A: Sick Leave

- Section 1. Sick leave will be accrued and credited on a pay period basis. A new employee starting on any day other than the first day of the pay period will not receive sick leave credit for that period.
  (a) Employees will receive 3.69 sick leave credit hours for completion of each full pay period (the total number of sick leave accrual will be ninety-six (96) hours per year).
  (b) Employees shall be able to accumulate unlimited sick leave hours. All new employees hired after this date will be able to convert sick leave accrual for additional retirement credits at separation from the city after five (5) years of employment providing that they are PERS eligible. The employee shall have the option to cash out all hours between four hundred (400) hours and four hundred eighty (480) hours at the rate specified under Section 3 of this Article. New employees will no longer be eligible for sick leave cash out after five (5) years of employment.
  (c) If an employee is absent without pay for more than five (5) working days of any single pay period, sick leave will not be accrued for that pay period.

- Section 2. Use of Sick Leave. Sick leave may be taken at any time following the pay period in which it is earned. Use of accumulated sick leave is limited to the illness or injury of the employee and in accordance of the Family Medical Leave Act (FMLA).

  Employees may charge to their accumulated Sick leave for absence from work due to confinement or hospitalization of a member of their immediate family (spouse, child or other dependent).

  Proof of illness ill the form of a doctor's statement may be required for all absences of three (3) consecutive workdays or more due to illness, or if the City has reason to believe that the use of sick leave is not warranted. The City may give prior notice that verification will be required for future illnesses.

When an employee returns following an absence of more than three consecutive work days, the City may request the employee furnish the City with a release from a medical or religious practitioner' certifying physical fitness and the extent to which he/she may resume normal duties.

When weekly disability payments are being made under Workers'. Compensation laws accrued sick leave benefits may be used provided that the total amount received by the employee shall not exceed normal compensation. The burden of proving the payment of Workers' Compensation benefits is with the employee so that pro-rated sick leave benefits can be computed.

Employees are encouraged to maintain a minimum of twenty (20) hours as insurance against unexpected illness.

City agrees to purse implementation of State Disability Program (SDI). Cost to the program will be an employee payroll deduction.

- Section 3. Sick Leave Payoff. Accumulated sick leave shall be paid upon resignation or retirement according to the following schedule:

(a) After five (5) years of service	25%
(b) After ten (10) years of service	50%
(c) After fifteen (15) years of service	75%
(e) 20 years of service	100%

The above accumulated sick leave shall be paid at the current hourly rate of pay at the time of resignation or retirement less applicable taxes if any.

Section 4. Additional Sick Leave. After exhaustion of paid sick leave, an employee who is ill or injured may, upon written request, use accumulated vacation or other credited paid leaves to avoid leave without pay.

(a) Days which an employee uses as "Additional Sick Leave" shall be considered days in paid status for applying the rights, benefits and terms of this Agreement."

Section D: Bereavement Leave

- In addition to the existing bereavement leave time of three (3) or five (5) days in the event of a death to an immediate family member, the City shall also incorporate the following language:
    - Additionally, in the event of a death in the employee's immediate household (spouse, child, grandchild, and/or persons employee is directly responsible for), ten (10) work days of bereavement leave with pay may be taken by an employee.

Article XIII: Holidays

Observed Holidays. The following days (14) will be observed as holidays for City:

New Year Eve Day	December 31
New Year's Day	January 1
Martin Luther King Day	3rd Monday in January
President's Day	3rd Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	1st Monday in September
Columbus Day	2nd Monday in October
Veteran's Day	November 11
Thanksgiving	4th Thursday in November
Day After Thanksgiving	Friday following Thanksgiving Day
Christmas Eve Day	December 24
Christmas Day	December 25
Personal Floating Holiday	Taken any time during the calendar year"

Article XV: Health Benefits

- City will pick up 100 percent (%) of the Employee Only medical cost for existing plans selected by the employee during Open Enrollment for Plan Year 2018-2019;
- City will pick up 50 percent (%) of the dependent cost of the existing medical plan selected by the employee during Open Enrollment for Plan Year 2018-2019;
- Employees will be responsible for the cost of the dental and vision plan selected during open Open Enrollment for Plan Year 2018-2019;
- City will pick up the monthly cost up to $700 of those employees who selected the Mexico HMO (SIMNSA) medical and dental plan during Open Enrollment for Plan Year 2018-2019;
- Vision is included in the SIMNSA medical plan.
- City will pick up the cost of any member that is negatively impacted as a result of the formula change presented by the City. Any additional credit can be used towards vision and dental insurance coverage;
- Employees who waive coverage shall be provided the amount of $400 per month and be allowed to allocate funds into a pre-tax health benefit, (and/or) supplemental insurance coverage, (and/or) a 457 deferred compensation account, and/or his or her paycheck as an after tax benefit.
- City will pay 100 percent (%) of the cost to a group plan for the REACH life Helicopter services for employees and their dependents.

XVI: WAGE RATES

- Salary adjustment of 5.8 (%) percent will be made to the ASSOCIATION beginning Fiscal Year 2018-2019;
    - 2.8% COLA for Fiscal Year 2018-2019;
    - 3% Merit increase for Fiscal Year 2018-2019.

XXXII: Term of the Agreement

- The term of this agreement shall be for one (1) fiscal year; 2018-2019.

Agreed hereto on: June 12, 2018

Max Sheffield, IPOA President

Stefan T. Chatwin, City Manager

EXHIBIT C
Uniform List

The following list of clothing is accepted and applicable for the use of a CITY funded voucher provided to each member of the ASSOCIATION at the beginning of the fiscal year, or each new employee on their date of hire.

- Standard Police uniform-Class A/B
- Jacket
- Gloves
- Under garments for uniforms
- Boots
- Watches
- Sunglasses
- Hats
- Safety gear- Items for duty belt, "Active Shooter Vest", trauma plates, ceramic plates, Medical supplies, helmets, knives
- Posey box/citation boxes
- Vehicle Code/Penal Code books
- Court Attire
- Special Detail attire, plain clothes

Any items that can be purchased at Phoenix Uniforms

Agenda Item No. E - 7

DATE SUBMITTED	06/14/2018	COUNCIL ACTION	(x)
SUBMITTED BY	CITY MANAGER'S OFFICE	PUBLIC HEARING REQUIRED	( )
		RESOLUTION	(x)
		ORDINANCE 1ST READING	( )
DATE ACTION REQUIRED	06/20/2018	ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	( )

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/ACTION: MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF IMPERIAL AND UNREPRESENTED EMPLOYEES FOR FISCAL YEAR 2018-2019.

1. APPROVAL OF RESOLUTION NO. 2018-35, ESTABLISHING SALARIES AND EMPLOYEE BENEFITS FOR THE UNREPRESENTED EMPLOYEES (MANAGEMENT, SUPERVISORY, PROFESSIONAL, CONFIDENTIAL, AND POLICE CAPTAIN FOR FISCAL YEAR 2018-2019.

DEPARTMENT INVOLVED: CITY MANAGER'S OFFICE

BACKGROUND/SUMMARY:

The City has concluded labor negotiations with the Unrepresented Collective Bargaining Unit (MSPC) for fiscal year 2018-2019. Please see the attached resolution for specific information regarding employee benefits, public safety and retirement.

FISCAL IMPACT:

**As approved in the Municipal Budget for Fiscal Year 2018-2019 on June 6, 2018.*

FINANCE INITIALS ______

STAFF RECOMMENDATION: N/A

DEPT. INITIALS ______

MANAGER'S RECOMMENDATION: It is the City Manager's recommendation that the City Council approve the Resolution establishing/amending employee benefits with the Unrepresented/MSCP group for fiscal year 2018-2019.

CITY MANAGER's INITIALS ______

MOTION:

SECONDED:
AYES:
NAYES:
ABSENT:

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

REFERRED TO:

RESOLUTION NO. 2018-35

RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF IMPERIAL, STATE OF CALIFORNIA, ESTABLISHING THE SALARIES AND EMPLOYEE BENEFITS FOR MANAGEMENT, SUPERVISORY, PROFESSIONAL, CONFIDENTIAL ANDPOLICE CAPTAIN - UNREPRESENTED EMPLOYEES FOR THE CITY OF IMPERIAL

WHEREAS, the City Council recognizes that management, supervisory, professional and confidential - unrepresented employees for the City of Imperial must provide effective management and leadership to assure efficient City operations and quality public service; and

WHEREAS, the City Council recognizes the greater responsibilities inherent in management, supervisory, professional and confidential-unrepresented assignments and the extraordinary performance required of unrepresented employees; and

WHEREAS. The City Council of the City of Imperial is negotiating Memorandums of Understanding with other duly recognized employee groups for salaries, benefits and working conditions; and

WHEREAS, the City Council desires to establish the salaries and employee benefits to be afforded by the City Council to management, supervisors, professional and confidential employees including Police Captain; and

WHEREAS, the Management, Supervisory, Professional, Confidential and Police Captain, employees also known as Management and Mid-Management within the unrepresented employee group for the City of Imperial include job classifications and salary ranges approved below:

1. Public Services Director	Range 96	Management
2. Community Services Director	Range 90	Management
3. Finance Director	Range 92	Management
4. Library Administrator	Range 81	Management
5. Community Development Director	Range 97	Management
6. Human Resources Director	Range 96	Management
7. Public Services Manager	Range 92	Management
8. Chief Water Operator	Range 83	Supervisor
9. Chief Wastewater Operator	Range 83	Supervisor
10. Project Manager	Range 92	Professional
11. Building Inspector	Range 80	Professional

13. Eng. Technician/Inspector	Range 66	Professional
14. Public Services Foreman	Range 78	Supervisor
15. Administrative Analyst	Range 74	Professional
17. Management Analyst	Range 74	Confidential
18. Accounting Technician	Range 69	Confidential
19. Recreation Specialist	Range60	Professional
20. Police Captain	Range 85	Supervisor (POA)
21. Planner	Range 84	Professional

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Those unrepresented employees, a duly recognized bargaining unit, shall receive the following benefits for Fiscal Year 2018-2019:

A. Employee Benefits:
   a) Salary adjustment of 5.8 (%) percent will be made to unrepresented employees beginning Fiscal Year 2018-2019;
      - 2.8% COLA for Fiscal Year 2018-2019;
      - 3% Merit increase for Fiscal Year 2018-2019.

   b) Wellness Program reimbursement up to $40.00. Employee must submit documentation for reimbursement before the last pay period of the month. Wellness Program benefit beginning Fiscal Year 2018-2019.

   c) Employee Bereavement leave, in the event of a death in the employee's immediate household (spouse, (including step) child, grandchild, and/or persons employee is directly responsible for), ten (10) work days of bereavement leave with pay may be taken by an employee.
   d) "Me Too" Clause beginning Fiscal Year 2018-2019.

   e) City of Imperial will cover 100% of employee and 50% dependent Health Insurance costs beginning Fiscal Year 2018-2019.

   f) Cash-out (Vacation only) option available for unforeseeable emergency situations:
      - Sudden and unexpected illness or accident to employee, a qualifying dependent.
      - Loss of, damage to, your property due to an accident, disaster, destruction, or theft.
      - Other similar, equally serve and unforeseeable circumstances beyond employees control authorized by the City Manager.

B. Public Safety:
   a) Police Sergeants will no longer be part of the MSPC Group.

C. Retirement:
   a) Salary adjustment of 5.8% percent will be made to unrepresented employees and public safety Fiscal Year beginning Fiscal Year 2018-2019.

BE IT FURTHER RESOLVED that the following benefits shall continue as outlined and are also included for unrepresented employees:

The City Manager is hereby directed to provide the necessary administrative procedures to implement the above provisions of this resolution.

Passed and adopted by the City Council of the City of Imperial State of California, 20th day of June 2018.

