

DATE SUBMITTED 11/24/2025
 SUBMITTED BY FINANCE DIRECTOR
 DATE ACTION REQUIRED 12/03/2025

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, 2025. 1. Receive and file the Q4 Quarterly Budget Report as of June 30, 2025.	
DEPARTMENT INVOLVED:	
BACKGROUND/SUMMARY: On November 19, 2025, Staff presented the City Council with the details of this Q4 Quarterly Budget for fiscal year ending June 30, 2025. This report is a receive and file of that presentation, with additional year-end Q4 data.	
1) Staff report 4 th Quarter Quarterly Report 2) 5-Year General Fund History (Attachment 1) 3) 5-Year Water Fund History (Attachment 2) 4) 5-Year Wastewater Fund History (Attachment 3) 5) 5-Year CIP Budget vs Actual (Attachment 4)	
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, 2025.	DEPT. INITIALS <u>JMS</u>
CITY MANAGER'S RECOMMENDATION: <i>approve staff recommendation</i>	CITY MANAGER'S INITIALS <u>OKM</u>
MOTION:	
SECONDED: AYES: NAYES: ABSENT:	APPROVED () DISAPPROVED () REFERRED TO:
REJECTED () DEFERRED ()	



Staff Report

Agenda Item No.

To: City of Imperial City Council

From: Victor Manriquez, Administrative Services Director

Date: December 3, 2025

Subject: Q4 Quarterly Budget Update for **FY 2025** ending **June 30, 2025**

Summary:

The quarterly presentation of the Budget and the Balance Sheet for the Fiscal Year ending June 30, 2025, 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 2025 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, 2025. 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 \$2,723,319 "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 2025:

- **REVENUES @ 110%**
 - Estimate \$17,637,982
 - Actual \$19,355,328 (due to accounting correction in property tax)

- **EXPENDITURES @ 96%**
 - Budget \$17,362,982
 - Actual \$16,632,009 (net of transfers for CIP project)

- **BALANCE SHEET:** Cash balances in the General Fund **increased** \$0.9 million in Q4 and stands at **\$6,894,654** as of 06/30/25. Cash balances for "all funds" **decreased** \$2,639,729 in Q4. Total cash for all funds stands at **\$53,163,419** as of 06/30/25.

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 a net "positive" cash flow of **\$0.9 million** at Q4 FY 2025 compared to Q3. On an annual basis, with accruals of revenues and expenditures, the General Fund ended the fiscal year on June 30, 2025, with **\$2,723,319** in net revenue, which will increase fund reserves in the FY 2025 balance sheet of the General Fund.

Budgetary Basis: The **\$17,362,982** FY 2025 General Fund budget (net of **\$3.3 million** for CIP transfers) ended the year at **96%** of budget, with revenues at **110%** of the forecast.

FUND BALANCE ANALYSIS IN THE GENERAL FUND

The **Cash balance** in the General Fund for Q4 stands at **\$6,894,654** as of June 30, 2025, "net" of the **\$3.3 million** transferred out to CIP Fund 54. Fund balance, which is the residual equity between General Fund Assets and Liabilities, stands at **\$7,267,074** at Q4. The **\$372,420** difference between Cash and residual equity (fund balance) in the General Fund is due to "net" Accounts receivable and payable. Note: The General Fund spent (on "average") **\$1,386,001 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. This is materially at the same level as last fiscal year.

The City as a whole has **\$53,163,419** in cash at Q4 ending June 30, 2025, 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 delivering municipal services under any fiscal emergency. Nevertheless, the \$53,163,419 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 NET REVENUE COMPARISON – GENERAL FUND AT Q4

Q4 Quarter	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Revenue	\$19,355,328	\$16,413,433	\$17,661,272	\$16,026,320	\$13,309,121
Expenditure	<u>\$16,632,009</u>	<u>\$14,624,807</u>	<u>\$14,633,595</u>	<u>\$12,879,857</u>	<u>\$10,741,075</u>
Net Revenue	<u>\$2,723,319</u>	<u>\$1,788,626</u>	<u>\$3,027,677</u>	<u>\$3,146,463</u>	<u>\$2,568,046</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 **decreased 4.2%** in FY 2025 compared to FY 2024. 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 2025 and will continue to do so during FY 2026.

