



Imperial City Council

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

AGENDA

Regular Meeting of the Imperial City Council

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

November 6, 2024

Closed Session at 06:00 pm

Open Session at 07:00 pm

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

You are encouraged to watch the City Council meetings via Livestream on the City of Imperial Facebook page.

All documents containing an executive summary and staff recommendation associated with open session action items are made available for public inspection on the City's website, www.cityofimperial.org, seventy-two (72) hours before the posted meeting time. Government Code section 54957.5(b)(2)(B)

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

6:00 P.M. CLOSED SESSION

ROLL CALL

PUBLIC COMMENT FOR CLOSED SESSION ITEMS ONLY: The City Council welcomes public input. Members of the public may address the City Council on Closed Session items by contacting the City Clerk's Office at 760-355-3334. Pursuant to State Law, the City Council may not discuss or take action on issues not on the meeting agenda (Government Code Section 54954.2). If you are compensated to communicate with City officials, you may be required to register and/or make certain disclosures as a lobbyist. Please see the City Clerk for additional information. There is a time limit of three (3) minutes for anyone wishing to address the City Council on these matters.

CITY COUNCIL ADJOURNS INTO CLOSED SESSION

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

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

Significant exposure to litigation - G.C §54956.9 (d)(2)

Number of Cases: 1

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Initiation of Litigation G.C § 54956.9 (d)(4)

Number of Cases: 2

CITY COUNCIL CONVENES TO OPEN SESSION

7:00 P.M. REGULAR MEETING

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

ADJUSTMENTS TO THE AGENDA: The City Council will discuss the order of the agenda, may amend the order, add urgency items, note abstentions or “no” votes on consent calendar items and request consent calendar items be removed from the consent calendar for discussion. The City Council may also remove items from the consent calendar prior to that portion of the agenda. For purposes of the official city record, the City Council may take care of these issues by entertaining a formal motion.

CITY ATTORNEY REPORT ON CLOSED SESSION ACTIONS

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

Matters not appearing on the agenda: If you wish to address the City Council concerning any item within the City Council’s jurisdiction, please raise your hand and be acknowledged by the Mayor. At that time, state your name and address for the record. The Mayor reserves the right to place a time limit of three (3) minutes on each person’s presentation. It is requested that longer presentations be submitted to the City Clerk’s Office in writing 48 hours before the meeting.

A. PRESENTATIONS:

A-1. Imperial Valley Master Chorale presentation by Artistic Director George Scott.

A-2. Enterprise Asset Management (EAM) presentation by Alejandro Estrada, Director of Innovation and Technology.

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

- B-1.** Ratify letter of support for the Fort Yuma Quechan Indian Tribe's Request for Kw'tsán National Monument Designation.
- B-2.** Approve Resolution No. 2024-58, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, AMENDING ITS CONFLICT OF INTEREST CODE AND THE LIST OF DESIGNATED EMPLOYEES.
- B-3.** Authorize rejection of claim #CJP-3052673 TV as recommended by Carl Warren & Co.

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

- C-1.** Intention to form Community Facilities District (CFD) No. 2024-01 for the Morningstar Subdivision.

Presenter: Othon Mora, Community Development Director

Recommended Action: Adopt Resolution No. 2024-54, RESOLUTION OF INTENTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL WITH RESPECT TO FORMATION OF PROPOSED CITY OF IMPERIAL COMMUNITY FACILITIES DISTRICT NO. 2024-01 FOR THE MORNINGSTAR SUBDIVISION.

- C-2.** Adoption of the City of Imperial Generative Artificial Intelligence Policy.

Presenter: R. Alejandro Estrada, Director of Innovation and Technology

Recommended Action: Approve and adopt the City's Generative AI Policy.

- C-3.** Fourth quarter (Q4) budget report for quarter ending as of June 30, 2024.

Presenter: Victor Manriquez, Administrative Services Director

Recommended Action: Receive and file the quarterly budget report as of June 30, 2024.

- C-4.** Approval of Change Order No. 1 for the Pavement Rehabilitation of Various Roads project in the City of Imperial, Bid No. 2024-08.

Presenter: David Dale, Public Services Director

Recommended Action: Approve the change order for the Pavement Rehabilitation of Various Roads project Bid No. 2024-08.

- C-5.** Approve Resolution No. 2024-59 delegating authority to the Public Services Director, Community Development Director and City Manager to exercise discretion for approval of design for public works or improvements adjacent to or associated with the Cambria Hotel.

Presenter: Dennis H. Morita, City Manager

Recommended Action: Adopt Resolution No. 2024-59, A RESOLUTION OF THE IMPERIAL CITY COUNCIL DELEGATING AUTHORITY TO PUBLIC SERVICES DIRECTOR, COMMUNITY DEVELOPMENT DIRECTOR OR CITY MANAGER TO EXERCISE DISCRETION FOR APPROVAL OF DESIGN FOR PUBLIC WORKS OR IMPROVEMENTS ADJACENT TO OR ASSOCIATED WITH CAMBRIA HOTEL.

C-6. Approve the proposed City Hall parking lot improvements.

Presenter: David Dale, Public Services Director

Recommended Action: Approve the proposed parking lot improvements for additional parking spaces at City Hall.

C-7. Ratify mandated source emissions testing for four (4) diesel-powered generator units within Public Services to be conducted by Air Quality Engineering, Inc.

Presenter: David Dale, Public Services Director

Recommended Action: Approve Air Quality Engineering, Inc. to conduct mandated source emissions testing on four (4) diesel powered generator units in an amount not to exceed \$40,000.

D. REPORTS:

D-1. Department Reports

D-2. City Manager Report

D-3. Mayor and Councilmember Reports

ADJOURNMENT: The next regular meeting of the Imperial City Council will be held on Wednesday, November 20, 2024.



**DEPARTMENT OF INNOVATION &
TECHNOLOGY**

DIRECTOR
R. Alejandro Estrada

GIS Project Manager
Ramiro R. Ramos

October 23, 2024

TO: Dennis Morita, City Manager
RE: Executive Summary Asset Management System

Mr. Morita,

We have completed our evaluation and analysis of three different asset management systems (AMS). An AMS is a solution that will enable the city to track service requests, create work orders, track labor and material costs, identify high-risk assets, and manage preventative maintenance plans for spatial and non-spatial (vertical) assets.

After an extensive and thorough analysis and evaluation process, the team consisting of leadership from Public Services, Parks & Recreation, Human Resources (Risk Management), Community Development, and the Department of Innovation & Technology determined that Cityworks would best meet the needs of the organization. Cityworks can meet the city's needs at our current state and can expand as our needs grow. Cityworks is a Software as a Service (SaaS) provider and has selected Centricity as their implementation partner for the city. Centricity will custom configure the following templates: 20 Service Requests, 30 Work Orders, 10 Inspections, and 20 GIS feature classes. They will also configure a 311 Citizen Reporter application for citizens to submit service requests.

Cityworks will involve both a one-time implementation cost and a recurring annual cost for an enterprise licensing agreement. *Table 1* identifies costs over three fiscal years.

Item	FY 24/25	FY 25/26	FY 26/27	Comments
Cityworks	\$26,950	\$32,725	\$40,563	Year One: 33.6% Discount Year Two: 19.3% Discount
Centricity (Implementation)	\$55,000	n/a	n/a	One-time implementation cost
Centricity (Citizen engagement)	n/a	\$5,500	\$5,500	1 st year included
Totals	\$81,950	\$38,225	\$46,063	All cost includes 10% contingency

Table 1

Funding sources have been identified for fiscal year 2024-25, 2025-26, and 2026,27. See Appendix A, attached to this memo, for a funding allocation summary.

Implementing a GIS centric asset management system will ensure the alignment of technologies and processes with the Strategic Technology Plan as well as the developing GIS Strategy. Implementing an AMS should be viewed as a long-term investment that enhances city operations by tracking asset

lifecycles, reducing risks through improved preventive maintenance, and enabling a shift from reactive to proactive management.

Sincerely,

Alejandro Estrada
Director of Innovation and Technology

Appendix A

Asset Management System Funding Allocation Summary

Funding Allocation Percentages by Department and Division

Department	%	Amount	Account
Innovation & Technology	05%	4,097.50	19-146-5253
Parks	10%	8,195.00	***
Public Services – Water	35%	28,682.50	50-510-5210
Public Services – Wastewater	35%	28,682.50	55-555-5210
Public Services – Streets	15%	12,292.50	01-320-5210
Totals	100%	81,950.00	

Parks funding allocation will be divided as indicated below.

For the first fiscal year 2024-25, \$8,195.00 will be divided equally across 8 accounts, resulting in \$1,024.38 per account. In the fiscal years 2025-26 and 2026-27, 10% of the total, or \$3,475.00, will be divided equally among the 8 accounts, with each contributing \$434.38.

***Parks	
Department Account	Account Description
01-420-5241	General – Parks and Recreation - Maintenance
21-500-5241	Wildflower #8 Landscape/Lighting – Landscape - Maintenance
35-500-5241	Sky Ranch District – Landscape – Maintenance
61-191-5241	CFD Bratton Paseo – CFD Bratton Paseo – Maintenance
63-193-5241	CFD Monterrey – CFD Monterrey – Maintenance
71-194-5241	CFD Savannah – CFD Savannah – Maintenance
73-195-5241	CFD Springfield – CFD Springfield – Maintenance
74-196-5241	CFD Victoria – CFD Victoria – Maintenance



October 30, 2024

President Joseph R. Biden
The White House
1600 Pennsylvania Ave, NW
Washington, DC 20500

Statement of Support for the Fort Yuma Quechan Indian Tribe's Request for Kw'tsán National Monument Designation

Dear President Biden,

I am writing to express my strong support for the Fort Yuma Quechan Indian Tribe's request to establish the Kw'tsán National Monument on federally managed lands in Imperial County, California. Your leadership is essential in protecting these lands that hold immense cultural, historical, and ecological significance. The local community, and people like me from near and far, are calling on you to take swift action to honor the Tribe's request.

The proposed Kw'tsán National Monument would encompass over 390,000 acres of the Quechan Indian Tribe's ancestral lands. This designation is crucial for safeguarding cultural values, belief systems, trail systems, and traditional practices. Additionally, it will protect vital wildlife, water resources, native plants, and scenic vistas. An inter-governmental stewardship agreement would ensure Indigenous peoples are appropriately involved in future land management planning on their homelands.

The Colorado River, deeply embedded in the Quechan culture, is vital for the Tribe's history, cultural practices, and overall well-being. As climate change exacerbates drought conditions and unsustainable water extraction, protecting these lands becomes even more critical to ensure water resource stability and habitat preservation for plants, wildlife, and people.

This region is home to numerous native wildlife species and a variety of native plants. The Colorado River boundary is a key bird migration flyzone and wildlife corridor, making its protection essential for the entire ecosystem. The monument's boundaries would protect sacred sites, scenic features, and critical environmental areas, including Indian Pass, Pilot Knob, and Picacho Peak Wilderness areas.

Designating the Kw'tsán National Monument will prevent harmful activities, including mining claims and large-scale industrial development, which threaten these lands. With your leadership, through the use of the Antiquities Act, we can ensure these lands remain protected for future generations of people and wildlife and put an end to tireless battles defending these lands from ongoing threats.

I urge you to designate the Kw'tsán National Monument, supporting the Fort Yuma Quechan Indian Tribe in their endeavor to protect these sacred lands.

For any questions, please contact Dennis H. Morita, City Manager, at (760) 355-4373 or via email at DMorita@imperial.ca.gov.

B-1

CITY COUNCIL

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

CITY CLERK

Kristina Shields

CITY MANAGER

Dennis H. Morita

CITY ATTORNEY

Katherine Turner

The City of Imperial appreciates your attention to this important matter.

Sincerely,

**Robert Amparano
City Mayor**

CC:

**Senator Alex Padilla; Senator Laphonza Butler; Secretary Deb Haaland, Department of the Interior;
Chair Brenda Mallory, Council on Environmental Quality**

DATE SUBMITTED 10/28/2024
 SUBMITTED BY A.O.
 DATE ACTION REQUIRED 11/6/24

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

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: DISCUSSION/ACTION: 1. Approve Resolution No. 2024-58, amending the City of Imperial's Conflict of Interest Code and the list of designated employees.	
DEPARTMENT INVOLVED: City Attorney's Office/City Manager's Office	
BACKGROUND/SUMMARY: The Political Reform Act requires local agencies to adopt a Conflict of Interest Code. 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 (FPPC) Form 700 which discloses financial interests they may have within the City of Imperial. State law also requires the City to conduct a biennial review of its Conflict of Interest Code, and make revisions as appropriate.	
Upon review, it was determined that there have been several changes to the list of designated employees and job descriptions/titles.	
FISCAL IMPACT: NOT TO EXCEED N/A	FINANCE INITIALS <u>JMS</u>
STAFF RECOMMENDATION: Adopt Resolution No. 2024-58 and amend the City of Imperial's Conflict of Interest Code and list of designated employees.	DEPT. INITIALS <u>AO</u>
MANAGER'S RECOMMENDATION: <u>approve</u>	CITY MANAGER'S INITIALS <u>OHM</u>
MOTION:	
SECONDED: AYES: NAYES: ABSENT:	APPROVED ☐ REJECTED ☐ DISAPPROVED ☐ DEFERRED ☐ REFERRED TO:

RESOLUTION NO. 2024-58

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
IMPERIAL, CALIFORNIA, AMENDING ITS CONFLICT OF
INTEREST CODE AND THE LIST OF DESIGNATED
EMPLOYEES**

WHEREAS, the Political Reform Act of 1974, Government Code Section 81000 et seq., requires every state or local government agency to adopt a Conflict of Interest Code; and

WHEREAS, the Fair Political Practices Commission has indicated that public officials and designated employees should be designated filers in agency Codes because their positions entail the making or participating in the making of governmental decisions which may foreseeably have a material effect on financial interests; and

WHEREAS, the Political Reform Act of 1974 requires the periodic review and amendment to Local Conflict of Interest Codes, when changed circumstances so require; and

WHEREAS, City staff has conducted the biennial review of the City's Conflict of Interest Code as required by law, and recommends amendments to the Code to reflect the new positions within the City that have resulted from the subsequent reclassification or elimination of positions as a result of the City's substantial reorganizational efforts since the last biennial review in 2018.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF IMPERIAL
DOES RESOLVE, DETERMINE, AND ORDERS AS FOLLOWS:**

SECTION 1. The amended Conflict of Interest Code attached hereto, incorporating by reference the terms of Title 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission and the attached Appendix, in which officials and employees are designated and disclosure categories are set forth, is hereby adopted as the Conflict of Interest Code for the City of Imperial.

SECTION 2. The provisions of all Conflict of Interest Codes and amendments thereto previously adopted for the City of Imperial are hereby superseded.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Imperial on the 6th day of November, 2024.

ROBERT AMPARANO,
Mayor

ATTEST:

KRISTINA SHIELDS,
City Clerk

CERTIFICATION

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2024-58 was duly adopted at a meeting of the City Council of said City at its meeting held on the 6th day of November, 2024, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, this 6th day of November, 2024.

KRISTINA SHIELDS,
City Clerk

CITY OF IMPERIAL
CONFLICT OF INTEREST CODE
Amended November 6, 2024

The Political Reform Act (Government Code Section 8100, et. seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation (2 California Code of Regulations Section 18730) that contains the terms of a standard conflict-of-interest code and may be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices (FPPC) to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices designating positions and establishing disclosure requirements shall constitute the conflict-of-interest code of the City of Imperial.

Individuals holding designated positions shall file their statements with the City Clerk's Office, which will retain the statements and make the statements available for public inspection and reproduction. (Government Code Section 81088).

Making a governmental decision means the person:

- Votes on a matter
- Appoints a person
- Obligates or commits his or her agency to any course of action
- Enters into any contractual agreement on behalf of his or her agency.

Participating in making of a decision, means the person:

- Negotiates, without significant substantive review, with a governmental entity or private person regarding the decision
- Advises or makes recommendations to the decision-maker by conducting research or an investigation, preparing or presenting a report, analysis or opinion which requires the exercise of judgment on the part of the employee and the employee is attempting to influence the decision.

Consultant means an individual whom, pursuant to a contract with a local government agency makes a governmental decision whether to:

- Approve a rate, rule, or regulation
- Adopt or enforce a law
- Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, or similar authorization or entitlement
- Grant agency approval to a contract which requires agency approval and in which the agency is a party or to the specifications for such a contract
- Grant agency approval to a plan, design, report, study, or similar item
- Adopt or grant agency approval of policies, standards, or guidelines for the agency or for any subdivision thereof

APPENDIX A

CITY OF IMPERIAL CONFLICT OF INTEREST CODE DESIGNATED POSITIONS

The Following officials shall file periodic statements disclosing certain economic interests, commonly referred to as “700 Forms”, with the Fair Political Practices Commission as required by California Government Code section §87200-87210:

Mayor
Council Members
City Manager
City Attorney
Planning Commission/Traffic Commission Member
Candidate for Elective Office

The positions listed below constitute the list of designated positions required by the City of Imperial Conflict of Interest Code (2 Cal. Code of Regs. Section 18730). The individual occupying each position is deemed to make, or participate in the making of, decisions that may have a material effect on a financial interest of that individual. The individuals occupying the designated positions shall disclose their economic interests in accordance with the corresponding disclosure categories, defined in Appendix B.

Where “Full Disclosure” is indicated, it implies that the disclosure categories are 1,2,3,4 and 5.

POSITION	DISCLOSURE CATEGORY
Accountant	1
Administrative Services Director	Full Disclosure
Assistant to the City Manager	Full Disclosure
Building Inspector	4 and 5
Code Enforcement Officer	4 and 5
Community Development Director	Full Disclosure
Cybersecurity Administrator	Full Disclosure
Engineering/Technician Inspector	Full Disclosure
Finance Manager	Full Disclosure
Fire Chief	Full Disclosure
Fleet and Facilities Supervisor	3
GIS Project Manager	Full Disclosure

Human Resources Manager	1, 3 and 5
Innovation and Technology Director	Full Disclosure
Library Administrator	2 and 3
Literacy Coordinator	1 and 3
Parks and Recreation Director	Full Disclosure
Planner	4 and 5
Police Captain	Full Disclosure
Police Chief	Full Disclosure
Police Sergeant	1,3 and 5
Project Manager	1, 2 and 4
Public Services Director	Full Disclosure
Public Services Foreman	1, 2 and 3
Public Services Manager	1, 2 and 3
Recreation Coordinator	1 and 3
Special Events Coordinator	1 and 3
Water Plant Chief Operator	1,2 and 4
Wastewater Plant Chief Operator	1,2 and 4
BOARDS AND COMMISSIONS	DISCLOSURE CATEGORY
Library Board of Trustees	Full Disclosure
Successor Agency to the Redevelopment Agency	Full Disclosure
Successor Housing Agency to the Redevelopment Agency	Full Disclosure

CONSULTANTS shall be designated on a case-by-case basis, depending upon the nature of their services.

APPENDIX B

DISCLOSURE CATEGORIES

DISCLOSURE CATEGORY 1 - Individuals holding positions requiring disclosure in this category shall disclose as follows:

- Interests in real property located within the jurisdiction including property located within a two miles radius of any property owned or used by the City.
- Investments, business positions, and sources of income from the type which the City is empowered to invest its funds or contracted with the City to provide services, supplies, materials or equipment

DISCLOSURE CATEGORY 2 - Individuals in this category shall disclose all investments and business positions in business entities, and income from sources which:

- Are contractors or subcontractors engaged in the performance of work or services of the type utilized by the City, or
- Which manufacture or sell supplies, material, machinery or equipment of the type utilized by the City.

DISCLOSURE CATEGORY 3 - Individuals in this category shall disclose all investments and business positions in business entities, and income from sources which:

- Are contractors or subcontractors engaged in the performance of work or services of the type utilized by the designated employee's department, or
- Which manufacture or sell supplies, material, machinery or equipment of the type utilized by the designated employee's department.

DISCLOSURE CATEGORY 4 – People holding positions requiring disclosure in this category shall disclose as follows:

- Investments, business positions, and sources of income of the type which engage in land development, construction or the acquisition or sale of real property.

DISCLOSURE CATEGORY 5 – People holding positions requiring disclosure in this category shall disclose as follows:

- Investments, business positions, and sources of income of the type which are subject to the regulatory, permit or licensing authority of the City.

DATE SUBMITTED 10/30/2024
 SUBMITTED BY Kristen Smith
 DATE ACTION REQUIRED 11/06/2024

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

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: DISCUSSION/ACTION: 1. Authorization to reject claim CJP-3052673 TV as recommended by Carl Warren & Company.	
DEPARTMENT INVOLVED: Human Resources	
BACKGROUND/SUMMARY: Recommendation from Carl Warren & Company to reject claim CW File Number CJP-3052673 TV submitted by Jose Servin on October 24, 2024.	
FISCAL IMPACT: NOT TO EXCEED There is no fiscal impact associated with this action.	FINANCE INITIALS _____
STAFF RECOMMENDATION: Recommendation to approved authorization of claim rejection.	DEPT. INITIALS <u>KWS</u>
MANAGER'S RECOMMENDATION: Approve Staff Recommendation	CITY MANAGER'S INITIALS <u>Stm</u>
MOTION:	
SECONDED: AYES: NAYES: ABSENT: APPROVED () DISAPPROVED () REFERRED TO: REJECTED () DEFERRED ()	

October 29, 2024

TO: City of Imperial

ATTENTION: Kristen Smith

RE: Claim	:	Servin vs. Imperial
Claimant	:	Jose Servin
Member	:	City of Imperial
Date Rec'd by Mbr	:	10/24/24
Date of Event	:	6/28/24
CW File Number	:	CJP-3052673 TV

Please allow this correspondence to acknowledge receipt of the captioned claim. Please take the following action:

- **CLAIM REJECTION:** Send a standard rejection letter to the claimant.

Please include a Proof of Mailing with your rejection notice to the claimant. An exemplar copy of a Proof of Mailing is attached. Please provide us with a copy of the Notice of Rejection and copy of the Proof of Mailing. If you have any questions feel free to contact the assigned adjuster or the undersigned claims specialist.

Very Truly Yours,

CARL WARREN & CO.

Timothy M. Varon

Timothy M. Varon
Claims Supervisor

**Agenda Item
No.**

C-1

DATE SUBMITTED 10/10/2024
 SUBMITTED BY COMMUNITY DEVELOPMENT DIRECTOR
 DATE ACTION REQUIRED 11/06/2024

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

**IMPERIAL CITY COUNCIL
AGENDA ITEM**

SUBJECT: DISCUSSION/ACTION: INTENTION TO FORMATION OF COMMUNITY FACILITIES DISTRICT (CFD) NO. 2024-1 FOR THE MORNINGSTAR SUBDIVISION 1. ADOPT RESOLUTION NO 2024-54. RESOLUTION OF INTENTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL WITH RESPECT TO FORMATION OF PROPOSED CITY OF IMPERIAL COMMUNITY FACILITIES DISTRICT NO. 2024-1 FOR THE MORNINGSTAR SUBDIVISION	
DEPARTMENT INVOLVED: COMMUNITY DEVELOPMENT DEPARTMENT	
BACKGROUND/SUMMARY: The City received a petition from the developer of the Morningstar subdivision requesting the establishment of CFD No. 2024-1. The purpose of this CFD is to fund the ongoing maintenance of parks, parkways, recreational facilities, lighting, and open spaces within the Morningstar development area. These services are necessary to meet the increased demand due to new development within the proposed district boundaries. The proposed CFD will levy special taxes on developed properties, including residential and non-residential land uses, to fund public services and facilities maintenance. The rate and method of apportionment for the special tax have been established to ensure fair and proportional taxation within the CFD. The maximum special tax rates for residential units are set at \$223 per unit and \$1,434 per acre for non-residential properties. A public hearing is scheduled for December 18, 2024, to provide an opportunity for stakeholders to voice their opinions or concerns. Notice of the hearing will be sent to all registered voters and landowners within the proposed CFD boundaries. The establishment of CFD No. 2024-1 is crucial for the City to maintain and enhance public services within the Morningstar subdivision. The formation of the CFD aligns with the City's long-term vision of sustainable growth and service delivery.	
FISCAL IMPACT: The special tax collected will cover the costs of maintaining the infrastructure and services within the CFD boundaries, including administrative costs associated with tax levy collection.	ADMIN SERVICES SIGN INITIALS <u>VMS</u>
STAFF RECOMMENDATION: Staff recommends to adopt Resolution 2024-54	DEPT. INITIALS <u>DM</u>
MANAGER'S RECOMMENDATION: <u>approve</u>	CITY MANAGER'S INITIALS <u>DM</u>
MOTION: SECONDED: AYES: NAYES: ABSENT:	
APPROVED () REJECTED () DISAPPROVED () DEFERRED () REFERRED TO:	

RESOLUTION NO. 2024-54

RESOLUTION OF INTENTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL WITH RESPECT TO FORMATION OF PROPOSED CITY OF IMPERIAL COMMUNITY FACILITIES DISTRICT NO. 2024-1 FOR THE MORNINGSTAR SUBDIVISION

WHEREAS, the City Council of the City of Imperial (the “City Council”) has received a written petition from the owner of certain real property within the City of Imperial (the “City”) requesting that the City Council initiate proceedings for the formation of a community facilities district pursuant to Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code, commonly known as the “Mello-Roos Community Facilities Act of 1982,” (the “Act”) for the purpose of providing certain services which are necessary to meet increased demands placed upon the City as a result of the development of said real property, and agreeing to the annual levy of special taxes on said property sufficient to pay the costs of such services and costs incidental thereto.

WHEREAS, Section 53313 of the Act provides that a community facilities district may be established to finance certain types of services, including but not limited to (a) maintenance and lighting of parks, parkways, and open space; (b) maintenance of recreational facilities, (c) and any other services authorized to be financed pursuant to the Act.

WHEREAS, pursuant to Section 53320 of the California Government Code, the City Council is required upon receiving such a written petition to adopt a resolution of intention to establish a community facilities district.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the City Council of the City of Imperial as follows:

Section 1. Proposed District. A community facilities district is proposed to be established under the terms of Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code, commonly known as the “Mello-Roos Community Facilities Act of 1982.” The name proposed for the community facilities district is “City of Imperial Community Facilities District No. 2024-01 Morningstar, County of Imperial, State of California.”

Section 2. Description and Map of Boundaries. The boundaries of the territory proposed for inclusion in the proposed community facilities district are described and shown on the map entitled “Proposed Boundaries of City of Imperial Community Facilities District No 2024-01

Morningstar, County of Imperial, State of California,” which is on file with the City Clerk. Said map is approved, and pursuant to Section 3110 of the California Streets and Highways Code, the City Clerk shall record the original of said map and file a copy with the County Recorder of the County of Imperial.

Section 3. Types of Services; Incidental Expenses. It is proposed that the community facilities district shall provide and finance:

- Maintenance and lighting of parks, parkways, and open space.
- Maintenance of recreational facilities.

Section 4. Special Taxes. Special taxes sufficient to pay the costs of the services provided for in Section 3 above and the annual administrative expenses of the City and the proposed community facilities district in determining, apportioning, levying, and collecting such special taxes, shall be annually levied within the proposed community facilities district. Pursuant to Section 53340 of the California Government Code, the special taxes shall be collected in the same manner as ordinary ad valorem property taxes are collected. The rate and method of apportionment of said special taxes shall be as set forth in Exhibit “A” attached here to and by this reference made a part hereof.

Section 5. Exempt Properties. Property owned by state, federal, and local government entities shall be exempt from the levy of special taxes of the proposed community facilities district.

Section 6. Necessity. The City Council finds that the services described in Section 3 hereof are necessary to meet increased demands placed upon the City as a result of development occurring within the boundaries of the proposed community facilities district.

Section 7. Hearing on Formation. A public hearing on the formation of the proposed community facilities district shall be held at 7:00 pm on December 18th at Council Chambers located at 220 West 9th Street, Imperial, CA 92251.

Section 8. Notice. The City Clerk shall publish a notice of the time and place of said hearing as required by Section 53322 of the California Government Code and shall also give notice of the time and place of said hearing by first-class mail to each registered voter and to each landowner within the proposed community facilities district as prescribed by Section 53322.4 of said Code.

Section 9. Report. The officers of the City responsible for providing the services to be financed by the proposed community facilities district, if established, are hereby directed to file a

report with the City Council containing a brief description of the services by type and an estimate of the cost of providing those services and the incidental expenses to be incurred.

Section 10. Annexation of Territory. Other property within the boundaries of the City may be annexed into the community facilities district upon the condition that parcels within that territory may be annexed only with the unanimous approval of the owner or owners of each parcel at the time of annexation.

Section 11. Description of Voting Procedures. The voting procedures for conducting the special election on the proposition with respect to the levy of special taxes on the land within the community facilities district shall follow the regulations specified by the California Government Code and California Elections Code, with adjustments for landowner or registered voter elections based on the number of registered voters within the proposed district.

The City Attorney is authorized to make minor typographical changes to this Resolution that does not change the substance of this Resolution;

PASSED AND ADOPTED by the City of Imperial City Council during a Regular Meeting this 6th day of November 2024.

ROBERT AMPARANO,
Mayor

ATTEST:

KRISTINA SHIELDS,
City Clerk

CERTIFICATION

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2024-54 was duly adopted at a meeting of the City Council of said City at its meeting held on the 6th day of November, 2024, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, this 6th day of November, 2024.

KRISTINA SHIELDS,
City Clerk

PROPOSED BOUNDARIES OF
CITY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT NO. 2024-1
(MORNINGSTAR)
COUNTY OF IMPERIAL
STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF IMPERIAL THIS
DAY OF _____, 2024.

CITY CLERK
CITY OF IMPERIAL

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED
BOUNDARIES OF THE CITY OF IMPERIAL COMMUNITY FACILITIES DISTRICT
NO. 2024-1 (MORNINGSTAR), COUNTY OF IMPERIAL, STATE OF CALIFORNIA,
WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL AT A
REGULAR MEETING THEREOF, HELD ON THE _____ DAY OF
_____, 2024, BY ITS RESOLUTION NO. _____

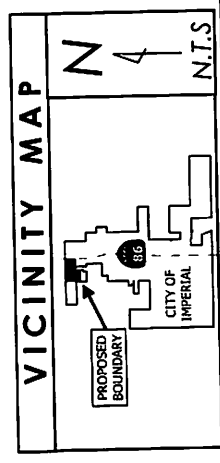
CITY CLERK
CITY OF IMPERIAL

FILED THIS _____ DAY OF _____, 2024, AT THE HOUR OF _____
O'CLOCK _____ M. IN THE BOOK _____ OF MAPS OF
ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, PAGE _____
AND AS INSTRUMENT NO. _____ IN THE OFFICE OF THE
COUNTY RECORDER IN THE COUNTY OF IMPERIAL, STATE OF CALIFORNIA.