ATTEST:

Debra Jackson, City Clerk

Jeff Dale, Mayor

APPROVED AS TO FORM:

Dennis Morita, City Attorney

Agenda Item No. E-8

DATE SUBMITTED	6/15/18	COUNCIL ACTION	(X)
SUBMITTED BY	CITY MANAGER'S OFFICE	PUBLIC HEARING REQUIRED	( )
		RESOLUTION	( )
		ORDINANCE 1^{ST} READING	( )
DATE ACTION REQUIRED	6/20/18	ORDINANCE 2^{ND} READING	( )
		CITY CLERK'S INITIALS	(JO)

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/ACTION: STATE ROUTE 86 NAMING CONTEST

1. APPROVAL AND SELECTION OF ENTRY FOR STATE ROUTE 86 RENAMING CONTEST;

DEPARTMENT INVOLVED: CITY MANAGER'S OFFICE

BACKGROUND/SUMMARY:

In April of 2018 the City of Imperial held a naming contest for the renaming of State Route (SR) 86 within the City of Imperial city limits. The City took possession of SR 86 in December of 2016. The 3.5 mile stretch between Ralph and Treshill Road was to be renamed reflecting the new ownership. At the direction of the City Council the City held a naming contest for which 311 entries were received. Attached hereto you will find the summary of those entries for Council's consideration and action.

FISCAL IMPACT: N/A	FINANCE INITIALS ______
STAFF RECOMMENDATION: N/A	DEPT. INITIALS ______
MANAGER'S RECOMMENDATION: N/A	CITY MANAGER's INITIALS GA

MOTION:

SECONDED:
AYES:
NAYES:
ABSENT:

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

REFERRED TO:

City of Imperial SR 86 Renaming Contest Entries

Entry Submitted	No. of Entries Submitted for Same Name
SR 86 "Sunshine" HWY	
SR 86 "Amigo" HWY	
God's Country Express Way	
Barra Boulevard	8
Tiger Trail	2
Pioneer Pathway	
Imperial Fairview Road	
Nathaniel Thames Expressway	12
Tiger Way	3
Pioneer Boulevard or Avenue	3
William Patrick Jepson Memorial Hwy	
Produce Highway	
James Tucker Highway	
Imperial Avenue (Then Rename Imperial Avenue)	2
Jamie Obeso Memorial Hwy	
State Route Mid-Winter Fair	
Desert Oasis Highway 86	
Raymond "Skeeter" Hansen Hwy	
Imperial Hwy	
Imperial Living Hwy	
Farmers Way	
PATROL State Route 86	
Valley Trail	
Nothing Leave As Is	4
Sun Ray Highway	
USMC LCPL Marcus M Cherry HWY	204
Imperial Valley Avenue	
G. Chaffrey Avenue	
Turquoise Trail	
Imperial Way	
Tiger Country Passageway	
Integritas	
Tiger Path	
Chaffey Boulevard	
Margaret R A U	
Prieto Road	
Open Arms	
Valley Boulevard	
Veteran's Memorial Highway	
Imperial Roadway 1904	
Richard McCarty Highway	14

City of Imperial SR 86 Renaming Contest Entries

Wozencraft Highway	
Ember Haller Road	
L. Knight HWY	
Louis L. Dale Highway	
Empire Way	
Hyrule Route	
Tiger Valley Blvd	
Pastor Leroy Jackson Hwy	4
Isidoro Romero Hwy	
Asher Hwy	
Tiger Lane	
Juan Diaz HWY	
Milan Hwy	**4**
Manifest Destiny	
Bacon Way/Rd	3
Tiger Highway	

DATE SUBMITTED 06/13/2018

SUBMITTED BY City Clerk

DATE ACTION REQUIRED 06/20/2018

Agenda Item No E-9

CITY 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: BIENNIAL REVIEW OF CONFLICT OF INTEREST CODE

1. PROVIDE DIRECTION REGARDING THE 2018 CONFLICT OF INTEREST CODE BIENNIAL NOTICE.

DEPARTMENT INVOLVED: City Attorney, City Clerk, Human Resources

BACKGROUND/SUMMARY:

The Political Reform Act requires every local government agency to review their conflict of interest biennially to determine if it is accurate or if changes are needed. The City Council is the code reviewing body for the City. Upon review, should any conflict of interest code require changes, notification that amendments are needed will be submitted to the City Council by October 1, 2018. This code designates individual positions that make or participate in the making of government decisions and are required to file the Fair Political Practices Commission Form 700 – Statement of Economic Interest disclosing financial interests they may have within the city of Imperial. It is up to the agency that employs them to decide what their disclosure requirements are. Since the adoption of the most recent code, there have been several changes to the Position Allocation list and job descriptions and/or titles. Please see supplemental staff report for additional information.

FISCAL IMPACT: None

STAFF RECOMMENDATION: City Council directs staff to make necessary amendments and bring back a Resolution in final form for adoption.

MANAGER'S RECOMMENDATION: MANAGER'S INITIAL

MOTION:

SECONDED:
AYES:
NAYES:
ABSENT:

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

REFERRED TO:

staff report

Supplemental

To: City of Imperial City Council

From: Debra Jackson, City Clerk

Date: June 14, 2018

Subject: **BIENNIAL CONFLICT OF INTEREST CODE REVIEW**

Background and Summary

The FPPC has suggested that if any of the following situations apply, our agency code probably needs to be amended.

- Is the current code more than five years old?
- Have there been any substantial changes to the agency's organizational structure since the last code was approved?
- Have any positions been eliminated or re-named since the last code was approved?
- Have any new positions been added since the last code was approved?
- Have there been any substantial changes in duties or responsibilities for any positions since the last code was approved?

As part of the review process, the most recent Position Allocation List is attached. This list when compared to the designated positions as per Resolution 2006-19 indicates that several positions have been deleted or titles changed to reflect current job descriptions.

The current designated positions are listed as Appendix A and attached for review

The most recent position allocation list is attached as well. This list is to be revised to reflect current positions and/or title changes.

Recommendation

Staff recommends that the Council directs staff to make necessary amendments and bring back a Resolution in final form for adoption.

Respectfully Submitted,

Debra Jackson
City Clerk

2018 Local Agency Biennial Notice

Name of Agency: ____

Mailing Address: ____

Contact Person: ______________________ Phone No. ______________________

Email: ______________________ Alternate Email: ______________________

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that *(check one BOX):*

☐ **An amendment is required. The following amendments are necessary:**

(Check all that apply.)

- ○ Include new positions
- ○ Revise disclosure categories
- ○ Revise the titles of existing positions
- ○ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ○ Other *(describe)* ______________________________

☐ **The code is currently under review by the code reviewing body.**

☐ **No amendment is required.** (If your code is over five years old, amendments may be necessary.)

Verification **(to be completed if no amendment is required)**

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

______________________________ ______________________

Signature of Chief Executive Officer *Date*

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2018**, or by the date specified by your agency, if earlier, to:

(PLACE RETURN ADDRESS OF CODE REVIEWING BODY HERE)

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.

APPENDIX A

Appendix of Designated Positions and Disclosure Categories

Designated Positions	Disclosure Category
Accounting Specialist	1, 2, 3 & 5
Administrative Secretary	1, 2, 3, 4 & 5
Administrative, Services Director	1, 2, 3, 4 & 5
Finance Officer	1, 2, 3, 4 & 5
Library Administrator	2
Community Development Director	1, 2, 3, 4 & 5
Director of Parks and Recreation	1, 2, 3, 4 & 5
Parks and Recreation Program Coordinator	1, 2 & 3
Sr. Groundskeeper	1, 2 & 3
Sr. Mechanic	1, 2 & 3
Water Plant Chief Operator	1, 2 & 3
Wastewater Plant Chief Operator	1, 2 & 3
Engineering/Technician Inspector	1, 2, 3, 4 & 5
Assistant Engineer	1, 2, 3, 4 & 5
City Planner	1, 2, 3, 4 & 5
Police Chief	1, 2, 3, 4 & 5
Police Captain	1, 2, 3 & 5
Police Sergeant	1, 2, 3 & 5
Consultants*	

Position Allocation

FUND	DEPARTMENT	CLASSIFICATION	FISCAL YEAR 2014-2015 ALLOCATION	FISCAL YEAR 2015-2016 ALLOCATION	FISCAL YEAR 2016-2017 ALLOCATION	FISCAL YEAR 2016-2017 NOT FUNDED
FUND	CITY COUNCIL	Council Member	5.0	5.0	5.0	0.0
100		Total	5.0	5.0	5.0	0.0
FUND	CITY CLERK	City Clerk	1.0	1.0	1.0	0.0
110		Total	1.0	1.0	1.0	0.0
FUND	CITY TREASURER	City Treasurer	1.0	1.0	1.0	0.0
100		Total	1.0	1.0	1.0	0.0
FUND	CITY MANAGER	City Manager	1.0	1.0	1.0	0.0
130		*Executive Assistant*	1.0	1.0	1.0	0.0
		Total	2.0	2.0	2.0	0.0
FUND	FINANCE	Finance Director	1.0	1.0	1.0	0.0
140		Accounting Technician	0.0	1.0	1.0	0.0
140		Accounting Assistant III (Utility Clerk)	1.0	1.0	1.0	0.0
		Accounting Assistant II	1.0	1.0	1.0	0.0
		Accounting Assistant I	1.0	1.0	1.0	0.0
		Accounting Assistant I (Limited-Term)	1.0	1.0	1.0	0.0
		Total	5.0	6.0	6.0	0.0
FUND	HUMAN RESOURC	*Human Resources Director*	0.90	1.00	1.00	0.0
150		Total	0.90	1.00	1.00	0.0
FUND	LIBRARY	Library Administrator	1.0	1.0	1.0	0.0
410		Library Technician	1.0	1.0	1.0	0.0
		Library Assistant I (Temp/PT)	1.0	1.0	1.0	0.0
		Library Assistant II (Temp/PT)	1.0	1.0	1.0	0.0
		Literacy Coordinator (Limited-Term)	0.5	0.5	0.5	0.0
		Total	4.5	4.5	4.5	0.0
FUND	RECREATION	Parks & Recreation Director	1.0	1.0	1.0	0.0
420		*Recreation Services Manager*	1.0	1.0	1.0	0.0
415		Crew Leader	1.0	1.0	1.0	0.0
		General Maintenance Worker I/II	2.0	2.0	2.0	0.0
		Recreation Specialist	1.0	1.0	1.0	0.0
		Recreation Leaders I, II, III (Temp/PT)	4.0	4.0	4.0	0.0
		Lifeguard I, II, III (Temp/PT)	8.0	8.0	8.0	0.0
		Total	18.0	18.0	18.0	0.0
FUND	PLANNING SERVI(	Planning & Development Director	1.0	1.0	1.0	0.0
310		Project Manager	1.0	1.0	1.0	0.0
350		Engineer	0.0	0.0	0.0	0.0
360		Planning Technician	1.0	1.0	1.0	0.0
350		Project Coordinator	1.0	0.0	0.0	0.0
310		Administrative Analyst	0.0	1.0	1.0	0.0
		Planner (Limited-Term)	0.0	0.0	0.0	1.0
		Building Inspector	1.0	1.0	1.0	0.0
		Engineering Tech/Insp (Limited-Term)	1.0	1.0	1.0	0.0
		Total	6.00	6.00	6.00	1.0
FUND	POLICE DEPARTN	Chief of Police	1.0	1.0	1.0	0.0
210		Administrative Sergeant	1.0	1.0	1.0	0.0
211		Sergeant	3.0	3.0	3.0	0.0
215		Corporal	1.0	1.0	1.0	0.0
		Police Officer I/II	11.0	11.0	11.0	0.0
		Police Officer I (Limited-Term)	1.0	1.0	1.0	0.0
		Police Services Technician (LT)	1.0	1.0	1.0	0.0
		Senior Records Clerk	1.0	1.0	1.0	0.0
		Records Clerk	1.0	1.0	1.0	0.0
		Records Clerk (Temp)	0.5	0.5	0.5	0.0
		Total	21.5	21.5	21.5	0.0
FUND	PUBLIC SERVICES	Public Services Director	1.0	1.0	1.0	0.0
510		Public Services Manager	1.0	1.0	1.0	0.0
520		Public Services Foreman	1.0	1.0	1.0	0.0
345		Maintenance Electrician	1.0	1.0	1.0	0.0
320		General Maintenance Worker I/II/III	7.0	7.0	7.0	0.0
300		GMW I/II/III (Limited-Term)	2.0	2.0	2.0	0.0
		Wastewater Plant Chief Operator	1.0	1.0	1.0	0.0
		Wastewater Plant Operator OIT - II	4.0	4.0	4.0	0.0
		Wastewater Plant Operator II	0.0	0.0	0.0	0.0
		Wastewater Plant Operator I	0.0	0.0	0.0	0.0
		Water Plant Chief Operator	1.0	1.0	1.0	0.0
		Water Plant Operators I - III	4.0	4.0	4.0	0.0
		Water Plant Operator III	0.0	0.0	0.0	0.0
		Water Plant Operator II	0.0	0.0	0.0	0.0
		Water Plant Operator I	0.0	0.0	0.0	0.0
		Total	23.0	23.0	23.0	0.0
		Total Position Allocations	87.90	89.00	89.00	1.0