The City's Sales Tax revenues is the largest revenue source in the General Fund; the budget was revised last year to **\$3,429,100** for **FY 2025**. This was conservatively estimated by staff based on "actual" Sales Tax revenue trends during the last 12 months, and the Sales Tax projections provided by HdL; however, "actual" FY 2025 Sales Tax revenue came in a little higher at **\$3,497,388**.

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

The detailed Q4 FY 2025 report for Revenues and Expenditures, with budget versus actual numbers by Department, is attached to this staff report.

EXCEEDED MINIMUM 25% GENERAL FUND OPERATING RESERVE POLICY

As stated earlier, the General Fund "cash" reserves stand at \$6,894,654 as of June 30, 2025. This General Fund reserve constitutes a **42% "emergency" reserve**, which equates to over five (5) months operating reserve in FY 2025. If we use net fund balance, the reserve decreases to \$6,744,701, which equates to a 41% 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 ongoing commitment to Street improvements in the CIP Budget in FY 2026, the General Fund will end the fiscal year closer to the Council's 25% emergency reserve.

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 essential to continue achieving the minimum 25% reserve, which will be crucial during volatile economic times.

LONG-TERM LIABILITIES – DEBT SERVICE REPAYMENT CAPACITY

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. Staff will provide a detailed review of all long-term debt obligations and debt service upon receipt of the June 30, 2025, audited financial statements to be published during Q2 of FY 2026.

FUTURE OPPORTUNITIES FOR REVENUE ENHANCEMENT

Positive Fiscal Benefits When RDA Debt Paid Off: As discussed with the City Council during last year's Q4 Budget report, there could well be General Fund revenue enhancement upon final dissolution of the Redevelopment Agency (RDA). The former Imperial RDA 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 12 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:

5-YEAR NET REVENUE (WATER FUND) – Q4 JUNE 30TH

	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Revenues	\$6,393,385	\$ 6,684,144	\$ 6,249,724	\$ 5,920,942	\$ 6,010,048
Expenses	\$6,283,991	\$ 5,644,872	\$ 4,903,040	\$ 6,097,604	\$ 4,807,007
Net Revenue	<u>\$109,394</u>	<u>\$1,039,272</u>	<u>\$1,346,684</u>	<u><\$176,662></u>	<u>\$1,203,041</u>

The Q4 budget vs actual results for FY 2023 ending June 30, 2025, excludes "capital improvement" costs, which total **\$1,616,170**.

5-YEAR NET REVENUE (WASTEWATER FUND) – Q4 JUNE 30TH

	FY 2025	FY 2023	FY 2022	FY 2021	FY 2020
Revenues	\$ 6,310,296	\$ 6,010,976	\$ 5,764,560	\$ 5,638,768	\$ 5,229,694
Expenses	\$ 6,311,350	\$ 4,581,179	\$ 2,446,940	\$ 8,954,695	\$ 3,766,194
Net Revenue	<u>\$ 1,054</u>	<u>\$1,429,797</u>	<u>\$3,317,620</u>	<u><\$3,315,927></u>	<u>\$1,463,500</u>

The Q4 budget vs actual results for FY 2023 ending June 30, 2025, excludes "capital improvement" costs, which total **\$2,665,436**.

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's cash balance totaled \$6,931,662 as of June 30, 2025, a decrease of \$607,468 compared to Q4 of last year. The Wastewater Fund cash balance stands at **\$9,957,928** as of June 30, 2025, which is a decrease in cash flow of **\$2,590,650** when compared to Q4 last year.