CRICK STOREY
COUNTY CLERK-RECORDER
COUNTY OF IMPERIAL

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS
DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE
IMPERIAL COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE IMPERIAL COUNTY ASSESSOR'S MAPS SHALL GOVERN FOR ALL THE
DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OF
PARCELS.



Legend

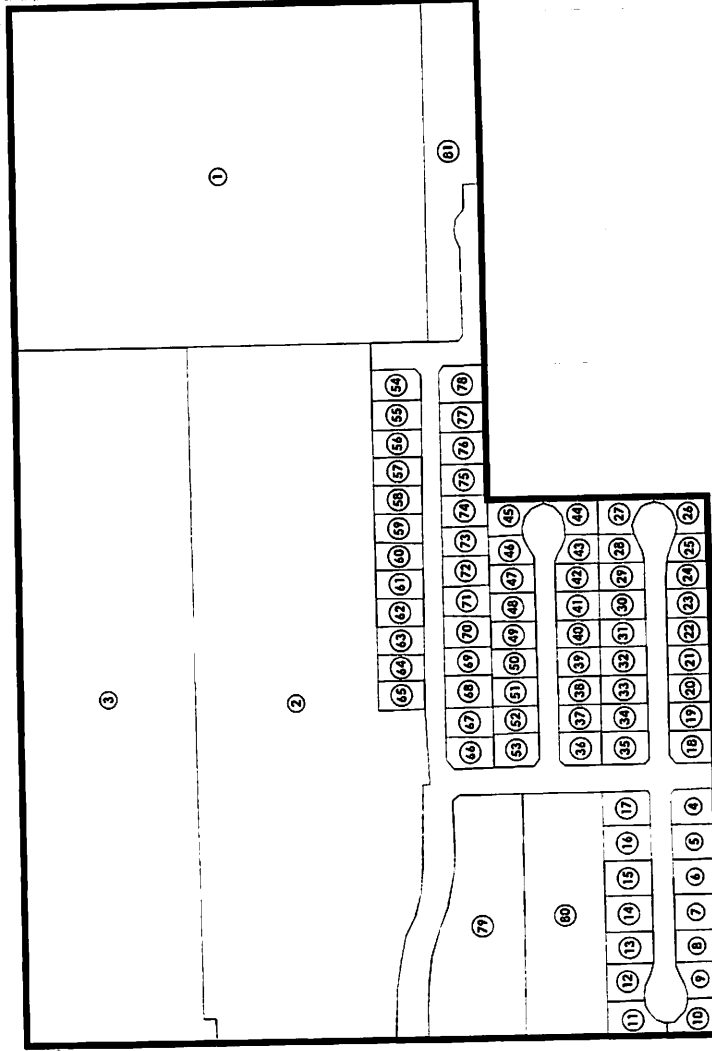
- PROPOSED BOUNDARY
- MAP NUMBER REFERENCE

PREPARED BY:

334 Via Vera Cruz
Suite 256
San Marcos, California 92078
Phone (760) 510-0960 Fax (760) 510-0286

KOPPEL & GRUBER
PUBLIC FINANCE

DATE PREPARED: OCTOBER 2024



MAP REF. NO.	ASSESSOR'S PARCEL NO.
69	063-313-074
70	063-313-075
71	063-313-076
72	063-313-077
73	063-313-078
74	063-313-079
75	063-313-080
76	063-313-081
77	063-313-082
78	063-313-083
79	Lot A-1
80	Lot A-2
81	Lot C

MAP REF. NO.	ASSESSOR'S PARCEL NO.
52	063-312-059
53	063-312-060
54	063-312-061
55	063-312-062
56	063-312-063
57	063-312-064
58	063-312-065
59	063-312-066
60	063-312-067
61	063-312-068
62	063-312-069
63	063-312-070
64	063-312-071
65	063-312-072
66	063-312-073
67	063-312-074
68	063-312-075

MAP REF. NO.	ASSESSOR'S PARCEL NO.
25	063-312-052
26	063-312-053
27	063-312-054
28	063-312-055
29	063-312-056
30	063-312-057
31	063-312-058
32	063-312-059
33	063-312-060
34	063-312-061
35	063-312-062
36	063-312-063
37	063-312-064
38	063-312-065
39	063-312-066
40	063-312-067
41	063-312-068
42	063-312-069
43	063-312-070
44	063-312-071
45	063-312-072
46	063-312-073
47	063-312-074
48	063-312-075
49	063-312-076
50	063-312-077
51	063-312-078

MAP REF. NO.	ASSESSOR'S PARCEL NO.
18	063-312-035
19	063-312-036
20	063-312-037
21	063-312-038
22	063-312-039
23	063-312-040
24	063-312-041
25	063-312-042
26	063-312-043
27	063-312-044
28	063-312-045
29	063-312-046
30	063-312-047
31	063-312-048
32	063-312-049
33	063-312-050
34	063-312-051

MAP REF. NO.	ASSESSOR'S PARCEL NO.
1	063-010-090
2	063-010-091
3	063-010-092
4	063-311-034
5	063-311-035
6	063-311-036
7	063-311-037
8	063-311-038
9	063-311-039
10	063-311-040
11	063-311-041
12	063-311-042
13	063-311-043
14	063-311-044
15	063-311-045
16	063-311-046
17	063-311-047

EXHIBIT A

CITY OF IMPERIAL COMMUNITY FACILITIES DISTRICT NO. 2024-1 (MORNINGSTAR) RATE AND METHOD OF APPORTIONMENT

A Special Tax shall be levied on all Taxable Property within the boundaries of the City of Imperial Community Facilities District No. 2024-1 (Morningstar) ("CFD No. 2024-1") and collected each Fiscal Year commencing in Fiscal Year 2024/2025 according to the tax liability determined by the City Council, through the application of the rate and method of apportionment of the Special Tax set forth below. All Taxable Property shall be taxed to the extent and in the manner herein provided.

1. Definitions

"Accessory Dwelling Unit" or "ADU" means all Assessor's Parcels of Residential Property for which a Building Permit(s) has been issued for an "Accessory Dwelling Unit" as defined in California Government Code Section 66313(a), as may be amended from time to time, that is accessory to a primary Unit. The ADU may be located on the same Assessor's Parcel as the primary Unit or on a separate Assessor's Parcel. For purposes of clarification, where an ADU and primary Unit are on the same Assessor's Parcel, the ADU located on such Assessor's Parcel is considered a separate Unit from the primary Unit on such Assessor's Parcel for purposes of the Special Tax and both Units will be taxed. Should an Assessor's Parcel contain only an ADU, such Assessor's Parcel will be taxed as a Unit.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the actual or estimated costs incurred by the City, acting for and on behalf of CFD No. 2024-1 as the administrator thereof, to determine, levy and collect the Special Taxes, including a reasonable allocation of salaries of City employees and a proportionate amount of the City's general administrative overhead related thereto, and the fees of consultants and legal counsel providing services related to the administration of the CFD; the costs of collecting installments of the Special Taxes; and any other costs required to administer the CFD as determined by the City.

"Annual Tax Escalation Factor" On July 1, 2025 for Fiscal Year 2025/2026 and on each subsequent July 1 for the Fiscal Year then commencing, the Maximum Special Tax rates for all Assessor's Parcels of Taxable Property shown under Section 3 shall be increased annually by the percentage increase in the Consumer Price Index (All Items) Riverside-San Bernadino-Ontario, CA, (December 2017= 100) since the beginning of the preceding Fiscal Year provided however, that any such annual increase shall not exceed four percent (4%).

"Approved Property" means a Lot included in a Final Subdivision Map that was recorded prior to March 1 preceding the Fiscal Year in which the Special Tax is being levied, and that have not been issued a building permit on or prior to June 1 preceding the Fiscal Year in which the Special Tax is being levied.

"Assessor" means the Assessor of the County of Imperial.

“Assessor's Parcel” means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel Number.

“Assessor's Parcel Map” means an official map of the Assessor designating parcel(s) by Assessor's Parcel Number(s).

“Assessor's Parcel Number” means the number assigned to an Assessor's Parcel by the County for purposes of identification.

“Base Year” means Fiscal Year ending June 30, 2024.

“Building Permit” means a permit for new construction issued by the City for new construction of a residential or non-residential building on an Assessor's Parcel for purposes of this definition, “Building Permit” shall not include permits for construction or installation of retaining walls, utility improvements, or other such improvements not intended for human use.

“CFD” or “CFD No. 2024-1” means the City of Imperial Community Facilities District No. 2024-1 (Morningstar), County of Imperial, State of California.

“CFD Administrator” means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and preparing the annual Special Tax roll.

“City” means the City of Imperial, California.

“City Council” means the City Council of the City of Imperial which acts as the legislative body for CFD No. 2024-1 under the Act.

“County” means the County of Imperial, California.

“Developed Property” means for each Fiscal Year, commencing with Fiscal Year 2025-2026, each Assessor's Parcel, for which a Building Permit for new construction was issued, prior to June 1 of the previous Fiscal Year.

“Exempt Property” means an Assessor's Parcel that is not classified as Taxable Property. Exempt Property is not subject to the Special Tax.

“Final Subdivision Map” means a subdivision of property creating single family residential buildable Lots by recordation of a final subdivision map or parcel map pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.), or recordation of a condominium plan pursuant to California Civil Code 4200 et seq., that creates individual Lots for which building permits may be issued without further subdivision and is recorded prior to June 1 preceding the Fiscal Year in which the Special Tax is being levied.

“Fiscal Year” means the period starting on July 1 and ending the following June 30.

“Land Use Class” means any of the classes listed in Section 3 below.

“Lot” means an individual lot, identified and numbered on a recorded Final Subdivision Map, on which a building permit has been or is permitted to be issued for construction of one or more Dwelling Units without further subdivision of the lot and for which no further subdivision of the lot is anticipated.

“Maintenance” means the labor, material, administration, personnel, equipment and utilities necessary to maintain park, landscaping, parkways, trails, median islands, public

lighting including repair and replacement of recreational facilities, trees, plant material, sod, irrigation systems, weed control and other abatements, signs, monuments, and associated appurtenant facilities.

“Maintenance Requirement” means, for any Fiscal Year in which Special Taxes are levied, the amount equal to the budgeted costs for Maintenance applicable to the CFD for such Fiscal Year.

“Maximum Special Tax” means the greatest amount of Special Tax, determined in accordance with Section 3 below, which may be levied in any Fiscal Year on any Assessor’s Parcel.

“Owners Association” means a homeowners association or property owners association that provides services to, and collects assessments, fees, dues, or charges from, property within the CFD.

“Owners Association Property” means any property within the boundaries of the CFD that is owned in fee or through easement by an Owners Association, not including any such property that is located directly under a residential structure.

“Non-Residential Property” means any Assessor’s Parcel, or portion of an Assessor’s Parcel, of Developed Property in the CFD for which a building permit(s) was issued for non-residential use.

“Public Property” means any property within the boundaries of CFD No. 2024-1, the ownership of which is transferred to a public agency, and is used for rights-of-way or any other purpose and is owned by, or irrevocably offered for dedication to the federal government, the State of California, the County, the City or any other public agency where the public agency has officially agreed to accept the offer of dedication; provided however that any property owned by a public agency and leased to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use.

“Reserve Fund” means a fund that shall be maintained for the CFD for each Fiscal Year to provide necessary cash flow for the first six months of each Fiscal Year, delinquencies in the payment of Special Taxes, reserve capital to cover repair and replacement costs, and a reasonable buffer to prevent large variations in annual Special Tax levies.

“Residential Property” means all Assessor’s Parcels of Developed Property for which a Building Permit has been issued for purposes of constructing one or more residential Units.

“Special Tax” means any special tax authorized to be levied within CFD No. 2024-1 pursuant to the Act and this Rate and Method of Apportionment to fund the Special Tax Requirement.

“Special Tax Requirement” means that amount required in any Fiscal Year for the CFD to: (i) pay for the Maintenance Requirement; (ii) pay for Administrative Expenses; (iii) pay any amounts required to establish or replenish the Reserve Fund; (iv) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less (v) a credit for funds available to reduce the annual Special Tax levy.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2024-1 that are classified as Developed Property or Approved Property. Taxable Property does not include Welfare Exempt Property.

"Tax-Exempt Property" means an Assessor's Parcel not subject to the Special Tax. Tax-Exempt Property includes: (i) Public Property, or (ii) Owner Association Property, or (iii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement.

"Unit" means (i) for Residential Property, an individual single family detached or attached residential unit or an individual apartment unit, (ii) for Mobile Home Property, an individual mobile home, and (iii) an ADU. The number of Units assigned to each Assessor's Parcel may be determined by (i) referencing Assessor's data, (ii) site surveys and physical unit counts, and/or (iii) other research by the CFD Administrator.

"Welfare Exempt Property" means, in any Fiscal Year, all Assessor's Parcels within the boundaries of CFD No. 2024-1 that (a) have been granted a welfare exemption by the County under subdivision (g) of Section 214 of the Revenue and Taxation Code indicated in the Assessor's data finalized as of January 1 of the previous Fiscal Year, and (b) are exempt from the Special Tax pursuant to Section 53340(c) of the Act.

2. Land Use Classification

Each Fiscal Year, each Assessor's Parcel within the boundaries of CFD No. 2024-1 shall be classified as Taxable Property, Public Property or Exempt Property. Each Assessor's Parcel of Taxable Property shall be classified as based on Section 3 A and B below.

3. Maximum Special Tax Rates

A. Developed Property

TABLE 1
Fiscal Year 2024/2025
Maximum Special Tax Rates for Developed Property

Land Use Class	Description	Maximum Special Tax
1	Residential Property	\$223.00 per Unit
2	Non-Residential Property	\$1,434.00 per Acre

B. Approved Property

The Maximum Special Tax for Approved Property shall be \$223.00 per Lot.

Escalation of Maximum Special Tax

Each Fiscal Year following the Base Year, the Maximum Special Tax shall be

increased in accordance with the Annual Tax Escalation Factor and otherwise adjusted as provided in this rate and method of apportionment.

Multiple Land Use Classes

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum Special Taxes for all Land Use Classes located on that Assessor's Parcel. For an Assessor's Parcel that contains both Residential Property and Non-Residential Property, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of acreage designated for each Land Use Class as determined by reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

4. Method of Apportionment

For each Fiscal Year, commencing Fiscal Year 2024/2025, the CFD Administrator shall determine the Special Tax Requirement and calculate the Special Tax so that the amount of Special Taxes equals the Special Tax Requirement. The Special Tax shall be levied on Taxable Property each Fiscal Year as follows:

Step 1: The special tax shall be levied proportionally on each Assessor's Parcel of Residential Property up to 100% of the applicable Maximum Special Tax;

Step 2: If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Approved Property at up to 100% of the Maximum Special Tax for Approved Property;

Step 3: If additional monies are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the special tax shall be levied proportionally on each Assessor's Parcel of Non-Residential Property up to 100% of the applicable Maximum Special Tax. No Special Tax shall be levied on Exempt Property.

5. Collection of Special Taxes

Collection of the Special Tax shall be by the County in the same manner as ordinary ad valorem property taxes are collected and the Special Tax shall be subject to the same penalties and the same lien priority in the case of delinquency as ad valorem taxes; provided, however, that the City Council may provide for other means of collecting the Special Tax if necessary to meet its financial obligations, including direct billings to the property owners.

6. Administrative Changes and Appeals

Any taxpayer subject to the Special Tax and who claims the amount of the Special Tax levied on his or her Assessor's Parcel is in error shall first consult with the CFD Administrator regarding such error not later than twelve (12) months after first having

paid the first installment of the Special Tax that is disputed. If following such consultation, the CFD Administrator determines that an error has occurred, the CFD Administrator may recommend changing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action, if any by the CFD Administrator, the landowner believes such error still exists, such person may file a written notice with the City Manager or designee of the City appealing the amount of the Special Tax levied on such Assessor's Parcel. Upon the receipt of such notice, the City Manager or designee may establish such procedures as deemed necessary to undertake the review of any such appeal. The City Manager or designee thereof shall interpret this Rate and Method of Apportionment and make determinations relative to the administration of the Special Tax and any landowner appeals. The decision of the City Manager or designee shall be final and binding as to all persons.

Interpretations may be made by Resolution of the City Council for purposes of clarifying any vagueness or ambiguity as it relates to the Special Tax, the Rate and Method of Apportionment, the classification of properties, or any definition applicable to CFD No. 2024-1.

7. Term of Special Tax

The Special Tax shall be levied annually in perpetuity, unless terminated earlier by a super majority of the City Council.

8. Prepayment of Special Tax

The Special Tax may not be prepaid.

Agenda Item No. C-2

DATE SUBMITTED 10/30/2024
 SUBMITTED BY R. ALEJANDRO ESTRADA
 DATE ACTION REQUIRED 11/6/24

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

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: DISCUSSION/ACTION:

1. APPROVE AND ADOPTION OF THE CITY OF IMPERIAL GENERATIVE ARTIFICIAL INTELLIGENCE POLICY.

DEPARTMENT INVOLVED: DEPARTMENT OF INNOVATION & TECHNOLOGY

BACKGROUND/SUMMARY:

Generative artificial intelligence (AI) systems have become extremely popular and prevalent in a very short amount of time. There is likely interest in using such systems to conduct City business. The field is emergent and rapidly evolving, and the potential policy impacts and risks to the City are not fully understood. Therefore, the use of generative AI systems with the City of Imperial can have unanticipated and unmitigated effects. This Policy is intended to minimize issues that may arise from using this technology while additional research and analysis is conducted.

FISCAL IMPACT:

There is no fiscal impact for this request.

FINANCE
INITIALS

JMS

STAFF RECOMMENDATION:

It is staffs recommendation to approve the Generative artificial intelligence Policy .

DEPT. INITIALS

[Signature]

MANAGER'S RECOMMENDATION:

approve

CITY
MANAGER's
INITIALS

OHM

MOTION:

SECONDED:

AYES:

NAYES:

ABSENT:

APPROVED ()

DISAPPROVED ()

REFERRED TO:

REJECTED ()

DEFERRED ()

POLICY NAME: Use of Generative Artificial Intelligence Policy	AUTHORITY: City of Imperial
APPLICATION: All Employees	DATE APPROVED: Pending CC Approval City Council Agenda Item – 11/06/2024



CITY OF IMPERIAL USE OF GENERATIVE ARTIFICIAL INTELLIGENCE POLICY

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CITY OF IMPERIAL USE OF GENERATIVE ARTIFICIAL INTELLIGENCE POLICY

I. SCOPE

All departments in the City of Imperial.

II. IMPACT STATEMENT

Generative artificial intelligence (AI) systems have become extremely popular and prevalent in a very short amount of time. There is likely interest in using such systems to conduct City business. The field is emergent and rapidly evolving, and the potential policy impacts and risks to the City are not fully understood. Therefore, the use of generative AI systems with the City of Imperial can have unanticipated and unmitigated effects. This Policy is intended to minimize issues that may arise from using this technology while additional research and analysis is conducted.

III. BACKGROUND AND DEFINITIONS

Generative AI refers to a class of AI systems capable of generating content, such as text, images, video, or audio, based on input data rather than simply analyzing or acting on existing data. Popular generative AI systems include GPT-3 and GPT-4/ChatGPT, Dall-E, and Lensa AI, among many others.

Generative AI technology is rapidly being incorporated into common online tools, such as search engines.

These systems have the potential to support many City business functions and services. However, their use also raises important questions, particularly around sourcing training data, ensuring proper attribution of generated content, and handling sensitive or public data.

Further research into this technology may uncover issues that require more restrictions on its use. Employees are strongly advised not to invest heavily in using this technology or use it to support critical processes.

IV. POLICY

A. Acquisition or Use

All software services, even free or part of a pilot or proof-of-concept project, must be acquired via Imperial IT's acquisition processes to ensure the Software receives all necessary reviews and considerations. This requirement applies to downloadable Software, Software as a Service, web-based services, browser plug-ins, and smartphone apps.



CITY OF IMPERIAL USE OF GENERATIVE ARTIFICIAL INTELLIGENCE POLICY

1. In the case of an employee wishes to create an account with a generative AI service or otherwise use generative AI systems to perform functions related to City business, the employee must submit a Service Desk purchase request for AI Software, specify the AI service, and describe how it will be used, and obtain departmental approval.
2. Generative AI technology incorporated into existing services and products, such as internet search engines, does not require permission to use. However, at this time, you may require approval to ensure compliance.

B. Intellectual Property

Content produced by generative AI systems may include copyrighted material. AI systems may be “trained” using data (text, images, etc.) that has been sourced from the internet without regard for copyright or licensing terms. It is extremely difficult to determine what content was used to train an AI system and difficult to verify whether AI-generated content is wholly original or only a slight stylization of existing copyrighted material. Nevertheless, City employees must perform due diligence to ensure that the City publishes no copyrighted material without proper attribution or obtaining proper rights.

C. Attribution and Accountability

The audiences should know when AI has produced content as a whole or in part. If a City employee uses AI-generated content in an official City capacity, the content shall be clearly labeled as having been produced using generative AI tools. Employees should also consider including information about how the material was reviewed and edited and by whom. This allows content consumers to understand its authorship and evaluate the content accordingly.

D. Reduce Bias and Harm

AI systems can reflect the cultural, economic, and social biases of the source materials used for training, and the algorithms used to parse and process that content can also be a source of bias. Employees shall carefully review AI-generated content to ensure that unintended or undesirable instances of prejudice or potentially offensive or harmful material are changed or removed.

E. Data Privacy

City employees shall not submit any sensitive, confidential, or regulated data, or any personally identifiable data about members of the public, to a generative AI system.



CITY OF IMPERIAL USE OF GENERATIVE ARTIFICIAL INTELLIGENCE POLICY

F. Public Records

Employees should be aware that using a generative AI system may create a public record that must be retained under the California Public Records Act. *The City Clerk's Office and the Public Information Officer can be a resource to provide further guidance.*

V. NEXT STEPS AND ACTIONS

The Department of Innovation and Technology will work with internal and external stakeholder groups to research the policy implications for government use of generative AI. In the meantime, this Policy outlines the preliminary considerations and guidelines that City employees are required to follow when working with generative AI services in a City context.

The Director of Innovation & Technology will enforce this policy. Non-compliance may result in action, access restriction, or disciplinary actions up to and including termination of employment.

VI. EFFECTIVE DATE

This Policy will be valid upon adoption by the City Council.



CITY OF IMPERIAL USE OF GENERATIVE ARTIFICIAL INTELLIGENCE POLICY

APPENDIX A

EMPLOYEE ACKNOWLEDGMENT OF RECEIPT OF USE OF GENERATIVE ARTIFICIAL INTELLIGENCE POLICY

If you have additional questions about this policy, please contact Human Resources before signing the following agreement.

I have read the City of Imperial's policy on the use of Generative Artificial Intelligence and agree to abide by it. I understand that violation of any of the above policies may result in discipline, up to and including termination.

PRINT FULL NAME: _____

SIGNATURE: _____

DATE: _____

(RETAIN IN EMPLOYEE PERSONNEL FILE)

DATE SUBMITTED 10/29/2024
 SUBMITTED BY ADMIN SERVICES
DIRECTOR
 DATE ACTION REQUIRED 11/06/2024

COUNCIL ACTION (X)
 PUBLIC HEARING REQUIRED ()
 RESOLUTION ()
 ORDINANCE 1ST READING ()
 ORDINANCE 3RD READING ()
 CITY CLERK'S INITIALS ()

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: Q4 QUARTERLY BUDGET REPORT - QUARTER ENDING JUNE 30, 2024.

1. Receive and file the Q4 Quarterly Budget Report as of June 30, 2024.

DEPARTMENT
INVOLVED:

BACKGROUND/SUMMARY:

- 1) Staff report 4th Quarter
- 2) 5-year General Fund History (Attachment 1)
- 3) 5-year Water Fund History (Attachment 2)
- 4) 5-year Wastewater Fund History (Attachment 3)

FISCAL IMPACT: None, Q4 Budget report is receive and file.

ADMIN
SERVICES
SIGN INITIALS JMS

STAFF RECOMMENDATION: Staff recommends that the City Council receive and file the Q4 Quarterly Budget Report as of June 30, 2024.

DEPT. INITIALS JMS

CITY MANAGER'S RECOMMENDATION:
approve staff recommendation

CITY
MANAGER'S
INITIALS DTM

MOTION:

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



Staff Report

Agenda Item No.

To: City of Imperial City Council

From: Victor Manriquez, Administrative Services Director

Date: November 6, 2024

Subject: Q4 Quarterly Budget Update for **FY 2024** ending **June 30, 2024**

Summary:

The quarterly presentation of the Budget and the Balance Sheet for the Fiscal Year ending June 30, 2024 allows the City Council to perform its fiscal stewardship oversight without having to wait for the audited financial statements which are published many months "after" the fiscal year ends.

This Q4 Budget update for FY 2024 allows the Council and the public to review the financial performance of the City Budget adopted in the prior fiscal year, as well as the Balance Sheet as of June 30, 2024. Staff is confident that the financial data presented in this **Q4 Quarterly Budget** report will remain "materially" consistent with the audited financial statements to be published in the next few months.

BOTTOM LINE: The General Fund, CFD Funds, Water Fund, Wastewater Fund, and other major funds all ended the year with **positive cash flow**. **The General Fund had \$1,788,266 "positive" net revenue in the Budget at Q4, which will add to fund balance reserves for use in FY 2025.** The General Fund is the central focus of the budget; however, other major operating funds of the City are also discussed in detail in the report that follows.

The following is an overview of the General Fund Budget at Q4 of FY 2024:

- **REVENUES @ 98%**
 - Estimated \$16,737,900
 - Actual \$16,413,433
- **EXPENDITURES @ 87%**
 - Budgeted \$16,737,900
 - Actual \$14,624,807 (net of \$4 million transfer to internal service funds)
- **BALANCE SHEET:** Cash balances in the General Fund *increased* \$577,603.02 in Q4 and stands at **\$6,033,867.70** as of 06/30/24. Cash balances for "all funds" *increased* \$2,392,279.07 in Q4. Total cash for all funds stands at **\$52,590,662.90** as of 06/30/24 **(This excludes the \$6,778,677.95 in Water Bond Fund 52 and the \$311,030.81 in Housing Fund 95)**

Background/Discussion and Analysis

REVIEW OF THE BUDGET AND THE BALANCE SHEET

GENERAL FUND:

The General Fund is the fund that accounts for all of the operating departments of the City, unless there is a legal or statutory requirement that expenditures be in a separate fund. Although staff monitors and posts cash flows on a "daily" basis, the General Fund follows the "cash basis" of accounting for Q1 – Q3. It is not until Q4 that staff presents GAAP basis accounting reports, using the "modified accrual" basis of accounting for the General Fund (and other governmental funds), and uses the "full accrual" basis of accounting for the Water and Wastewater Funds (and other proprietary type funds). **This Q4 Budget report presents numbers in final form and should remain consistent with the audited financial statements to be received in the coming months.**

Bottom line: The General Fund had net "positive" cash flow of **\$577,603** at Q4 ending June 30, 2024. On a modified accrual basis of accounting, the General Fund ended Q4 FY 2024 with **\$1,788,626** in net revenue that will augment the FY 2025 balance sheet as shown above.

Budgetary Basis: The **\$16,766,318** FY 2024 General Fund budget ("net of" **\$4 million transfers**) ended the year at **87%** of budget, with revenues at **98%** of the forecast.

FUND BALANCE ANALYSIS IN THE GENERAL FUND

The **Cash balance** in the General Fund for Q4 stands at **\$6,033,868** as of June 30, 2024 "net" of the **\$4 million** transferred out to the Equipment / Vehicle Replacement, Risk Management, and IT Enterprise Funds at Q1. Fund balance, which is the residual equity between General Fund Assets and Liabilities, stands at **\$7,954,362** at Q4. The **\$1,920,494** difference between Cash and residual equity (fund balance) in the General Fund is due to "net" Accounts Receivables and Payables. Note: The General Fund spent (on "average") **\$1,218,734 monthly** during the 12 months of the fiscal year for *general government, public safety, public services, community development, library, parks and recreation, and related General Fund activities*.

The City as a whole has **\$52,590,663** in cash at Q4 ending June 30, 2024 for all funds (excluding Water Bond proceeds and the Housing Fund). On an "acid test" Balance Sheet basis, the City has significant liquidity to continue to deliver municipal services under any fiscal emergency. Nevertheless, the \$52.6 million cash balance is not all General Fund cash; it is part of a Citywide investment portfolio which will be "safely" invested in higher-yielding US Treasury and Agency securities, as well as insured/collateralized Certificates of Deposit to enhance both the General Fund budget and all other budgets of the City.

Below is a 5-year historical comparison of Q4 Budget results at June 30th for the General Fund:

5-YEAR CASH FLOW COMPARISON – GENERAL FUND AT Q4

Q4 Quarter	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Revenue	\$16,413,433	\$17,661,272	\$16,026,320	\$13,309,121	\$11,060,594
Expenditure	\$14,624,807	\$14,633,595	\$12,879,857	\$10,741,075	\$10,074,941
Net Revenue	<u>\$1,788,626</u>	<u>\$3,027,677</u>	<u>\$3,146,463</u>	<u>\$2,568,046</u>	<u>\$ 985,653</u>

*See Attachment 1 of this report for a detail listing of revenues and department expenditures.

LEADING ECONOMIC INDICATORS FLASHING YELLOW OR VOLATILE AT Q4

The single most important leading indicator affecting the Q4 Budget Report is **Sales Tax** revenue, which has been fluctuating every quarter as presented to Council. Staff continues to closely monitor Sales Tax revenues with the assistance of HdL statistical data provided quarterly. Staff advised the Council of this volatility of Sales Tax revenues throughout FY 2024 and will continue to do so during FY 2025.

The City's Sales Tax revenues is the largest revenue source in the General Fund, and was revised at Q3 to **\$3,273,400** for **FY 2024**. This was conservatively estimated by staff based on "actual" Sales Tax revenue trends during Q1 – Q3 in FY 2024 and the Sales Tax projections provided by HdL; however, "actual" FY 2024 Sales Tax revenue came in higher at **\$3,651,147**. The Sales Tax revenue estimate adopted in the FY 2025 Budget is \$3,429,100 and is conservatively estimated \$222,047 "below" FY 2024 "actuals". This shows the "volatility" of retail sales, largely in the auto sales and leases sector. Note that HdL is conservative in their projections, which shows the volatility in Sales Tax revenue estimates.

Staff will continue to recommend conservative estimates for Sales Tax and other tax revenues, including "declining" **Cannabis** sales, which is being experienced across the state. Conservative financial management during the Quarterly Budget updates in FY 2025 will be vital to respond to the continued economic indicators flashing "yellow" due to interest rate uncertainty and serious geopolitical issues around the world.