**Prepared by Human Resources Department / Approved by City Council on 7/20/2016

DATE SUBMITTED	06/13/2018	**Agenda Item No** E-10
SUBMITTED BY	City Clerk	CITY COUNCIL ACTION (X)
DATE ACTION REQUIRED	06/20/2018	PUBLIC HEARING REQUIRED ( )
		RESOLUTION ( )
		ORDINANCE 1ST READING ( )
		ORDINANCE 2ND READING ( )
		CITY CLERK'S INITIALS

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: **DISCUSSION/ACTION: DESIGNATION OF VOTING DELEGATE AND ALTERNATE(S) FOR THE LEAGUE OF CALIFORNIA CITIES ANNUAL CONFERENCE.**

1. APPOINTMENT OF VOTING DELEGATE AND ALTERNATE(S) FOR THE 2018 LEAGUE OF CALIFORNIA CITIES ANNUAL CONFERENCE, SEPTEMBER 12-14, 2018 IN LONG BEACH, CA

DEPARTMENT INVOLVED: City Council

BACKGROUND/SUMMARY:

The League of California Cities will hold its annual conference in Long Beach, CA, September 12-14, 2018. As part of the annual conference activities, the voting delegate considers and takes action on resolutions that establish League policy. This vote is held during the annual business meeting portion of the conference. Council is requested to appoint a voting delegate as well as an alternate delegate(s). Proposed resolutions will be submitted to member cities prior to the conference for consideration and review.

FISCAL IMPACT: Costs to be determined as there are conference registration, travel and lodging expenses for the delegate and alternate(s)

STAFF RECOMMENDATION: City Council makes appropriate appointment(s).

MANAGER'S RECOMMENDATION: MANAGER'S INITIAL

MOTION:

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

120 YEARS 1898 – 2018 LEAGUE® OF CALIFORNIA CITIES

1400 K Street, Suite 400 • Sacramento, California 95814
Phone: 916.658.8200 Fax: 916.658.8240
www.cacities.org

Council Action Advised by July 31, 2018

May 17, 2018

TO: Mayors, City Managers and City Clerks

RE: DESIGNATION OF VOTING DELEGATES AND ALTERNATES
League of California Cities Annual Conference – September 12 - 14, Long Beach

The League's 2018 Annual Conference is scheduled for September 12 – 14 in Long Beach. An important part of the Annual Conference is the Annual Business Meeting (during General Assembly), scheduled for 12:30 p.m. on Friday, September 14, at the Long Beach Convention Center. At this meeting, the League membership considers and takes action on resolutions that establish League policy.

In order to vote at the Annual Business Meeting, your city council must designate a voting delegate. Your city may also appoint up to two alternate voting delegates, one of whom may vote in the event that the designated voting delegate is unable to serve in that capacity.

Please complete the attached Voting Delegate form and return it to the League's office no later than Friday, August 31, 2018. This will allow us time to establish voting delegate/alternate records prior to the conference.

Please note the following procedures are intended to ensure the integrity of the voting process at the Annual Business Meeting.

- **Action by Council Required.** Consistent with League bylaws, a city's voting delegate and up to two alternates must be designated by the city council. When completing the attached Voting Delegate form, please attach either a copy of the council resolution that reflects the council action taken, or have your city clerk or mayor sign the form affirming that the names provided are those selected 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.

- **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. To register for the conference, please go to our website: www.cacities.org. In order to cast a vote, at least one voter must be present at the

Business Meeting and in possession of the voting delegate card. 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 them into the voting area during the Business Meeting.

- **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 Business Meeting, they may *not* transfer the voting card to another city official.

- **Seating Protocol during General Assembly.** At the Business Meeting, individuals with the voting card will sit in a separate area. Admission to this area will be limited to those individuals with a special sticker on their name badge identifying them as a voting delegate or alternate. If the voting delegate and alternates wish to sit together, they must sign in at the Voting Delegate Desk and obtain the special sticker on their badges.

The Voting Delegate Desk, located in the conference registration area of the Sacramento Convention Center, will be open at the following times: Wednesday, September 12, 8:00 a.m. – 6:00 p.m.; Thursday, September 13, 7:00 a.m. – 4:00 p.m.; and Friday, September 14, 7:30 a.m.– 11:30 a.m.. The Voting Delegate Desk will also be open at the Business Meeting on Friday, 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 completing the voting delegate and alternate form and returning it to the League's office by Friday, August 31. If you have questions, please call Kayla Curry at (916) 658-8254.

Attachments:

- Annual Conference Voting Procedures
- Voting Delegate/Alternate Form

Annual Conference Voting Procedures

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

2. **Designating a City Voting Representative.** Prior to the Annual Conference, 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 League 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 Business Meeting.

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 his or her possession the city's voting card 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 or alternate.

6. **Voting Area at Business Meeting.** At the Business Meeting, individuals with a voting card will sit in a designated area. Admission will be limited to those individuals with a special sticker on their name badge identifying them as a voting delegate or alternate.

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 Business Meeting.

LEAGUE® OF CALIFORNIA CITIES

CITY: ______________________________

2018 ANNUAL CONFERENCE
VOTING DELEGATE/ALTERNATE FORM

Please complete this form and return it to the League office by Friday, August 31, 2018. Forms not sent by this deadline may be submitted to the Voting Delegate Desk located in the Annual Conference Registration Area. Your city council may designate one voting delegate and up to two alternates.

In order to vote at the Annual Business Meeting (General Assembly), voting delegates and alternates must be designated by your city council. Please attach the council resolution as proof of designation. As an alternative, the Mayor or City Clerk may sign this form, affirming that the designation reflects the action taken by the council.

Please note: Voting delegates and alternates will be seated in a separate area at the Annual Business Meeting. Admission to this designated area will be limited to individuals (voting delegates and alternates) who are identified with a special sticker on their conference badge. This sticker can be obtained only at the Voting Delegate Desk.

1. VOTING DELEGATE

Name: ______________________________

Title: ______________________________

2. VOTING DELEGATE - ALTERNATE

Name: ______________________________

Title: ______________________________

3. VOTING DELEGATE - ALTERNATE

Name: ______________________________

Title: ______________________________

PLEASE ATTACH COUNCIL RESOLUTION DESIGNATING VOTING DELEGATE AND ALTERNATES.

OR

ATTEST: I affirm that the information provided reflects action by the city council to designate the voting delegate and alternate(s).

Name: ______________________________ E-mail ______________________________

Mayor or City Clerk ______________________________ Phone: ______________________________
(circle one) (signature)

Date: ______________________________

Please complete and return by Friday, August 31, 2018

League of California Cities
ATTN: Kayla Curry
1400 K Street, 4th Floor
Sacramento, CA 95814

FAX: (916) 658-8240
E-mail: kcurry@cacities.org
(916) 658-8254

2018

ANNUAL CONFERENCE & EXPO

Long Beach Convention Center
www.cacities.org/AC

September 12–14, 2018
Early Bird Registration
Deadline: July 18

120 YEARS 1898 – 2018 LEAGUE® OF CALIFORNIA CITIES

INVITATION TO ATTEND

It is a pleasure to extend this invitation to you for the League of California Cities® 2018 Annual Conference and Expo in Long Beach this September 12–14!

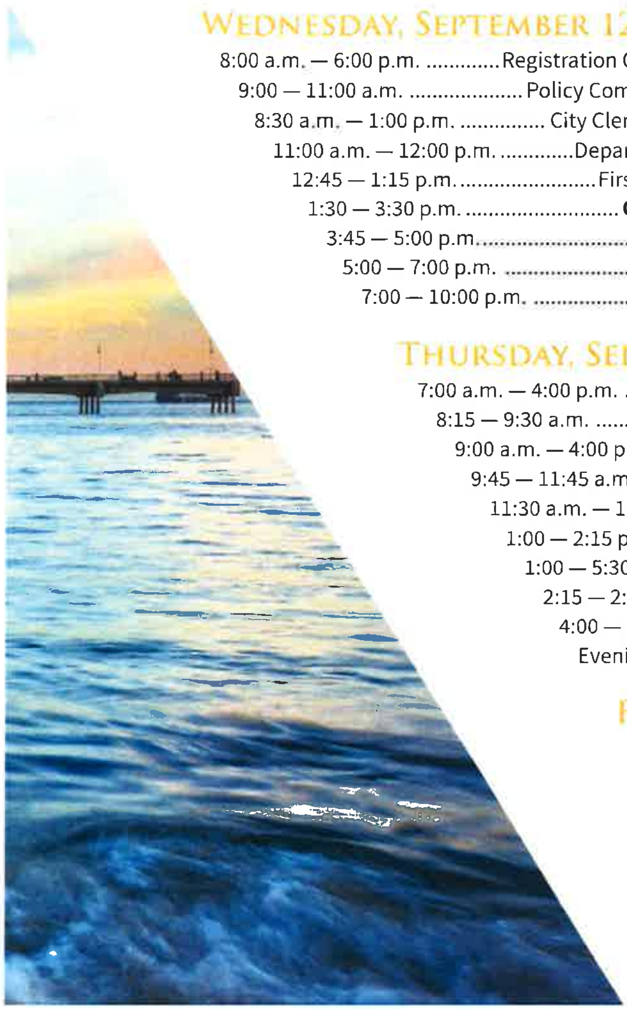
The Annual Conference and Expo is an excellent opportunity for us, as city leaders, to come together to celebrate the accomplishments of California cities, the League, and our colleagues. This year promises to hold special meaning, as we will be celebrating the 120th Anniversary of the League.

I look forward to joining you to gain insight, expand our knowledge, and collaborate with cities across California. Make sure you don't miss out on the Expo where you can talk with people offering ideas, products and services your city can use to make tomorrow's communities today's reality.

I look forward to seeing you all in Long Beach this September!

Rich Garbarino
2017 — 2018 President, League of California Cities®
Council Member, South San Francisco

PROGRAM AT A GLANCE



Wednesday, September 12

8:00 a.m. — 6:00 p.m. ....Registration Open
9:00 — 11:00 a.m. .... Policy Committees; AB 1234 Ethics Training
8:30 a.m. — 1:00 p.m. .... City Clerks Workshop *(additional registration required)*
11:00 a.m. — 12:00 p.m. ....Department Business Meetings
12:45 — 1:15 p.m. ....First Time Attendee Orientation
1:30 — 3:30 p.m. .... **Opening General Session**
3:45 — 5:00 p.m.......................... Educational Sessions
5:00 — 7:00 p.m. ....Grand Opening Expo Hall & Host City Reception *(exhibitor exclusive; no competing events)*
7:00 — 10:00 p.m. ....CitiPAC Leadership Reception

Thursday, September 13

7:00 a.m. — 4:00 p.m. .... Registration Open
8:15 — 9:30 a.m. .... Educational Sessions
9:00 a.m. — 4:00 p.m. ....Expo Open
9:45 — 11:45 a.m. ....**General Session**
11:30 a.m. — 1:00 p.m. ....Attendee Lunch in Expo Hall
1:00 — 2:15 p.m. .... General Resolutions Committee
1:00 — 5:30 p.m. ....Educational Sessions
2:15 — 2:45 p.m. ....Caucus Board Meetings
4:00 — 5:30 p.m. ....Board of Directors Meeting
Evening .... Caucus Events

Friday, September 14

7:30 a.m. — 12:00 p.m. .... Registration Open
8:00 a.m. — 12:15 p.m. ....Educational Sessions
12:30 — 2:30 p.m. ....**Closing Luncheon & General Assembly**

NOTE: *Conference Registration is required to attend all conference activities including Department and Division meetings and the General Assembly.*

Organizational Meetings and Sessions

First Time Attendees

A special presentation to welcome first-time attendees is scheduled for Wednesday at 12:45 p.m. Join us to hear about our organization and how to get the most out of your conference experience.