CFD FUNDS (COMMUNITY FACILITIES DISTRICTS)

The CFDs for seven (7) 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 cover the reimbursement of a minimum level of administrative costs incurred in the General Fund for managing 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; therefore, there is no 5-year historical comparison available. However, *for Q4 2025, we do present a one-year % change in actual revenues vs actual expenditures.* The FY 2025 financial results for Q4 CFDs are as follows:

Fund 61 – Bratton Paseo CFD

The Bratton Paseo CFD has a fund balance of **\$668,701** at the end of Q4. Total revenues were **\$619,553** (up 1.7%), and expenditures were \$550,729 (up 0.03%), for a net revenue of \$68,824, increasing the total fund balance for the fiscal year ending June 30, 2025. **Note:** The Fund 61 Balance Sheet for Bratton Paseo includes a **\$960,000** liability for future Developer Reimbursements per City Council approval as of 06/30/25.

Fund 62 – Mayfield CFD

The Mayfield CFD has a fund balance of **\$181,825** as of June 30, 2025. Total revenues are **\$231,691** (down 11.6%), and expenditures total \$254,164 (down 8.2%), for a net revenue of \$22,473, increasing the total fund balance as of Q4 ending June 30, 2025.

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 **\$728,316** at June 30, 2025. Total revenues are **\$698,596** (up 5.9%) and expenditures are **\$592,780** (up 0.9%), for a net revenue of **\$105,816**, increasing the total fund balance as of FY ending Q4 on June 30, 2025. **Note:** The Fund 63 Balance Sheet for the Monterrey CFD includes a **\$2,279,000** liability for future Developer Reimbursements per City Council approval.

Fund 71 – Savannah CFD

The Savannah CFD has a fund balance of **\$479,270** at June 30, 2025. Total revenues are **\$434,250** (up 3.4%) and expenditures are **\$362,822** (down 1.9%), for a net revenue of **\$71,428**, decreasing the total fund balance as of FY ending Q4 on June 30, 2025.

Fund 73 – Springfield CFD

The Springfield CFD has a fund balance of **\$464,943** at June 30, 2025. Total revenues are **\$513,836** (up 2.2%), and expenditures were \$472,668 (up 0.6%), for a net revenue of \$41,168, decreasing the total fund balance as of FY ending Q4 on June 30, 2025.

Fund 74 – Victoria CFD

The Victoria CFD has a fund balance of **\$660,272** as of June 30, 2025. Total revenues were **\$587,458** (up 4.6%) and actual expenditures were **\$428,308** (down 14.7%), for a net revenue of **\$159,150**, increasing the total fund balance for Q4 of the fiscal year ended June 30, 2025.

Fund 75 – Morningstar CFD

The Victoria CFD has a fund balance of **-\$16,775** as of June 30, 2025. Total revenues were **\$0** and actual expenditures were **\$16,775**, for a net revenue of **-\$16,775**; this is a new CFD still under formation, but will be funded by an operating transfer in FY 2026 upon resolution of this new CFD.

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 principles).

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 2026

The Q1 Budget Report will be brought before Council for review and approval on **December 17, 2025**.

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, 2025.

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 the quarter ending June 30, 2025, along with the attached detailed 5-Year History of Revenues and Expenditures.

Respectfully Submitted,

Victor Manriquez
Finance Director

Attachments:

1. 5-Year Expenditure History (General Fund) Q4 FY 2020 – FY 2025
2. 5-Year Expenditure History (Water Fund) Q4 FY 2020 – FY 2025
3. 5-Year Expenditure History (Wastewater Fund) Q4 FY 2020 – FY 2025