The detailed Q4 FY 2024 report for Revenues and Expenditures, with Budget vs Actual numbers by Department is attached to this staff report (Attachment 1).

25% GENERAL FUND OPERATING RESERVE

As stated earlier, the General Fund "emergency" reserves stands at **\$6,033,868** (on a cash basis) and at **\$7,954,362** (on a fund balance basis) at Q4. This \$6 million General Fund reserve constitutes a **35% "emergency" reserve (acid test basis)**, which equates to over four (4) months operating reserve in FY 2025. If we use the \$7,954,047 number (fund balance basis), this equates to a 46% reserve in FY 2025. The City Council has established a minimum emergency reserve to be kept at 25%. This emergency reserve fiscal policy of the City Council has been historically preserved well above its 25% level, however, **with the \$3,265,400 commitment to Street improvements in the CIP Budget in FY 2025, the General Fund will end the fiscal year closer to the Council's 25% emergency reserve next year.**

Note: Most Cities in California strive to maintain a minimum 25% reserve in their General Fund. At the City of Imperial, the Council's goal is to increase that reserve beyond 25%. However, with the Council's priorities focused on improving the Streets and other infrastructure in the City, it will be important to continue to achieve the minimum 25% reserve which will be important during volatile economic times.

LONG-TERM DEBT OBLIGATIONS

The City of Imperial has a total of **\$67,509,838.01** in long-term debt obligations at 06/30/24. These long-term liabilities consist of the following bond issues:

- \$4,025,000 CFD Bonds Bratton Paseo (mature September 1, 2037)
- \$1,700,000 CFD Bonds Mayfield Bonds (mature September 1, 2037)
- \$5,930,000 CFD Bonds Monterrey (mature September 1, 2037)
- \$3,905,000 CFD Bonds Savannah (mature September 1, 2037)
- \$3,885,000 CFD Bonds Springfield (mature September 1, 2036)
- \$3,760,000 CFD Bonds Victoria (mature September 1, 2036)

- \$7,865,000 Wastewater COP 2019 Certificates of Participation (mature October 15, 2049)
- \$4,195,000 RDA TAB 2016A Tax Allocation Bonds Refunding (mature December 1, 2036)
- \$4,350,000 Water COP 2012 Certificates of Participation (mature October 15, 2026)
- \$11,035,000 RDA TAB 2016B Tax Allocation Bonds Refunding (mature December 1, 2037)
- \$15,240,000 Wastewater COP 2018 (mature October 15, 2049)
- \$122,195.16 Bond Premium 2012 (matures October 31, 2027)
- \$899,945.20 Bond Premium 2018 (matures June 30, 2049)
- \$597,697.65 Bond Premium 2019 (matures June 30, 2050)

The City of Imperial has sufficient cash flows to pay for all bonded indebtedness and long-term debt obligations as well as the operations related to these activities.

Positive Fiscal Benefits When RDA Debt Paid Off: The former Imperial Redevelopment Agency debt will eventually be repaid. When that happens, staff expects a significant property tax windfall to the General Fund, although that will not happen for another 13 years. **This is an important fiscal analysis that HdL Property Tax Consultants can provide as that time approaches.**

ENTERPRISE FUNDS

The City of Imperial operates two different enterprises, the **Water Fund** and the **Wastewater Fund**. The following schedule shows the “actual” revenues vs expenditures for the last five fiscal years:

WATER FUND 50 – Q4 JUNE 30TH

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Revenues	\$ 6,684,144	\$ 6,249,724	\$ 5,920,942	\$ 6,010,048	\$ 5,751,203
Expenses	\$ 5,644,872	\$ 4,903,040	\$ 6,097,604	\$ 4,807,007	\$ 4,603,147
Net Revenue	<u>\$1,039,272</u>	<u>\$1,346,684</u>	<u><\$176,662></u>	<u>\$1,203,041</u>	<u>\$1,148,056</u>

The Q4 budget vs actual results for FY 2023 ending June 30, 2024 excludes “capital improvement” costs which total **\$3,731,624**.

WASTEWATER FUND 55 – Q4 JUNE 30TH

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Revenues	\$ 6,599,716	\$ 6,010,976	\$ 5,764,560	\$ 5,638,768	\$ 5,229,694
Expenses	\$ 5,814,103	\$ 4,581,179	\$ 2,446,940	\$ 8,954,695	\$ 3,766,194
Net Revenue	<u>\$ 785,613</u>	<u>\$1,429,797</u>	<u>\$3,317,620</u>	<u><\$3,315,927></u>	<u>\$1,463,500</u>

Note: there are historical inconsistencies in the classification of expenditures in the Wastewater Fund.

Enterprise Funds – Balance Sheet and Cash Balances

The Enterprise Funds do not report fund balances, like the General Fund. No, Enterprise Funds of the City are operated more like a private business. Here we use accounting terms like “working capital” and “retained earnings”.

The Water Fund cash balance totals **\$7,539,129** at Q4 June 30, 2024, an increase in cash flow of **\$478,684** when compared to Q3. The Wastewater Fund cash balance stands at **\$12,548,578** at Q4 June 30, 2024, which is an increase in cash flow of **\$663,099** when compared to Q3.

CFD FUNDS (COMMUNITY FACILITIES DISTRICTS)

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

The following Q4 Quarterly Budget Report presents the results of financial operations for each of the six CFDs. FY 2023 was the first year that CFD activities were accounted for in their own fund, thus there is no 5-year historical comparison to provide. The FY 2024 financial results for Q4 CFDs is as follows:

Fund 61 – Bratton Paseo CFD

The Bratton Paseo CFD has a fund balance of **\$599,877** at end of Q4. Total revenues were **\$608,929** and expenditures are **\$534,837**, for a net revenue of **\$74,092** increasing the total fund balance for the fiscal year ending June 30, 2024. **Note:** The Fund 61 Balance Sheet for Bratton Paseo includes a **\$960,000** liability for future Developer Reimbursements per City Council approval as of 06/30/24.

Fund 62 – Mayfield CFD

The Mayfield CFD has a fund balance of **\$204,298** as of June 30, 2024. Total revenues are **\$262,148** and expenditures total **\$276,888**, for a net revenue of **\$14,741** increasing the total fund balance as of Q4 ending June 30, 2024.

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

Fund 63 – Monterrey CFD

The Monterrey CFD has a fund balance of **\$622,500** at June 30, 2024. Total revenues are **\$659,467** and expenditures are **\$587,489**, for a net revenue of **\$71,977** increasing the total fund balance as of FY ending Q4 on June 30, 2024. **Note:** The Fund 63 Balance Sheet for the Monterrey CFD includes a **\$2,360,000** liability for future Developer Reimbursements per City Council approval.

Fund 71 – Savannah CFD

The Savannah CFD has a fund balance of **\$407,842** at June 30, 2024. Total revenues are **\$420,041** and expenditures are **\$369,969**, for a net revenue of **\$50,072** decreasing the total fund balance as of FY ending Q4 on June 30, 2024.

Fund 73 – Springfield CFD

The Springfield CFD has a fund balance of **\$423,776** at June 30, 2024. Total revenues are **\$502,672** and expenditures were **\$469,889**, for a net revenue of **\$32,783** decreasing the total fund balance as of FY ending Q4 on June 30, 2024.

Fund 74 – Victoria CFD

The Victoria CFD has a fund balance of **\$501,122** as of June 30, 2024. Total revenues were **\$561,828** and actual expenditures were **\$502,170**, for a net revenue of **\$59,658** increasing the total fund balance for Q4 of the fiscal year ended June 30, 2024.

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

As stated above, now that all CFDs have their own separate and distinct fund within the City’s Fund Balance accounting system, the City Council will be able to adopt an annual budget and prepare and include CFD activities within the independent audit performed each year. Also, a Quarterly Budget Report like this Q4 report, will be prepared every three months, with annual comparisons of CFD budget results going forward.

NEXT QUARTERLY BUDGET UPDATE WILL BE Q1 FY 2025

The Q1 Budget Report will be brought before Council for review and approval on **November 20, 2024**.

IN CONCLUSION

Staff appreciates the opportunity to present this Q4 Budget Update report, which has expanded beyond a one-year Budget vs Actual presentation, to include historical comparisons and a presentation of the Balance Sheet for major funds as of Q4 ending June 30, 2024.

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

Recommendation

Staff recommends the Council receive and file this Q4 Quarterly Budget Report for quarter ending June 30, 2024, along with the attached detailed 5-Year History of Revenues and Expenditures.

Respectfully Submitted,

Victor Manriquez
Administrative Services Director

Attachments:

1. 5-Year Expenditure History (General Fund) Q4 FY 2020 – FY 2024
2. 5-Year Expenditure History (Water Fund) Q4 FY 2020 – FY 2024
3. 5-Year Expenditure History (Wastewater Fund) Q4 FY 2020 – FY 2024

Q4 REPORT TO COUNCIL 11/06/24

10/30/2024

1:09 pm

YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Revenues											
Dept. 000											
01-000-4110	PROPERTY TAXES - SECURED	1,847,400.00	1,830,199.99	1,720,896.00	1,938,282.91	1,305,846.00	1,661,397.70	1,305,846.00	1,530,797.60	1,548,893.00	1,429,559.17
01-000-4111	PROPERTY TAXES - UNSECURED	174,400.00	184,288.05	160,950.00	151,388.43	146,546.00	142,656.31	146,546.00	145,430.66	149,350.00	137,356.53
01-000-4112	PROPERTY TRANSFER TAX	83,400.00	60,566.86	45,000.00	79,223.33	40,000.00	83,391.80	40,000.00	105,691.42	40,000.00	69,942.74
01-000-4113	AIRCRAFT TAX	51,200.00	69,064.83	50,199.00	56,765.13	57,889.00	48,223.91	57,889.00	39,099.63	41,000.00	47,954.84
01-000-4114	ERAF - AB1661	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4115	ERAF - AB1396	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4120	SALES TAX	3,273,400.00	3,651,147.26	3,399,500.00	3,429,052.27	2,597,436.00	3,166,781.32	1,943,000.00	3,234,455.57	2,204,964.00	2,409,245.10
01-000-4121	CANNABIS BUSINESS TAX	315,000.00	273,727.42	500,000.00	374,357.88	350,000.00	497,771.96	250,000.00	599,855.23	0.00	246,993.25
01-000-4130	FRANCHISES	412,600.00	427,012.98	250,000.00	347,401.76	250,000.00	359,662.00	250,000.00	340,630.23	265,000.00	339,273.66
01-000-4135	CFD ADMINISTRATIVE FEE	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00	100,000.00	0.00	100,000.00	50,000.00
01-000-4140	TRANSIENT OCCUPANCY TAX	410,000.00	419,696.64	35,000.00	235,389.57	20,000.00	60,001.35	20,000.00	70,467.66	26,000.00	54,666.43
01-000-4210	BUSINESS LICENSES	77,300.00	70,146.49	65,000.00	66,978.97	60,000.00	71,056.49	55,000.00	63,055.80	55,000.00	69,010.02
01-000-4211	SCORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4220	TAXI CAB LICENSES	0.00	0.00	200.00	0.00	128.00	0.00	0.00	0.00	400.00	0.00
01-000-4230	ANIMAL LICENSES	8,200.00	8,150.50	8,000.00	9,415.00	5,000.00	9,690.00	15,712.00	10,063.58	16,000.00	12,083.00
01-000-4240	BUILDING (WORK) PERMITS	600,000.00	593,667.50	400,000.00	498,967.84	360,000.00	663,073.67	385,000.00	540,312.01	385,000.00	545,319.47
01-000-4249	TRAFFIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4250	IMPACT FEES - FIRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4251	IMPACT FEES - POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4254	IMPACT FEES - ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4255	IMPACT FEES - LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4256	IMPACT FEES - PARKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4257	IMPACT FEES-CIRCULATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4310	VEHICLE CODE FINES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-365.64
01-000-4311	LOCAL COURT FINES	9,200.00	13,052.39	9,000.00	10,406.99	3,500.00	9,396.47	4,167.00	10,484.48	5,000.00	9,649.37
01-000-4330	UTILITY PENALTIES	195,300.00	183,706.73	100,000.00	177,852.35	0.00	168,290.87	125,000.00	129,469.54	100,000.00	136,462.26
01-000-4333	CODE ENFORCEMENT FINES	3,100.00	300.00	3,000.00	2,275.00	3,000.00	1,130.72	5,000.00	1,491.22	10,000.00	5,814.23
01-000-4335	LICENSE PENALTIES	3,000.00	2,511.13	1,500.00	2,911.02	1,500.00	4,249.46	1,500.00	3,238.64	1,600.00	4,312.86
01-000-4410	MOTOR VEHICLE IN LIEU	2,273,800.00	2,366,930.15	2,131,142.00	2,163,728.34	1,757,357.00	1,956,440.78	1,757,357.00	1,819,905.48	1,637,565.00	1,684,721.49
01-000-4430	HOMEOWNERS EXEMPTION	6,100.00	6,104.13	5,972.00	12,091.72	2,500.00	11,943.76	5,780.00	11,736.58	5,800.00	11,558.06
01-000-4431	HOUSING AUTHORITY IN LIEU	2,500.00	2,547.00	2,487.00	2,535.00	2,100.00	2,487.00	2,100.00	2,121.00	2,300.00	2,121.00
01-000-4432	OFF HIGHWAY IN LIEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4456	RECYCLING/LITTER REDUCTION PRG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4459	OTHER FED GRANTS (SBA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

Page: 2

10/30/2024

1:09 pm

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Revenues										
01-000-4462 STBG 6717 GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4466 STATE GRANT - ARTICLE 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4467 STATE GRANT LIBRARY PLF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4468 STATE GRANT - DWR GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4469 SCHOOL RESOURCE OFFICER	130,000.00	175,777.89	82,500.00	89,084.26	82,500.00	118,407.24	88,200.00	105,107.78	85,951.00	84,795.35
01-000-4471 STATE GRANTS	81,000.00	7,108.88	65,000.00	57,891.12	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4473 HIDTA	131,000.00	136,751.44	159,969.00	91,590.82	148,842.00	96,415.38	85,400.00	71,329.77	42,000.00	159,877.99
01-000-4477 DEA Salary Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4479 NTF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4480 STONEGARDEN	48,600.00	74,849.70	30,000.00	26,709.95	107,973.00	4,498.93	116,208.00	137,916.44	87,665.00	102,630.41
01-000-4482 CALEMA /FEMA	24,000.00	24,271.21	142,287.00	0.00	142,287.00	0.00	142,287.00	0.00	0.00	0.00
01-000-4483 DHE OVERTIME	0.00	0.00	5,000.00	10,361.32	5,000.00	31,066.37	0.00	0.00	0.00	15,518.29
01-000-4485 Homeland Security	0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	328.86	0.00	3,218.13
01-000-4486 ARP (COVID)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4508 CFD SERVICE FEE	0.00	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	50,000.00
01-000-4509 FIRE INSPECTION & MISC FEES	41,600.00	40,853.00	80,000.00	36,117.52	55,000.00	95,812.36	55,000.00	97,807.00	55,000.00	82,521.40
01-000-4510 ZONING/SUBDIVISION FEES	25,800.00	30,548.70	15,000.00	40,468.62	35,000.00	18,831.90	35,000.00	34,906.30	35,000.00	32,843.85
01-000-4521 PLAN CK/ENG/ENCROACHMENT FEES	140,000.00	104,565.59	185,000.00	136,000.05	170,000.00	258,865.85	170,000.00	234,825.40	170,000.00	247,631.50
01-000-4522 SEISMIC FEES	4,100.00	2,551.81	4,000.00	5,134.54	3,500.00	6,136.84	3,500.00	6,814.84	3,500.00	5,940.02
01-000-4523 CBSC	6,500.00	6,223.83	3,200.00	7,113.16	1,600.00	3,897.89	1,600.00	4,251.76	1,600.00	8,795.00
01-000-4524 RUBBISH COLLECTION FEES	0.00	-11,184.26	1,649,000.00	1,739,844.32	1,415,246.00	1,359,951.32	1,124,880.00	1,603,955.78	1,124,880.00	1,313,609.45
01-000-4525 RUBBISH COLLECTION FEES AB939	0.00	-4.94	163,000.00	125,040.61	116,758.00	150,687.39	115,000.00	158,282.52	115,000.00	117,785.37
01-000-4526 RECYCLING	7,100.00	7,702.87	5,000.00	7,501.48	5,000.00	5,430.75	5,000.00	7,510.01	5,000.00	6,641.97
01-000-4533 POOL REVENUES	20,400.00	31,465.05	20,000.00	14,659.75	20,000.00	36,746.61	20,000.00	23,455.55	35,000.00	21,340.20
01-000-4534 RECREATION / RENTAL FEES	4,600.00	125,436.00	1,800.00	4,665.26	1,500.00	2,160.00	1,500.00	2,040.00	3,000.00	2,380.00
01-000-4535 ADMINISTRATIVE SERVICES	6,600.00	6,916.49	18,160.00	27,819.85	18,104.00	23,332.70	7,500.00	15,962.12	27,500.00	14,546.54
01-000-4536 RECREATION PROGRAMS	40,000.00	36,097.00	15,000.00	38,583.80	15,000.00	32,733.00	15,000.00	13,921.00	30,000.00	18,834.15
01-000-4537 INSTRUCTOR PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4538 WORTHINGTON SQUARE PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	8,967.00
01-000-4540 LIBRARY FEES	5,400.00	3,537.53	2,050.00	5,689.70	5,000.00	3,314.43	5,000.00	1,000.82	9,000.00	7,026.72
01-000-4590 IT SERVICES TO OTHER CITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4610 INTEREST EARNED	353,000.00	217,743.94	6,000.00	16,948.60	6,500.00	3,768.14	6,500.00	5,104.31	6,500.00	7,819.57
01-000-4620 RENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4700 FARMER'S MARKET	60,000.00	61,203.76	50,000.00	92,298.54	37,000.00	55,595.07	37,000.00	25.00	37,000.00	43,380.00
01-000-4701 SPONSORSHIP (COM SERVICES)	53,600.00	60,750.00	52,500.00	39,500.00	25,000.00	45,000.00	25,000.00	600.00	30,000.00	29,000.00

INCOME STATEMENT - 5 YEARS COMPARISON

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Revenues										
01-000-4705 Sponsorship - Parade & Rally	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4710 SALE OF MAPS, PUBS & COPIES	200.00	491.64	200.00	17.00	500.00	341.03	500.00	255.50	500.00	794.10
01-000-4711 SALE OF SURPLUS PROPERTY	0.00	0.00	225,000.00	0.00	500.00	3,050.00	500.00	543,971.71	500.00	2,521.00
01-000-4715 CODE ENFORCEMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4716 POLICE - CITY ORD VIOL	0.00	0.00	1,500.00	0.00	0.00	160.00	0.00	0.00	0.00	0.00
01-000-4717 POLICE - FINGERPRINTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4718 POLICE - PARKING CITATIONS	0.00	0.00	2,000.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00
01-000-4719 POLICE - VEHICLE RELEASE	0.00	0.00	7,000.00	0.00	0.00	450.00	0.00	0.00	0.00	0.00
01-000-4720 POLICE - DUI	0.00	0.00	250.00	15.00	250.00	0.00	250.00	0.00	800.00	0.00
01-000-4721 POLICE - OTHER	25,000.00	15,172.14	2,000.00	19,419.80	16,548.00	23,440.45	16,548.00	19,238.50	25,000.00	22,116.56
01-000-4722 ASSET FORFEITURE (FEDERAL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4723 POLICE DETAILS - AIRPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4724 POST REIMBURSEMENT	12,400.00	1,536.28	5,000.00	12,429.61	5,000.00	7,480.66	16,000.00	1,964.48	25,975.00	17,744.53
01-000-4727 POLICE DETAILS	1,000.00	0.00	1,000.00	0.00	1,000.00	6,112.47	1,000.00	1,298.74	5,000.00	2,992.31
01-000-4730 LIBRARY - OTHER	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4734 3% Youth Programs (Cannabis)	102,000.00	28,599.69	100,000.00	43,386.50	60,000.00	92,728.10	44,000.00	131,477.80	0.00	45,206.37
01-000-4735 5% Public Safety (Cannabis)	53,000.00	47,666.14	150,000.00	72,310.86	74,000.00	156,046.89	74,000.00	217,629.60	0.00	75,343.94
01-000-4740 INSURANCE DIVIDENDS	1,500.00	1,507.85	800.00	1,092.48	800.00	20,606.82	800.00	984.37	800.00	1,581.82
01-000-4741 W/C INSURANCE CLAIMS	44,000.00	48,339.57	0.00	13,545.10	0.00	8,133.18	0.00	24,413.58	0.00	371.27
01-000-4742 INSURANCE CLAIMS	0.00	0.00	0.00	32,509.72	0.00	61,100.79	0.00	77,790.78	0.00	14,764.25
01-000-4790 NOT OTHERWISE CLASSIFIED	5,000.00	4,131.01	2,500.00	4,991.84	2,500.00	5,850.11	2,500.00	21,513.23	5,000.00	3,762.47
01-000-4791 CALEMA FUNDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4800 SALE OF CITY PROPERTY - LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4801 SALE OF CITY PROPERTY - ROW	0.00	0.00	0.00	49,159.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4803 SALE -CITY PROP VEHICLES	11,000.00	10,690.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4910 OPERATING TRANSFERS IN	5,532,018.00	4,949,012.91	1,946,558.00	5,241,002.70	4,391,878.00	4,370,491.40	1,363,797.00	1,085,131.13	1,648,647.00	1,222,614.43
01-000-9999 SUSPENSE ACCOUNT	0.00	0.00	0.00	-654.65	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	16,766,318.00	16,413,432.77	14,241,120.00	17,661,271.74	14,087,588.00	16,026,319.64	10,149,367.00	13,309,121.01	10,312,690.00	11,060,593.80
Revenues	16,766,318.00	16,413,432.77	14,241,120.00	17,661,271.74	14,087,588.00	16,026,319.64	10,149,367.00	13,309,121.01	10,312,690.00	11,060,593.80

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
Dept. 000										
01-000-5104 COURT/TRAVEL/STANDBY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-5112 FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-5114 UNEMPLOYMENT INS.	0.00	0.00	0.00	1.60	0.00	0.00	0.00	0.00	0.00	0.00
01-000-5115 HEALTH INSURANCE	0.00	721.60	0.00	0.00	0.00	703.25	0.00	0.00	0.00	0.00
01-000-5522 COMMITMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-5910 OPERATING TRANSFERS OUT	0.00	0.00	0.00	932,966.12	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	0.00	721.60	0.00	932,967.72	0.00	703.25	0.00	0.00	0.00	0.00
Dept. 100 CITY COUNCIL										
01-100-5101 SALARIES - FULL TIME	0.00	0.00	864.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-100-5102 SALARIES - PART TIME	21,600.00	19,800.00	21,600.00	21,600.00	21,600.00	21,600.00	21,600.00	21,600.00	21,600.00	21,600.00
01-100-5112 FICA	1,700.00	1,748.02	1,719.00	1,652.40	1,650.00	1,652.40	1,650.00	1,652.40	1,650.00	1,652.40
01-100-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-100-5114 UNEMPLOYMENT INS.	1,300.00	492.00	1,123.00	496.80	1,295.00	572.40	1,295.00	712.80	1,405.00	907.20
01-100-5115 HEALTH INSURANCE	42,000.00	11,396.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-100-5116 HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-100-5123 WELLNESS PROGRAM	0.00	549.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-100-5201 ADVERTISING (INCL LEGAL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-100-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-100-5250 PUBLICATION/DUES	600.00	125.00	200.00	1,100.00	240.00	0.00	150.00	0.00	200.00	0.00
01-100-5260 TELEPHONE	3,000.00	3,165.14	3,000.00	3,331.60	3,000.00	2,246.76	3,300.00	4,352.28	4,800.00	5,651.30
01-100-5265 TRAINING/EDUCATION	4,500.00	4,750.00	5,045.00	3,675.00	4,525.00	1,750.00	3,300.00	50.00	2,800.00	0.00
01-100-5270 TRAVEL & MEETINGS	20,000.00	12,414.07	17,730.00	24,269.66	12,560.00	14,846.01	7,060.00	1,410.60	11,560.00	8,016.96
01-100-5301 OFFICE SUPPLIES	500.00	342.61	1,250.00	575.49	300.00	135.44	100.00	109.90	100.00	184.03
01-100-5310 SAFETY/EQUIPMENT/CLOTHING	0.00	195.02	250.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00
01-100-5330 SPECIAL DEPARTMENTAL SUPPLIES	1,000.00	1,637.50	200.00	1,946.27	200.00	336.74	200.00	92.80	200.00	1,423.80
01-100-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	161.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.100 CITY COUNCIL	96,200.00	56,615.29	52,981.00	58,808.22	45,370.00	43,139.75	38,755.00	29,980.78	44,315.00	39,435.69
Dept. 105 CITY TREASURER										
01-105-5102 SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	150.00	175.00	300.00	300.00
01-105-5112 FICA	0.00	0.00	0.00	0.00	0.00	0.00	11.00	13.37	23.00	22.92
01-105-5114 UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	9.00	6.31	20.00	12.66
01-105-5115 HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-105-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.71	0.00	0.00
Total for Dept.105 CITY TREASURER	0.00	0.00	0.00	0.00	0.00	0.00	170.00	248.39	343.00	335.58

INCOME STATEMENT - 5 YEARS COMPARISON

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
Dept. 110 CITY CLERK										
01-110-5101 SALARIES - FULL TIME	0.00	0.00	85,844.00	4,680.00	85,844.00	130,126.37	67,000.00	76,538.66	64,656.00	61,931.57
01-110-5102 SALARIES - PART TIME	4,800.00	4,800.00	7,500.00	2,400.00	7,500.00	4,855.48	0.00	0.00	0.00	0.00
01-110-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-110-5111 RETIREMENT	0.00	0.00	0.00	352.37	0.00	3,153.92	0.00	0.00	0.00	0.00
01-110-5112 FICA	400.00	367.20	7,361.00	541.62	7,361.00	10,037.57	5,272.00	5,961.97	5,245.00	4,877.96
01-110-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-110-5114 UNEMPLOYMENT INS.	700.00	105.60	630.00	52.80	630.00	371.52	336.00	162.41	364.00	208.68
01-110-5115 HEALTH INSURANCE	0.00	0.00	8,400.00	368.14	8,400.00	4,154.40	6,720.00	8,219.66	6,720.00	6,774.34
01-110-5120 VEHICLE ALLOWANCE	0.00	0.00	2,400.00	0.00	2,400.00	260.00	1,920.00	1,920.00	1,920.00	2,360.00
01-110-5123 WELLNESS PROGRAM	0.00	0.00	480.00	0.00	480.00	0.00	0.00	0.00	384.00	0.00
01-110-5124 EDUCATION INCENTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00	0.00
01-110-5155 HEALTH INSURANCE CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-110-5201 ADVERTISING (INCL LEGAL)	10,000.00	5,649.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-110-5210 CONTRACT SERVICE	110,100.00	101,559.51	8,000.00	48,275.00	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
01-110-5250 PUBLICATION/DUES	300.00	325.08	305.00	1,130.78	1,500.00	200.00	1,500.00	779.96	3,500.00	6,045.73
01-110-5260 TELEPHONE	1,100.00	2,734.85	1,000.00	1,026.58	660.00	842.04	480.00	813.27	480.00	974.61
01-110-5265 TRAINING/EDUCATION	5,000.00	3,021.62	1,775.00	518.06	1,675.00	2,376.51	1,200.00	200.00	1,700.00	500.00
01-110-5270 TRAVEL & MEETINGS	5,000.00	1,874.82	3,200.00	960.42	2,890.00	1,800.52	2,040.00	0.00	3,100.00	1,885.51
01-110-5301 OFFICE SUPPLIES	1,200.00	926.26	1,000.00	678.73	2,200.00	4,573.16	2,200.00	111.76	2,700.00	191.68
01-110-5310 SAFETY/EQUIPMENT/CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-110-5330 SPECIAL DEPARTMENTAL SUPPLIES	7,500.00	1,509.76	30,000.00	20,070.76	5,000.00	67.81	25,000.00	12,010.41	4,500.00	441.50
01-110-5333 ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.110 CITY CLERK	146,100.00	122,874.35	157,895.00	81,055.26	131,540.00	162,819.30	118,668.00	106,718.10	101,869.00	86,191.58
Dept. 120 CITY ATTORNEY										
01-120-5210 CONTRACT SERVICE	150,000.00	98,880.92	115,000.00	56,000.00	135,000.00	100,663.40	160,000.00	70,242.40	120,000.00	223,197.68
01-120-5265 TRAINING/EDUCATION	400.00	75.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-120-5270 TRAVEL & MEETINGS	1,300.00	0.00	1,200.00	347.96	0.00	0.00	0.00	49.87	0.00	0.00
01-120-5301 OFFICE SUPPLIES	100.00	0.00	50.00	23.83	0.00	0.00	0.00	75.33	0.00	0.00
01-120-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.120 CITY ATTORNEY	151,800.00	98,956.08	116,650.00	56,371.79	135,000.00	100,663.40	160,000.00	70,367.60	120,000.00	223,197.68
Dept. 130 CITY MANAGER										
01-130-5101 SALARIES - FULL TIME	496,600.00	401,244.38	378,635.00	319,577.36	426,957.00	410,913.57	173,396.00	177,712.68	179,398.00	145,450.17
01-130-5102 SALARIES - PART TIME	20,600.00	0.00	15,432.00	10,109.89	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5103 OVERTIME	600.00	0.00	500.00	48.20	500.00	379.44	0.00	342.72	0.00	144.18