Municipal Departments

Functioning as professional societies with educational and networking opportunities, professional departments play an essential role in forming League policy and programs. Discover what your colleagues are working on with the League by attending the department business meetings at 11:00 a.m. on Wednesday.

Policy Committees

Close to 350 city officials serve on the League's policy committees and add their collective expertise, wisdom and opinions to the policy debate that is the foundation of League policy. Recommendations from the policy committee are forwarded to the League board of directors. Policy committees will meet on Wednesday morning as needed to review Annual Conference Resolutions and other pending issues.

General Resolutions Committee

The General Resolutions Committee (GRC), which comprises representatives from each division, department, policy committee and individuals appointed by the League President, will meet on Thursday afternoon to consider resolutions. Resolutions approved by the policy committee and/or GRC are next considered by the General Assembly on Friday. See page 10 for more information.

CONFERENCE OVERVIEW

General Sessions

During the Opening General Session on Wednesday attendees will hear from a dynamic keynote speaker and the League will announce the winners of the Helen Putnam Award for Excellence.

On Thursday morning, the General Session will feature an update on the 2018 general election and how candidates stand on issues important to cities. League leadership will also roll out the action strategies resulting from the Strategic Planning process conducted over the last year.

Friday's General Session is where the work gets done. Come celebrate the future of the League as the 2018 — 19 Board of Directors is sworn into office. In addition, any resolutions approved by the policy committees and/or General Resolutions Committee will be considered.

EDUCATIONAL SESSIONS

Breakouts, Discussion Forums, and CityTalks

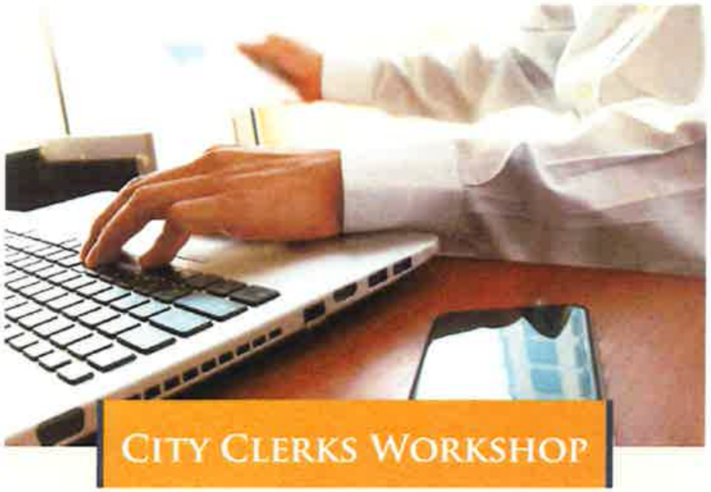
Educational sessions at the Annual Conference are offered in a variety of formats and include professional development focused on leadership skills and workable solutions. Targeting a broad audience, sessions concentrate on innovative, evidence-based, and discussion-provoking trends, tools and best practices. Connecting professional experience and collective understanding, these sessions aim to provide attendees the opportunity to gain practical skills and useful resources.

Session titles and descriptions will be posted at www.cacities.org/AC as they are confirmed.

City Attorneys' Track

The League City Attorneys' Department will present its municipal law track at the Annual Conference, providing Minimum Continuing Legal Education *(MCLE)* presentations for California attorneys. Legal updates will be offered in municipal litigation subject areas: General Municipal Law, Torts & Civil Rights, Labor & Employment, and Land Use & CEQA. Additional timely municipal law topics will be covered. The department's track will also include one hour of MCLE specialty credit. All conference attendees are welcome to attend City Attorneys' Department presentations of interest.

Conference Overview



City Clerks Workshop

(Wednesday, September 12, at 8:30 a.m.)

The annual City Clerks Workshop is scheduled on Wednesday morning at 8:30 a.m. The workshop begins with a 30-minute department business meeting followed by a four-hour workshop. Additional registration required; CMC/MMC Advanced Education Point accreditation will be available.

State Mandated Training

Training to meet state requirements on specified ethics laws and principles and workplace harassment, discrimination, and retaliation will be offered. Understanding Public Service Ethics Laws and Principles (AB 1234 Training) will be available as a pre-conference workshop on Wednesday morning, and Preventing Workplace Harassment, Discrimination, and Retaliation for Elected Officials (AB 1661/1825 training) will be available Thursday afternoon during the concurrent sessions.

League Partner

League Partners Speaker Theater

Located in the League Partners Village on the Expo floor, the Speaker Theater will showcase presentations by League Partners.

Host City Reception

The City of Long Beach welcomes delegates to the League of California Cities Annual Conference & Expo. Please join us at the opening night host reception and enjoy a selection of delicious hors d'oeuvres. The reception will take place from 5:00 – 7:00 p.m. on Wednesday at the Long Beach Convention Center in the Expo Hall. A registration badge is required to access the event.

Networking Opportunities

Diversity Groups

The Board of Directors has recognized five diversity groups: African-American Caucus; Asian-Pacific Islander Caucus; Gay, Lesbian, Bisexual & Transgender Local Officials Caucus; Latino Caucus and Women's Caucus. Sign up to join one or more of the League's caucuses. Caucus networking events at the Annual Conference are open to all attendees.

Regional Divisions

Regional Divisions function as the League's grassroots advocacy teams. Divisions are staffed locally by regional public affairs managers to support League goals. Contact your regional manager (www.cacities.org/regionalmanagers) for more information about division networking events during the conference. Additional fees may apply.

CitiPAC — Leadership Reception

In conjunction with host Keenan & Associates, CitiPAC will present its Leadership Reception on the evening of Wednesday, September 12. Join conference attendees for this wonderful event in support of CitiPAC featuring food, beverages and entertainment.

Registration and Housing

Conference Location

The 2018 Annual Conference & Expo will be held at the Long Beach Convention Center, located downtown at 300 East Ocean Boulevard. All sessions will be held at the convention center unless otherwise noted.

Full Registration Includes:

- Admission to Expo and education sessions
  (unless otherwise indicated)
- Wednesday host city reception; Thursday grab-and-go breakfast; Thursday lunch with exhibitors; Friday closing luncheon
- Admission to CitiPAC and Diversity Caucus Receptions
- Electronic access to all program materials

Online Registration *(credit card)*
Visit www.cacities.org/AC

Mail-in Registration *(pay by check)*
Contact mdunn@cacities.org to request a registration form.

After your registration for the conference is received and processed, a confirmation email will be sent containing the links for housing reservations.

Full Conference Registration Fees

	EARLY BIRD through July 18	After July 18 and onsite
CITY DELEGATE		
Member City	$ 525	$ 575
Non-member City	$ 1525	$ 1575
PUBLIC OFFICIAL		
County/State	$ 600	$ 650
PARTNER/EXHIBITOR/ALL OTHERS		
Company Representative	$ 700	$ 750

NOTE: *Conference Registration is required to attend all conference activities including Department and Division meetings and the General Assembly.*

One-Day Registration Fees

Early bird rates are not available for one day registration

CITY DELEGATE	
Member City	$ 300
Non-member City	$ 1300
PUBLIC OFFICIAL	
County/State	$ 350
PARTNER/EXHIBITOR/ALL OTHERS	
Company Representative	$ 400

Registration and Housing

Optional Registration Add-ons *(non-refundable)*

City Clerks Workshop *(includes lunch)* — $150 member cities, $300 non-member cities

Guest Registration — $125
The guest rate is restricted to those who are not city/public officials, are not related to any Partner/Expo company, and would have no professional reason to attend for learning or business. **Rate includes admission to the Expo and receptions only**. Session seats are reserved for conference registrants. There is no refund for the cancellation of a guest registration. It is not advisable to use city funds to register a guest.

ADA Questions or special needs? Contact our conference registrar at mdunn@cacities.org before Tuesday, August 21.

Refund Policy

Advance registrants unable to attend will receive a refund of rate paid, **minus a $75 processing charge**, only when a written request is submitted to the League of California Cities, Conference Registration, 1400 K Street, Sacramento, CA, 95814 or mdunn@cacities.org and received before **5:00 p.m. on Tuesday, August 21**. Refunds will not be available after this date. If you are unable to attend, you may substitute a colleague for your entire registration. *Please note: sharing of registration is prohibited.*

Hotels

Reduced room rates are available for registered attendees/exhibitors at the 2018 Annual Conference & Expo. Reserve your hotel nights while space is available. Phone reservations will not be accepted. The discounted hotel rate cut-off is **Tuesday, August 21**, and the hotels are subject to sell out prior to the reservation deadline — reserve early.

STEP ONE: **Register for the Conference**
Registration can be completed at www.cacities.org/AC.

STEP TWO: **Book hotel room**
After your registration for the conference is received and processed, a confirmation email will be sent containing the links for housing reservations.

Annual Conference Resolutions Process

Policy development is a key part of the League's legislative effectiveness. The League's Annual Conference resolutions process is one way that city officials can directly participate in the development of League policy. Any elected or appointed city official, individual city, division, department, policy committee, or the board of directors may submit a resolution for consideration at the conference. For complete information on the process and how to submit a resolution, visit www.cacities.org/resolutions.

2018 RESOLUTIONS CALENDAR AND DEADLINES

Before the Conference

Friday, June 22: Deadline for submitting appointments to the General Resolutions Committee.

Saturday, July 14, Midnight: Deadline for submitting resolutions to the League office by regular mail, email or fax.

Friday, July 27: Resolutions distributed to city officials and posted on the League website.

At the Conference

Wednesday, September 12, 9:00 — 11:00 a.m.: Policy committees meet to review resolutions and make recommendations to the General Resolutions Committee on resolutions assigned to each committee.

Thursday, September 13, 12:30 p.m.: Deadline to submit signatures to qualify a petitioned resolution.

Thursday, September 13, 1:00 p.m.: General Resolutions Committee meets to consider and make recommendations on resolutions.

Friday, September 14, 12:30 p.m.: Consideration of resolutions by cities in the General Assembly at the Annual Business Meeting. *(Voting Delegates must be registered at conference and must stay until conclusion of voting. They may register for Friday only.)*

EXHIBITOR LISTING*

A

Accela
ADA Consultant Services
Aetna
Agenda Online
Alliance Building Solutions
Alliance Resource Consulting LLC
Amazon Business
Ameresco
ANP Lighting
Aquam Pipe Diagnostics
Arborjet
Artistic Resources Corp
Asphalt Zipper
Avery Associates
AXA
AyerTel Communications

B

Best Best & Krieger LLP
Blais & Associates
BMLA, Inc.
Bob Murray & Associates
Borrego Solar Systems, Inc.
Burke, Williams & Sorensen, LLP
Burrtec Waste Industries

C

C Below, Inc.
California Association of Code Enforcement Officers
California Association of Public Information Officials
California Building Officials
California Coast University
California Consulting, LLC
California Department of Water Resources
California Joint Powers Insurance Authority
California Specialized Training Institute
California State Water Resources Control Board
California Statewide Communities Development Authority (CSCDA)
Center for Public Safety Excellence
Charles Abbott Associates
Cintas Corporation
City Ventures
CleanStreet
Climatec LLC
Colonial Life
Contractor Compliance and Monitoring, Inc.
CPR1 - AED Total Solution
Crown Castle International, Inc.
CSG Consultants, Inc.
CXT Prefabricated Concrete Buildings
Cyclone Lighting
Cyclone Technology LLC

D

Dapeer, Rosenblit & Litvak, LLP
Dart Container
Davey Resource Group, a Division of the Davey Tree
David Taussig & Associates, Inc.
DD DANNAR, LLC
Dividend Finance
DLR Group

**As of May 1, 2018*
Note: 2018 League Partners are in **teal**.
For a current list, visit www.cacities.org/AC

EXHIBITOR LISTING*

E

Earth Systems
Econolite
EMG
Energy Upgrade California
Engie Services U.S.
Ennis-Flint
Enterprise Rent-A-Car
e-PlanSoft
EPM Solutions, LLC

F

FATHOM
Fieldman, Rolapp & Associates, Inc.
ForeFront Power

G

George Hills Company, Inc.
GeoStabilization International
Gordian
Graphic Solutions
Greenfields Outdoor Fitness

H

HAI, Hirsch & Associates Inc. Landscape Architects
HdL Companies
Holman Capital Corporation
HR Green, Inc.

