

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 4 th 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 <u>JMS</u>
STAFF RECOMMENDATION: Staff recommends that the City Council receive and file the Q4 Quarterly Budget Report as of June 30, 2024.	DEPT. INITIALS <u>JMS</u>
CITY MANAGER'S RECOMMENDATION: <i>approve staff recommendation</i>	CITY MANAGER'S INITIALS <u>DHM</u>
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

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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

Q4 REPORT TO COUNCIL 11/06/24

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

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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

Q4 REPORT TO COUNCIL 11/06/24

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

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

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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

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

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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										
01-230-5250 PUBLICATION/DUES	200.00	0.00	148.00	0.00	160.00	196.00	0.00	0.00	0.00	0.00
01-230-5265 TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-230-5270 TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-230-5301 OFFICE SUPPLIES	300.00	158.47	210.00	154.61	150.00	153.37	300.00	152.12	300.00	185.15
01-230-5310 SAFETY/EQUIPMENT/CLOTHING	800.00	625.00	500.00	492.16	600.00	500.00	300.00	236.99	300.00	248.91
01-230-5330 SPECIAL DEPARTMENTAL SUPPLIES	500.00	253.95	917.00	512.40	1,000.00	555.11	0.00	1,328.49	0.00	1,439.58
01-230-5430 IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-230-5440 EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-230-5442 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.230 ANIMAL CONTROL	124,900.00	117,630.45	98,123.00	89,801.80	95,336.00	87,780.00	74,478.00	78,858.87	82,163.00	71,636.11
Dept. 300 PUBLIC SERVICES MANAGEMENT										
01-300-5101 SALARIES - FULL TIME	495,400.00	285,066.50	154,715.00	220,866.14	422,956.00	411,757.06	60,220.00	76,050.27	56,628.00	67,519.78
01-300-5102 SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5103 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5105 CERTIFICATE PAY	2,000.00	0.00	650.00	0.00	1,950.00	0.00	0.00	0.00	0.00	0.00
01-300-5106 EDUCATIONAL INCENTIVE	0.00	0.00	2,267.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5108 SPECIALTY PAY	400.00	0.00	390.00	0.00	1,300.00	0.00	0.00	0.00	0.00	0.00
01-300-5111 RETIREMENT	48,900.00	13,969.97	13,307.00	15,589.04	33,369.00	31,804.21	5,294.00	9,957.00	4,683.00	4,819.39
01-300-5112 FICA	38,800.00	13,056.88	11,994.00	15,878.75	32,947.00	28,051.30	4,607.00	5,089.47	4,456.00	4,767.84
01-300-5113 WORKER'S COMP	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5114 UNEMPLOYMENT INS.	600.00	283.13	513.00	234.20	1,680.00	719.79	273.00	125.08	296.00	159.61
01-300-5115 HEALTH INSURANCE	22,800.00	8,856.58	10,833.00	10,151.79	33,600.00	22,976.79	5,460.00	3,807.19	5,460.00	3,044.98
01-300-5123 WELLNESS PROGRAM	400.00	0.00	544.00	0.00	480.00	0.00	0.00	0.00	317.00	0.00
01-300-5124 EDUCATION INCENTIVE	4,400.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00	1,320.00	0.00
01-300-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5241 MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5242 VEHICLE FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5250 PUBLICATION/DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5265 TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5270 TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5301 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5442 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.300 PUBLIC SERVICES MANAGEMENT	623,300.00	321,233.06	199,213.00	262,719.92	532,282.00	495,309.15	75,854.00	95,029.01	73,160.00	80,311.60
Dept. 305 CODE ENFORCEMENT-NUSIANCE ABAT										

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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										
01-310-5112 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

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

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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

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

Q4 REPORT TO COUNCIL 11/06/24

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

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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										
01-420-5110 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										

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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

Q4 REPORT TO COUNCIL 11/06/24

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

Q4 REPORT TO COUNCIL 11/06/24

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

Q4 REPORT TO COUNCIL 11/06/24

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

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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

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	<u>6,299,200.00</u>	<u>6,599,716.07</u>	<u>5,711,506.00</u>	<u>6,010,975.59</u>	<u>5,447,461.00</u>	<u>5,764,560.19</u>	<u>4,861,780.00</u>	<u>5,638,768.14</u>	<u>4,707,143.00</u>	<u>5,229,693.66</u>
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

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

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 REPORT TO COUNCIL 11/06/24

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