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-130-5104 COURT/TRAVEL/STANDBY	0.00	0.00	0.00	79.08	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5105 CERTIFICATE PAY	1,600.00	0.00	1,430.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5106 EDUCATIONAL INCENTIVE	4,800.00	0.00	4,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5108 SPECIALTY PAY	600.00	0.00	520.00	0.00	0.00	1,102.80	0.00	0.00	1,560.00	0.00
01-130-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5111 RETIREMENT	32,200.00	23,041.63	24,485.00	22,752.80	31,341.00	28,348.52	13,499.00	22,264.89	12,808.00	9,573.26
01-130-5112 FICA	34,700.00	23,215.14	29,416.00	23,635.48	33,576.00	27,550.20	13,654.00	13,584.34	14,368.00	8,326.52
01-130-5113 WORKER'S COMP	8,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5114 UNEMPLOYMENT INS.	1,700.00	905.01	1,540.00	668.65	1,680.00	736.09	756.00	517.08	819.00	477.85
01-130-5115 HEALTH INSURANCE	21,600.00	16,724.69	17,043.00	14,575.81	33,600.00	22,947.81	15,120.00	13,974.64	15,120.00	10,151.96
01-130-5116 HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5120 VEHICLE ALLOWANCE	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,040.00	3,600.00	3,450.00	3,600.00	1,950.00
01-130-5123 WELLNESS PROGRAM	300.00	0.00	1,344.00	284.25	1,440.00	499.98	288.00	309.97	864.00	80.00
01-130-5124 EDUCATION INCENTIVE	2,000.00	0.00	2,000.00	1,640.00	4,000.00	1,580.00	1,200.00	1,540.00	2,400.00	1,540.00
01-130-5201 ADVERTISING (INCL LEGAL)	15,000.00	4,630.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5210 CONTRACT SERVICE	125,000.00	227,090.85	10,000.00	25,378.43	10,000.00	2,291.66	0.00	0.00	0.00	134,280.32
01-130-5250 PUBLICATION/DUES	3,400.00	1,405.81	3,220.00	4,325.75	3,170.00	1,650.00	2,075.00	2,746.39	2,135.00	2,825.30
01-130-5260 TELEPHONE	3,400.00	2,636.02	3,180.00	1,271.02	2,640.00	1,719.79	1,320.00	1,807.66	960.00	3,743.43
01-130-5265 TRAINING/EDUCATION	5,000.00	5,125.00	5,790.00	3,646.33	4,400.00	3,239.00	1,875.00	1,369.00	2,815.00	237.83
01-130-5270 TRAVEL & MEETINGS	15,500.00	11,932.72	21,000.00	19,882.73	13,700.00	16,496.06	4,550.00	247.54	15,100.00	12,683.38
01-130-5301 OFFICE SUPPLIES	1,000.00	1,286.23	1,100.00	468.34	1,000.00	479.82	1,000.00	907.50	1,600.00	616.13
01-130-5310 SAFETY/EQUIPMENT/CLOTHING	200.00	155.16	200.00	207.84	100.00	86.60	0.00	0.00	0.00	0.00
01-130-5330 SPECIAL DEPARTMENTAL SUPPLIES	11,300.00	14,204.57	500.00	4,788.28	0.00	6,730.97	0.00	1,015.31	300.00	4,028.98
01-130-5442 EQUIPMENT - OTHER	0.00	50,554.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept. 130 CITY MANAGER	811,200.00	790,152.11	527,735.00	463,340.24	574,104.00	532,792.31	232,333.00	241,789.72	253,847.00	336,109.31
Dept. 131 MARKETING & DEVELOPMENT										
01-131-5201 ADVERTISING (INCL LEGAL)	0.00	0.00	3,000.00	0.00	12,200.00	2,855.94	200.00	5.97	200.00	59.91
01-131-5210 CONTRACT SERVICE	10,000.00	10,000.00	106,988.00	78,671.10	106,228.00	122,071.46	110,388.00	88,681.75	125,388.00	108,888.00
01-131-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	10,000.00	10,175.00	1,300.00	0.00	10,000.00	2,353.25	15,000.00	12,189.29
Total for Dept. 131 MARKETING & DEVELOPMENT	10,000.00	10,000.00	119,988.00	88,846.10	119,728.00	124,927.40	120,588.00	91,040.97	140,588.00	121,137.20
Dept. 140 ADMIN/FINANCIAL SERVICES										
01-140-5101 SALARIES - FULL TIME	480,100.00	377,663.46	179,969.00	202,356.91	339,449.00	324,368.01	107,918.00	127,947.55	99,436.00	109,712.97
01-140-5102 SALARIES - PART TIME	0.00	0.00	7,500.00	3,126.10	7,500.00	8,613.66	0.00	0.00	0.00	0.00
01-140-5103 OVERTIME	5,000.00	248.70	5,000.00	143.59	5,000.00	33.60	5,000.00	99.55	5,000.00	0.00
01-140-5104 COURT/TRAVEL/STANDBY	0.00	0.00	0.00	262.20	0.00	0.00	0.00	0.00	0.00	0.00

Q4 REPORT TO COUNCIL 11/06/24

10/30/2024

1:09 pm

YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
01-140-5105	CERTIFICATE PAY	700.00	0.00	683.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5106	EDUCATIONAL INCENTIVE	0.00	0.00	2,322.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5108	SPECIALTY PAY	2,600.00	1,130.28	1,704.00	2,692.20	2,600.00	1,999.98	988.00	3,249.93	1,365.00	0.00
01-140-5111	RETIREMENT	29,900.00	20,402.36	14,733.00	15,406.28	26,169.00	24,943.40	9,230.00	16,631.09	7,964.00	7,726.90
01-140-5112	FICA	28,500.00	19,628.99	14,553.00	13,424.89	27,503.00	24,114.35	8,799.00	9,072.28	8,359.00	8,075.99
01-140-5113	WORKER'S COMP	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5114	UNEMPLOYMENT INS.	1,400.00	628.69	1,293.00	532.41	2,030.00	944.89	623.00	288.23	638.00	403.81
01-140-5115	HEALTH INSURANCE	38,400.00	24,373.43	22,553.00	19,559.95	36,400.00	26,623.01	12,460.00	12,061.04	11,760.00	9,069.09
01-140-5116	HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5123	WELLNESS PROGRAM	400.00	510.49	845.00	179.98	960.00	0.00	317.00	0.00	672.00	523.06
01-140-5124	EDUCATION INCENTIVE	4,000.00	0.00	4,000.00	0.00	4,000.00	0.00	800.00	0.00	2,800.00	0.00
01-140-5210	CONTRACT SERVICE	5,000.00	165,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5213	STATE MANDATED FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5221	FEE REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5222	LITERACY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5241	MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5250	PUBLICATION/DUES	600.00	442.00	1,240.00	0.00	629.00	729.50	560.00	765.41	760.00	179.00
01-140-5260	TELEPHONE	1,300.00	1,102.14	540.00	905.20	660.00	490.01	540.00	493.55	480.00	518.49
01-140-5265	TRAINING/EDUCATION	2,500.00	0.00	3,450.00	-10.00	2,860.00	1,704.81	400.00	275.00	3,525.00	400.00
01-140-5270	TRAVEL & MEETINGS	3,100.00	1,313.31	8,090.00	1,411.23	90.00	1,009.04	1,000.00	0.00	6,450.00	1,988.96
01-140-5280	UTILITIES - ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5301	OFFICE SUPPLIES	2,300.00	2,323.58	1,850.00	1,751.38	1,650.00	2,483.30	1,650.00	1,210.89	2,000.00	1,605.04
01-140-5310	SAFETY/EQUIPMENT/CLOTHING	200.00	233.81	450.00	541.64	300.00	0.00	0.00	0.00	0.00	0.00
01-140-5330	SPECIAL DEPARTMENTAL SUPPLIES	300.00	381.02	250.00	0.00	250.00	0.00	250.00	109.31	300.00	57.99
01-140-5430	IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5442	EQUIPMENT - OTHER	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5444	LIBRARY BOOKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept. 140 ADMIN/FINANCIAL SERVICES		615,800.00	615,782.26	271,025.00	262,283.96	458,050.00	418,057.56	150,535.00	172,203.83	151,509.00	140,261.30
Dept. 141 ACCOUNTING AND REPORTING											
01-141-5101	SALARIES - FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5103	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5111	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5112	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5113	WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5114	UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Q4 REPORT TO COUNCIL 11/06/24

10/30/2024

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YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
01-141-5115	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5210	CONTRACT SERVICE	80,000.00	73,382.84	73,200.00	101,705.16	70,894.00	34,283.05	59,558.00	68,093.42	55,000.00	49,165.49
01-141-5213	STATE MANDATED FEE	500.00	218.50	450.00	386.40	400.00	411.60	250.00	330.80	250.00	318.30
01-141-5241	MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5250	PUBLICATION/DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5265	TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5270	TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5301	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5330	SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5430	IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5442	EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept. 141 ACCOUNTING AND REPORTING		80,500.00	73,601.34	73,650.00	102,091.56	71,294.00	34,694.65	59,808.00	68,424.22	55,250.00	49,483.79
Dept. 142 HUMAN RESORCE/EMPLOYEE BENEFIT											
01-142-5101	SALARIES - FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5102	SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5103	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5111	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5112	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5113	WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5114	UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5115	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5210	CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5250	PUBLICATION/DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5262	TESTING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5265	TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5270	TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5301	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5330	SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept. 142 HUMAN RESORCE/EMPLOYEE BENEFIT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 143 INFORMATION TECHNOLOGY SERVICE											
01-143-5101	SALARIES - FULL TIME	0.00	0.00	149,428.00	178,958.32	255,655.00	235,120.48	74,927.00	77,861.79	58,904.00	56,389.72
01-143-5102	SALARIES - PART TIME	0.00	0.00	0.00	22,232.59	0.00	984.18	0.00	0.00	0.00	0.00
01-143-5103	OVERTIME	0.00	0.00	7,000.00	8,462.61	7,000.00	2,731.48	0.00	1,352.60	0.00	0.00
01-143-5104	COURT/TRAVEL/STANDBY	0.00	0.00	0.00	391.00	0.00	0.00	0.00	0.00	0.00	0.00
01-143-5105	CERTIFICATE PAY	0.00	0.00	1,170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Q4 REPORT TO COUNCIL 11/06/24

10/30/2024

1:09 pm

YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)			2024		2023		2022		2021		2020	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND												
Expenditures												
01-143-5106	EDUCATIONAL INCENTIVE		0.00	0.00	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-143-5108	SPECIALTY PAY		0.00	0.00	260.00	0.00	0.00	49.98	0.00	324.93	0.00	0.00
01-143-5111	RETIREMENT		0.00	0.00	11,450.00	12,290.94	18,676.00	15,879.29	5,793.00	8,807.76	4,170.00	3,779.98
01-143-5112	FICA		0.00	0.00	11,523.00	15,141.58	20,626.00	15,632.88	5,747.00	5,855.71	4,582.00	4,175.87
01-143-5113	WORKER'S COMP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-143-5114	UNEMPLOYMENT INS.		0.00	0.00	700.00	677.33	1,400.00	961.44	371.00	204.59	182.00	104.10
01-143-5115	HEALTH INSURANCE		0.00	0.00	16,537.00	18,596.26	28,000.00	24,453.45	7,420.00	6,283.38	3,360.00	3,080.00
01-143-5123	WELLNESS PROGRAM		0.00	0.00	672.00	320.00	960.00	0.00	192.00	40.00	192.00	320.00
01-143-5124	EDUCATION INCENTIVE		0.00	0.00	6,000.00	0.00	6,000.00	822.00	0.00	0.00	800.00	0.00
01-143-5210	CONTRACT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00	19,250.00	19,456.72	18,800.00	19,386.42
01-143-5241	MAINTENANCE OF EQUIPMENT		0.00	0.00	1,500.00	580.08	1,500.00	1,043.79	1,000.00	1,394.76	1,000.00	40.00
01-143-5242	VEHICLE FUEL		0.00	0.00	3,360.00	2,186.97	1,420.00	1,289.17	500.00	265.03	500.00	105.55
01-143-5250	PUBLICATION/DUES		0.00	0.00	4,960.00	1,537.40	4,960.00	2,821.82	101,828.00	131,402.18	208,495.00	171,412.91
01-143-5260	TELEPHONE		0.00	0.00	2,640.00	2,903.00	2,640.00	1,934.72	1,080.00	1,256.09	960.00	2,161.04
01-143-5265	TRAINING/EDUCATION		0.00	0.00	6,700.00	4,630.87	4,700.00	2,652.00	1,000.00	679.26	5,000.00	4,102.71
01-143-5270	TRAVEL & MEETINGS		0.00	0.00	0.00	167.68	0.00	0.00	0.00	0.00	1,000.00	35.00
01-143-5282	FIBER OPTIC		0.00	0.00	0.00	0.00	0.00	0.00	16,538.00	15,900.00	16,538.00	15,750.00
01-143-5301	OFFICE SUPPLIES		0.00	0.00	1,500.00	2,874.01	1,500.00	1,415.14	1,500.00	1,691.76	1,500.00	602.66
01-143-5310	SAFETY/EQUIPMENT/CLOTHING		0.00	0.00	1,000.00	963.71	1,000.00	1,179.75	300.00	0.00	250.00	0.00
01-143-5320	SMALL TOOLS		0.00	0.00	3,000.00	3,654.11	3,000.00	2,661.74	0.00	0.00	0.00	0.00
01-143-5330	SPECIAL DEPARTMENTAL SUPPLIES		0.00	0.00	500.00	5,767.37	5,000.00	4,666.47	20,000.00	23,033.00	80,000.00	30,433.03
01-143-5440	EQUIPMENT - AUTOMOTIVE		0.00	0.00	40,000.00	0.00	40,000.00	40,294.15	0.00	0.00	0.00	0.00
01-143-5442	EQUIPMENT - OTHER		0.00	0.00	0.00	0.00	0.00	0.00	38,182.00	34,696.23	29,698.00	37,590.99
Total for Dept.143 INFORMATION TECHNOLOGY SERVICE			0.00	0.00	272,700.00	282,335.83	404,037.00	356,593.93	295,628.00	330,505.79	435,931.00	349,469.98
Dept. 144 INFORMATION TECHNOLOGY SUPPORT												
01-144-5101	SALARIES - FULL TIME		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-144-5103	OVERTIME		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-144-5111	RETIREMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-144-5112	FICA		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-144-5113	WORKER'S COMP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-144-5114	UNEMPLOYMENT INS.		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-144-5115	HEALTH INSURANCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-144-5210	CONTRACT SERVICE		0.00	0.00	17,280.00	16,962.46	20,299.00	13,149.22	0.00	0.00	0.00	0.00
01-144-5250	PUBLICATION/DUES		0.00	0.00	247,399.00	195,939.34	215,724.00	214,268.09	0.00	0.00	0.00	0.00
01-144-5265	TRAINING/EDUCATION		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-144-5282 FIBER OPTIC	0.00	0.00	23,100.00	0.00	16,538.00	15,750.00	0.00	0.00	0.00	0.00
01-144-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	20,000.00	17,359.06	15,000.00	19,433.74	0.00	0.00	0.00	0.00
01-144-5442 EQUIPMENT - OTHER	0.00	0.00	38,174.00	36,113.16	38,182.00	41,089.05	0.00	0.00	0.00	0.00
Total for Dept.144 INFORMATION TECHNOLOGY SUPPORT	0.00	0.00	345,953.00	266,374.02	305,743.00	303,690.10	0.00	0.00	0.00	0.00
Dept. 150 HUMAN RESOURCES MANAGEMENT										
01-150-5101 SALARIES - FULL TIME	297,900.00	266,486.60	0.00	65,864.80	0.00	0.00	54,875.00	53,697.84	39,475.00	54,668.64
01-150-5105 CERTIFICATE PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-150-5108 SPECIALTY PAY	0.00	0.00	0.00	1,871.52	0.00	0.00	0.00	0.00	780.00	0.00
01-150-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-150-5111 RETIREMENT	19,800.00	22,977.26	0.00	5,639.18	0.00	0.00	4,825.00	8,017.58	3,350.00	3,892.20
01-150-5112 FICA	15,300.00	19,085.42	0.00	5,123.69	0.00	0.00	4,198.00	3,905.04	3,194.00	4,101.13
01-150-5113 WORKER'S COMP	3,800.00	0.00	0.00	227,832.50	0.00	0.00	0.00	0.00	0.00	0.00
01-150-5114 UNEMPLOYMENT INS.	1,000.00	612.39	0.00	324.38	0.00	0.00	252.00	114.85	273.00	147.04
01-150-5115 HEALTH INSURANCE	9,600.00	15,104.45	0.00	2,769.27	0.00	0.00	5,040.00	3,302.74	5,040.00	2,706.33
01-150-5116 HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-150-5123 WELLNESS PROGRAM	1,200.00	293.00	0.00	0.00	0.00	0.00	0.00	0.00	288.00	0.00
01-150-5124 EDUCATION INCENTIVE	4,000.00	1,293.90	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	0.00
01-150-5210 CONTRACT SERVICE	275,300.00	272,482.82	8,885.00	24,567.00	7,890.00	8,842.50	500.00	3,803.28	1,350.00	3,880.00
01-150-5230 GENERAL LIABILITY INSURANCE	639,900.00	3,545.00	0.00	287,286.60	0.00	0.00	0.00	0.00	0.00	0.00
01-150-5250 PUBLICATION/DUES	3,200.00	6,808.23	3,000.00	909.40	3,200.00	634.81	600.00	3,421.70	600.00	664.81
01-150-5260 TELEPHONE	1,100.00	1,276.28	0.00	944.34	0.00	244.82	540.00	493.55	480.00	553.36
01-150-5262 TESTING SERVICES	15,000.00	24,710.45	10,200.00	21,614.08	9,700.00	10,499.52	9,700.00	18,250.02	6,875.00	9,504.01
01-150-5265 TRAINING/EDUCATION	10,000.00	7,479.83	35,000.00	14,626.79	1,950.00	2,298.85	1,000.00	22.00	2,450.00	623.00
01-150-5270 TRAVEL & MEETINGS	15,000.00	6,238.16	2,500.00	15,350.32	2,500.00	853.46	500.00	0.00	3,950.00	2,471.71
01-150-5301 OFFICE SUPPLIES	2,500.00	4,322.59	250.00	2,620.10	750.00	791.25	750.00	976.42	1,750.00	620.26
01-150-5310 SAFETY/EQUIPMENT/CLOTHING	200.00	0.00	500.00	73.61	100.00	86.60	0.00	0.00	0.00	0.00
01-150-5330 SPECIAL DEPARTMENTAL SUPPLIES	10,000.00	13,045.98	10,500.00	40,831.45	5,000.00	7,552.90	5,000.00	6,225.15	10,000.00	8,982.40
Total for Dept.150 HUMAN RESOURCES MANAGEMENT	1,324,800.00	665,762.36	70,835.00	718,249.03	31,090.00	31,804.71	87,780.00	102,230.17	81,055.00	92,814.89
Dept. 151 EMPLOYEE BENEFITS										
01-151-5113 WORKER'S COMP	0.00	0.00	265,698.00	0.00	265,698.00	194,834.50	163,499.00	166,996.20	150,000.00	170,819.60
01-151-5210 CONTRACT SERVICE	0.00	0.00	5,000.00	0.00	10,000.00	4,750.00	10,000.00	14,500.00	18,000.00	0.00
01-151-5230 GENERAL LIABILITY INSURANCE	0.00	0.00	353,807.00	2,954.00	353,807.00	303,014.50	310,060.00	390,551.40	372,700.00	274,853.16
01-151-5270 TRAVEL & MEETINGS	0.00	0.00	600.00	0.00	600.00	0.00	600.00	0.00	1,100.00	0.00
01-151-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	250.00	0.00	250.00	0.00	250.00	0.00	500.00	0.00
Total for Dept.151 EMPLOYEE BENEFITS	0.00	0.00	625,355.00	2,954.00	630,355.00	502,599.00	484,409.00	572,047.60	542,300.00	445,672.76

Q4 REPORT TO COUNCIL 11/06/24

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YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
Dept. 190 GENERAL SERVICES											
01-190-5112	FICA	0.00	0.00	0.00	8,540.44	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5113	WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5114	UNEMPLOYMENT INS.	0.00	0.00	0.00	504.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5115	HEALTH INSURANCE	0.00	0.00	0.00	11,733.90	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5201	ADVERTISING (INCL LEGAL)	0.00	0.00	0.00	2,085.00	15,000.00	6,273.86	7,000.00	9,504.14	10,000.00	5,725.64
01-190-5210	CONTRACT SERVICE	65,000.00	81,408.13	82,500.00	49,647.35	72,500.00	66,109.56	48,000.00	45,205.15	48,500.00	44,218.20
01-190-5211	PROGRAMS (BF, RDA, ETC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5230	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5240	M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5241	MAINTENANCE OF EQUIPMENT	0.00	0.00	500.00	13.80	500.00	-7,995.87	500.00	8,307.32	800.00	284.31
01-190-5242	VEHICLE FUEL	300.00	394.00	500.00	203.51	300.00	268.06	300.00	113.77	300.00	194.49
01-190-5243	VEHICLE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5250	PUBLICATION/DUES	15,000.00	26,028.07	13,560.00	26,005.23	10,650.00	12,302.56	8,050.00	10,041.33	8,900.00	10,687.33
01-190-5252	RENT OF EQUIPMENT / PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5260	TELEPHONE	20,000.00	5,801.01	20,000.00	17,352.88	15,000.00	18,568.63	15,000.00	12,949.39	8,000.00	13,858.59
01-190-5270	TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5280	UTILITIES - ELECTRIC	35,000.00	48,567.75	40,000.00	40,649.56	35,000.00	37,494.30	30,000.00	33,435.84	35,000.00	30,015.35
01-190-5281	UTILITIES - GAS	500.00	172.41	450.00	325.55	400.00	367.71	400.00	303.49	400.00	286.81
01-190-5282	FIBER OPTIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5301	OFFICE SUPPLIES	7,500.00	7,054.91	8,500.00	4,934.60	7,500.00	3,503.76	6,300.00	3,710.81	7,500.00	5,386.63
01-190-5302	CUSTODIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5303	BANK CHARGES	45,000.00	28,600.29	45,000.00	113,112.04	12,000.00	42,989.20	10,000.00	15,730.61	10,000.00	10,977.29
01-190-5305	POSTAGE/FREIGHT	15,000.00	11,116.59	15,000.00	10,435.07	15,000.00	12,749.16	9,000.00	13,428.77	9,000.00	12,387.49
01-190-5330	SPECIAL DEPARTMENTAL SUPPLIES	2,500.00	2,982.94	3,500.00	2,672.04	1,800.00	2,540.01	3,300.00	7,862.15	500.00	1,565.26
01-190-5332	Cannabis CUP Funding	0.00	0.00	22,000.00	0.00	60,202.00	28,982.29	0.00	0.00	0.00	0.00
01-190-5410	LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5420	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5430	IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5440	EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5442	EQUIPMENT - OTHER	8,000.00	14,413.09	9,500.00	8,655.21	8,000.00	7,107.21	8,000.00	6,684.87	8,000.00	7,389.72
01-190-5522	COMMITMENT FEES	50,000.00	31,698.55	80,000.00	52,691.60	80,000.00	34,698.30	0.00	47,692.45	0.00	0.00
01-190-5540	PROPERTY TAXES	3,000.00	5,737.56	2,500.00	1,745.25	3,000.00	1,732.80	1,600.00	2,920.13	1,600.00	0.00
01-190-5910	OPERATING TRANSFERS OUT	4,520,000.00	4,754,803.78	0.00	122,073.78	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5911	TRANSFER TO CIP FUND 54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
01-190-5990	CONTINGENCY APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-7000	ECONOMIC INCENTIVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-7010	COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-7020	BEAUTIFICATION CAMPAIGN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.190 GENERAL SERVICES		4,786,800.00	5,018,779.08	343,510.00	473,380.81	336,852.00	267,691.54	147,450.00	217,890.22	148,500.00	142,977.11
Dept. 210 POLICE MANAGEMENT SERVICES											
01-210-5101	SALARIES - FULL TIME	787,200.00	782,499.33	626,409.00	738,446.93	642,575.00	640,327.50	497,022.00	542,121.29	511,237.00	509,007.67
01-210-5102	SALARIES - PART TIME	0.00	0.00	0.00	40,320.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5103	OVERTIME	40,000.00	64,338.34	10,000.00	48,308.72	10,000.00	33,179.78	8,000.00	34,141.67	8,000.00	43,686.33
01-210-5104	COURT/TRAVEL/STANDBY	20,000.00	21,443.03	20,225.00	21,900.00	9,080.00	13,095.14	6,756.00	6,087.78	8,070.00	4,934.96
01-210-5105	CERTIFICATE PAY	52,500.00	35,100.00	47,579.00	35,804.22	34,950.00	30,040.45	29,775.00	29,120.48	38,200.00	29,658.80
01-210-5106	EDUCATIONAL INCENTIVE	0.00	0.00	29,666.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5107	SHIFT DIFFERENTIAL	4,500.00	7,350.00	7,800.00	5,900.00	7,800.00	6,800.00	7,800.00	3,400.00	7,800.00	4,504.80
01-210-5108	SPECIALTY PAY	14,000.00	9,654.96	24,763.00	14,354.36	6,818.00	12,583.00	0.00	4,178.48	0.00	0.00
01-210-5109	SPECIAL OFFICER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5110	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5111	RETIREMENT	126,200.00	129,501.08	123,531.00	111,726.12	108,424.00	105,609.89	93,989.00	93,513.64	91,565.00	84,664.12
01-210-5112	FICA	66,300.00	65,948.72	56,418.00	62,431.39	56,630.00	52,814.06	42,332.00	42,406.96	44,806.00	43,475.46
01-210-5113	WORKER'S COMP	15,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5114	UNEMPLOYMENT INS.	2,300.00	1,344.00	2,100.00	1,208.18	2,520.00	1,095.95	2,100.00	1,004.10	2,275.00	1,283.71
01-210-5115	HEALTH INSURANCE	44,400.00	38,033.21	50,553.00	37,660.74	50,400.00	37,087.86	42,000.00	44,571.56	42,000.00	37,913.48
01-210-5116	HEALTH INS IN LIEU PMTS	0.00	0.00	25,000.00	0.00	23,600.00	0.00	0.00	0.00	0.00	0.00
01-210-5117	SEATBELTS - CHP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5118	OVERTIME - Stonegarden	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5121	POLICE DETAILS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5122	GLAMIS - DETAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5123	WELLNESS PROGRAM	600.00	1,089.90	960.00	760.00	1,440.00	280.00	0.00	0.00	2,400.00	0.00
01-210-5124	EDUCATION INCENTIVE	2,000.00	3,080.00	10,000.00	1,020.00	4,000.00	550.00	4,000.00	3,066.99	10,000.00	-1,000.00
01-210-5201	ADVERTISING (INCL LEGAL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5210	CONTRACT SERVICE	1,500.00	789.81	0.00	1,300.00	0.00	0.00	0.00	0.00	0.00	350.00
01-210-5240	M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5241	MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5242	VEHICLE FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5250	PUBLICATION/DUES	1,200.00	484.99	473.00	924.99	1,151.00	821.00	0.00	723.00	1,262.00	553.00
01-210-5260	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
01-210-5262	TESTING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5265	TRAINING/EDUCATION	5,000.00	5,057.00	5,776.00	3,091.76	3,790.00	3,253.40	495.00	1,196.02	2,530.00	2,818.00
01-210-5266	TRAINING - POST	0.00	0.00	0.00	0.00	0.00	0.00	725.00	0.00	0.00	0.00
01-210-5270	TRAVEL & MEETINGS	17,600.00	5,887.85	11,912.00	5,826.18	27,149.00	15,894.33	388.00	513.87	6,123.00	3,479.01
01-210-5271	TRAVEL & MEETINGS - POST	0.00	0.00	0.00	0.00	0.00	0.00	3,191.00	3,543.73	0.00	0.00
01-210-5301	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5302	CUSTODIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5305	POSTAGE/FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5310	SAFETY/EQUIPMENT/CLOTHING	8,000.00	10,695.69	8,400.00	8,045.36	7,200.00	6,646.08	6,000.00	4,733.86	6,000.00	5,319.18
01-210-5320	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5330	SPECIAL DEPARTMENTAL SUPPLIES	15,000.00	15,701.77	0.00	0.00	0.00	0.00	74,000.00	95,954.38	0.00	0.00
01-210-5332	Cannabis CUP Funding	0.00	85,818.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5440	EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5442	EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.210 POLICE MANAGEMENT SERVICES		1,223,500.00	1,283,818.58	1,061,565.00	1,139,028.95	997,527.00	960,078.44	818,573.00	910,277.81	782,268.00	770,648.52
Dept. 211 POLICE FIELD SERVICES											
01-211-5101	SALARIES - FULL TIME	1,238,800.00	1,257,750.90	1,018,099.00	917,324.84	993,144.00	925,234.91	968,754.00	1,003,678.95	934,049.00	858,900.77
01-211-5102	SALARIES - PART TIME	0.00	0.00	0.00	2,520.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5103	OVERTIME	140,000.00	205,882.90	80,000.00	145,806.12	80,015.00	163,615.98	80,000.00	216,368.71	75,000.00	171,234.03
01-211-5104	COURT/TRAVEL/STANDBY	25,000.00	20,582.90	31,555.00	26,038.73	29,626.00	23,894.09	27,860.00	32,108.85	26,692.00	23,202.53
01-211-5105	CERTIFICATE PAY	55,000.00	44,366.28	77,880.00	57,714.24	46,280.00	53,387.16	40,525.00	49,827.50	69,808.00	47,797.19
01-211-5106	EDUCATIONAL INCENTIVE	0.00	0.00	59,063.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5107	SHIFT DIFFERENTIAL	18,000.00	19,800.00	27,300.00	17,863.06	15,600.00	14,547.47	15,600.00	16,050.00	15,600.00	16,889.04
01-211-5108	SPECIALTY PAY	25,000.00	26,741.62	29,591.00	23,305.71	27,382.00	26,311.64	22,198.00	18,957.50	28,718.00	11,392.77
01-211-5109	SPECIAL OFFICER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5110	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5111	RETIREMENT	167,100.00	182,003.28	181,122.00	140,276.79	162,274.00	154,425.61	178,159.00	379,412.42	169,116.00	137,378.15
01-211-5112	FICA	84,500.00	112,186.80	94,578.00	81,944.27	98,387.00	96,800.11	88,506.00	93,298.78	90,431.00	92,168.61
01-211-5113	WORKER'S COMP	19,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5114	UNEMPLOYMENT INS.	5,400.00	3,301.20	4,900.00	2,432.75	5,460.00	2,939.69	5,880.00	3,539.34	5,915.00	4,996.16
01-211-5115	HEALTH INSURANCE	102,000.00	120,566.81	120,658.00	83,630.26	109,200.00	96,687.45	117,600.00	104,408.05	109,200.00	84,407.93
01-211-5116	HEALTH INS IN LIEU PMTS	0.00	0.00	80,000.00	0.00	76,700.00	0.00	0.00	0.00	0.00	0.00
01-211-5117	SEATBELTS - CHP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5118	OVERTIME - Stonegarden	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5121	POLICE DETAILS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Q4 REPORT TO COUNCIL 11/06/24