I

Indoor Environmental Services
ISES Corporation
Iteris, Inc.

J

Jamboree Housing Corporation
Johnson Controls
Jones & Mayer
JustServe

K

Kaiser Permanente
Keenan & Associates
Keyser Marston Associates, Inc.
Kosmont Companies
Kronick Moskovitz Tiedemann & Girard

L

LA County Metropolitan Transportation Authority
LaneLight/ITEM Ltd.
LECET Southwest
Liebert Cassidy Whitmore
Los Angeles City Employees Association
LSL CPAs

M

Matrix Consulting Group
Meyers Nave
Michelson Found Animals Registry
MNS Engineers, Inc
MuniServices/Avenu
MuniTemps
MyCivic Apps

N

NEOGOV
Neptune Coatings Corporation
NexLevel Information Technology
NLC Service Line Warranty Program
NO-DES, Inc.
Northern California Carpenters Regional Council
NUUO Inc.
NV5

O

Omni-Means, A GHD Company
OpenGov
Otto Environmental Systems North America, Inc.

P

Pacific Gas and Electric Company
PARS
PERC Water
Periscope Holdings
Piper Jaffray
PowerFlare - PF Distribution Center, Inc.
Precision Concrete Cutting
PReMA CORP
Procure America
Public Agency Risk Sharing Authority of California
Public Financial Management Group
Public Restroom Company

EXHIBITOR LISTING*

Q

QLess, Inc.
QuickCaption

R

Radarsign, LLC
Ralph Andersen and Associates
RealTerm Energy
Regional Government Services Authority
Renew Financial
Renovate America (HERO Program)
Republic Services
Retail Marketing Services
Retail Strategies, LLC
RJM Design Group, Inc
RKA Consulting Group
RSG, Inc

S

SA RECYCLING
SAFEbuilt, LLC
SafetyPlusWeb
safetysteptd Inc
Schaefer Systems International, Inc.
Schneider Electric
ScholarShare Investment Board
SECURITY LINES US
Seneca Systems
SERVPRO
Severn Trent - North America
Siemens
Silver & Wright LLP
Sloan Sakai Yeung & Wong LLP
SmartCitiesPrevail.org
Sol By Carmanah
South Coast Lighting and Design
Southern California Library Cooperative
SouthTech Systems
Spohn Ranch Skateparks
Sportsplex USA
Sprung Structures
SSA Landscape Architects, Inc.
Stalker Radar
Superion
Superior Property Services, Inc.
Superior Tank Solutions
Swagit Productions LLC
SyTech Solutions

T

TAPCO
TBWB Strategies
Technisoil Global Inc.
Terracon Consultants, Inc.
The Code Group, Inc dba VCA Code
TKE Engineering, Inc.
TNT Fireworks
Toyota Motor North America, Inc.
Transtech Engineers, Inc.
Tremco Police Products
Tribal Alliance of Sovereign Indian Nations

U

U.S. Communities
U.S. Flood Control
U.S. Monuments Plus
Underground Refuse Systems Inc.
Union Pacific Railroad
United Pumping Service

V

Vanir Construction Management, Inc.
ViewPoint Cloud

W

Weedmaps
Wells Fargo
West Coast Arborists, Inc.
Western Materials & Design
Willamette Valley Company
Willdan
Working Scholars Program

Y

Ygrene Energy Fund

120 YEARS 1898 - 2018 LEAGUE® OF CALIFORNIA CITIES

1400 K Street, Suite 400
Sacramento, California 95814
www.cacities.org/AC

Agenda Item No E-11

DATE SUBMITTED	06/13/2018	CITY COUNCIL ACTION	(X)
SUBMITTED BY	City Clerk	PUBLIC HEARING REQUIRED	( )
DATE ACTION REQUIRED	06/20/2018	RESOLUTION	( )
		ORDINANCE 1ST READING	( )
		ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/ACTION: DESIGNATION OF DIRECTOR AND ALTERNATE TO THE CALIFORNIA JPIA ANNUAL BOARD OF DIRECTORS MEETING ON JULY 18, 2018 IN LA PALMA, CA

1. APPOINTMENT/VERIFICAION OF DIRECTOR AND ALTERNATE TO THE ANNUAL BOARD OF DIRECTORS MEETING.

DEPARTMENT INVOLVED: City Council

BACKGROUND/SUMMARY:
The California JPIA will hold its annual Board of Directors meeting on Wednesday, July 18, 2018 in La Palma, CA. JPIA is requesting confirmation of our Director and Alternate in order to complete their preparations for the meeting. At present Council member Sampson is the appointed Director. The Certification letter must be presented to JPIA by Thursday, June 28, 2018. The Director must be a member of the City Council and the alternate may be another elected official or staff member. If for some reason, the Delegate is not able to attend, the Alternate will be allowed to vote.

FISCAL IMPACT: Costs to be determined as there are conference registration, travel and lodging expenses for the delegate and alternate(s)

STAFF RECOMMENDATION: City Council makes appropriate appointment(s).

MANAGER'S RECOMMENDATION: MANAGER'S INITIALS

MOTION:

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

Debra Jackson

From: California JPIA <dcovell@cjpia.org>
Sent: Wednesday, May 16, 2018 5:24 PM
To: Debra Jackson
Subject: REMINDER: California JPIA 2018 Board of Directors Certification

CALIFORNIA J • P • I • A

Providing innovative risk management solutions for our public agency partners

INTEGRITY
EXCELLENCE
INNOVATION
TEAMWORK

2018 Board of Directors Certification

ACTION REQUESTED: Please confirm the Director and/or Alternate(s) for your agency by June 28, 2018.

Ms. Debra Jackson, Mayor
City of Imperial

Dear Ms. Jackson:

On an annual basis, the California JPIA asks members to certify a designated California JPIA Director and Alternate(s) prior to the Annual Board of Directors meeting. The Annual Board of Directors meeting is scheduled Wednesday, July 18, 2018 at 7:00 p.m. at the Authority campus in La Palma.

If required by your agency, the appointments of California JPIA Director and Alternate(s) should be placed on your governing body's upcoming agenda to ensure the Certification is updated by the June 28, 2018 deadline. The California JPIA Director must be a member of your agency's governing body. However, the Alternate(s) may be an elected official or staff member from your agency.

If appointments have already been made, or if your process for determining the California JPIA Director and Alternate(s) does not require placement on an agenda, please proceed and use the hyperlink below to update your agency's Director and/or Alternate(s).

To access the Board of Directors Certification, you will need to enter your agency's Login ID and Password (please note the Login ID and Password are case and space sensitive). Using the pull-down options and text boxes, confirm the Director and/or Alternate(s) appointments or update the information as necessary.

Click here to complete the Board of Directors Certification

Login:
Password:

We appreciate your assistance and also look forward to representation by your agency at the Board of Directors meeting on July 18. The Board of Directors meeting announcement will be emailed in June.

Please complete all updates by Thursday, June 28, 2018. If you have questions or need assistance with the Board of Directors Certification, please contact me at dcovell@cjpia.org or (562) 467-8771.

Best regards,

Denise Covell, Administrative Assistant
California JPIA
Phone: (562) 467-8771
Email: dcovell@cjpia.org

Agenda Item No. E-12

DATE SUBMITTED	6/15/2018	COUNCIL ACTION	(X)
SUBMITTED BY	CITY MANAGER'S OFFICE	PUBLIC HEARING REQUIRED	( )
		RESOLUTION	( )
		ORDINANCE 1ST READING	( )
DATE ACTION REQUIRED	6/20/2018	ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	( )

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/RECOMMENDATION: SANTUARY CITY SB 54

1. DISCUSS AND PROVIDE DIRECTION TO CITY MANAGER REGARDING SANTUARY CITY SB 54

DEPARTMENT INVOLVED: CITY MANAGER'S OFFICE

BACKGROUND/SUMMARY:

At the request of the City Council, the City Manager has compiled a series of resolutions from several municipal agencies within the State of California. These resolutions outline various approaches to be considered by the City Council prior to implementing policy accepting or rejecting SB 54. Upon review, discussion and direction City Administration will proceed in whichever way the majority of the City Council agrees is best for the residents and business owners of the City of Imperial.

FISCAL IMPACT: N/A	FINANCE INITIALS ______
STAFF RECOMMENDATION: N/A	DEPT. INITIALS ______
MANAGER'S RECOMMENDATION: N/A	CITY MANAGER's INITIALS SA

MOTION:

SECONDED:
AYES:
NAYES:
ABSENT:

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

REFERRED TO:

SB-54 Law enforcement: sharing data. (2017-2018)

Date Published: 10/05/2017 09:00 PM

Senate Bill No. 54

CHAPTER 495

An act to amend Sections 7282 and 7282.5 of, and to add Chapter 17.25 (commencing with Section 7284) to Division 7 of Title 1 of, the Government Code, and to repeal Section 11369 of the Health and Safety Code, relating to law enforcement.

[Approved by Governor October 05, 2017. Filed with Secretary of State October 05, 2017.]

LEGISLATIVE COUNSEL'S DIGEST

SB 54, De León. Law enforcement: sharing data.

Existing law provides that when there is reason to believe that a person arrested for a violation of specified controlled substance provisions may not be a citizen of the United States, the arresting agency shall notify the appropriate agency of the United States having charge of deportation matters.

This bill would repeal those provisions.

Existing law provides that whenever an individual who is a victim of or witness to a hate crime, or who otherwise can give evidence in a hate crime investigation, is not charged with or convicted of committing any crime under state law, a peace officer may not detain the individual exclusively for any actual or suspected immigration violation or report or turn the individual over to federal immigration authorities.

This bill would, among other things and subject to exceptions, prohibit state and local law enforcement agencies, including school police and security departments, from using money or personnel to investigate, interrogate, detain, detect, or arrest persons for immigration enforcement purposes, as specified, and would, subject to exceptions, proscribe other activities or conduct in connection with immigration enforcement by law enforcement agencies. The bill would apply those provisions to the circumstances in which a law enforcement official has discretion to cooperate with immigration authorities. The bill would require, by October 1, 2018, the Attorney General, in consultation with the appropriate stakeholders, to publish model policies limiting assistance with immigration enforcement to the fullest extent possible for use by public schools, public libraries, health facilities operated by the state or a political subdivision of the state, and courthouses, among others. The bill would require, among others, all public schools, health facilities operated by the state or a political subdivision of the state, and courthouses to implement the model policy, or an equivalent policy. The bill would state that, among others, all other organizations and entities that provide services related to physical or mental health and wellness, education, or access to justice, including the University of California, are encouraged to adopt the model policy. The bill would require that a law enforcement agency that chooses to participate in a joint law enforcement task force, as defined, submit a report annually pertaining to task force operations to the Department of Justice, as specified. The bill would require the Attorney General, by March 1, 2019, and annually thereafter, to report on the types and frequency of joint law enforcement task forces, and other information, as specified, and to post those reports on the Attorney General's Internet Web site. The bill would require law enforcement agencies to report to the department annually regarding transfers of persons to immigration authorities. The bill would require the Attorney General to publish guidance, audit criteria, and training recommendations regarding state and local law enforcement databases, for purposes of limiting the availability of information for immigration enforcement, as specified. The bill would require the Department of Corrections and Rehabilitation to provide a specified written consent form in advance of any interview between a person in department custody and the United States Immigration and Customs Enforcement regarding civil immigration violations.

This bill would state findings and declarations of the Legislature relating to these provisions.

By imposing additional duties on public schools and local law enforcement agencies, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

Vote: majority   Appropriation: no   Fiscal Committee: yes   Local Program: yes

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 7282 of the Government Code is amended to read:

7282. For purposes of this chapter, the following terms have the following meanings:

(a) "Conviction" shall have the same meaning as subdivision (d) of Section 667 of the Penal Code.

(b) "Eligible for release from custody" means that the individual may be released from custody because one of the following conditions has occurred:

(1) All criminal charges against the individual have been dropped or dismissed.

(2) The individual has been acquitted of all criminal charges filed against him or her.

(3) The individual has served all the time required for his or her sentence.

(4) The individual has posted a bond.

(5) The individual is otherwise eligible for release under state or local law, or local policy.

(c) "Hold request," "notification request," and "transfer request" have the same meanings as provided in Section 7283. Hold, notification, and transfer requests include requests issued by the United States Immigration and Customs Enforcement or the United States Customs and Border Protection as well as any other immigration authorities.