10/30/2024

1:09 pm

YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
01-211-5122	GLAMIS - DETAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5123	WELLNESS PROGRAM	1,100.00	2,753.07	4,320.00	839.87	3,360.00	912.76	0.00	579.90	6,240.00	0.00
01-211-5124	EDUCATION INCENTIVE	10,000.00	1,950.00	10,000.00	7,847.58	14,000.00	9,038.62	2,000.00	0.00	26,000.00	3,000.00
01-211-5210	CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5221	FEE REFUNDS	0.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5240	M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5241	MAINTENANCE OF EQUIPMENT	35,000.00	29,355.40	40,000.00	27,379.09	30,000.00	37,228.73	34,350.00	72,091.00	34,350.00	40,330.52
01-211-5242	VEHICLE FUEL	65,000.00	52,082.90	65,000.00	49,042.14	57,893.00	47,457.32	40,000.00	36,960.30	40,000.00	42,904.96
01-211-5243	VEHICLE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5250	PUBLICATION/DUES	2,000.00	0.00	0.00	1,905.00	0.00	1,260.00	0.00	1,140.00	0.00	0.00
01-211-5262	TESTING SERVICES	3,000.00	100.25	2,000.00	1,037.00	6,000.00	370.00	6,000.00	4,097.00	6,000.00	1,895.00
01-211-5265	TRAINING/EDUCATION	20,000.00	19,817.75	6,150.00	17,240.63	6,091.00	3,162.39	0.00	0.00	4,416.00	1,023.00
01-211-5266	TRAINING - POST	0.00	0.00	0.00	0.00	0.00	0.00	2,695.00	0.00	0.00	0.00
01-211-5270	TRAVEL & MEETINGS	10,700.00	10,220.30	10,646.00	3,314.36	15,156.00	6,575.68	0.00	502.42	6,691.00	555.04
01-211-5271	TRAVEL & MEETINGS - POST	0.00	0.00	0.00	0.00	0.00	0.00	9,388.00	1,854.86	0.00	396.00
01-211-5301	OFFICE SUPPLIES	3,000.00	4,570.93	3,000.00	1,791.30	2,500.00	2,316.70	2,500.00	2,596.71	2,500.00	999.07
01-211-5302	CUSTODIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5310	SAFETY/EQUIPMENT/CLOTHING	15,600.00	31,662.76	15,600.00	14,707.06	16,800.00	16,547.84	16,800.00	17,614.21	15,600.00	15,917.64
01-211-5320	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5321	ARMORY/SUPPLIES	10,000.00	9,101.02	5,000.00	1,790.44	5,000.00	6,737.74	3,000.00	3,000.00	3,000.00	2,901.02
01-211-5330	SPECIAL DEPARTMENTAL SUPPLIES	500.00	396.58	0.00	3,093.40	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5440	EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	41,560.68	0.00	0.00	0.00	0.00
01-211-5442	EQUIPMENT - OTHER	5,500.00	12,015.88	3,600.00	5,224.86	3,600.00	17,256.78	3,600.00	3,745.33	1,800.00	1,878.57
Total for Dept.211 POLICE FIELD SERVICES		2,061,600.00	2,167,209.53	1,970,062.00	1,634,099.50	1,804,468.00	1,748,269.35	1,665,415.00	2,061,831.83	1,671,126.00	1,560,168.00
Dept. 212 INVESTIGATIONS / COPS											
01-212-5101	SALARIES - FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5103	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5104	COURT/TRAVEL/STANDBY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5105	CERTIFICATE PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5106	EDUCATIONAL INCENTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5107	SHIFT DIFFERENTIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5108	SPECIALTY PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5109	SPECIAL OFFICER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5110	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5111	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Q4 REPORT TO COUNCIL 11/06/24

10/30/2024

1:09 pm

YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
01-212-5112	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5113	WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5114	UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5115	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5116	HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5121	POLICE DETAILS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5262	TESTING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5265	TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5310	SAFETY/EQUIPMENT/CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5330	SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-212-5440	EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.212 INVESTIGATIONS / COPS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 213 COMMUNICATIONS											
01-213-5210	CONTRACT SERVICE	385,000.00	400,563.12	341,341.00	375,016.58	340,441.00	351,928.33	326,550.00	338,261.66	314,500.00	320,279.80
01-213-5240	M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-213-5241	MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-213-5260	TELEPHONE	54,300.00	44,826.26	51,060.00	39,576.19	25,500.00	32,845.39	18,041.00	26,294.20	17,760.00	21,405.47
01-213-5280	UTILITIES - ELECTRIC	800.00	439.27	300.00	566.80	300.00	0.00	1,000.00	283.40	1,000.00	283.40
01-213-5301	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-213-5442	EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.213 COMMUNICATIONS		440,100.00	445,828.65	392,701.00	415,159.57	366,241.00	384,773.72	345,591.00	364,839.26	333,260.00	341,968.67
Dept. 214 POLICE SPECIAL PROGRAM SERVICE											
01-214-5101	SALARIES - FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5103	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5105	CERTIFICATE PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5110	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5111	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5112	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5114	UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5115	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5210	CONTRACT SERVICE	0.00	0.00	0.00	2,194.50	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5240	M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5241	MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5265	TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00
01-214-5301	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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10/30/2024

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-214-5330 SPECIAL DEPARTMENTAL SUPPLIES	91,400.00	106,191.18	60,011.00	101,367.67	75,000.00	76,953.10	1,000.00	952.60	1,000.00	909.14
01-214-5332 Cannabis CUP Funding	0.00	521.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.214 POLICE SPECIAL PROGRAM SERVICE	91,400.00	106,712.19	60,011.00	103,562.17	75,000.00	77,003.10	1,000.00	952.60	1,000.00	909.14
Dept. 215 POLICE RECORDS										
01-215-5101 SALARIES - FULL TIME	267,400.00	259,398.81	171,482.00	169,645.18	163,405.00	114,115.20	145,600.00	108,292.85	153,437.00	149,425.39
01-215-5102 SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-215-5103 OVERTIME	3,000.00	2,691.32	1,000.00	2,116.81	1,000.00	208.65	1,000.00	0.00	1,000.00	347.16
01-215-5104 COURT/TRAVEL/STANDBY	1,500.00	146.69	0.00	771.10	0.00	128.23	0.00	0.00	0.00	0.00
01-215-5106 EDUCATIONAL INCENTIVE	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-215-5107 SHIFT DIFFERENTIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-215-5108 SPECIALTY PAY	2,000.00	2,475.00	2,600.00	1,950.00	1,300.00	1,300.00	1,950.00	1,950.00	3,900.00	0.00
01-215-5111 RETIREMENT	19,000.00	18,385.26	14,435.00	10,096.24	13,539.00	8,942.40	12,511.00	8,760.59	12,694.00	11,333.89
01-215-5112 FICA	15,900.00	19,817.50	13,507.00	12,887.71	12,866.00	8,256.55	11,364.00	8,295.42	12,682.00	11,422.00
01-215-5113 WORKER'S COMP	3,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-215-5114 UNEMPLOYMENT INS.	1,200.00	980.00	1,050.00	510.91	1,260.00	484.11	1,260.00	359.78	1,365.00	802.86
01-215-5115 HEALTH INSURANCE	21,600.00	28,998.40	21,886.00	20,883.99	16,800.00	12,971.86	25,200.00	16,869.09	25,200.00	20,934.57
01-215-5116 HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-215-5123 WELLNESS PROGRAM	600.00	359.96	480.00	0.00	480.00	0.00	0.00	0.00	1,440.00	0.00
01-215-5124 EDUCATION INCENTIVE	2,500.00	1,050.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	6,000.00	0.00
01-215-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-215-5250 PUBLICATION/DUES	200.00	130.00	115.00	115.00	0.00	65.00	0.00	0.00	0.00	0.00
01-215-5265 TRAINING/EDUCATION	1,000.00	0.00	395.00	0.00	770.00	395.00	0.00	0.00	495.00	245.00
01-215-5270 TRAVEL & MEETINGS	3,000.00	2,720.00	545.00	705.38	2,450.00	496.60	0.00	0.00	810.00	102.75
01-215-5301 OFFICE SUPPLIES	1,200.00	1,120.78	1,511.00	1,749.27	800.00	932.51	800.00	213.95	800.00	606.59
01-215-5310 SAFETY/EQUIPMENT/CLOTHING	1,500.00	3,125.00	1,000.00	1,129.28	1,200.00	999.21	0.00	0.00	0.00	0.00
01-215-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-215-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.215 POLICE RECORDS	345,500.00	341,398.72	234,006.00	222,560.87	217,870.00	149,295.32	199,685.00	144,741.68	219,823.00	195,220.21
Dept. 216 K-9 SERVICES										
01-216-5210 CONTRACT SERVICE	3,000.00	264.55	450.00	957.82	600.00	5,029.06	600.00	335.74	600.00	248.70
01-216-5250 PUBLICATION/DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-216-5265 TRAINING/EDUCATION	5,000.00	1,936.00	3,000.00	400.00	9,600.00	5,020.00	9,600.00	5,420.00	0.00	0.00
01-216-5270 TRAVEL & MEETINGS	2,500.00	0.00	618.00	370.92	1,200.00	569.91	1,200.00	808.92	0.00	28.00
01-216-5330 SPECIAL DEPARTMENTAL SUPPLIES	1,500.00	871.08	1,000.00	906.41	1,300.00	1,635.75	1,300.00	1,575.54	500.00	1,617.56

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-216-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.216 K-9 SERVICES	12,000.00	3,071.63	5,068.00	2,635.15	12,700.00	12,254.72	12,700.00	8,140.20	1,100.00	1,894.26
Dept. 217 POLICE - BIKE PATROL										
01-217-5241 MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.217 POLICE - BIKE PATROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 220 FIRE										
01-220-5210 CONTRACT SERVICE	1,300,000.00	1,128,894.23	1,112,185.00	1,213,897.67	1,079,791.00	883,260.50	1,079,791.00	759,410.10	1,048,341.00	1,018,142.78
01-220-5240 M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5241 MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5260 TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5265 TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5270 TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5440 EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5442 EQUIPMENT - OTHER	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.220 FIRE	1,300,000.00	1,128,894.23	1,162,185.00	1,213,897.67	1,079,791.00	883,260.50	1,079,791.00	759,410.10	1,048,341.00	1,018,142.78
Dept. 230 ANIMAL CONTROL										
01-230-5101 SALARIES - FULL TIME	66,500.00	63,218.57	53,152.00	54,000.00	52,182.00	50,456.00	46,384.00	45,848.80	48,601.00	45,590.74
01-230-5102 SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-230-5103 OVERTIME	2,500.00	676.72	1,500.00	1,828.26	1,500.00	2,041.23	500.00	1,954.46	1,000.00	880.22
01-230-5104 COURT/TRAVEL/STANDBY	3,000.00	729.16	8,395.00	3,729.60	8,395.00	0.00	0.00	244.58	0.00	0.00
01-230-5107 SHIFT DIFFERENTIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-230-5108 SPECIALTY PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,300.00	93.28
01-230-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-230-5111 RETIREMENT	6,800.00	6,385.10	4,598.00	4,660.57	4,112.00	4,219.08	4,079.00	4,031.82	4,194.00	3,662.01
01-230-5112 FICA	5,200.00	4,948.55	4,066.00	4,479.43	4,749.00	3,822.53	3,587.00	3,630.04	4,083.00	3,514.55
01-230-5113 WORKER'S COMP	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-230-5114 UNEMPLOYMENT INS.	400.00	168.00	350.00	168.00	420.00	182.98	420.00	228.95	455.00	250.95
01-230-5115 HEALTH INSURANCE	8,400.00	8,412.89	9,019.00	8,414.67	8,400.00	8,745.21	8,400.00	10,390.22	8,400.00	8,527.28
01-230-5123 WELLNESS PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	480.00	0.00
01-230-5124 EDUCATION INCENTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
01-230-5210 CONTRACT SERVICE	20,000.00	27,333.00	7,668.00	4,280.00	7,668.00	7,313.00	7,668.00	5,765.00	9,000.00	4,714.70
01-230-5240 M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-230-5241 MAINTENANCE OF EQUIPMENT	4,000.00	760.76	3,000.00	1,870.35	2,500.00	3,806.57	750.00	1,658.41	750.00	222.03
01-230-5242 VEHICLE FUEL	5,000.00	3,960.28	4,600.00	5,211.75	3,500.00	5,788.92	2,090.00	3,388.99	1,300.00	2,306.71

Q4 REPORT TO COUNCIL 11/06/24

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YEAR: THROUGH JUNE (PFY)

[illegible]

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-305-5101 SALARIES - FULL TIME	74,000.00	60,899.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5102 SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5103 OVERTIME	600.00	86.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5108 SPECIALTY PAY	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5111 RETIREMENT	4,900.00	3,286.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5112 FICA	4,900.00	3,375.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5114 UNEMPLOYMENT INS.	400.00	136.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5115 HEALTH INSURANCE	6,000.00	2,996.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5116 HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5123 WELLNESS PROGRAM	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5241 MAINTENANCE OF EQUIPMENT	4,000.00	827.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5242 VEHICLE FUEL	1,500.00	2,654.68	0.00	124.80	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5250 PUBLICATION/DUES	400.00	310.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5260 TELEPHONE	1,100.00	1,539.61	0.00	86.78	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5265 TRAINING/EDUCATION	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5270 TRAVEL & MEETINGS	1,200.00	1,926.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5301 OFFICE SUPPLIES	1,300.00	303.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5310 SAFETY/EQUIPMENT/CLOTHING	600.00	537.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5440 EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.305 CODE ENFORCEMENT-NUSIANCE ABAT	104,200.00	78,880.22	0.00	211.58	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 310 ENGINEERING										
01-310-5101 SALARIES - FULL TIME	240,300.00	188,295.77	170,438.00	190,879.66	174,311.00	196,052.77	152,548.00	110,103.49	102,671.00	95,284.80
01-310-5102 SALARIES - PART TIME	17,500.00	0.00	17,497.00	0.00	17,497.00	1,050.00	0.00	7,782.40	0.00	0.00
01-310-5103 OVERTIME	0.00	315.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-310-5104 COURT/TRAVEL/STANDBY	0.00	0.00	0.00	75.32	0.00	0.00	0.00	0.00	0.00	0.00
01-310-5105 CERTIFICATE PAY	0.00	0.00	585.00	0.00	0.00	0.00	0.00	0.00	1,300.00	0.00
01-310-5106 EDUCATIONAL INCENTIVE	5,900.00	0.00	5,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-310-5108 SPECIALTY PAY	1,300.00	750.00	2,340.00	1,900.00	0.00	0.00	0.00	1,350.00	0.00	0.00
01-310-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-310-5111 RETIREMENT	21,800.00	18,161.31	14,049.00	15,628.67	11,039.00	15,445.16	13,556.00	16,635.44	8,547.00	7,667.14

Q4 REPORT TO COUNCIL 11/06/24

10/30/2024

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YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
01-310-5112	FICA	18,900.00	16,239.17	13,774.00	14,818.46	15,053.00	14,533.67	11,792.00	8,880.15	8,124.00	7,289.10
01-310-5113	WORKER'S COMP	4,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-310-5114	UNEMPLOYMENT INS.	1,000.00	581.72	945.00	420.68	1,260.00	720.82	756.00	590.10	410.00	233.10
01-310-5115	HEALTH INSURANCE	18,000.00	23,292.53	14,340.00	16,111.66	16,800.00	18,876.19	15,120.00	9,945.41	7,560.00	5,940.00
01-310-5123	WELLNESS PROGRAM	300.00	590.00	1,296.00	852.16	960.00	439.97	0.00	0.00	432.00	0.00
01-310-5124	EDUCATION INCENTIVE	4,000.00	0.00	4,000.00	0.00	4,000.00	1,375.00	1,600.00	0.00	1,800.00	0.00
01-310-5210	CONTRACT SERVICE	19,000.00	0.00	3,500.00	8,499.70	3,500.00	2,200.00	3,500.00	0.00	3,500.00	0.00
01-310-5212	MARKET SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-310-5240	M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-310-5241	MAINTENANCE OF EQUIPMENT	1,600.00	307.66	1,600.00	260.84	1,600.00	482.75	500.00	1,527.98	800.00	1,037.23
01-310-5242	VEHICLE FUEL	2,400.00	1,613.11	1,700.00	0.00	1,669.00	0.00	1,500.00	832.00	1,000.00	1,203.41
01-310-5250	PUBLICATION/DUES	700.00	405.00	315.00	454.00	280.00	315.00	280.00	315.00	500.00	255.00
01-310-5260	TELEPHONE	2,200.00	1,886.23	1,080.00	1,360.59	1,080.00	942.45	540.00	719.39	0.00	0.00
01-310-5265	TRAINING/EDUCATION	7,200.00	231.32	2,290.00	149.00	550.00	0.00	0.00	0.00	0.00	0.00
01-310-5270	TRAVEL & MEETINGS	2,000.00	0.00	2,550.00	0.00	850.00	110.00	0.00	0.00	0.00	0.00
01-310-5301	OFFICE SUPPLIES	1,200.00	644.76	500.00	169.07	500.00	454.45	500.00	298.66	500.00	241.32
01-310-5310	SAFETY/EQUIPMENT/CLOTHING	3,900.00	3,094.72	10,300.00	871.45	600.00	789.68	300.00	456.71	300.00	271.58
01-310-5330	SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00	0.00	0.00
01-310-5442	EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-310-5910	OPERATING TRANSFERS OUT	0.00	0.00	4,397.00	0.00	4,397.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.310 ENGINEERING		373,900.00	256,409.11	272,896.00	252,451.26	255,946.00	253,787.91	202,492.00	159,561.73	137,444.00	119,422.68
Dept. 315 PUBLIC WORKS MANAGEMENT											
01-315-5101	SALARIES - FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-315-5103	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-315-5110	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-315-5111	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-315-5112	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-315-5113	WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-315-5114	UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-315-5115	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-315-5250	PUBLICATION/DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-315-5301	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-315-5440	EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.315 PUBLIC WORKS MANAGEMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 320 STREET MAINTENANCE											

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-320-5101 SALARIES - FULL TIME	257,500.00	356,799.77	129,273.00	147,377.19	168,278.00	153,663.59	125,267.00	126,462.23	133,927.00	110,942.54
01-320-5103 OVERTIME	12,000.00	14,510.97	10,000.00	12,253.27	10,000.00	1,691.23	10,000.00	4,970.75	10,000.00	1,841.23
01-320-5104 COURT/TRAVEL/STANDBY	9,100.00	19,687.41	2,780.00	19,857.83	9,120.00	11,679.10	13,870.00	7,498.96	13,870.00	7,617.93
01-320-5106 EDUCATIONAL INCENTIVE	4,600.00	0.00	4,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5108 SPECIALTY PAY	0.00	1,744.20	0.00	275.80	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5110 UNIFORM ALLOWANCE	12,000.00	14,377.46	2,500.00	14,268.53	2,500.00	11,492.40	7,000.00	8,978.44	7,000.00	10,153.57
01-320-5111 RETIREMENT	17,800.00	19,411.48	9,871.00	10,443.31	11,795.00	11,196.62	9,738.00	17,026.68	9,964.00	7,873.82
01-320-5112 FICA	18,100.00	23,289.80	10,560.00	13,732.27	14,562.00	12,192.92	11,430.00	10,287.14	12,721.00	9,336.19
01-320-5113 WORKER'S COMP	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5114 UNEMPLOYMENT INS.	1,200.00	1,680.25	1,050.00	715.75	1,680.00	709.04	1,428.00	703.80	1,547.00	1,062.60
01-320-5115 HEALTH INSURANCE	38,400.00	40,591.05	19,476.00	24,114.83	33,600.00	30,517.61	28,560.00	31,156.28	28,560.00	23,581.29
01-320-5116 HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5123 WELLNESS PROGRAM	400.00	1,940.01	1,392.00	1,537.36	960.00	566.04	274.00	267.60	1,642.00	853.48
01-320-5124 EDUCATION INCENTIVE	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	6,840.00	0.00
01-320-5210 CONTRACT SERVICE	69,600.00	20,230.00	63,250.00	523.01	63,250.00	0.00	25,250.00	5,479.25	28,500.00	1,306.82
01-320-5241 MAINTENANCE OF EQUIPMENT	565,000.00	171,223.04	150,000.00	88,400.24	126,500.00	42,950.36	54,000.00	158,636.03	58,500.00	60,163.07
01-320-5242 VEHICLE FUEL	45,500.00	21,717.38	35,000.00	26,512.50	17,087.00	21,258.82	18,000.00	14,848.80	26,000.00	18,990.71
01-320-5250 PUBLICATION/DUES	8,800.00	340.00	8,000.00	1,007.00	6,200.00	1,048.78	6,200.00	1,896.00	6,500.00	5,220.00
01-320-5252 RENT OF EQUIPMENT / PROPERTY	1,700.00	0.00	1,500.00	0.00	1,000.00	334.82	0.00	1,070.29	1,500.00	0.00
01-320-5260 TELEPHONE	2,800.00	3,561.85	2,160.00	2,372.90	2,160.00	2,246.70	2,160.00	2,104.96	2,700.00	5,222.82
01-320-5262 TESTING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5265 TRAINING/EDUCATION	4,000.00	1,650.00	3,000.00	650.00	3,000.00	0.00	1,500.00	766.25	10,000.00	5,491.09
01-320-5270 TRAVEL & MEETINGS	2,000.00	1,546.05	1,800.00	43.08	1,600.00	538.63	800.00	0.00	5,000.00	338.57
01-320-5280 UTILITIES - ELECTRIC	250,000.00	185,905.54	250,000.00	168,385.85	125,000.00	162,551.41	115,000.00	137,079.56	120,000.00	132,541.09
01-320-5301 OFFICE SUPPLIES	500.00	212.54	0.00	90.07	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5310 SAFETY/EQUIPMENT/CLOTHING	5,500.00	10,131.92	5,000.00	3,591.81	5,000.00	3,273.21	5,000.00	2,522.43	5,100.00	2,656.66
01-320-5320 SMALL TOOLS	16,600.00	9,528.47	16,000.00	5,063.03	16,000.00	11,989.82	4,000.00	11,048.70	5,100.00	4,809.72
01-320-5330 SPECIAL DEPARTMENTAL SUPPLIES	65,700.00	98,308.96	65,000.00	138,349.76	60,000.00	60,271.72	55,000.00	90,930.07	49,000.00	140,581.75
01-320-5440 EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5442 EQUIPMENT - OTHER	181,000.00	121,253.68	327,000.00	106,684.16	312,000.00	122,542.29	242,186.00	85,855.70	251,500.00	38,485.44
Total for Dept.320 STREET MAINTENANCE	1,596,300.00	1,139,641.83	1,121,212.00	786,249.55	993,292.00	662,715.11	736,663.00	719,589.92	795,471.00	589,070.39
Dept. 325 STORM DRAINS										
01-325-5101 SALARIES - FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.76	0.00	0.00
01-325-5103 OVERTIME	0.00	326.40	0.00	525.52	0.00	237.35	0.00	124.62	0.00	0.00
01-325-5111 RETIREMENT	0.00	0.00	0.00	0.00	0.00	4.18	0.00	0.00	0.00	0.00

Q4 REPORT TO COUNCIL 11/06/24

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YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
01-325-5112	FICA	0.00	23.19	0.00	39.08	0.00	16.84	0.00	17.25	0.00	0.00
01-325-5113	WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-325-5114	UNEMPLOYMENT INS.	0.00	0.00	0.00	1.57	0.00	1.32	0.00	0.00	0.00	0.00
01-325-5115	HEALTH INSURANCE	0.00	47.55	0.00	25.30	0.00	77.08	0.00	21.50	0.00	0.00
01-325-5221	FEE REFUNDS	0.00	0.00	0.00	0.00	0.00	-1,000.00	0.00	1,000.00	0.00	0.00
01-325-5241	MAINTENANCE OF EQUIPMENT	80,000.00	18,947.05	15,000.00	118,771.30	6,000.00	10,349.04	6,000.00	5,722.38	8,000.00	3,780.16
01-325-5242	VEHICLE FUEL	600.00	0.00	500.00	0.00	500.00	0.00	1,400.00	285.60	1,200.00	0.00
01-325-5250	PUBLICATION/DUES	18,400.00	10,602.00	9,500.00	10,644.00	9,500.00	246.60	9,500.00	12.00	9,500.00	0.00
01-325-5252	RENT OF EQUIPMENT / PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
01-325-5265	TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00
01-325-5270	TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00
01-325-5280	UTILITIES - ELECTRIC	2,800.00	3,294.41	2,500.00	1,246.06	1,000.00	1,165.32	700.00	895.03	800.00	1,108.11
01-325-5310	SAFETY/EQUIPMENT/CLOTHING	400.00	212.83	300.00	0.00	250.00	0.00	250.00	64.79	250.00	0.00
01-325-5320	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	422.48	0.00	0.00
01-325-5330	SPECIAL DEPARTMENTAL SUPPLIES	3,000.00	0.00	0.00	1,680.90	0.00	26.52	0.00	0.00	0.00	0.00
01-325-5430	IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-325-5442	EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-325-5990	CONTINGENCY APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.325 STORM DRAINS		105,200.00	33,453.43	27,800.00	132,933.73	17,250.00	11,124.25	17,850.00	8,666.41	25,750.00	4,888.27
Dept. 330 SOLID WASTE MGMT SANITATION											
01-330-5210	CONTRACT SERVICE	0.00	0.00	1,594,200.00	1,648,488.49	1,415,246.00	1,539,334.08	1,124,880.00	1,381,686.15	1,124,880.00	1,261,127.06
01-330-5216	RECYCLING/LITTER REDUCTION	0.00	0.00	500.00	0.00	300.00	0.00	300.00	0.00	300.00	0.00
01-330-5217	RECYCLING TASK FORCE	0.00	0.00	40,000.00	46,791.33	40,000.00	39,449.72	35,339.00	32,324.52	34,000.00	35,338.90
01-330-5250	PUBLICATION/DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-330-5265	TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-330-5270	TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-330-5301	OFFICE SUPPLIES	0.00	0.00	800.00	1,008.01	800.00	168.93	800.00	153.04	3,000.00	176.45
01-330-5305	POSTAGE/FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-330-5330	SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-330-5442	EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.330 SOLID WASTE MGMT SANITATION		0.00	0.00	1,635,500.00	1,696,287.83	1,456,346.00	1,578,952.73	1,161,319.00	1,414,163.71	1,162,180.00	1,296,642.41
Dept. 340 SHOP											
01-340-5101	SALARIES - FULL TIME	114,000.00	93,946.24	67,021.00	74,752.19	95,190.00	87,345.94	59,231.00	59,134.90	62,983.00	60,367.42
01-340-5103	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-340-5104	COURT/TRAVEL/STANDBY	0.00	0.00	1,433.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-340-5106 EDUCATIONAL INCENTIVE	1,500.00	0.00	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-340-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-340-5111 RETIREMENT	10,400.00	6,862.16	5,502.00	5,867.96	7,127.00	6,916.50	4,951.00	9,075.92	5,024.00	4,437.42
01-340-5112 FICA	8,900.00	5,976.46	5,370.00	5,653.14	7,282.00	6,359.37	4,557.00	4,345.16	5,084.00	4,599.08
01-340-5113 WORKER'S COMP	2,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-340-5114 UNEMPLOYMENT INS.	500.00	208.43	490.00	217.56	840.00	297.47	588.00	277.30	637.00	527.78
01-340-5115 HEALTH INSURANCE	16,800.00	9,867.43	11,673.00	11,095.41	16,800.00	14,490.52	11,760.00	13,524.25	11,760.00	10,993.14
01-340-5123 WELLNESS PROGRAM	200.00	0.00	336.00	0.00	0.00	0.00	336.00	0.00	672.00	0.00
01-340-5124 EDUCATION INCENTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00	0.00
01-340-5210 CONTRACT SERVICE	100.00	0.00	10,000.00	0.00	10,000.00	0.00	4,500.00	0.00	5,000.00	0.00
01-340-5240 M & O IMPROVEMENTS	1,500.00	0.00	1,350.00	0.00	1,350.00	0.00	1,350.00	0.00	1,500.00	0.00
01-340-5241 MAINTENANCE OF EQUIPMENT	38,500.00	97,671.71	35,000.00	34,345.92	24,990.00	24,040.00	24,500.00	23,322.77	3,000.00	8,785.31
01-340-5242 VEHICLE FUEL	3,300.00	3,614.91	3,000.00	3,619.38	1,000.00	2,044.35	0.00	1,918.16	0.00	0.00
01-340-5250 PUBLICATION/DUES	700.00	1,140.00	0.00	565.00	0.00	1,130.00	0.00	0.00	5,000.00	0.00
01-340-5252 RENT OF EQUIPMENT / PROPERTY	900.00	0.00	800.00	0.00	450.00	0.00	450.00	0.00	500.00	0.00
01-340-5260 TELEPHONE	1,100.00	1,098.38	1,000.00	664.15	600.00	748.14	540.00	655.78	0.00	0.00
01-340-5265 TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-340-5270 TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-340-5280 UTILITIES - ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-340-5301 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-340-5302 CUSTODIAL SUPPLIES	1,700.00	0.00	1,500.00	0.00	1,200.00	0.00	0.00	0.00	250.00	45.23
01-340-5310 SAFETY/EQUIPMENT/CLOTHING	4,500.00	4,402.61	4,000.00	2,267.96	3,500.00	1,215.57	500.00	3,420.59	500.00	667.88
01-340-5320 SMALL TOOLS	13,200.00	18,041.10	18,373.00	3,486.52	7,000.00	8,614.44	4,000.00	3,515.57	5,000.00	3,300.84
01-340-5330 SPECIAL DEPARTMENTAL SUPPLIES	5,500.00	1,906.35	5,000.00	1,132.26	5,000.00	1,129.54	0.00	61.37	500.00	24.68
01-340-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.340 SHOP	225,500.00	244,735.78	173,248.00	143,667.45	182,329.00	154,331.84	117,263.00	119,251.77	110,210.00	93,748.78
Dept. 345 BUILDINGS & GROUNDS										
01-345-5101 SALARIES - FULL TIME	227,100.00	199,165.08	158,318.00	89,581.13	199,083.00	153,616.81	72,975.00	59,294.99	79,365.00	56,826.87
01-345-5103 OVERTIME	10,000.00	20,640.96	0.00	10,156.06	0.00	1,339.54	0.00	89.01	0.00	167.52
01-345-5104 COURT/TRAVEL/STANDBY	0.00	0.00	1,264.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-345-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-345-5111 RETIREMENT	17,500.00	8,267.68	12,016.00	6,657.55	14,340.00	11,084.39	5,643.00	8,330.27	5,739.00	4,028.57
01-345-5112 FICA	17,700.00	9,847.38	12,628.00	7,412.37	15,609.00	11,129.07	5,597.00	4,289.89	6,375.00	4,301.00
01-345-5113 WORKER'S COMP	4,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-345-5114 UNEMPLOYMENT INS.	1,200.00	367.61	1,120.00	288.57	1,680.00	834.51	672.00	232.33	728.00	512.37

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-345-5115 HEALTH INSURANCE	33,600.00	16,915.40	25,262.00	15,559.46	33,600.00	25,818.17	13,440.00	12,010.22	13,440.00	10,486.66
01-345-5123 WELLNESS PROGRAM	400.00	246.54	960.00	207.54	960.00	0.00	192.00	0.00	768.00	0.00
01-345-5124 EDUCATION INCENTIVE	4,000.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00	3,200.00	0.00
01-345-5210 CONTRACT SERVICE	2,800.00	9,892.18	2,500.00	2,624.14	2,500.00	0.00	2,500.00	0.00	3,000.00	37,635.00
01-345-5240 M & O IMPROVEMENTS	122,500.00	18,163.33	32,500.00	4,051.06	5,000.00	4,186.54	3,750.00	4,117.53	3,750.00	4,635.32
01-345-5241 MAINTENANCE OF EQUIPMENT	75,800.00	84,542.28	17,500.00	75,958.06	175,000.00	45,634.72	13,000.00	26,317.02	18,000.00	22,793.01
01-345-5242 VEHICLE FUEL	8,800.00	6,094.06	2,880.00	7,024.35	1,000.00	4,360.09	0.00	2,559.89	0.00	106.55
01-345-5243 VEHICLE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-345-5250 PUBLICATION/DUES	500.00	133.00	300.00	220.00	250.00	208.00	250.00	181.00	200.00	121.00
01-345-5252 RENT OF EQUIPMENT / PROPERTY	1,100.00	0.00	1,000.00	0.00	1,000.00	225.00	0.00	0.00	500.00	36.00
01-345-5260 TELEPHONE	1,100.00	1,206.27	1,000.00	1,147.69	0.00	1,093.26	0.00	618.46	0.00	0.00
01-345-5262 TESTING SERVICES	1,700.00	86.61	1,500.00	0.00	540.00	0.00	0.00	0.00	0.00	0.00
01-345-5265 TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161.95	0.00	0.00
01-345-5302 CUSTODIAL SUPPLIES	11,000.00	8,284.94	10,000.00	1,771.58	10,000.00	5,540.97	6,500.00	2,709.86	4,000.00	6,830.11
01-345-5310 SAFETY/EQUIPMENT/CLOTHING	3,900.00	1,695.38	3,500.00	2,418.31	1,000.00	2,499.86	300.00	652.88	300.00	376.43
01-345-5320 SMALL TOOLS	7,200.00	5,733.14	6,500.00	4,254.08	1,000.00	5,743.96	400.00	0.00	500.00	551.53
01-345-5330 SPECIAL DEPARTMENTAL SUPPLIES	6,600.00	11,101.97	6,000.00	10,008.15	5,875.00	3,344.90	4,500.00	146.47	6,000.00	3,446.03
01-345-5430 IMPROVEMENTS OTHER THAN BLDGS	0.00	6,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-345-5442 EQUIPMENT - OTHER	27,500.00	419.24	85,000.00	759.09	25,000.00	2,100.00	10,000.00	6,500.00	0.00	0.00
01-345-5990 CONTINGENCY APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-345-6010 INFRASTRUCTURE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.345 BUILDINGS & GROUNDS	586,400.00	409,253.05	385,748.00	240,099.19	497,437.00	278,759.79	139,719.00	128,211.77	145,865.00	152,853.97
Dept. 350 COMMUNITY DEVELOPMENT										
01-350-5101 SALARIES - FULL TIME	214,500.00	281,494.68	150,270.00	157,090.17	274,354.00	179,879.70	221,541.00	280,379.33	282,341.00	275,847.69
01-350-5102 SALARIES - PART TIME	5,600.00	19,882.50	3,600.00	2,000.00	4,500.00	1,800.00	4,500.00	2,250.00	4,500.00	2,050.00
01-350-5103 OVERTIME	1,700.00	693.70	1,500.00	98.38	500.00	0.00	500.00	0.00	500.00	122.04
01-350-5105 CERTIFICATE PAY	700.00	650.00	618.00	675.00	1,300.00	650.00	1,300.00	650.00	0.00	650.00
01-350-5106 EDUCATIONAL INCENTIVE	4,100.00	0.00	3,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5108 SPECIALTY PAY	700.00	1,201.42	1,170.00	821.80	1,300.00	0.00	1,170.00	0.00	1,040.00	0.00
01-350-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5111 RETIREMENT	17,600.00	16,659.69	13,140.00	12,783.75	20,319.00	13,496.99	18,862.00	42,208.12	22,712.00	21,547.52
01-350-5112 FICA	14,900.00	16,579.06	12,259.00	12,261.79	21,408.00	13,479.05	17,659.00	20,629.99	22,781.00	21,135.91
01-350-5113 WORKER'S COMP	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5114 UNEMPLOYMENT INS.	900.00	678.14	835.00	458.21	1,530.00	445.02	1,488.00	832.22	2,022.00	1,154.89
01-350-5115 HEALTH INSURANCE	16,800.00	16,828.80	12,402.00	15,390.01	25,200.00	13,629.12	24,360.00	30,217.52	31,920.00	26,540.54

INCOME STATEMENT - 5 YEARS COMPARISON

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City of Imperial

YEAR: THROUGH JUNE (PFY)

		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
01-350-5116	HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5123	WELLNESS PROGRAM	600.00	79.98	888.00	439.90	1,440.00	0.00	1,824.00	0.00	1,824.00	726.22
01-350-5124	EDUCATION INCENTIVE	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00	0.00	0.00	7,600.00	0.00
01-350-5201	ADVERTISING (INCL LEGAL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5210	CONTRACT SERVICE	90,000.00	46,706.72	45,000.00	9,928.00	0.00	83,018.62	45,000.00	16,242.00	25,000.00	68.81
01-350-5221	FEE REFUNDS	0.00	11,372.13	0.00	31,316.87	0.00	16,442.65	0.00	5,592.50	0.00	1,963.65
01-350-5240	M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5241	MAINTENANCE OF EQUIPMENT	500.00	359.49	400.00	712.75	500.00	0.00	500.00	308.93	500.00	377.02
01-350-5242	VEHICLE FUEL	300.00	524.81	250.00	0.00	230.00	0.00	250.00	0.00	250.00	45.11
01-350-5243	VEHICLE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5250	PUBLICATION/DUES	1,000.00	1,600.00	950.00	1,959.00	1,000.00	887.23	880.00	494.00	350.00	701.70
01-350-5260	TELEPHONE	1,100.00	3,143.87	2,300.00	2,212.90	1,080.00	2,585.93	3,780.00	2,474.62	2,400.00	4,570.43
01-350-5265	TRAINING/EDUCATION	3,200.00	2,144.33	2,865.00	912.78	3,110.00	638.03	1,110.00	50.00	5,555.00	2,185.00
01-350-5270	TRAVEL & MEETINGS	3,700.00	3,729.11	2,700.00	1,522.52	3,650.00	815.32	1,600.00	0.00	4,700.00	1,815.13
01-350-5301	OFFICE SUPPLIES	1,500.00	857.13	1,500.00	617.61	1,500.00	1,302.29	1,500.00	626.41	1,500.00	1,895.57
01-350-5310	SAFETY/EQUIPMENT/CLOTHING	3,800.00	1,522.67	1,000.00	400.00	350.00	437.89	350.00	250.00	350.00	272.62
01-350-5330	SPECIAL DEPARTMENTAL SUPPLIES	0.00	886.96	0.00	1,643.82	0.00	0.00	0.00	0.00	0.00	460.56
01-350-5430	IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5442	EQUIPMENT - OTHER	1,800.00	25,095.20	6,000.00	21,379.83	1,800.00	2,998.47	1,800.00	2,409.99	1,800.00	2,821.69
Total for Dept.350 COMMUNITY DEVELOPMENT		394,600.00	452,690.39	269,347.00	274,625.09	371,071.00	332,506.31	349,974.00	405,615.63	419,645.00	366,952.10
Dept. 360 BUILDING & SAFETY											
01-360-5101	SALARIES - FULL TIME	115,600.00	80,810.12	162,272.00	138,100.17	127,647.00	132,966.52	108,809.00	110,980.06	114,289.00	108,808.96
01-360-5103	OVERTIME	1,400.00	3,334.45	0.00	1,340.08	0.00	95.03	0.00	0.00	0.00	0.00
01-360-5104	COURT/TRAVEL/STANDBY	0.00	455.56	0.00	301.84	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5105	CERTIFICATE PAY	1,300.00	0.00	1,300.00	0.00	1,300.00	0.00	650.00	100.00	1,300.00	650.00
01-360-5106	EDUCATIONAL INCENTIVE	0.00	0.00	5,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5108	SPECIALTY PAY	600.00	2,275.00	2,470.00	1,825.00	2,600.00	1,550.00	2,470.00	3,900.00	2,340.00	0.00
01-360-5110	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5111	RETIREMENT	9,800.00	10,212.38	12,504.00	10,430.58	9,427.00	9,207.42	8,654.00	15,842.08	8,486.00	7,633.65
01-360-5112	FICA	10,000.00	10,604.73	13,153.00	10,688.52	10,443.00	9,846.60	8,563.00	8,578.58	9,363.00	8,363.49
01-360-5113	WORKER'S COMP	3,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5114	UNEMPLOYMENT INS.	700.00	327.04	1,015.00	459.86	840.00	576.06	798.00	372.84	865.00	492.07
01-360-5115	HEALTH INSURANCE	12,000.00	17,036.19	21,860.00	18,898.39	16,800.00	14,743.84	15,960.00	15,086.42	15,960.00	12,575.31
01-360-5116	HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5123	WELLNESS PROGRAM	600.00	340.00	1,392.00	246.00	960.00	238.00	0.00	0.00	865.00	0.00

Q4 REPORT TO COUNCIL 11/06/24

10/30/2024

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YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
01-360-5124	EDUCATION INCENTIVE	4,000.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00	3,600.00	0.00
01-360-5210	CONTRACT SERVICE	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5213	STATE MANDATED FEE	5,400.00	194.13	5,400.00	2,584.49	5,400.00	2,863.16	5,400.00	3,326.13	5,400.00	9,769.77
01-360-5240	M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5241	MAINTENANCE OF EQUIPMENT	1,200.00	1,122.77	2,400.00	2,650.51	1,200.00	3,433.30	1,200.00	700.36	1,500.00	2,761.53
01-360-5242	VEHICLE FUEL	1,500.00	1,726.83	1,500.00	3,572.03	3,338.00	3,161.29	1,500.00	2,336.96	1,500.00	2,529.43
01-360-5250	PUBLICATION/DUES	2,700.00	723.35	2,250.00	680.50	1,150.00	860.50	1,400.00	215.00	1,650.00	1,361.28
01-360-5260	TELEPHONE	1,100.00	1,020.17	1,080.00	1,839.20	1,080.00	1,182.73	1,080.00	1,032.10	0.00	0.00
01-360-5265	TRAINING/EDUCATION	6,900.00	4,646.64	2,800.00	1,833.00	1,650.00	1,089.00	1,325.00	659.00	4,350.00	950.00
01-360-5270	TRAVEL & MEETINGS	4,000.00	3,255.96	3,000.00	1,183.77	2,000.00	0.00	2,000.00	0.00	4,800.00	858.90
01-360-5301	OFFICE SUPPLIES	600.00	532.44	1,900.00	210.94	1,050.00	494.14	1,050.00	563.40	500.00	610.18
01-360-5310	SAFETY/EQUIPMENT/CLOTHING	1,000.00	677.26	3,480.00	950.09	950.00	427.87	900.00	936.01	600.00	522.63
01-360-5320	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5330	SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5442	EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.360 BUILDING & SAFETY		188,100.00	139,295.02	249,576.00	197,794.97	191,835.00	182,735.46	161,759.00	164,628.94	177,368.00	157,887.20
Dept. 410 LIBRARY SERVICES											
01-410-5101	SALARIES - FULL TIME	500,200.00	293,555.17	149,769.00	102,175.71	77,034.00	41,419.26	68,474.00	68,771.51	60,079.00	50,691.45
01-410-5102	SALARIES - PART TIME	73,900.00	74,124.16	125,930.00	111,016.62	101,928.00	83,464.01	77,378.00	45,242.89	67,575.00	62,639.57
01-410-5103	OVERTIME	2,000.00	626.31	0.00	510.28	0.00	229.69	0.00	476.32	0.00	174.11
01-410-5104	COURT/TRAVEL/STANDBY	0.00	303.44	0.00	541.07	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5105	CERTIFICATE PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5106	EDUCATIONAL INCENTIVE	0.00	0.00	6,885.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5108	SPECIALTY PAY	3,500.00	2,888.60	3,171.00	2,687.04	1,300.00	100.00	0.00	975.00	0.00	0.00
01-410-5111	RETIREMENT	39,200.00	25,865.90	14,763.00	11,142.19	8,458.00	6,195.23	7,910.00	13,219.79	7,227.00	5,210.29
01-410-5112	FICA	43,000.00	28,086.55	21,934.00	16,529.21	14,016.00	9,400.62	11,158.00	8,590.19	9,955.00	8,644.88
01-410-5113	WORKER'S COMP	6,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5114	UNEMPLOYMENT INS.	4,600.00	1,702.74	3,850.00	1,598.56	3,360.00	1,482.92	3,336.00	1,050.77	2,730.00	1,291.51
01-410-5115	HEALTH INSURANCE	51,600.00	34,367.45	23,315.00	9,550.62	16,800.00	1,400.00	16,800.00	9,096.26	8,400.00	4,887.00
01-410-5116	HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5123	WELLNESS PROGRAM	600.00	288.00	960.00	46.12	960.00	268.02	0.00	0.00	480.00	0.00
01-410-5124	EDUCATION INCENTIVE	4,200.00	0.00	2,000.00	2,619.07	2,000.00	0.00	0.00	0.00	2,000.00	0.00
01-410-5201	ADVERTISING (INCL LEGAL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5210	CONTRACT SERVICE	89,000.00	91,467.84	15,044.00	45,365.18	3,850.00	1,703.10	3,850.00	848.89	3,500.00	1,405.62
01-410-5221	FEE REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Q4 REPORT TO COUNCIL 11/06/24

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YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
01-410-5222	LITERACY SERVICES	34,000.00	17,005.39	18,000.00	24.95	18,000.00	2,589.25	18,000.00	17,999.99	18,000.00	1,920.97
01-410-5240	M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5241	MAINTENANCE OF EQUIPMENT	0.00	67.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5242	VEHICLE FUEL	0.00	286.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5250	PUBLICATION/DUES	10,000.00	10,016.17	2,697.00	1,248.99	2,602.00	1,008.84	2,177.00	1,252.46	2,650.00	1,398.38
01-410-5260	TELEPHONE	1,200.00	1,086.05	0.00	41.77	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5265	TRAINING/EDUCATION	4,000.00	1,640.94	950.00	1,108.00	925.00	307.54	500.00	25.00	1,550.00	917.15
01-410-5270	TRAVEL & MEETINGS	1,500.00	1,264.68	1,460.00	341.87	1,400.00	416.26	0.00	0.00	2,000.00	1,784.34
01-410-5280	UTILITIES - ELECTRIC	20,000.00	21,935.74	12,000.00	16,760.65	12,000.00	18,495.38	11,000.00	13,668.25	11,000.00	12,162.48
01-410-5301	OFFICE SUPPLIES	2,000.00	1,792.21	2,000.00	2,391.57	2,000.00	1,226.56	2,000.00	808.57	1,500.00	1,149.75
01-410-5302	CUSTODIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5305	POSTAGE/FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5310	SAFETY/EQUIPMENT/CLOTHING	500.00	1,253.87	210.00	0.00	200.00	197.02	200.00	0.00	500.00	422.95
01-410-5330	SPECIAL DEPARTMENTAL SUPPLIES	20,000.00	20,435.00	7,500.00	11,378.41	7,150.00	17,820.20	6,500.00	10,289.17	9,500.00	10,149.19
01-410-5332	Cannabis CUP Funding	0.00	36,904.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5420	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5430	IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5440	EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5442	EQUIPMENT - OTHER	5,000.00	8,795.75	2,600.00	4,838.26	2,500.00	2,714.30	1,800.00	2,804.34	2,400.00	1,919.64
01-410-5444	LIBRARY BOOKS	55,000.00	43,490.19	8,900.00	14,731.80	8,500.00	2,914.94	7,000.00	6,090.26	8,500.00	5,714.77
01-410-5445	GRANT PRGRMS LUNCH LIBRARY	28,418.00	14,675.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5520	DEBT SERVICE - PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5521	TRUSTEE FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.410 LIBRARY SERVICES		1,000,318.00	733,925.77	423,938.00	356,647.94	284,983.00	193,353.14	238,083.00	201,209.66	219,546.00	172,484.05
Dept. 411 LIBRARY ADULT SERVICES											
01-411-5102	SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-411-5112	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-411-5113	WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-411-5114	UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.411 LIBRARY ADULT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 412 LIBRARY YOUTH SERVICES											
01-412-5102	SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-412-5112	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-412-5113	WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-412-5114	UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
Total for Dept.412 LIBRARY YOUTH SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 415 COMMUNITY SERVICES MANAGEMENT										
01-415-5101 SALARIES - FULL TIME	0.00	0.00	124,675.00	114,160.15	125,498.00	133,645.60	119,704.00	124,854.18	129,297.00	119,704.00
01-415-5103 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-415-5104 COURT/TRAVEL/STANDBY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-415-5105 CERTIFICATE PAY	0.00	0.00	650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-415-5106 EDUCATIONAL INCENTIVE	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-415-5108 SPECIALTY PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-415-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-415-5111 RETIREMENT	0.00	0.00	10,841.00	8,882.35	10,041.00	9,848.79	10,527.00	19,165.57	10,528.00	9,632.14
01-415-5112 FICA	0.00	0.00	9,777.00	8,543.76	9,790.00	9,722.42	9,157.00	9,109.16	10,081.00	8,962.34
01-415-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-415-5114 UNEMPLOYMENT INS.	0.00	0.00	350.00	163.20	420.00	182.65	420.00	193.72	455.00	248.22
01-415-5115 HEALTH INSURANCE	0.00	0.00	6,157.00	4,568.68	8,400.00	4,589.99	8,400.00	5,605.06	8,400.00	4,600.20
01-415-5123 WELLNESS PROGRAM	0.00	0.00	480.00	439.00	480.00	390.00	0.00	351.00	480.00	0.00
01-415-5124 EDUCATION INCENTIVE	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
01-415-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-415-5241 MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	500.00	1,406.30	500.00	0.00
01-415-5242 VEHICLE FUEL	0.00	0.00	0.00	335.98	0.00	190.96	400.00	319.19	800.00	160.27
01-415-5250 PUBLICATION/DUES	0.00	0.00	685.00	65.00	1,506.00	1,704.00	1,260.00	1,004.00	1,850.00	2,241.00
01-415-5260 TELEPHONE	0.00	0.00	540.00	600.13	1,540.00	1,225.25	540.00	493.55	3,840.00	3,342.59
01-415-5265 TRAINING/EDUCATION	0.00	0.00	575.00	275.00	755.00	885.00	275.00	75.00	1,250.00	1,685.00
01-415-5270 TRAVEL & MEETINGS	0.00	0.00	3,150.00	1,681.28	2,800.00	4,134.82	400.00	349.87	5,400.00	7,430.74
01-415-5301 OFFICE SUPPLIES	0.00	0.00	400.00	229.65	400.00	255.42	400.00	356.83	500.00	343.86
01-415-5310 SAFETY/EQUIPMENT/CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	123.29
01-415-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	608.01
01-415-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.70	0.00	1,608.66
Total for Dept.415 COMMUNITY SERVICES MANAGEMENT	0.00	0.00	162,280.00	139,944.18	163,630.00	166,774.90	151,983.00	163,393.13	175,481.00	160,690.32
Dept. 420 PARKS & RECREATION										
01-420-5101 SALARIES - FULL TIME	916,700.00	828,574.43	480,418.00	527,187.20	418,285.00	360,355.92	245,358.00	241,354.15	189,366.00	176,786.86
01-420-5102 SALARIES - PART TIME	19,300.00	0.00	16,250.00	13,354.60	48,738.00	73,679.70	0.00	0.00	0.00	0.00
01-420-5103 OVERTIME	16,500.00	12,941.84	15,000.00	9,560.21	8,050.00	12,973.65	8,000.00	4,569.45	8,000.00	9,921.59
01-420-5104 COURT/TRAVEL/STANDBY	18,700.00	14,051.13	18,646.00	9,580.21	9,800.00	11,876.18	9,855.00	5,994.35	9,855.00	6,936.08
01-420-5106 EDUCATIONAL INCENTIVE	20,500.00	0.00	18,667.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-420-5108 SPECIALTY PAY	500.00	743.92	433.00	308.48	0.00	50.04	433.00	590.34	1,300.00	1,612.80

Q4 REPORT TO COUNCIL 11/06/24

10/30/2024

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YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Expenditures											
01-420-5110	UNIFORM ALLOWANCE	4,800.00	4,508.36	4,375.00	3,613.13	4,375.00	2,271.95	2,500.00	2,307.13	5,400.00	4,742.41
01-420-5111	RETIREMENT	59,800.00	65,021.86	38,107.00	40,479.59	33,261.00	27,264.09	20,373.00	33,042.52	15,244.00	13,665.17
01-420-5112	FICA	57,600.00	66,079.97	41,262.00	42,686.55	38,421.00	33,381.17	20,169.00	17,637.04	16,711.00	14,724.67
01-420-5113	WORKER'S COMP	13,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-420-5114	UNEMPLOYMENT INS.	4,400.00	2,880.08	3,967.00	2,639.25	4,760.00	3,412.15	2,240.00	1,232.47	1,820.00	1,115.82
01-420-5115	HEALTH INSURANCE	106,800.00	91,761.54	108,573.00	70,243.07	70,000.00	53,748.71	44,800.00	45,823.17	33,600.00	33,031.50
01-420-5116	HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-420-5123	WELLNESS PROGRAM	1,200.00	405.08	4,960.00	544.93	3,360.00	0.00	0.00	0.00	1,920.00	0.00
01-420-5124	EDUCATION INCENTIVE	14,000.00	2,000.00	14,000.00	459.95	14,000.00	0.00	0.00	0.00	8,000.00	0.00
01-420-5210	CONTRACT SERVICE	8,400.00	2,350.00	28,000.00	0.00	30,500.00	141.27	5,500.00	12,656.11	105,700.00	65,733.78
01-420-5211	PROGRAMS (BF, RDA, ETC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-420-5221	FEE REFUNDS	0.00	500.00	0.00	80.00	0.00	320.00	0.00	345.00	0.00	100.00
01-420-5240	M & O IMPROVEMENTS	0.00	5,550.00	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00	6,000.00	5,400.00
01-420-5241	MAINTENANCE OF EQUIPMENT	75,000.00	72,430.03	75,000.00	52,494.35	75,000.00	56,783.49	50,000.00	25,902.78	50,000.00	60,802.59
01-420-5242	VEHICLE FUEL	14,000.00	10,736.68	14,000.00	11,554.61	21,634.00	11,789.53	10,000.00	6,152.56	10,000.00	7,125.56
01-420-5243	VEHICLE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-420-5250	PUBLICATION/DUES	4,600.00	2,564.00	1,160.00	1,372.00	975.00	1,037.00	975.00	410.00	800.00	647.20
01-420-5252	RENT OF EQUIPMENT / PROPERTY	2,000.00	1,803.23	1,500.00	1,026.19	800.00	1,509.33	800.00	343.09	800.00	354.02
01-420-5260	TELEPHONE	7,200.00	9,849.66	5,400.00	5,801.59	4,320.00	4,012.12	2,160.00	2,430.04	0.00	0.00
01-420-5263	CHEMICALS	1,000.00	0.00	500.00	0.00	500.00	458.64	500.00	0.00	500.00	0.00
01-420-5265	TRAINING/EDUCATION	3,600.00	3,399.00	800.00	615.00	2,350.00	2,760.50	400.00	440.00	1,450.00	535.00
01-420-5270	TRAVEL & MEETINGS	6,100.00	4,386.29	1,200.00	3,127.91	3,500.00	2,142.67	400.00	0.00	2,000.00	1,334.44
01-420-5280	UTILITIES - ELECTRIC	35,000.00	46,926.27	35,000.00	36,112.79	25,000.00	34,521.12	25,000.00	25,674.93	25,000.00	18,163.14
01-420-5301	OFFICE SUPPLIES	2,000.00	1,812.92	650.00	456.99	500.00	271.95	500.00	303.93	300.00	320.31
01-420-5302	CUSTODIAL SUPPLIES	7,000.00	5,096.98	7,000.00	3,551.36	7,000.00	4,504.06	7,000.00	3,969.91	7,000.00	5,627.95
01-420-5310	SAFETY/EQUIPMENT/CLOTHING	13,800.00	6,115.16	13,800.00	13,939.64	3,500.00	5,566.12	3,500.00	1,501.90	1,800.00	1,775.18
01-420-5320	SMALL TOOLS	9,200.00	7,540.69	9,200.00	5,821.36	12,050.00	6,580.09	4,050.00	3,311.88	4,050.00	3,442.10
01-420-5330	SPECIAL DEPARTMENTAL SUPPLIES	30,600.00	19,490.55	24,600.00	18,689.86	34,000.00	25,160.99	4,000.00	719.35	5,200.00	6,115.50
01-420-5350	WATER PURCHASES	1,500.00	741.46	1,500.00	731.88	1,000.00	723.68	1,000.00	700.42	0.00	694.94
01-420-5430	IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-420-5440	EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-420-5442	EQUIPMENT - OTHER	25,000.00	27,316.22	85,400.00	29,109.69	405,000.00	199,298.00	44,000.00	38,125.75	0.00	0.00
01-420-5910	OPERATING TRANSFERS OUT	0.00	0.00	3,650.00	0.00	3,650.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.420 PARKS & RECREATION		1,500,700.00	1,317,577.35	1,078,418.00	910,542.39	1,289,729.00	941,994.12	518,913.00	480,938.27	511,816.00	440,708.61
Dept. 421 RECREATION & AQUATICS PROGRAM											

Q4 REPORT TO COUNCIL 11/06/24

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YEAR: THROUGH JUNE (PFY)

[illegible]

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-422-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.422 PARKS - SUNSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 423 PARKS - ATEN										
01-423-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-423-5430 IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-423-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.423 PARKS - ATEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 431 POOL PROGRAMS										
01-431-5102 SALARIES - PART TIME	0.00	26,642.68	25,000.00	35,009.64	25,000.00	24,966.87	8,000.00	3,138.07	25,000.00	22,158.84
01-431-5103 OVERTIME	0.00	0.00	0.00	34.88	0.00	120.96	0.00	0.00	0.00	56.06
01-431-5111 RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-431-5112 FICA	0.00	2,038.13	1,913.00	2,680.94	1,913.00	1,919.19	612.00	240.08	1,913.00	1,699.44
01-431-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-431-5114 UNEMPLOYMENT INS.	0.00	532.87	1,800.00	793.40	1,800.00	719.55	360.00	90.99	1,950.00	1,044.09
01-431-5115 HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	43.06	0.00	0.00	0.00	0.00
01-431-5210 CONTRACT SERVICE	0.00	0.00	500.00	472.50	0.00	143.50	0.00	486.50	0.00	474.00
01-431-5221 FEE REFUNDS	0.00	0.00	0.00	178.00	0.00	5,673.20	0.00	510.00	0.00	55.00
01-431-5241 MAINTENANCE OF EQUIPMENT	0.00	0.00	3,500.00	10.76	3,500.00	0.00	0.00	0.00	3,500.00	1,537.89
01-431-5250 PUBLICATION/DUES	0.00	0.00	2,400.00	941.70	2,400.00	80.00	1,200.00	1,081.00	2,400.00	96.00
01-431-5263 CHEMICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-431-5270 TRAVEL & MEETINGS	0.00	0.00	400.00	0.00	400.00	0.00	200.00	0.00	400.00	0.00
01-431-5301 OFFICE SUPPLIES	0.00	0.00	100.00	0.00	0.00	22.98	0.00	0.00	0.00	0.00
01-431-5310 SAFETY/EQUIPMENT/CLOTHING	0.00	-158.15	1,550.00	563.08	1,500.00	1,102.74	875.00	351.30	1,500.00	517.53
01-431-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	3,974.07	3,000.00	-1,896.72	3,000.00	1,674.38	1,500.00	1,144.10	3,000.00	230.35
01-431-5442 EQUIPMENT - OTHER	0.00	-751.61	0.00	751.61	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.431 POOL PROGRAMS	0.00	32,277.99	40,163.00	39,539.79	39,513.00	36,466.43	12,747.00	7,042.04	39,663.00	27,869.20
Dept. 450 SPECIAL EVENTS										
01-450-5101 SALARIES - FULL TIME	10,000.00	9,337.20	0.00	11,457.03	0.00	4,147.75	0.00	61.45	0.00	817.26
01-450-5102 SALARIES - PART TIME	5,000.00	4,263.74	5,000.00	2,033.28	5,000.00	4,241.75	5,000.00	0.00	5,000.00	7,392.16
01-450-5103 OVERTIME	50,000.00	53,067.63	25,000.00	50,510.83	25,000.00	47,164.56	10,000.00	5,138.25	15,000.00	24,397.37
01-450-5111 RETIREMENT	500.00	218.32	0.00	187.03	0.00	158.14	0.00	159.61	0.00	165.03
01-450-5112 FICA	5,000.00	6,440.91	2,295.00	4,814.39	2,295.00	4,158.46	1,148.00	383.50	1,530.00	2,333.82
01-450-5114 UNEMPLOYMENT INS.	1,000.00	235.41	900.00	92.23	900.00	276.91	900.00	44.18	975.00	171.96
01-450-5115 HEALTH INSURANCE	7,000.00	4,770.52	0.00	6,496.71	0.00	4,713.56	0.00	619.01	0.00	210.97
01-450-5201 ADVERTISING (INCL LEGAL)	3,500.00	1,849.05	1,250.00	806.33	2,000.00	6,095.60	400.00	4.00	3,500.00	2,723.64

Q4 REPORT TO COUNCIL 11/06/24

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YEAR: THROUGH JUNE (PFY)

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Q4 REPORT TO COUNCIL 11/06/24

10/30/2024

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YEAR: THROUGH JUNE (PFY)

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INCOME STATEMENT - 5 YEARS COMPARISON