(d) "Law enforcement official" means any local agency or officer of a local agency authorized to enforce criminal statutes, regulations, or local ordinances or to operate jails or to maintain custody of individuals in jails, and any person or local agency authorized to operate juvenile detention facilities or to maintain custody of individuals in juvenile detention facilities.

(e) "Local agency" means any city, county, city and county, special district, or other political subdivision of the state.

(f) "Serious felony" means any of the offenses listed in subdivision (c) of Section 1192.7 of the Penal Code and any offense committed in another state which, if committed in California, would be punishable as a serious felony as defined by subdivision (c) of Section 1192.7 of the Penal Code.

(g) "Violent felony" means any of the offenses listed in subdivision (c) of Section 667.5 of the Penal Code and any offense committed in another state which, if committed in California, would be punishable as a violent felony as defined by subdivision (c) of Section 667.5 of the Penal Code.

SEC. 2. Section 7282.5 of the Government Code is amended to read:

7282.5. (a) A law enforcement official shall have discretion to cooperate with immigration authorities only if doing so would not violate any federal, state, or local law, or local policy, and where permitted by the California Values Act (Chapter 17.25 (commencing with Section 7284)). Additionally, the specific activities described in subparagraph (C) of paragraph (1) of subdivision (a) of, and in paragraph (4) of subdivision (a) of, Section 7284.6 shall only occur under the following circumstances:

(1) The individual has been convicted of a serious or violent felony identified in subdivision (c) of Section 1192.7 of, or subdivision (c) of Section 667.5 of, the Penal Code.

(2) The individual has been convicted of a felony punishable by imprisonment in the state prison.

(3) The individual has been convicted within the past five years of a misdemeanor for a crime that is punishable as either a misdemeanor or a felony for, or has been convicted within the last 15 years of a felony for, any of the following offenses:

(A) Assault, as specified in, but not limited to, Sections 217.1, 220, 240, 241.1, 241.4, 241.7, 244, 244.5, 245, 245.2, 245.3, 245.5, 4500, and 4501 of the Penal Code.

(B) Battery, as specified in, but not limited to, Sections 242, 243.1, 243.3, 243.4, 243.6, 243.7, 243.9, 273.5, 347, 4501.1, and 4501.5 of the Penal Code.

(C) Use of threats, as specified in, but not limited to, Sections 71, 76, 139, 140, 422, 601, and 11418.5 of the Penal Code.

(D) Sexual abuse, sexual exploitation, or crimes endangering children, as specified in, but not limited to, Sections 266, 266a, 266b, 266c, 266d, 266f, 266g, 266h, 266i, 266j, 267, 269, 288, 288.5, 311.1, 311.3, 311.4, 311.10, 311.11, and 647.6 of the Penal Code.

(E) Child abuse or endangerment, as specified in, but not limited to, Sections 270, 271, 271a, 273a, 273ab, 273d, 273.4, and 278 of the Penal Code.

(F) Burglary, robbery, theft, fraud, forgery, or embezzlement, as specified in, but not limited to, Sections 211, 215, 459, 463, 470, 476, 487, 496, 503, 518, 530.5, 532, and 550 of the Penal Code.

(G) Driving under the influence of alcohol or drugs, but only for a conviction that is a felony.

(H) Obstruction of justice, as specified in, but not limited to, Sections 69, 95, 95.1, 136.1, and 148.10 of the Penal Code.

(I) Bribery, as specified in, but not limited to, Sections 67, 67.5, 68, 74, 85, 86, 92, 93, 137, 138, and 165 of the Penal Code.

(J) Escape, as specified in, but not limited to, Sections 107, 109, 110, 4530, 4530.5, 4532, 4533, 4534, 4535, and 4536 of the Penal Code.

(K) Unlawful possession or use of a weapon, firearm, explosive device, or weapon of mass destruction, as specified in, but not limited to, Sections 171b, 171c, 171d, 246, 246.3, 247, 417, 417.3, 417.6, 417.8, 4574, 11418, 11418.1, 12021.5, 12022, 12022.2, 12022.3, 12022.4, 12022.5, 12022.53, 12022.55, 18745, 18750, and 18755 of, and subdivisions (c) and (d) of Section 26100 of, the Penal Code.

(L) Possession of an unlawful deadly weapon, under the Deadly Weapons Recodification Act of 2010 (Part 6 (commencing with Section 16000) of the Penal Code).

(M) An offense involving the felony possession, sale, distribution, manufacture, or trafficking of controlled substances.

(N) Vandalism with prior convictions, as specified in, but not limited to, Section 594.7 of the Penal Code.

(O) Gang-related offenses, as specified in, but not limited to, Sections 186.22, 186.26, and 186.28 of the Penal Code.

(P) An attempt, as defined in Section 664 of, or a conspiracy, as defined in Section 182 of, the Penal Code, to commit an offense specified in this section.

(Q) A crime resulting in death, or involving the personal infliction of great bodily injury, as specified in, but not limited to, subdivision (d) of Section 245.6 of, and Sections 187, 191.5, 192, 192.5, 12022.7, 12022.8, and

12022.9 of, the Penal Code.

(R) Possession or use of a firearm in the commission of an offense.

(S) An offense that would require the individual to register as a sex offender pursuant to Section 290, 290.002, or 290.006 of the Penal Code.

(T) False imprisonment, slavery, and human trafficking, as specified in, but not limited to, Sections 181, 210.5, 236, 236.1, and 4503 of the Penal Code.

(U) Criminal profiteering and money laundering, as specified in, but not limited to, Sections 186.2, 186.9, and 186.10 of the Penal Code.

(V) Torture and mayhem, as specified in, but not limited to, Section 203 of the Penal Code.

(W) A crime threatening the public safety, as specified in, but not limited to, Sections 219, 219.1, 219.2, 247.5, 404, 404.6, 405a, 451, and 11413 of the Penal Code.

(X) Elder and dependent adult abuse, as specified in, but not limited to, Section 368 of the Penal Code.

(Y) A hate crime, as specified in, but not limited to, Section 422.55 of the Penal Code.

(Z) Stalking, as specified in, but not limited to, Section 646.9 of the Penal Code.

(AA) Soliciting the commission of a crime, as specified in, but not limited to, subdivision (c) of Section 286 of, and Sections 653j and 653.23 of, the Penal Code.

(AB) An offense committed while on bail or released on his or her own recognizance, as specified in, but not limited to, Section 12022.1 of the Penal Code.

(AC) Rape, sodomy, oral copulation, or sexual penetration, as specified in, but not limited to, paragraphs (2) and (6) of subdivision (a) of Section 261 of, paragraphs (1) and (4) of subdivision (a) of Section 262 of, Section 264.1 of, subdivisions (c) and (d) of Section 286 of, subdivisions (c) and (d) of Section 288a of, and subdivisions (a) and (j) of Section 289 of, the Penal Code.

(AD) Kidnapping, as specified in, but not limited to, Sections 207, 209, and 209.5 of the Penal Code.

(AE) A violation of subdivision (c) of Section 20001 of the Vehicle Code.

(4) The individual is a current registrant on the California Sex and Arson Registry.

(5) The individual has been convicted of a federal crime that meets the definition of an aggravated felony as set forth in subparagraphs (A) to (P), inclusive, of paragraph (43) of subsection (a) of Section 101 of the federal Immigration and Nationality Act (8 U.S.C. Sec. 1101), or is identified by the United States Department of Homeland Security's Immigration and Customs Enforcement as the subject of an outstanding federal felony arrest warrant.

(6) In no case shall cooperation occur pursuant to this section for individuals arrested, detained, or convicted of misdemeanors that were previously felonies, or were previously crimes punishable as either misdemeanors or felonies, prior to passage of the Safe Neighborhoods and Schools Act of 2014 as it amended the Penal Code.

(b) In cases in which the individual is arrested and taken before a magistrate on a charge involving a serious or violent felony, as identified in subdivision (c) of Section 1192.7 or subdivision (c) of Section 667.5 of the Penal Code, respectively, or a felony that is punishable by imprisonment in state prison, and the magistrate makes a finding of probable cause as to that charge pursuant to Section 872 of the Penal Code, a law enforcement official shall additionally have discretion to cooperate with immigration officials pursuant to subparagraph (C) of paragraph (1) of subdivision (a) of Section 7284.6.

SEC. 3. Chapter 17.25 (commencing with Section 7284) is added to Division 7 of Title 1 of the Government Code, to read:

CHAPTER 17.25. Cooperation with Immigration Authorities

7284. This chapter shall be known, and may be cited, as the California Values Act.

7284.2. The Legislature finds and declares the following:

(a) Immigrants are valuable and essential members of the California community. Almost one in three Californians is foreign born and one in two children in California has at least one immigrant parent.

(b) A relationship of trust between California's immigrant community and state and local agencies is central to the public safety of the people of California.

(c) This trust is threatened when state and local agencies are entangled with federal immigration enforcement, with the result that immigrant community members fear approaching police when they are victims of, and witnesses to, crimes, seeking basic health services, or attending school, to the detriment of public safety and the well-being of all Californians.

(d) Entangling state and local agencies with federal immigration enforcement programs diverts already limited resources and blurs the lines of accountability between local, state, and federal governments.

(e) State and local participation in federal immigration enforcement programs also raises constitutional concerns, including the prospect that California residents could be detained in violation of the Fourth Amendment to the United States Constitution, targeted on the basis of race or ethnicity in violation of the Equal Protection Clause, or denied access to education based on immigration status. See Sanchez Ochoa v. Campbell, et al. (E.D. Wash. 2017) 2017 WL 3476777; Trujillo Santoya v. United States, et al. (W.D. Tex. 2017) 2017 WL 2896021; Moreno v. Napolitano (N.D. Ill. 2016) 213 F. Supp. 3d 999; Morales v. Chadbourne (1st Cir. 2015) 793 F.3d 208; Miranda-Olivares v. Clackamas County (D. Or. 2014) 2014 WL 1414305; Galarza v. Szalczyk (3d Cir. 2014) 745 F.3d 634.

(f) This chapter seeks to ensure effective policing, to protect the safety, well-being, and constitutional rights of the people of California, and to direct the state's limited resources to matters of greatest concern to state and local governments.

(g) It is the intent of the Legislature that this chapter shall not be construed as providing, expanding, or ratifying any legal authority for any state or local law enforcement agency to participate in immigration enforcement.

7284.4. For purposes of this chapter, the following terms have the following meanings:

(a) "California law enforcement agency" means a state or local law enforcement agency, including school police or security departments. "California law enforcement agency" does not include the Department of Corrections and Rehabilitation.

(b) "Civil immigration warrant" means any warrant for a violation of federal civil immigration law, and includes civil immigration warrants entered in the National Crime Information Center database.

(c) "Immigration authority" means any federal, state, or local officer, employee, or person performing immigration enforcement functions.

(d) "Health facility" includes health facilities as defined in Section 1250 of the Health and Safety Code, clinics as defined in Sections 1200 and 1200.1 of the Health and Safety Code, and substance abuse treatment facilities.

(e) "Hold request," "notification request," "transfer request," and "local law enforcement agency" have the same meaning as provided in Section 7283. Hold, notification, and transfer requests include requests issued by United States Immigration and Customs Enforcement or United States Customs and Border Protection as well as any other immigration authorities.

(f) "Immigration enforcement" includes any and all efforts to investigate, enforce, or assist in the investigation or enforcement of any federal civil immigration law, and also includes any and all efforts to investigate, enforce, or assist in the investigation or enforcement of any federal criminal immigration law that penalizes a person's presence in, entry, or reentry to, or employment in, the United States.

(g) "Joint law enforcement task force" means at least one California law enforcement agency collaborating, engaging, or partnering with at least one federal law enforcement agency in investigating federal or state crimes.

(h) "Judicial probable cause determination" means a determination made by a federal judge or federal magistrate judge that probable cause exists that an individual has violated federal criminal immigration law and that authorizes a law enforcement officer to arrest and take into custody the individual.

(i) "Judicial warrant" means a warrant based on probable cause for a violation of federal criminal immigration law and issued by a federal judge or a federal magistrate judge that authorizes a law enforcement officer to arrest and take into custody the person who is the subject of the warrant.