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-904-5112 FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5114 UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5115 HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5201 ADVERTISING (INCL LEGAL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5211 PROGRAMS (BF, RDA, ETC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5221 FEE REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5242 VEHICLE FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5250 PUBLICATION/DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5252 RENT OF EQUIPMENT / PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5270 TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5301 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5310 SAFETY/EQUIPMENT/CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5440 EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-904-5521 TRUSTEE FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.904 SUCCESSOR AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 999 COVID-19										
01-999-5101 SALARIES - FULL TIME	0.00	0.00	0.00	22,888.79	0.00	39,397.51	0.00	43,794.74	0.00	10,117.76
01-999-5102 SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	170.17	0.00	30,776.20	0.00	0.00
01-999-5103 OVERTIME	0.00	0.00	0.00	0.00	0.00	760.71	0.00	10,966.48	0.00	13,637.12
01-999-5111 RETIREMENT	0.00	0.00	0.00	2,460.82	0.00	4,065.50	0.00	4,275.73	0.00	957.08
01-999-5112 FICA	0.00	0.00	0.00	1,723.25	0.00	3,003.82	0.00	6,437.82	0.00	1,773.32
01-999-5114 UNEMPLOYMENT INS.	0.00	0.00	0.00	6.65	0.00	371.07	0.00	1,103.66	0.00	22.27
01-999-5115 HEALTH INSURANCE	0.00	0.00	0.00	1,930.56	0.00	7,581.52	0.00	9,513.57	0.00	1,632.84
01-999-5201 ADVERTISING (INCL LEGAL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	25.00
01-999-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	1,250.00	0.00	31,353.92	0.00	46,113.84
01-999-5221 FEE REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,585.00
01-999-5241 MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,915.49	0.00	13,161.67
01-999-5250 PUBLICATION/DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189.34	0.00	14.99
01-999-5252 RENT OF EQUIPMENT / PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,602.18	0.00	0.00
01-999-5262 TESTING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,525.00	0.00	1,542.71
01-999-5265 TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00
01-999-5270 TRAVEL & MEETINGS	0.00	0.00	0.00	7,939.40	0.00	0.00	0.00	178.32	0.00	2,130.86

INCOME STATEMENT - 5 YEARS COMPARISON

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-999-5301 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	25.49	0.00	521.71	0.00	5,487.08
01-999-5302 CUSTODIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,542.13	0.00	2,088.16
01-999-5305 POSTAGE/FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.32	0.00	0.00
01-999-5310 SAFETY/EQUIPMENT/CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,467.21	0.00	12,539.83
01-999-5320 SMALL TOOLS	0.00	0.00	0.00	267.68	0.00	0.00	0.00	0.00	0.00	218.56
01-999-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	153,600.86	0.00	1,145.79	0.00	20,894.42	0.00	8,188.01
01-999-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,612.58
Total for Dept.999 COVID-19	0.00	0.00	0.00	190,818.01	0.00	57,771.58	0.00	218,114.24	0.00	125,023.68
Expenditures	20,766,318.00	18,624,806.61	14,401,438.00	14,633,594.60	14,389,658.00	12,879,856.60	10,167,498.00	10,741,074.68	10,464,361.00	10,074,941.09
Grand Total Net Effect:	-4,000,000.00	-2,211,373.84	-160,318.00	3,027,677.14	-302,070.00	3,146,463.04	-18,131.00	2,568,046.33	-151,671.00	985,652.71

INCOME STATEMENT - 5 YEARS COMPARISON

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 50 - WATER										
Revenues										
Dept. 000										
50-000-4330 UTILITY PENALTIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-000-4459 OTHER FED GRANTS (SBA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-000-4472 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-000-4482 CALEMA /FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-000-4526 RECYCLING	0.00	0.00	0.00	0.00	0.00	28.93	0.00	0.00	0.00	0.00
50-000-4535 ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	1,715.56	0.00	0.00	0.00	0.00
50-000-4551 WATER SERVICE CHARGES	5,724,700.00	6,330,771.54	5,612,483.00	6,124,603.22	5,345,222.00	5,818,883.48	5,157,803.00	5,871,627.37	4,895,642.00	5,595,744.39
50-000-4552 WATER CONNECTION FEES	51,000.00	45,042.95	50,000.00	69,057.91	50,000.00	81,909.61	50,000.00	123,317.90	20,000.00	119,200.00
50-000-4554 WATER TURN ON FEES	0.00	1,290.00	0.00	670.00	0.00	710.00	75,000.00	450.00	75,000.00	200.00
50-000-4555 WATER NOC	0.00	0.00	0.00	36.49	0.00	5,781.27	0.00	3,874.86	0.00	0.00
50-000-4556 WATER CONSERVATION FINE	1,500.00	0.00	1,500.00	0.00	500.00	0.00	1,000.00	0.00	1,000.00	0.00
50-000-4560 BOND ISSUANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-000-4610 INTEREST EARNED	350,000.00	306,164.19	7,000.00	54,681.00	10,000.00	7,293.09	25,000.00	9,825.78	10,000.00	31,309.42
50-000-4711 SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	482.50	0.00	0.00
50-000-4741 W/C INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-000-4742 INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,075.00
50-000-4790 NOT OTHERWISE CLASSIFIED	500.00	875.00	500.00	675.00	2,500.00	450.00	2,500.00	470.00	2,500.00	1,673.81
50-000-4910 OPERATING TRANSFERS IN	0.00	0.00	84,361.00	0.00	84,361.00	4,170.04	0.00	0.00	0.00	0.00
Total for Dept.000	6,127,700.00	6,684,143.68	5,755,844.00	6,249,723.62	5,492,583.00	5,920,941.98	5,311,303.00	6,010,048.41	5,004,142.00	5,751,202.62
Dept. 510 WATER OPERATIONS										
50-510-4742 INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.510 WATER OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	6,127,700.00	6,684,143.68	5,755,844.00	6,249,723.62	5,492,583.00	5,920,941.98	5,311,303.00	6,010,048.41	5,004,142.00	5,751,202.62

INCOME STATEMENT - 5 YEARS COMPARISON

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 50 - WATER										
Expenditures										
Dept. 000										
50-000-5221 FEE REFUNDS	0.00	0.00	0.00	233.79	0.00	0.00	0.00	0.00	0.00	0.00
50-000-5331 CONTRACTOR METERS, DIALS, ETC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	0.00	0.00	0.00	233.79	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 140 ADMIN/FINANCIAL SERVICES										
50-140-5101 SALARIES - FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-140-5103 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-140-5111 RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-140-5112 FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-140-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-140-5114 UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-140-5115 HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-140-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept. 140 ADMIN/FINANCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 510 WATER OPERATIONS										
50-510-5101 SALARIES - FULL TIME	601,700.00	636,088.35	1,044,000.00	873,342.02	486,577.00	463,812.83	780,817.00	902,840.09	811,424.00	804,402.88
50-510-5102 SALARIES - PART TIME	2,100.00	0.00	1,929.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5103 OVERTIME	33,000.00	28,880.67	30,000.00	27,043.76	30,000.00	24,399.96	30,000.00	25,431.57	30,000.00	45,642.61
50-510-5104 COURT/TRAVEL/STANDBY	25,200.00	26,230.28	43,955.00	22,341.78	25,200.00	22,678.20	25,550.00	23,794.72	25,550.00	22,298.90
50-510-5105 CERTIFICATE PAY	7,800.00	13,125.00	9,441.00	13,675.00	3,900.00	10,275.00	26,000.00	6,700.00	26,000.00	8,400.00
50-510-5106 EDUCATIONAL INCENTIVE	23,000.00	0.00	20,872.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5108 SPECIALTY PAY	1,500.00	2,779.20	1,401.00	462.96	0.00	525.00	936.00	0.00	3,120.00	0.00
50-510-5110 UNIFORM ALLOWANCE	4,800.00	13,489.83	4,375.00	13,953.97	4,375.00	10,894.51	11,000.00	6,879.65	11,000.00	10,957.98
50-510-5111 RETIREMENT	49,200.00	74,037.32	83,056.00	-76,266.42	37,354.00	34,880.82	66,571.00	93,486.51	64,671.00	59,089.82
50-510-5112 FICA	47,600.00	75,455.16	85,393.00	68,961.82	42,883.00	37,405.17	66,489.00	67,885.29	70,901.00	64,385.21
50-510-5113 WORKER'S COMP	11,600.00	0.00	0.00	55,330.75	0.00	47,316.95	43,925.00	40,556.22	65,000.00	41,484.76
50-510-5114 UNEMPLOYMENT INS.	6,000.00	2,494.02	5,461.00	2,427.15	2,940.00	1,682.86	5,009.00	2,853.45	5,335.00	3,914.49
50-510-5115 HEALTH INSURANCE	72,000.00	99,042.56	140,633.00	98,436.96	58,800.00	60,939.58	100,170.00	96,113.93	112,560.00	92,664.72
50-510-5116 HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5119 COMPENSATED ABSENCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5120 VEHICLE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	1,260.00	1,390.00	1,260.00	670.00
50-510-5123 WELLNESS PROGRAM	700.00	819.88	4,961.00	466.30	2,880.00	103.06	1,267.00	0.00	5,702.00	309.99
50-510-5124 EDUCATION INCENTIVE	13,200.00	854.23	12,000.00	425.00	12,000.00	0.00	3,300.00	1,059.06	23,760.00	0.00
50-510-5201 ADVERTISING (INCL LEGAL)	5,000.00	4,788.00	5,000.00	2,442.00	5,000.00	3,360.00	6,000.00	0.00	2,400.00	2,063.05
50-510-5210 CONTRACT SERVICE	391,800.00	52,931.03	122,500.00	28,990.66	75,500.00	84,720.33	75,000.00	15,332.53	275,000.00	27,659.80

Q4 REPORT TO COUNCIL 11/06/24

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YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 50 - WATER											
Expenditures											
50-510-5211	PROGRAMS (BF, RDA, ETC)	5,000.00	0.00	4,500.00	0.00	4,500.00	0.00	4,500.00	0.00	30,000.00	2,072.00
50-510-5221	FEE REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5230	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	174,279.20	0.00	163,813.25	150,000.00	219,536.80	200,000.00	137,823.42
50-510-5240	M & O IMPROVEMENTS	61,500.00	661.65	24,000.00	540.00	24,000.00	540.00	24,000.00	405.00	21,000.00	554.75
50-510-5241	MAINTENANCE OF EQUIPMENT	990,000.00	247,683.49	599,135.00	248,219.55	523,135.00	338,675.43	710,000.00	333,296.07	900,000.00	528,758.03
50-510-5242	VEHICLE FUEL	69,400.00	38,341.69	63,072.00	38,612.40	48,517.00	35,970.79	35,000.00	26,837.56	45,000.00	29,911.85
50-510-5243	VEHICLE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5250	PUBLICATION/DUES	120,000.00	43,854.42	120,000.00	48,818.78	101,700.00	69,981.17	153,057.00	74,900.78	100,000.00	40,629.94
50-510-5252	RENT OF EQUIPMENT / PROPERTY	7,800.00	0.00	7,000.00	0.00	7,000.00	0.00	6,000.00	9,513.75	7,000.00	5,532.93
50-510-5260	TELEPHONE	22,000.00	11,642.27	20,000.00	16,576.03	15,000.00	18,142.32	10,000.00	13,042.54	12,000.00	13,313.24
50-510-5262	TESTING SERVICES	228,000.00	61,696.88	207,222.00	52,076.51	80,000.00	177,248.88	65,000.00	40,242.00	80,000.00	66,712.86
50-510-5263	CHEMICALS	569,000.00	317,744.97	517,923.00	344,304.62	300,000.00	265,472.71	250,000.00	264,650.03	300,000.00	255,357.73
50-510-5264	FILTER MEDIA GAC	600,000.00	96,508.00	300,000.00	96,508.00	120,000.00	95,509.00	290,000.00	0.00	250,000.00	0.00
50-510-5265	TRAINING/EDUCATION	10,000.00	693.00	7,500.00	883.67	7,500.00	619.00	10,000.00	4,197.22	7,500.00	2,327.00
50-510-5270	TRAVEL & MEETINGS	10,500.00	6,455.06	8,500.00	1,966.59	8,500.00	4,639.98	10,000.00	637.05	6,000.00	7,918.97
50-510-5280	UTILITIES - ELECTRIC	385,000.00	320,293.84	350,000.00	270,357.96	175,000.00	272,117.06	175,000.00	217,467.43	163,000.00	187,980.28
50-510-5301	OFFICE SUPPLIES	11,000.00	5,352.75	10,000.00	5,353.83	10,000.00	6,032.76	8,500.00	2,641.92	10,000.00	2,528.89
50-510-5302	CUSTODIAL SUPPLIES	1,100.00	481.83	1,000.00	0.00	1,000.00	0.00	1,500.00	570.48	2,500.00	894.19
50-510-5303	BANK CHARGES	30,000.00	90,364.95	30,000.00	44,794.68	15,000.00	85,414.28	20,000.00	15,653.07	25,000.00	10,977.32
50-510-5305	POSTAGE/FREIGHT	13,800.00	6,804.14	12,500.00	10,213.22	11,000.00	12,951.22	15,000.00	11,740.02	20,000.00	10,575.19
50-510-5310	SAFETY/EQUIPMENT/CLOTHING	14,900.00	8,836.61	13,500.00	6,875.46	12,000.00	7,905.53	10,000.00	10,653.27	8,000.00	10,329.22
50-510-5320	SMALL TOOLS	26,000.00	15,776.47	20,000.00	2,349.07	20,000.00	10,266.50	20,000.00	9,514.83	12,000.00	19,917.27
50-510-5330	SPECIAL DEPARTMENTAL SUPPLIES	165,000.00	27,092.51	150,000.00	7,280.80	150,000.00	38,713.72	150,000.00	14,006.55	150,000.00	178,893.14
50-510-5331	CONTRACTOR METERS, DIALS, ETC	0.00	0.00	0.00	0.00	0.00	28,894.43	0.00	35,488.78	0.00	0.00
50-510-5350	WATER PURCHASES	125,400.00	66,754.00	114,000.00	92,450.00	95,000.00	87,826.00	150,000.00	96,242.00	150,000.00	96,556.00
50-510-5420	BUILDINGS	264,000.00	0.00	240,000.00	0.00	175,000.00	0.00	175,000.00	0.00	0.00	0.00
50-510-5430	IMPROVEMENTS OTHER THAN BLDGS	269,500.00	0.00	172,000.00	0.00	172,000.00	0.00	208,000.00	0.00	459,500.00	52,040.28
50-510-5440	EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,500.00	79,835.32
50-510-5442	EQUIPMENT - OTHER	2,447,800.00	196.76	894,765.00	11,196.28	247,765.00	8,437.26	297,965.00	0.00	215,265.00	66,250.18
50-510-5490	DEPRECIATION	0.00	1,305,770.46	0.00	726,494.75	0.00	1,266,257.33	0.00	1,281,358.00	0.00	0.00
50-510-5510	AMORTIZATION-COI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5520	DEBT SERVICE - PRINCIPAL	1,382,500.00	359,592.74	1,256,763.00	424,259.72	1,256,763.00	450,273.97	1,242,023.00	479,805.82	1,241,154.00	1,256,762.64
50-510-5521	TRUSTEE FEES	5,000.00	-59,200.47	4,500.00	-123,402.81	4,500.00	5,000.00	4,500.00	-59,200.00	4,500.00	4,500.00
50-510-5522	COMMITMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5523	DEBT SERVICE - INTERST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 50 - WATER										
Expenditures										
50-510-5530 DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5910 OPERATING TRANSFERS OUT	976,900.00	1,199,986.97	69,756.00	132,221.23	1,481,344.00	1,481,344.00	8,177.00	8,177.00	109,985.00	109,985.00
50-510-5911 TRANSFER TO CIP FUND 54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5990 CONTINGENCY APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00
50-510-6010 INFRASTRUCTURE IMPROVEMENTS	0.00	0.00	0.00	-18,266.00	0.00	-76,478.00	0.00	0.00	0.00	0.00
Total for Dept.510 WATER OPERATIONS	10,107,300.00	5,204,400.52	6,832,613.00	3,746,997.25	5,853,633.00	5,658,562.86	5,456,516.00	4,395,700.99	6,162,587.00	4,362,881.85
Dept. 515 WATER CONSERVATION										
50-515-5101 SALARIES - FULL TIME	19,700.00	0.00	17,886.00	10,704.72	0.00	0.00	22,004.00	21,671.33	20,908.00	21,440.31
50-515-5102 SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-515-5103 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-515-5105 CERTIFICATE PAY	0.00	0.00	33.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-515-5106 EDUCATIONAL INCENTIVE	600.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-515-5108 SPECIALTY PAY	300.00	0.00	260.00	0.00	0.00	0.00	260.00	0.00	260.00	0.00
50-515-5111 RETIREMENT	1,600.00	696.80	1,460.00	818.78	0.00	0.00	1,919.00	1,811.72	1,658.00	1,623.47
50-515-5112 FICA	1,600.00	681.72	1,414.00	799.81	0.00	0.00	1,756.00	1,578.59	1,676.00	1,614.05
50-515-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-515-5114 UNEMPLOYMENT INS.	0.00	30.66	88.00	30.14	0.00	0.00	126.00	56.02	137.00	79.07
50-515-5115 HEALTH INSURANCE	1,700.00	936.58	1,559.00	1,132.57	0.00	0.00	2,520.00	1,269.29	2,880.00	1,345.23
50-515-5123 WELLNESS PROGRAM	100.00	0.00	120.00	0.00	0.00	0.00	96.00	0.00	144.00	0.00
50-515-5124 EDUCATION INCENTIVE	0.00	0.00	0.00	0.00	0.00	0.00	600.00	0.00	600.00	0.00
50-515-5201 ADVERTISING (INCL LEGAL)	600.00	0.00	500.00	0.00	500.00	0.00	1,000.00	0.00	1,000.00	0.00
50-515-5210 CONTRACT SERVICE	9,500.00	0.00	8,500.00	0.00	8,500.00	0.00	8,500.00	0.00	7,000.00	0.00
50-515-5241 MAINTENANCE OF EQUIPMENT	900.00	0.00	750.00	0.00	750.00	0.00	750.00	0.00	0.00	0.00
50-515-5242 VEHICLE FUEL	1,200.00	1,075.25	1,000.00	0.00	1,000.00	0.00	500.00	0.00	3,500.00	0.00
50-515-5250 PUBLICATION/DUES	300.00	0.00	250.00	0.00	250.00	0.00	250.00	0.00	250.00	0.00
50-515-5260 TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	0.00
50-515-5265 TRAINING/EDUCATION	1,000.00	0.00	500.00	0.00	500.00	0.00	500.00	0.00	500.00	0.00
50-515-5270 TRAVEL & MEETINGS	2,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
50-515-5301 OFFICE SUPPLIES	1,000.00	104.16	500.00	104.16	500.00	121.08	3,000.00	0.00	5,000.00	193.97
50-515-5305 POSTAGE/FREIGHT	1,300.00	0.00	1,200.00	634.56	1,200.00	662.70	1,000.00	0.00	2,000.00	0.00
50-515-5310 SAFETY/EQUIPMENT/CLOTHING	600.00	79.74	500.00	0.00	500.00	0.00	500.00	0.00	500.00	0.00
50-515-5330 SPECIAL DEPARTMENTAL SUPPLIES	7,700.00	7,386.44	7,000.00	227.98	5,000.00	4,137.25	7,500.00	1,101.96	5,000.00	0.00
50-515-5910 OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-515-5990 CONTINGENCY APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.515 WATER CONSERVATION	51,700.00	10,991.35	45,020.00	14,452.72	19,700.00	4,921.03	53,781.00	27,488.91	54,213.00	26,296.10

Q4 REPORT TO COUNCIL 11/06/24

10/30/2024

1:10 pm

YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 50 - WATER											
Expenditures											
Dept. 518 BACKFLOW PREVENTION											
50-518-5442	EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.518 BACKFLOW PREVENTION		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 530 INFRASTRUCTURE IMPR											
50-530-5442	EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-530-6010	INFRASTRUCTURE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.530 INFRASTRUCTURE IMPR		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 555 COLLECTIONS & DISTRIBUTION											
50-555-5101	SALARIES - FULL TIME	97,100.00	51,211.10	102,747.00	136,438.00	225,117.00	185,080.35	189,979.00	87,279.68	95,302.00	88,069.12
50-555-5103	OVERTIME	3,300.00	0.00	3,000.00	0.00	3,000.00	0.00	1,000.00	0.00	1,000.00	0.00
50-555-5104	COURT/TRAVEL/STANDBY	0.00	0.00	3,712.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-555-5105	CERTIFICATE PAY	1,600.00	0.00	1,463.00	0.00	650.00	0.00	0.00	0.00	0.00	0.00
50-555-5106	EDUCATIONAL INCENTIVE	1,700.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-555-5110	UNIFORM ALLOWANCE	3,400.00	0.00	3,125.00	0.00	3,125.00	0.00	0.00	0.00	0.00	0.00
50-555-5111	RETIREMENT	7,500.00	4,471.57	7,910.00	10,087.26	16,193.00	13,541.59	15,275.00	6,707.63	6,971.00	6,211.49
50-555-5112	FICA	7,600.00	4,948.43	8,398.00	10,112.64	17,690.00	12,859.12	14,637.00	6,544.26	7,794.00	6,747.15
50-555-5113	WORKER'S COMP	1,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-555-5114	UNEMPLOYMENT INS.	900.00	184.33	788.00	583.82	2,100.00	716.78	1,785.00	381.80	1,024.00	564.56
50-555-5115	HEALTH INSURANCE	13,200.00	7,124.43	16,560.00	21,507.08	16,800.00	27,691.17	35,700.00	13,623.59	21,600.00	15,021.20
50-555-5116	HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-555-5123	WELLNESS PROGRAM	200.00	0.00	360.00	0.00	480.00	0.00	480.00	0.00	1,080.00	120.00
50-555-5124	EDUCATION INCENTIVE	2,200.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	4,500.00	0.00
50-555-5201	ADVERTISING (INCL LEGAL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-555-5210	CONTRACT SERVICE	24,000.00	0.00	0.00	10,947.80	0.00	-1,913.20	0.00	8,293.60	0.00	0.00
50-555-5241	MAINTENANCE OF EQUIPMENT	2,590,000.00	110,646.94	5,450,000.00	880,705.76	1,725,000.00	165,766.46	7,500.00	257,235.37	5,000.00	94,413.27
50-555-5242	VEHICLE FUEL	6,000.00	5,627.75	8,000.00	5,231.20	4,000.00	4,768.49	3,800.00	2,654.88	4,000.00	0.00
50-555-5250	PUBLICATION/DUES	100.00	0.00	1,000.00	135.00	50.00	135.00	50.00	45.00	50.00	0.00
50-555-5265	TRAINING/EDUCATION	2,500.00	50.00	3,600.00	744.67	1,800.00	0.00	250.00	0.00	1,500.00	0.00
50-555-5270	TRAVEL & MEETINGS	2,600.00	0.00	4,000.00	896.81	2,000.00	0.00	250.00	152.50	1,500.00	0.00
50-555-5310	SAFETY/EQUIPMENT/CLOTHING	3,900.00	526.34	7,000.00	710.06	1,000.00	1,993.90	700.00	793.58	500.00	659.77
50-555-5320	SMALL TOOLS	21,400.00	3,982.58	28,000.00	810.12	2,500.00	7,673.47	5,000.00	105.47	5,000.00	666.14
50-555-5330	SPECIAL DEPARTMENTAL SUPPLIES	212,500.00	240,706.24	2,000.00	62,446.40	1,000.00	15,806.51	0.00	0.00	0.00	1,496.18
Total for Dept.555 COLLECTIONS & DISTRIBUTION		3,003,600.00	429,479.71	5,655,163.00	1,141,356.62	2,024,505.00	434,119.64	276,406.00	383,817.36	156,821.00	213,968.88
Dept. 810 NANCE ROAD WATERLINE PROJECT											
50-810-5430	IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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10/30/2024

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 50 - WATER										
Expenditures										
Total for Dept.810 NANCE ROAD WATERLINE PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures	13,162,600.00	5,644,871.58	12,532,796.00	4,903,040.38	7,897,838.00	6,097,603.53	5,786,703.00	4,807,007.26	6,373,621.00	4,603,146.83
Grand Total Net Effect:	-7,034,900.00	1,039,272.10	-6,776,952.00	1,346,683.24	-2,405,255.00	-176,661.55	-475,400.00	1,203,041.15	-1,369,479.00	1,148,055.79

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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10/30/2024

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City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 55 - WASTEWATER										
Revenues										
Dept. 000										
55-000-4330 UTILITY PENALTIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-000-4459 OTHER FED GRANTS (SBA)	0.00	0.00	0.00	-121,919.75	0.00	154,334.10	0.00	0.00	0.00	0.00
55-000-4472 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-000-4482 CALEMA /FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-000-4526 RECYCLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-000-4560 BOND ISSUANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-000-4561 SEWER SERVICE CHARGES	5,773,700.00	6,224,625.83	5,660,448.00	6,083,165.22	5,390,903.00	5,593,346.35	4,831,280.00	5,586,570.82	4,696,643.00	5,148,689.89
55-000-4562 SEWER CONNECTION FEES	0.00	0.00	0.00	1,159.13	0.00	2,558.00	0.00	1,470.00	0.00	0.00
55-000-4565 SEWER NOC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-000-4610 INTEREST EARNED	525,000.00	375,090.24	4,500.00	48,570.99	10,000.00	11,191.49	30,000.00	9,220.84	10,000.00	38,503.77
55-000-4711 SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	362.50	0.00	0.00
55-000-4742 INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,500.00
55-000-4790 NOT OTHERWISE CLASSIFIED	500.00	0.00	500.00	0.00	500.00	0.00	500.00	0.00	500.00	0.00
55-000-4910 OPERATING TRANSFERS IN	0.00	0.00	46,058.00	0.00	46,058.00	3,130.25	0.00	41,143.98	0.00	0.00
Total for Dept.000	6,299,200.00	6,599,716.07	5,711,506.00	6,010,975.59	5,447,461.00	5,764,560.19	4,861,780.00	5,638,768.14	4,707,143.00	5,229,693.66
Revenues	6,299,200.00	6,599,716.07	5,711,506.00	6,010,975.59	5,447,461.00	5,764,560.19	4,861,780.00	5,638,768.14	4,707,143.00	5,229,693.66

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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10/30/2024

1:11 pm

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 55 - WASTEWATER										
Expenditures										
Dept. 000										
55-000-5490 DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-000-5910 OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,152,832.08	0.00	0.00
Total for Dept.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,152,832.08	0.00	0.00
Dept. 140 ADMIN/FINANCIAL SERVICES										
55-140-5101 SALARIES - FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-140-5103 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-140-5111 RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-140-5112 FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-140-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-140-5114 UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-140-5115 HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-140-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.140 ADMIN/FINANCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 520 WASTEWATER OPERATIONS										
55-520-5101 SALARIES - FULL TIME	472,500.00	556,823.53	801,980.00	795,825.27	417,790.00	371,774.57	733,603.00	682,415.26	678,303.00	660,223.92
55-520-5102 SALARIES - PART TIME	2,100.00	0.00	1,929.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5103 OVERTIME	33,000.00	19,043.75	30,000.00	13,178.58	30,000.00	6,640.14	30,000.00	9,468.14	30,000.00	16,344.26
55-520-5104 COURT/TRAVEL/STANDBY	25,200.00	17,868.63	32,596.00	16,131.12	25,200.00	17,364.80	25,550.00	15,270.94	25,550.00	18,546.19
55-520-5105 CERTIFICATE PAY	5,900.00	2,250.00	7,491.00	2,300.00	2,600.00	3,275.00	26,000.00	1,500.00	26,000.00	1,375.00
55-520-5106 EDUCATIONAL INCENTIVE	19,000.00	0.00	17,272.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5108 SPECIALTY PAY	1,500.00	1,571.44	1,401.00	171.12	0.00	175.00	741.00	0.00	2,600.00	0.00
55-520-5110 UNIFORM ALLOWANCE	4,800.00	11,140.66	4,375.00	10,424.20	4,375.00	9,052.19	10,000.00	7,574.92	10,000.00	10,710.63
55-520-5111 RETIREMENT	38,500.00	59,198.99	63,012.00	-32,263.16	31,712.00	26,311.95	61,965.00	68,612.92	53,795.00	48,049.17
55-520-5112 FICA	37,300.00	59,868.41	65,519.00	60,378.77	37,331.00	28,905.35	62,868.00	53,073.14	60,369.00	51,721.16
55-520-5113 WORKER'S COMP	9,100.00	0.00	0.00	42,311.75	0.00	36,183.55	36,604.00	31,013.58	65,000.00	31,723.64
55-520-5114 UNEMPLOYMENT INS.	4,500.00	2,062.19	4,131.00	2,154.92	2,940.00	1,878.95	4,715.00	2,009.63	4,561.00	3,382.17
55-520-5115 HEALTH INSURANCE	51,600.00	68,527.10	92,725.00	77,948.09	58,800.00	44,390.03	94,290.00	62,822.33	96,240.00	56,157.05
55-520-5116 HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5119 COMPENSATED ABSENCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5120 VEHICLE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	1,260.00	1,390.00	1,260.00	670.00
55-520-5123 WELLNESS PROGRAM	600.00	489.89	4,097.00	479.89	2,400.00	159.96	1,651.00	239.94	4,920.00	280.04
55-520-5124 EDUCATION INCENTIVE	11,000.00	4,121.58	10,000.00	1,950.00	10,000.00	0.00	3,000.00	1,242.50	20,500.00	2,008.08
55-520-5201 ADVERTISING (INCL LEGAL)	1,000.00	0.00	1,000.00	0.00	1,000.00	1,523.82	1,000.00	0.00	3,000.00	259.17
55-520-5210 CONTRACT SERVICE	350,500.00	69,497.39	175,000.00	50,678.40	160,000.00	33,604.18	160,000.00	67,146.89	225,000.00	95,830.92

Q4 REPORT TO COUNCIL 11/06/24

10/30/2024

1:11 pm

YEAR: THROUGH JUNE (PFY)