(j) "Public schools" means all public elementary and secondary schools under the jurisdiction of local governing boards or a charter school board, the California State University, and the California Community Colleges.

(k) "School police and security departments" includes police and security departments of the California State University, the California Community Colleges, charter schools, county offices of education, schools, and school districts.

7284.6. (a) California law enforcement agencies shall not:

(1) Use agency or department moneys or personnel to investigate, interrogate, detain, detect, or arrest persons for immigration enforcement purposes, including any of the following:

(A) Inquiring into an individual's immigration status.

(B) Detaining an individual on the basis of a hold request.

(C) Providing information regarding a person's release date or responding to requests for notification by providing release dates or other information unless that information is available to the public, or is in response to a notification request from immigration authorities in accordance with Section 7282.5. Responses are never required, but are permitted under this subdivision, provided that they do not violate any local law or policy.

(D) Providing personal information, as defined in Section 1798.3 of the Civil Code, about an individual, including, but not limited to, the individual's home address or work address unless that information is available to the public.

(E) Making or intentionally participating in arrests based on civil immigration warrants.

(F) Assisting immigration authorities in the activities described in Section 1357(a)(3) of Title 8 of the United States Code.

(G) Performing the functions of an immigration officer, whether pursuant to Section 1357(g) of Title 8 of the United States Code or any other law, regulation, or policy, whether formal or informal.

(2) Place peace officers under the supervision of federal agencies or employ peace officers deputized as special federal officers or special federal deputies for purposes of immigration enforcement. All peace officers remain subject to California law governing conduct of peace officers and the policies of the employing agency.

(3) Use immigration authorities as interpreters for law enforcement matters relating to individuals in agency or department custody.

(4) Transfer an individual to immigration authorities unless authorized by a judicial warrant or judicial probable cause determination, or in accordance with Section 7282.5.

(5) Provide office space exclusively dedicated for immigration authorities for use within a city or county law enforcement facility.

(6) Contract with the federal government for use of California law enforcement agency facilities to house individuals as federal detainees, except pursuant to Chapter 17.8 (commencing with Section 7310).

(b) Notwithstanding the limitations in subdivision (a), this section does not prevent any California law enforcement agency from doing any of the following that does not violate any policy of the law enforcement agency or any local law or policy of the jurisdiction in which the agency is operating:

(1) Investigating, enforcing, or detaining upon reasonable suspicion of, or arresting for a violation of, Section 1326(a) of Title 8 of the United States Code that may be subject to the enhancement specified in Section 1326(b)(2) of Title 8 of the United States Code and that is detected during an unrelated law enforcement activity. Transfers to immigration authorities are permitted under this subsection only in accordance with paragraph (4) of subdivision (a).

(2) Responding to a request from immigration authorities for information about a specific person's criminal history, including previous criminal arrests, convictions, or similar criminal history information accessed through the California Law Enforcement Telecommunications System (CLETS), where otherwise permitted by state law.

(3) Conducting enforcement or investigative duties associated with a joint law enforcement task force, including the sharing of confidential information with other law enforcement agencies for purposes of task force investigations, so long as the following conditions are met:

(A) The primary purpose of the joint law enforcement task force is not immigration enforcement, as defined in subdivision (f) of Section 7284.4.

(B) The enforcement or investigative duties are primarily related to a violation of state or federal law unrelated to immigration enforcement.

(C) Participation in the task force by a California law enforcement agency does not violate any local law or policy to which it is otherwise subject.

(4) Making inquiries into information necessary to certify an individual who has been identified as a potential crime or trafficking victim for a T or U Visa pursuant to Section 1101(a)(15)(T) or 1101(a)(15)(U) of Title 8 of the United States Code or to comply with Section 922(d)(5) of Title 18 of the United States Code.

(5) Giving immigration authorities access to interview an individual in agency or department custody. All interview access shall comply with requirements of the TRUTH Act (Chapter 17.2 (commencing with Section 7283)).

(c) (1) If a California law enforcement agency chooses to participate in a joint law enforcement task force, for which a California law enforcement agency has agreed to dedicate personnel or resources on an ongoing basis, it shall submit a report annually to the Department of Justice, as specified by the Attorney General. The law enforcement agency shall report the following information, if known, for each task force of which it is a member:

(A) The purpose of the task force.

(B) The federal, state, and local law enforcement agencies involved.

(C) The total number of arrests made during the reporting period.

(D) The number of people arrested for immigration enforcement purposes.

(2) All law enforcement agencies shall report annually to the Department of Justice, in a manner specified by the Attorney General, the number of transfers pursuant to paragraph (4) of subdivision (a), and the offense that allowed for the transfer, pursuant to paragraph (4) of subdivision (a).

(3) All records described in this subdivision shall be public records for purposes of the California Public Records Act (Chapter 3.5 (commencing with Section 6250)), including the exemptions provided by that act and, as permitted under that act, personal identifying information may be redacted prior to public disclosure. To the extent that disclosure of a particular item of information would endanger the safety of a person involved in an investigation, or would endanger the successful completion of the investigation or a related investigation, that information shall not be disclosed.

(4) If more than one California law enforcement agency is participating in a joint task force that meets the reporting requirement pursuant to this section, the joint task force shall designate a local or state agency responsible for completing the reporting requirement.

(d) The Attorney General, by March 1, 2019, and annually thereafter, shall report on the total number of arrests made by joint law enforcement task forces, and the total number of arrests made for the purpose of immigration enforcement by all task force participants, including federal law enforcement agencies. To the extent that disclosure of a particular item of information would endanger the safety of a person involved in an investigation, or would endanger the successful completion of the investigation or a related investigation, that information shall not be included in the Attorney General's report. The Attorney General shall post the reports required by this subdivision on the Attorney General's Internet Web site.

(e) This section does not prohibit or restrict any government entity or official from sending to, or receiving from, federal immigration authorities, information regarding the citizenship or immigration status, lawful or unlawful, of an individual, or from requesting from federal immigration authorities immigration status information, lawful or unlawful, of any individual, or maintaining or exchanging that information with any other federal, state, or local government entity, pursuant to Sections 1373 and 1644 of Title 8 of the United States Code.

(f) Nothing in this section shall prohibit a California law enforcement agency from asserting its own jurisdiction over criminal law enforcement matters.

7284.8. (a) The Attorney General, by October 1, 2018, in consultation with the appropriate stakeholders, shall publish model policies limiting assistance with immigration enforcement to the fullest extent possible consistent with federal and state law at public schools, public libraries, health facilities operated by the state or a political subdivision of the state, courthouses, Division of Labor Standards Enforcement facilities, the Agricultural Labor Relations Board, the Division of Workers Compensation, and shelters, and ensuring that they remain safe and accessible to all California residents, regardless of immigration status. All public schools, health facilities operated by the state or a political subdivision of the state, and courthouses shall implement the model policy, or an equivalent policy. The Agricultural Labor Relations Board, the Division of Workers' Compensation, the Division of Labor Standards Enforcement, shelters, libraries, and all other organizations and entities that provide services related to physical or mental health and wellness, education, or access to justice, including the University of California, are encouraged to adopt the model policy.

(b) For any databases operated by state and local law enforcement agencies, including databases maintained for the agency by private vendors, the Attorney General shall, by October 1, 2018, in consultation with appropriate stakeholders, publish guidance, audit criteria, and training recommendations aimed at ensuring that those databases are governed in a manner that limits the availability of information therein to the fullest extent practicable and consistent with federal and state law, to anyone or any entity for the purpose of immigration enforcement. All state and local law enforcement agencies are encouraged to adopt necessary changes to database governance policies consistent with that guidance.

(c) Notwithstanding the rulemaking provisions of the Administrative Procedure Act (Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2), the Department of Justice may implement, interpret, or make specific this chapter without taking any regulatory action.

7284.10. (a) The Department of Corrections and Rehabilitation shall:

(1) In advance of any interview between the United States Immigration and Customs Enforcement (ICE) and an individual in department custody regarding civil immigration violations, provide the individual with a written consent form that explains the purpose of the interview, that the interview is voluntary, and that he or she may decline to be interviewed or may choose to be interviewed only with his or her attorney present. The written consent form shall be available in English, Spanish, Chinese, Tagalog, Vietnamese, and Korean.

(2) Upon receiving any ICE hold, notification, or transfer request, provide a copy of the request to the individual and inform him or her whether the department intends to comply with the request.

(b) The Department of Corrections and Rehabilitation shall not:

(1) Restrict access to any in-prison educational or rehabilitative programming, or credit-earning opportunity on the sole basis of citizenship or immigration status, including, but not limited to, whether the person is in removal proceedings, or immigration authorities have issued a hold request, transfer request, notification request, or civil immigration warrant against the individual.

(2) Consider citizenship and immigration status as a factor in determining a person's custodial classification level, including, but not limited to, whether the person is in removal proceedings, or whether immigration authorities have issued a hold request, transfer request, notification request, or civil immigration warrant against the individual.

7284.12. The provisions of this act are severable. If any provision of this act or its application is held invalid, that invalidity shall not affect other provisions or applications that can be given effect without the invalid provision or application.

SEC. 4. Section 11369 of the Health and Safety Code is repealed.

SEC. 5. If the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

RESOLUTION NO. 2018-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE OPPOSING SB 54, THE CALIFORNIA VALUES ACT THAT RESTRICTS LAW ENFORCEMENT AND ENDANGERS PUBLIC SAFETY

WHEREAS, the United States government has plenary authority over foreign policy and immigration laws which are enforced by and through federal executive agencies; and

WHEREAS, on October 5, 2017, Governor Brown signed SB 54, the California Values Act, which became effective January 1, 2018; and

WHEREAS, the California Values Act impacts Federal immigration law and enforcement by (1) precluding state and local law enforcement agencies from voluntarily providing to the United States information about the release date from state or local criminal custody of criminal aliens who may be subject to removal and are subject to detention by the United States, (2) precluding state and local officials from voluntarily providing to the United States other information relevant to the alien's immigration status, and (3) prohibiting state and local officials from transferring aliens to the United States when they are scheduled to be released from state or local custody; and

WHEREAS, the United States has filed a lawsuit against the State of California claiming the California Values Act is unconstitutional in whole or in part and seeking an injunction against the enforcement of the California Values Act to stop the interference and crippling effect on law enforcement and consequential threat to public safety; and

WHEREAS, the City Council of the City of Lake Elsinore holds public safety as its highest priority and opposes all measures that threaten this basic community value.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The Recitals set forth above are true and correct and incorporated herein by reference.

SECTION 2. The City Council opposes SB 54 as conflicting with the plenary authority of the federal government over immigration laws, restricting local law enforcement, and endangering public safety.

SECTION 3. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable. The City Council hereby declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion thereof.

SECTION 4. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

SECTION 5. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this _____ day of April 2018.

____
Natasha Johnson, Mayor

ATTEST:

____
Susan M. Domen, MMC
City Clerk

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) ss.
CITY OF LAKE ELSINORE)

I, Susan M. Domen, MMC, City Clerk of the City of Lake Elsinore, California, do hereby certify that Resolution No. ______ was adopted by the City Council of the City of Lake Elsinore, California, at the regular meeting of April ____, 2018, and that the same was adopted by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Susan M. Domen, MMC
City Clerk

RESOLUTION NO.
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BEAUMONT
IN SUPPORT OF THE OATH OF OFFICE AND THE RULE OF LAW

RECITALS:

WHEREAS, the Constitution of the United States of America is the supreme law of the land. The states within the union have certain rights to enact laws that are not in conflict with the federal laws, and

WHEREAS, the City Council of the City of Beaumont swears an oath to uphold and defend the Constitution of the United States of America, first and foremost, as an affirmation of our duty as public servants, and

WHEREAS, the City Council of the City of Beaumont swears an oath to uphold and defend the Constitution of the State of California, secondarily but with no less a duty than the first, and

WHEREAS, the City Council of the City of Beaumont accepts that when State law conflicts with the Federal law, the Federal law shall be the supreme law of the land as specified in the United States Constitution, and

WHEREAS, the City of Beaumont believes in the rule of law both as it applies to our service to the United States of America and to the State of California, and

WHEREAS, the Council finds that the adoption of this resolution does not constitute a project under the California Environmental Quality Act and no environmental assessment is required.

NOW, THEREFORE, The City Council is committed to protecting the City of Beaumont's residents through the enforcement of local, state, and federal laws. The adoption of SB 54 has created a conflict between state and federal law and has restricted local law enforcement's ability to cooperate with federal authorities to protect California's residents.

THE CITY COUNCIL OF THE CITY OF BEAUMONT HEREBY RESOLVES AS FOLLOWS:

1) To adhere to the rule of law.
2) To demand the Congress of the United States of America (both the House of Representatives and the Senate) address the need for comprehensive immigration reform and bring certainty to those who are desirous of becoming part of this experiment we call Democracy.
3) To continue to support the efforts of our local law enforcement partners in keeping our communities safe.

RESOLUTION 2018-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN DIMAS, COUNTY OF LOS ANGELES, REGARDING SANCTUARY STATE LAWS

WHEREAS, the Constitution of the United States of America is the supreme law of the land and the States within the union have certain rights to enact laws that are not in conflict with Federal Laws, and

WHEREAS, the Federal government has exclusive and plenary power over immigration, and

WHEREAS, the members of the City of San Dimas City Council have taken an oath to support and defend the Constitution of the United States of America and the Constitution of the State of California, and

WHEREAS, the State of California enacted Senate Bill 54, called the California Values Act, and

WHEREAS, the California Values Act is codified into Government Code Title 1, Division 7, Chapter 17.25 entitled "Cooperation with Immigration Authorities", and

WHEREAS, the State of California enacted Assembly Bill 450, called the Immigrant Worker Protection Act, and

WHEREAS, the Immigrant Worker Protection Act is codified into Government Code Title 1, Division 7, Chapter 17.3 entitled "Enforcement Actions" and Labor Codes Division 1, Chapter 4 entitled "Division of Labor Standards Enforcement" and Division 2, Part 3, Chapter 3.1 entitled "Unfair Immigration-Related Passages", and

WHEREAS, the City of San Dimas finds that it is impossible to honor our oath to support and defend the Constitution of the United States of America and to be in compliance with Government Code Title 1, Division 7, Chapter 17.25, Government Code Title 1, Division 7, Chapter 17.3, Labor Codes Division 1, Chapter 4, and Labor Code Division 2, Part 3, Chapter 3.1, and

WHEREAS, the California Values Act and Immigrant Worker Protection Act may impede, delay, and obstruct law enforcement creating a threat to public safety, and

WHEREAS, employers, including the City of San Dimas, operating within the jurisdiction of the City of San Dimas, who accept Federal Contracts and must comply with Federal Laws, including lawful requests for access to premises, and

WHEREAS, the United States Forest Service may be required to comply with Federal Laws and is wholly located within the boundaries of the City of San Dimas, and

WHEREAS, the California Values Act and Immigrant Worker Protection Act may be in direct conflict with Federal Laws and the Constitution of the United States of America, and

Resolution 2018-XX
Sanctuary State Laws

WHEREAS, the City of San Dimas City Council accepts that when State Law conflicts with the Federal Law, the Federal Law shall be the supreme law of the land as specified in the Constitution of the United States of America, and

WHEREAS, the City of San Dimas believes in the rule of law both as it applies to our service to the United Stated of American and the State of California.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the City Council of the City of San Dimas does hereby resolve the following:

SECTION 1. The City Council is committed to protecting the City of San Dimas residents through the enforcement of local, state, and federal laws.

SECTION 2. The City of San Dimas City Council does hereby reject the effort through the Sanctuary State Laws to violate the Constitution of the United States of America.

SECTION 3. The City of San Dimas City Council reaffirm their Oath of Office and support of the rule of law.

SECTION 4. Requests the Congress and Senate of the United States of America address the need for comprehensive immigration reform and bring certainty to those who are desirous of becoming citizens of this county.

SECTION 5. The City of San Dimas commits itself to being respectful, compassionate, inclusive, and sensitive to the many residents it serves.

SECTION 6. The City of San Dimas supports the efforts of public safety, be it local, state, and federal, to conduct their duties in a manner which is honorable, humane, dignified, compassionate, and respectful to keep our communities safe.

PASSED, APPROVED AND ADOPTED this 24th day of April, 2018.

Curtis W. Morris, Mayor City of San Dimas

ATTEST:

Debra Black, Assistant City Clerk

RESOLUTION NO. ____________

A RESOLUTION OF THE CITY OF SAN DIMAS, CALIFORNIA, AFFIRMING THE CITY'S LONG STANDING COMMITMENT TO DIVERSITY AND SAFEGUARDING THE CIVIL RIGHTS, DIGNITY AND VALUES OF ALL PEOPLE

WHEREAS, the City of San Dimas City Council has long promoted an environment of diversity, acceptance and respect of all persons in the community; and

WHEREAS, the City of San Dimas is made up of many individuals, both native born and immigrants, whose collective cultures, religions, backgrounds, orientations, abilities, and viewpoints join to form a diverse community which prides itself on being a place that welcomes persons and families of all walks of life and nations; and

WHEREAS, the City of San Dimas wishes to assure the community that the City has long worked and continues to work to improve their quality of life and protect their safety, and opposes the forces of hate, discrimination and violence; and

WHEREAS, the State of California enacted State Senate Bill ("SB-54") entitled the California Values Act, into law on October 5, 2017, which limits local law enforcement's involvement with federal immigration enforcement agencies; and

WHEREAS, consistent with the State Law and City policies and procedures, the City assures that all persons will have equal protection of the laws as to the laws of California as required by the U.S. Constitution, Fourteenth Amendment; and

WHEREAS, SB-54 promotes a relationship of trust and open communication between City Officials and the community which is essential to maintaining public safety as declared by the California Legislature in it's findings of legislative intent; and

WHEREAS, maintaining the mutual trust, respect and open communication of all persons with City Officials is critical to supporting a vibrant and diverse economy and efficient delivery of public services to all persons regardless of their race, religion, national origin, gender, sexual orientation, ethnicity, disability or immigration status.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN DIMAS, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS;

SECTION 1. The San Dimas City Council reaffirms it's position that the community, city departments, and city employees should reject bullying, discrimination, hate and violence and to stand up for those who may be the subject of such targeted acts.

SECTION 2. The San Dimas City Council, consistent with it's mission and the values of the State of California calls upon the community, city employees and officials to work to create a just society by eliminating, hate, violence, discrimination, prejudice and stereotyping based on race, religion, sexual orientation, national origin age, disability, immigration status or any other arbitrary factor.

SECTION 3. No city agency, department, officer, employee, or agent shall request, maintain or disclose a person't citizenship or immigration status in providing any city service, except as required by a valid and enforceable court order or any applicable law.

SECTION 4. The City shall comply with all provisions of SB-54 as required under the California Constitution and the U.S. Constitution, 14th Amendment, Equal Protection of the law and it's obligation to maintain public health, safety and tranquility.

SECTION 5. The City shall maintain a list of available resources that can assist community members and businesses with immigration related issues which will be readily available at sites where city services are available including police services.

SECTION 6. Nothing in this Resolution shall be construed or implemented to conflict with any valid obligation imposed by a court of competent jurisdiction or any applicable law.

SECTION 7. The Mayor shall sign and the City Clerk Shall attest to the passage of the Resolution.

PASSED, APPROVED AND ADOPTED by the City Council of the City of San Dimas at the regular meeting of this ____day of ________2018

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO IN SUPPORT OF THE OATH OF OFFICE AND THE RULE OF LAW

RECITALS:

WHEREAS, the City Council of the City of Aliso Viejo swears an oath to uphold and defend the Constitution of the United States of America, first and foremost, as an affirmation of our duty as public servants, and

WHEREAS, the City Council of the City of Aliso Viejo swears an oath to uphold and defend the Constitution of the State of California, secondarily but with no less a duty than the first, and

WHEREAS, the City Council of the City of Aliso Viejo accepts that when State law conflicts with the Federal law, the Federal law shall be the supreme law of the land as specified in the United States Constitution, and

WHEREAS, the City of Aliso Viejo believes in the rule of law both as it applies to our service to the United States of America and to the State of California, and

WHEREAS, the City of Aliso Viejo does recognize the statements it placed on these chambers, "E Pluribus Unum" or "From Many, One," and "In God We Trust," has meaning regarding the desires of those who come to this country looking for a better life and with that the responsibility to adhere to the rule of law as defined by the United States Constitution, and

WHEREAS, the City of Aliso Viejo does indeed recognize the diverse nature not only of our City, our State, but also of our Country, and the many contributions made by natural citizens, foreign born immigrants and those wishing to contribute to the fabric that is the United States of America, and

WHEREAS, the Council finds that the adoption of this resolution does not constitute a project under the California Environmental Quality Act and no environmental assessment is required.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF ALISO VIEJO HEREBY RESOLVES AS FOLLOWS:

1) To adhere to the rule of law.
2) To demand the Congress of the United States of America (both the House of Representatives and the Senate) address the need for comprehensive immigration reform and bring certainty to those who are desirous of becoming part of this experiment we call Democracy.
3) To continue to support the efforts of our local law enforcement partners in keeping our communities safe.

Passed and Adopted by the City Council of the City of Aliso Viejo on the __ day of _________, 2018, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

____
Dave Harrington, Mayor

Attest

____
Mitzi Ortiz, City Clerk

Approved as to form:

____
Scott Smith, City Attorney

RESOLUTION NO.__________

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORTERVILLE, IN SUPPORT OF THE CIVIL ACTION OF THE UNITED STATES OF AMERICA V. THE STATE OF CALIFORNIA, ET AL.
(United States District Court Case No. 2:18-cv-00490-JAM-KJN)

WHEREAS, the City Council of the City of Porterville has taken an oath to support and defend the Constitution of the United States of America and the Constitution of the State of California; and

WHEREAS, the Constitution of the United States of America is the supreme law of the land, and the states within the union have certain rights to enact laws that are not in conflict with the federal laws; and

WHEREAS, the City Council of the City of Porterville accepts that when State law conflicts with the Federal law, the Federal law shall be the supreme law of the land as specified in the United States Constitution, and

WHEREAS, the City of Porterville believes in the rule of law of both as it applies to our service to the United States of America and to the State of California, and

WHEREAS, the 2017 passage of Assembly Bill 103, Assembly Bill 450, and Senate Bill 54 by the California Legislature has only served to polarize the electorate and to create confusion concerning the proper role of state and local governments with respect to immigration policy; and

WHEREAS, Assembly Bill 103, Assembly Bill 450, and Senate Bill 54 are the subjects of a legal challenge by the Federal government, which creates further uncertainty for cities and counties in California; and

WHEREAS, legal experts warn that Senate Bill 54 is inconsistent with and constitutes a direct challenge to existing federal law, including but not limited to the Illegal Immigration Reform and Immigration Responsibility Act, and as such is constitutionally suspect; and

WHEREAS, within Senate Bill 54, the California Values Act is codified into Government Code Title 1, Division 7, Chapter 17.25 entitled "Cooperation with Immigration Authorities," which generally limits California's law enforcement agencies and creates a threat to public safety by not only by restricting law enforcement agencies' ability to cooperate and work with federal immigration authorities, but also releasing perpetrators who have committed serious felonies (including, but not limited to, sex crimes, domestic violence, assault and battery, identity theft, robbery, and homicide) into communities who otherwise would be subject to further federal immigration penalties, including and up to deportation; and

WHEREAS, the City of Porterville, when accepting federal contracts and/or grants must comply with federal law, including lawful demands to access certain premises; and

NOW, THEREFORE, it is hereby DECLARED and ORDERED, as follows:

1. The City Council of the City of Porterville does hereby reaffirm its sworn oath to uphold and defend all laws, including the Constitution of the United States and the State of California, and all relevant federal immigration laws.

2. The City Council is committed to protecting the City of Porterville's residents through the enforcement of local, state, and federal laws, and that the adoption of Senate Bill 54 has created a conflict between state and federal law, restricting law enforcement's ability to cooperate with federal authorities in investigations and enforcement actions to protect California's residents.

3. The City Council will continue to support the efforts of local law enforcement partners in keeping our communities safe.

This Resolution shall take effect from and after the date of its passage and adoption by this Council.

PASSED, APPROVED, AND ADOPTED this 1st day of May, 2018.

Milt Stowe, Mayor

ATTEST:
John D. Lollis, City Clerk

By: ______________________________
Patrice Hildreth, Chief Deputy City Clerk