YEAR: THROUGH JUNE (PFY)		2024		2023		2022		2021		2020	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 55 - WASTEWATER											
Expenditures											
55-520-5211	PROGRAMS (BF, RDA, ETC)	1,000.00	0.00	800.00	0.00	800.00	0.00	900.00	0.00	800.00	0.00
55-520-5230	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	174,279.20	0.00	163,813.25	150,000.00	219,536.80	200,000.00	137,823.42
55-520-5240	M & O IMPROVEMENTS	1,051,500.00	2,190.92	46,500.00	21,683.68	1,500.00	1,224.00	1,500.00	1,224.00	1,500.00	1,238.74
55-520-5241	MAINTENANCE OF EQUIPMENT	1,573,400.00	490,604.55	1,174,000.00	422,798.57	1,163,000.00	259,136.52	880,000.00	179,478.30	900,000.00	599,881.15
55-520-5242	VEHICLE FUEL	98,500.00	35,194.33	62,000.00	36,720.50	31,231.00	32,591.71	20,000.00	21,829.23	25,000.00	23,819.10
55-520-5243	VEHICLE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5250	PUBLICATION/DUES	58,500.00	21,944.83	40,000.00	32,877.03	40,000.00	-7,427.04	34,000.00	51,584.43	40,000.00	26,065.29
55-520-5252	RENT OF EQUIPMENT / PROPERTY	38,500.00	0.00	35,000.00	15,039.56	10,000.00	3,062.04	0.00	113.81	3,500.00	10,990.50
55-520-5260	TELEPHONE	21,500.00	11,454.71	18,000.00	16,253.54	12,000.00	16,280.37	8,100.00	11,163.44	8,500.00	11,386.33
55-520-5262	TESTING SERVICES	104,500.00	33,290.47	95,000.00	16,787.30	30,000.00	51,855.01	10,000.00	27,629.00	27,000.00	14,805.00
55-520-5263	CHEMICALS	247,500.00	59,203.90	125,000.00	75,732.10	1,200.00	36,530.16	1,200.00	0.00	7,500.00	0.00
55-520-5265	TRAINING/EDUCATION	10,500.00	1,696.00	8,000.00	16.66	7,500.00	223.00	7,500.00	3,176.21	2,000.00	100.00
55-520-5270	TRAVEL & MEETINGS	6,500.00	421.38	5,000.00	2,606.22	4,500.00	3,158.89	4,500.00	84.75	7,000.00	3,482.54
55-520-5280	UTILITIES - ELECTRIC	457,000.00	404,206.77	380,000.00	354,626.82	280,000.00	343,889.27	250,000.00	262,511.20	220,000.00	242,868.76
55-520-5281	UTILITIES - GAS	1,400.00	585.16	1,000.00	1,016.86	800.00	679.23	1,000.00	434.85	1,600.00	490.40
55-520-5301	OFFICE SUPPLIES	7,500.00	5,455.76	6,800.00	7,587.05	6,500.00	6,197.12	6,500.00	1,448.44	8,000.00	3,968.32
55-520-5302	CUSTODIAL SUPPLIES	1,700.00	0.00	1,500.00	0.00	1,500.00	0.00	1,800.00	95.42	2,500.00	1,290.49
55-520-5303	BANK CHARGES	1,000.00	90,364.92	15,000.00	44,794.68	15,000.00	85,414.22	15,000.00	14,367.83	25,000.00	10,977.35
55-520-5305	POSTAGE/FREIGHT	10,000.00	5,711.08	9,000.00	5,671.26	9,000.00	9,128.22	8,000.00	9,674.82	8,000.00	8,770.68
55-520-5310	SAFETY/EQUIPMENT/CLOTHING	11,000.00	10,826.02	10,000.00	5,747.32	10,000.00	8,445.86	10,000.00	9,244.20	6,000.00	10,260.40
55-520-5320	SMALL TOOLS	35,500.00	10,400.11	22,200.00	4,536.88	13,000.00	12,595.43	18,200.00	11,730.26	13,500.00	24,041.64
55-520-5330	SPECIAL DEPARTMENTAL SUPPLIES	58,300.00	5,906.58	53,000.00	1,777.32	53,000.00	11,679.89	40,000.00	7,344.85	10,000.00	4,762.58
55-520-5335	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5350	WATER PURCHASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5420	BUILDINGS	264,000.00	0.00	240,000.00	0.00	175,000.00	0.00	75,000.00	0.00	290,000.00	0.00
55-520-5430	IMPROVEMENTS OTHER THAN BLDGS	825,500.00	0.00	775,000.00	0.00	710,000.00	-1,227,266.99	1,012,000.00	-12,957,224.59	0.00	40,000.00
55-520-5440	EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,500.00	45,286.33
55-520-5442	EQUIPMENT - OTHER	1,597,400.00	196.76	1,101,000.00	11,196.32	184,000.00	196.26	197,300.00	0.00	191,265.00	41,277.74
55-520-5490	DEPRECIATION	0.00	1,571,992.67	0.00	1,403,790.40	0.00	1,172,458.00	0.00	1,214,322.00	0.00	0.00
55-520-5510	AMORTIZATION-COI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5520	DEBT SERVICE - PRINCIPAL	301,600.00	658,542.56	1,510,527.00	725,899.36	1,510,527.00	753,820.40	1,426,976.00	781,530.93	1,426,976.00	1,411,823.38
55-520-5521	TRUSTEE FEES	4,500.00	-42,154.88	4,500.00	-89,313.29	4,500.00	5,000.00	4,500.00	-42,138.00	4,500.00	5,000.00
55-520-5522	COMMITMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5523	DEBT SERVICE - INTERST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5530	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

Page: 4

10/30/2024

1:11 pm

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2024		2023		2022		2021		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 55 - WASTEWATER										
Expenditures										
55-520-5910 OPERATING TRANSFERS OUT	997,700.00	1,220,787.03	16,751.00	79,216.23	43,088.00	43,088.00	8,177.00	15,722,212.90	38,045.00	38,045.00
55-520-5911 TRANSFER TO CIP FUND 54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5990 CONTINGENCY APPROPRIATION	40,000.00	0.00	40,000.00	0.00	40,000.00	0.00	35,000.00	0.00	90,000.00	0.00
55-520-6010 INFRASTRUCTURE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.520 WASTEWATER OPERATIONS	8,894,100.00	5,471,285.19	7,108,106.00	4,413,010.52	5,141,794.00	2,367,012.31	5,480,400.00	6,555,155.27	4,921,784.00	3,715,736.54
Dept. 530 INFRASTRUCTURE IMPR										
55-530-6010 INFRASTRUCTURE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.530 INFRASTRUCTURE IMPR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 555 COLLECTIONS & DISTRIBUTION										
55-555-5101 SALARIES - FULL TIME	37,700.00	2,905.20	34,249.00	24,382.20	0.00	0.00	30,546.00	29,011.60	31,767.00	29,604.96
55-555-5103 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
55-555-5104 COURT/TRAVEL/STANDBY	0.00	0.00	1,237.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-555-5105 CERTIFICATE PAY	500.00	0.00	488.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-555-5106 EDUCATIONAL INCENTIVE	600.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-555-5108 SPECIALTY PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-555-5111 RETIREMENT	2,900.00	1,865.00	2,637.00	1,821.18	0.00	0.00	2,361.00	2,234.19	2,324.00	2,087.77
55-555-5112 FICA	3,100.00	1,826.07	2,799.00	1,830.26	0.00	0.00	2,422.00	2,174.95	2,649.00	2,264.10
55-555-5114 UNEMPLOYMENT INS.	300.00	94.58	263.00	86.91	0.00	0.00	315.00	127.26	341.00	188.14
55-555-5115 HEALTH INSURANCE	6,100.00	2,864.26	5,520.00	3,675.85	0.00	0.00	6,300.00	4,677.31	7,200.00	5,053.65
55-555-5116 HEALTH INS IN LIEU PMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-555-5123 WELLNESS PROGRAM	100.00	0.00	120.00	0.00	0.00	0.00	120.00	0.00	360.00	0.00
55-555-5124 EDUCATION INCENTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00
55-555-5210 CONTRACT SERVICE	100,000.00	23,535.00	0.00	0.00	0.00	20,904.00	0.00	0.00	0.00	0.00
55-555-5241 MAINTENANCE OF EQUIPMENT	1,111,500.00	301,194.02	328,000.00	134,432.42	11,000.00	57,388.98	3,500.00	207,308.56	3,500.00	10,281.21
55-555-5242 VEHICLE FUEL	5,500.00	3,941.76	7,800.00	1,743.66	3,000.00	1,589.43	1,400.00	885.94	1,250.00	0.00
55-555-5250 PUBLICATION/DUES	300.00	3,746.00	500.00	45.00	250.00	45.00	250.00	15.00	50.00	0.00
55-555-5265 TRAINING/EDUCATION	1,000.00	0.00	500.00	0.00	250.00	0.00	250.00	0.00	300.00	0.00
55-555-5270 TRAVEL & MEETINGS	1,000.00	0.00	500.00	0.00	250.00	0.00	250.00	0.00	300.00	0.00
55-555-5310 SAFETY/EQUIPMENT/CLOTHING	800.00	846.21	1,000.00	151.01	500.00	0.00	500.00	273.18	250.00	977.55
55-555-5910 OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.555 COLLECTIONS & DISTRIBUTION	1,271,400.00	342,818.10	386,113.00	168,168.49	15,250.00	79,927.41	49,214.00	246,707.99	52,791.00	50,457.38
Expenditures	10,165,500.00	5,814,103.29	7,494,219.00	4,581,179.01	5,157,044.00	2,446,939.72	5,529,614.00	8,954,695.34	4,974,575.00	3,766,193.92
Grand Total Net Effect:	-3,866,300.00	785,612.78	-1,782,713.00	1,429,796.58	290,417.00	3,317,620.47	-667,834.00	-3,315,927.20	-267,432.00	1,463,499.74

DATE SUBMITTED _____
SUBMITTED BY Public Services
DATE ACTION REQUIRED 11/6/24

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

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/ACTION: 1. Approve change order for the Pavement Rehabilitation of Various Roads Project in the City of Imperial; Bid No. 2024-08.	
DEPARTMENT INVOLVED: Public Services	
BACKGROUND/SUMMARY: Please see attached staff report.	
FISCAL IMPACT: NOT TO EXCEED \$400,000.00 General Fund Costs: \$314,500.00 Water Enterprise Fund Costs: \$30,000.00 Sewer Enterprise Fund Costs: \$55,500.00	FINANCE INITIALS <u>JMS</u>
STAFF RECOMMENDATION: approve request	DEPT. INITIALS <u>DD</u>
MANAGER'S RECOMMENDATION:	CITY MANAGER'S INITIALS <u>AO for DMM</u>
MOTION: SECONDED: APPROVED () REJECTED () AYES: DISAPPROVED () DEFERRED () NAYES: ABSENT: REFERRED TO:	



November 6, 2024

Dear Honorable Councilmembers:

Requested Action:

Approve change order for the Pavement Rehabilitation of Various Roads Project in the City of Imperial; Bid No. 2024-08.

Background:

On September 18, 2024, the City Council approved Bid No. 2024-08 award to ROVE Engineering, Inc.

The work to be done consists of furnishing all materials, equipment, tools, labor, and incidentals as required by the contract documents for road rehabilitation improvements along Yucca Street from Smokewood Avenue east to the cul-de-sac, Palo Verde Street from Yucca Street to Silverwood Street, Silverwood Street from Palo Verde Street to the cul-de-sac, and Bouganvillea Trail from Silverwood to Yucca Street.

The work involves traffic control around the construction zones, grinding existing AC pavement, oiling, and a 1-1/2 inch hot mix overlay. The city will provide new pavement striping and materials testing.

The original contract is \$3,399,999.00, including the Base Bid and Additive Bid items. The bid submitted for the project is on the unit bid price basis. The Public Services Director will order any change orders pursuant to Public Contract Code 20142.

Staff is requesting an additional **\$400,000** (\$343,690 additional cost for 1-1/2" overlay + \$56,310 contingency) for extra work on this project. This represents approximately 12% of the original project cost and includes substantial additional work.

Fiscal Impact:

The General Fund will expend funds to cover associated street-related costs.

General Fund Costs: **\$314,500.00**

The Water Enterprise Fund will finance raising and lowering water valves. The Sewer Enterprise Fund will finance the costs of lowering and raising sewer manholes.

Water Enterprise Fund Costs: **\$30,000.00**

Sewer Enterprise Fund Costs: **\$55,500.00**

Pavement Rehabilitation of Various Roads in the City of Imperial - 2024

Additional Work Items

Description	Quantity	Unit	Unit Price	Total
Cold mill edges (7' wide) 1.5 inch	5,900	SY	\$5	\$ 29,500
AC Overlay 1-1/2"	1,386	Ton	\$165	\$ 228,690
Double Adjust - Lower/Raise/Adjust Existing Manhole Utilities (Any replacement parts needed to be supplied by the City of Imperial)	1	EA	\$3,000	\$ 3,000
Single Adjust - Adjust Existing Manhole Utilities (Any replacement parts needed to be supplied by the City of Imperial)	18	EA	\$1,500	\$ 27,000
Double Adjust - Lower/Raise/Adjust Existing Water Valve Utilities (Any replacement parts needed to be supplied by the City of Imperial)	17	EA	\$3,000	\$ 51,000
Single Adjust - Adjust Existing Water Valve/Survey Monument Utilities (Any replacement parts needed to be supplied by the City of Imperial)	3	EA	\$1,500	\$ 4,500

TOTAL ADDITIONAL COSTS: \$ 343,690

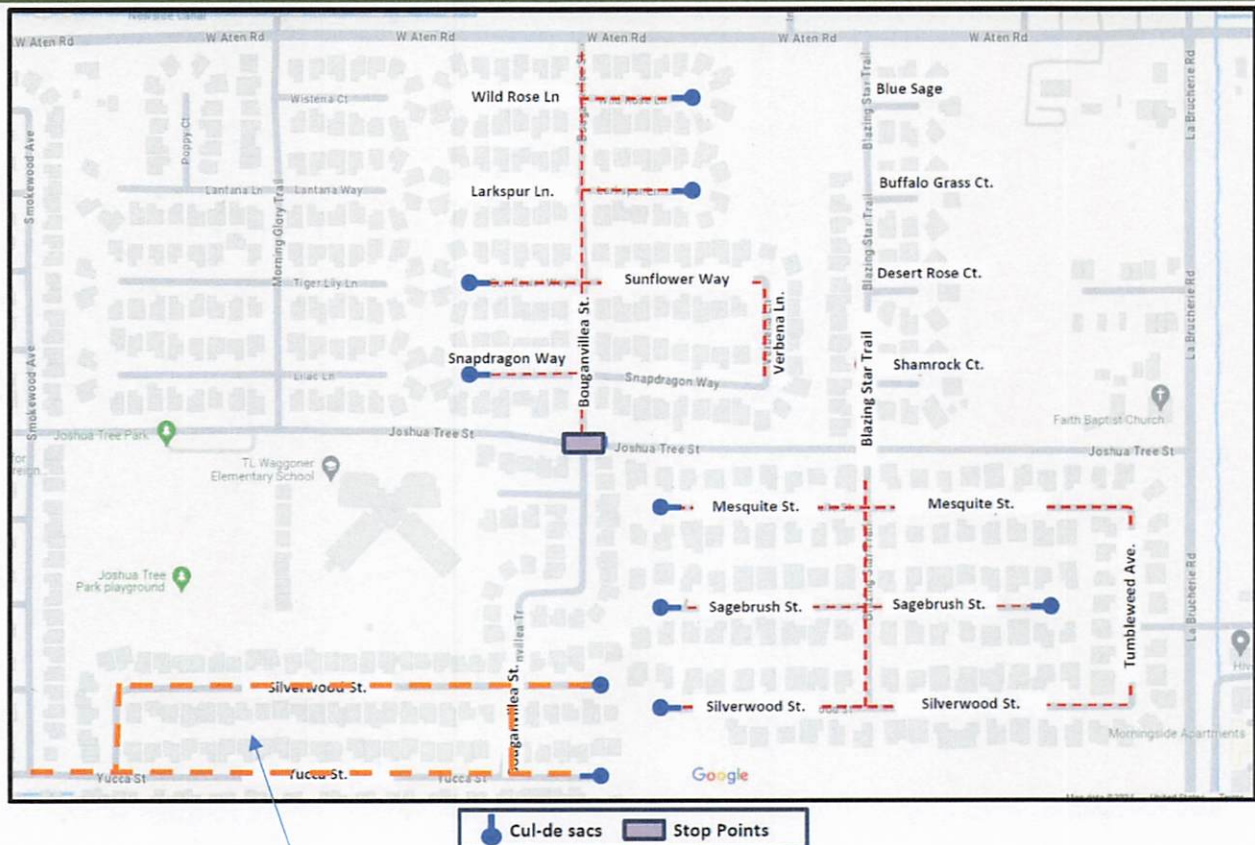
Total Additional Cost for 1-1/2" Overlay for Said Streets: \$343,690.00

"SEE NEXT PAGE FOR STREETS TO BE ADDED"



Streets to be added with 1-1/2" Overlay:

Imperial City Engineers Estimate Wild Flower – ARAM System II



Streets to be added to the project:

Yucca, Silverwood, Palo Verde, and Bouganvillea Trail

Attachments:

➤ None

DATE SUBMITTED _____
 SUBMITTED BY City Manager
 DATE ACTION REQUIRED November 6, 2024

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: Adopt Resolution delegating authority to Public Services Director, Community Development Director or City Manager to exercise discretion for approval of design for public works or improvements adjacent to or associated with Cambria Hotel.	
BACKGROUND/SUMMARY: California Government Code section 830.6 provides a statutory defense to public entities by providing design immunity against claims arising out of an alleged design defect. In order to take advantage of the design immunity defense, the plan or design requires discretionary approval prior to construction by the legislative body or other employee exercising discretionary authority to give such approval. The City Public Services Director, Community Development Director or City Manager has the background to review and oversee public works projects, and approve the design, and plans and specifications associated with this project.	
FISCAL IMPACT: There is no fiscal impact associated with the recommended action.	FINANCE INITIALS _____
STAFF RECOMMENDATION: Approve the Resolution delegating authority to exercise discretionary approval of designs for public works and public improvement projects to the authority to Public Services Director, Community Development Director or City Manager to exercise discretion for approval of design for public works or improvements adjacent to or associated with Cambria Hotel.	DEPT. INITIALS <u>A.D. for DHM</u>
MANAGER'S RECOMMENDATION:	CITY MANAGER'S INITIALS <u>A.D. for DHM</u>
MOTION:	
SECONDED: AYES: NAYES: ABSENT:	APPROVED () DISAPPROVED () REFERRED TO: REJECTED () DEFERRED ()

RESOLUTION 2024-59

RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF IMPERIAL DELEGATING AUTHORITY TO PUBLIC SERVICES DIRECTOR, COMMUNITY DEVELOPMENT DIRECTOR OR CITY MANAGER TO EXERCISE DISCRETION FOR APPROVAL OF DESIGN FOR PUBLIC WORKS OR IMPROVEMENTS ADJACENT TO OR ASSOCIATED WITH CAMBRIA HOTEL

WHEREAS, California Government Code Section 830.6 provides limitations on liability for public entities for conditions of public property where the public entity exercises appropriate discretion in the planning and design of public improvements. The limitation of liability is commonly known as “design immunity,” and

WHEREAS, California Government Code Section 830.6 requires public entities to establish the following three elements to invoke design immunity protections: (1) discretionary approval of a design before construction; (2) substantial evidence supporting reasonableness of a design; and (3) a causal relationship between the design and the harm claimed; and

WHEREAS, the first element may be satisfied where the legislative body, the City Public Services Director, City Community Services Director or City Manager, exercises discretionary authority to approve the plan or design of the improvement in advance of construction of the improvement; and

WHEREAS, the City desires to minimize its liability exposure to conditions of public property related to the planning and design of public works and improvements by confirming the positions authorized to exercise discretionary authority to approve the plan or design of public improvements in advance of construction of the improvement; and

WHEREAS, staff recommends adopting this resolution to delegate the discretionary authority to approve plans and designs for public works and public improvement projects to the Public Services Director, Community Development Director or City Manager; and

WHEREAS, this resolution does not impact, affect, or change the City’s discretion or authority to approve projects; and

WHEREAS, this resolution does not impact, affect, or change the City Council’s discretion or authority to appropriate or approve project funding; and

WHEREAS, this resolution does not circumvent other established project design review or approval processes; and

WHEREAS, this resolution is limited to approval of project designs for the purpose of supporting the City's design immunity protections as provided by State Law.

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

1. The City Council delegates the authority to the Public Services Director, Community Development Director or the City Manager to exercise discretionary approval of designs, including design amendments and addenda, for all public works and public improvement projects.
2. The approval of the Public Services Director, Community Development Director or the City Manager City Engineer of a design prepared by a consultant retained by the City to prepare such design is limited to an acceptance and approval of the design as being in general conformance with applicable statutes, codes, standards, and guidelines for the purpose of Government Code section 830.6 and, otherwise, the responsibility and liability for the completeness, accuracy, and conformance of such will continue to reside with the Engineer of Record or Engineering Firm of Record that prepared that design.

APPROVED, PASSED AND ADOPTED at a Regular Meeting of the City Council held on the 6th day of November, 2024.

ROBERT AMPARANO,
Mayor

ATTEST:

KRISTINA SHIELDS,
City Clerk

CERTIFICATION

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2024-59 was duly adopted at a meeting of the City Council of said City at its meeting held on the 6th day of November, 2024, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, this 6th day of November, 2024.

KRISTINA SHIELDS,
City Clerk

Agenda Item No. C-4

DATE SUBMITTED 10/29/24
SUBMITTED BY Public Services
DATE ACTION REQUIRED 11/6/24

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

**IMPERIAL CITY COUNCIL
AGENDA ITEM**

SUBJECT: DISCUSSION/ACTION: 1. City Hall Parking Lot Improvements	
DEPARTMENT INVOLVED: Public Services	
BACKGROUND/SUMMARY: The City of Imperial is growing. There is a need for more parking in the City Hall parking lot. In 2015, the city removed seven parking spaces and constructed a park between the Community Development building and City Hall, and landscaped and planted various cacti, trees and bushes. It is being proposed to relocate approximately 20 feet of the landscaped area including trees, cacti and bushes to other locations and keep them alive if possible. The 20 foot area would be replaced with six parking spots. Most of the park would remain. An additional (2) spaces can be created by removing or relocating the "City Rooster". If these changes are approved, a total of an additional eight (8) regular spaces and one (1) additional accessible space can be realized in the City Hall parking lot, while keeping the vegetation and most of the park area. The parking lot would be slurry sealed and re-stripped by city staff.	
FISCAL IMPACT: NOT TO EXCEED \$40,000 (In 2024-25 Budget under account #01-345-5240 - Buildings and Grounds)	FINANCE INITIALS <u>MS</u>
STAFF RECOMMENDATION: approve request	DEPT. INITIALS <u>mg</u>
MANAGER'S RECOMMENDATION: <u>approve</u>	CITY MANAGER'S INITIALS <u>DM</u>
MOTION: SECONDED: APPROVED ☐ REJECTED ☐ AYES: DISAPPROVED ☐ DEFERRED ☐ NAYES: ABSENT: REFERRED TO:	

2015 CITY HALL PARKING LOT CONFIGURATION



CURRENT CITY HALL PARKING LOT CONFIGURATION



CURRENT ROOSTER



[illegible]



CITY OF IMPERIAL
420 South Imperial Avenue
Imperial, CA 92251
Ph: (760) 355-3840 • Fax: (760) 355-4718

PLANNING AND DEVELOPMENT DEPARTMENT	
CITY HALL AND COMMUNITY DEVELOPMENT PARKING LOT IMPROVEMENTS	
DATE: 08/06/2014	

SHEET 1 OF 1 SHEETS

Agenda Item No. C-7

DATE SUBMITTED 10/30/24
 SUBMITTED BY Public Services
 DATE ACTION REQUIRED 11/6/24

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

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: DISCUSSION/ACTION:
 1. Ratify mandated source emissions testing for four (4) diesel-powered generator units within Public Services to be conducted by Air Quality Engineering, Inc.

DEPARTMENT INCLUDED: Public Services

BACKGROUND/SUMMARY:

The City of Imperial is mandated to conduct source emission testing on five (5) of its generators every five (5) years. Four (4) of the 5 units were due for testing October 22, 2024 with one (1) unit due November 12, 2024. The City reached out to three (3) California Air Resources Board approved independent contractors to inquire about availability and cost. Outlined below is the outcome.

- Montrose Air Quality = Calendar full not able to schedule until 1st quarter of 2025
- Absolute Air Testing, Inc = Did not have applicable NOx and CO range needed for testing. Would need to special order the gases and that would take approximately 4 weeks to fulfill.
- Air Quality Engineering, Inc. = Schedule testing for November 4-7, 2024. Total (inclusive of prevailing wage) is approximately \$42,000. (proposal attached).

Due to time sensitivity and environmental requirements, City approved Air Quality Engineering, Inc. to conduct the mandated testing.

FISCAL IMPACT: NOT TO EXCEED
 \$42,000

water and wastewater accounts

FINANCE
 INITIALS JMS

STAFF RECOMMENDATION:
 approve request

DEPT. INITIALS Jmg

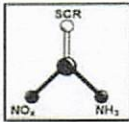
MANAGER'S RECOMMENDATION:
approve

CITY
 MANAGER'S
 INITIALS D H M

MOTION:

SECONDED:
 AYES:
 NAYES:
 ABSENT:

APPROVED () REJECTED ()
 DISAPPROVED () DEFERRED ()
 REFERRED TO:



AIR QUALITY ENGINEERING, INC.

Emissions Measurement & Regulatory Compliance
Tel: 714-647-1285 • Fax: 714-647-1287

October 13, 2024

Proposal: P_24464

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Ms. Jenell Guerrero, MPA
Public Service Manager
City of Imperial Public Services Department
420 South Imperial Avenue
Imperial, California 92251

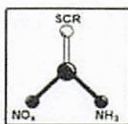
Subject: Cost proposal to perform source emissions testing on four (3) diesel-powered generators for oxides of nitrogen (NO_x) and carbon monoxide (CO)

Air Quality Engineering, Inc. (AQE) appreciates the opportunity to submit this cost proposal to develop a source test protocol and then source test four (4) diesel-powered generators for NO_x and CO operated by the City of Imperial.

1.0 QUALIFICATION

Air Quality Engineering, Inc. founded in 1994, provided source emissions testing, air pollution control performance verification, and combustion optimization for various clients such as:

1. City of Calexico
2. City of Brawley
3. City of El Centro
4. City of Los Angeles – Bureau of Sanitation, Hyperion Treatment Plant
5. Orange County Public Works
6. John Wayne Airport
7. Lockheed Martin, Aeronautics
8. Northrop Grumman Systems Corporation
9. Ecobat Resources – California
10. Ecobat Resources – New York
11. Ecobat Resources – Indiana
12. Watson Cogeneration Company – GE Frame 7 GTG/HRSG
13. Harbor Cogeneration – Alliance Energy Group
14. New-Indy Container Board – Solar Turbine
15. BloomEnergy
16. ConocoPhillips
17. Shell Oil Products US
18. Marathon Marine Loading Terminal
19. EDL – Brea Olinda Alpha Landfill to Energy
20. Lhoist North America – Apex Plant, Nevada
21. Lhoist North America – Nelson Plant, Arizona
22. Kinder Morgan
23. World Oil Recycling
24. Kimberly Clark Worldwide
25. Diamond Pet Foods
26. UniFirst – Santa Fe Springs, Gardena, and Ontario



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2.0 SCOPE OF WORK

2.1 Source Emissions Test Plan/Protocol

Air Quality Engineering, Inc. will prepare and submit the test plan to the City of Imperial (the City) for review and comments. AQE will incorporate changes based on comments provided by the City. Following revisions, the City will submit the test protocol to the Imperial County Air Pollution Control District (ICAPCD) for their review and approval. The source test will commence upon ICAPCD's acceptance of the protocol. The protocol approval will implement specific requirements during the source test.

2.2 Source Emissions Testing

The source emissions test will consist of triplicate (3) 60-minute test runs with each generator running at no less than 80% of its permitted capacity. To calculate and convert part(s) per million to pound(s) per hour, velocity and volumetric flow rate will be determined by performing velocity traverse in conjunction with moisture and molecular weight. The required test matrix, including the parameters, test methods, and the number and duration of runs, is shown in Table 1.

TABLE 1
TESTING REQUIREMENTS

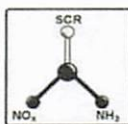
Pollutant/Parameter	Analytical Technique	Reference Method	No. of Test	Duration of Test (minutes)
Oxygen	Paramagnetic	CARB 3	3	Integrated
Carbon Dioxide	NDIR	CARB 3	3	Integrated
Oxides of Nitrogen	Chemiluminescence	CARB 100	3	1-hour
Velocity	Pitot tube	CARB 2	3	Concurrently with 100
Flow Rate	Calculation	CARB 2	3	Concurrently with 100
Moisture	Gravimetric	CARB 4	3	Concurrently with 100

2.3 Report

When the field testing is completed and all laboratory data is received, a summary of the source test results will be reviewed within 30 days. The report will be submitted to the City for comments within 45 days following the completion of the test. Comments from the City will be incorporated into the final report. The report will be issued thereafter and submitted by the City to the ICAPCD for their review and approval.

3.0 COST

Air Quality Engineering will perform the described scope of works for the following costs detailed as follows:



AIR QUALITY ENGINEERING, INC.
Emissions Measurement & Regulatory Compliance
 Tel: 714-647-1285 • Fax: 714-647-1287

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<u>Task</u>	<u>Description</u>	<u>Cost</u>
1	Source test plan/protocol	\$2,260
2	Source emissions testing and reporting for NO _x and CO – Permit #3687	\$9,860
3	Source emissions testing and reporting for NO _x and CO – Permit #3711	\$9,750
4	Source emissions testing and reporting for NO _x and CO – Permit #2386	\$9,750
5	Source emissions testing and reporting for NO _x and CO – Permit #4349	\$9,750

The above cost includes test plan preparation, traveling, hotel, per diem, testing, reporting, and taxes when applicable. Prevailing wages were part of the cost determination.

4.0 DELAY/ADDITIONAL TESTING CHARGES

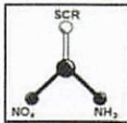
The following formula will be used to calculate travel time, delay, or additional test costs:

- Hourly Delays – Number of AQE personnel onsite x \$165/hr
- Equipment Fees – Number of hours onsite x \$520/hr

5.0 ASSUMPTION

- Flow can be measured with a Pitot tube, inclined manometer, or micro-electronic manometer (when $\Delta P < 0.05'' \text{ H}_2\text{O}$).
- The Client will provide all required test ports, work platforms, and safe, clear access to the test locations including man-lift or scaffolding (conforming to OSHA standards) if necessary.
- The source is available for testing when AQE is ready to test.
- The client will furnish the personnel and equipment necessary to monitor the operation of the applicable unit during the field test.
- The client will provide AQE with pertinent source drawings, plans, and a complete description of the facility, including schematics of the process for inclusion in the final test report.

If AQE cannot test during the scheduled work hours due to the client's process, client's equipment problems, inclement weather, etc., or in the event the client requests AQE to perform additional testing, the client agrees to pay an additional charge according to AQE's standard rate sheet. The standard fees, terms, and conditions enclosed apply to all services offered and performed. A purchase order referencing this quotation must be submitted to AQE before initiating any project-related tasks.



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Should you have any questions or require additional information regarding this proposal, please do not hesitate to contact me at your earliest convenience.

Sincerely,

AIR QUALITY ENGINEERING, INC.

City of Imperial

Approved by (Signature)

Dennis Morita

Name

80980

(Purchased Order No.)

Sean H. Nguyen
Manager

10/30/24

Date