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-000-5111 RETIREMENT	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	0.00	0.00	1.60	0.00	0.00	0.00	0.00
01-000-5115 HEALTH INSURANCE	0.00	0.00	0.00	721.60	0.00	0.00	0.00	703.25	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	0.00	0.00	932,966.12	0.00	0.00	0.00	0.00
Total for Dept.000	0.00	0.00	0.00	721.60	0.00	932,967.72	0.00	703.25	0.00	0.00
Dept. 100 CITY COUNCIL										
01-100-5101 SALARIES - FULL TIME	0.00	0.00	0.00	0.00	864.00	0.00	0.00	0.00	0.00	0.00
01-100-5102 SALARIES - PART TIME	32,400.00	34,200.00	21,600.00	19,800.00	21,600.00	21,600.00	21,600.00	21,600.00	21,600.00	21,600.00
01-100-5112 FICA	2,600.00	2,871.35	1,700.00	1,748.02	1,719.00	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.	1,400.00	871.20	1,300.00	492.00	1,123.00	496.80	1,295.00	572.40	1,295.00	712.80
01-100-5115 HEALTH INSURANCE	21,600.00	18,121.96	42,000.00	11,396.00	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	1,000.00	1,233.88	0.00	549.93	0.00	0.00	0.00	0.00	0.00	0.00
01-100-5125 PAYROLL ALLOCATION CHARGES	0.00	0.00	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	500.00	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	0.00	600.00	125.00	200.00	1,100.00	240.00	0.00	150.00	0.00
01-100-5260 TELEPHONE	3,000.00	2,440.35	3,000.00	3,165.14	3,000.00	3,331.60	3,000.00	2,246.76	3,300.00	4,352.28
01-100-5265 TRAINING/EDUCATION	4,500.00	3,762.50	4,500.00	4,750.00	5,045.00	3,675.00	4,525.00	1,750.00	3,300.00	50.00
01-100-5270 TRAVEL & MEETINGS	20,000.00	6,631.56	20,000.00	12,414.07	17,730.00	24,269.66	12,560.00	14,846.01	7,060.00	1,410.60
01-100-5301 OFFICE SUPPLIES	500.00	465.67	500.00	342.61	1,250.00	575.49	300.00	135.44	100.00	109.90
01-100-5310 SAFETY/EQUIPMENT/CLOTHING	0.00	0.00	0.00	195.02	250.00	0.00	0.00	0.00	100.00	0.00
01-100-5330 SPECIAL DEPARTMENTAL SUPPLIES	2,000.00	693.20	1,000.00	1,637.50	200.00	1,946.27	200.00	336.74	200.00	92.80
01-100-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	161.00	0.00	0.00	0.00	0.00
Total for Dept.100 CITY COUNCIL	90,100.00	71,291.67	96,200.00	56,615.29	52,981.00	58,808.22	45,370.00	43,139.75	38,755.00	29,980.78
Dept. 105 CITY TREASURER										
01-105-5102 SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	175.00
01-105-5112 FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	13.37
01-105-5114 UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	6.31
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	0.00	0.00	53.71
Total for Dept.105 CITY TREASURER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170.00	248.39

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	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	0.00	0.00	85,844.00	4,680.00	85,844.00	130,126.37	67,000.00	76,538.66
01-110-5102 SALARIES - PART TIME	4,800.00	4,800.00	4,800.00	4,800.00	7,500.00	2,400.00	7,500.00	4,855.48	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	0.00	0.00	352.37	0.00	3,153.92	0.00	0.00
01-110-5112 FICA	400.00	367.20	400.00	367.20	7,361.00	541.62	7,361.00	10,037.57	5,272.00	5,961.97
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.	200.00	115.20	700.00	105.60	630.00	52.80	630.00	371.52	336.00	162.41
01-110-5115 HEALTH INSURANCE	0.00	0.00	0.00	0.00	8,400.00	368.14	8,400.00	4,154.40	6,720.00	8,219.66
01-110-5120 VEHICLE ALLOWANCE	0.00	0.00	0.00	0.00	2,400.00	0.00	2,400.00	260.00	1,920.00	1,920.00
01-110-5123 WELLNESS PROGRAM	0.00	0.00	0.00	0.00	480.00	0.00	480.00	0.00	0.00	0.00
01-110-5124 EDUCATION INCENTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-110-5125 PAYROLL ALLOCATION CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	1,101.00	10,000.00	5,649.65	0.00	0.00	0.00	0.00	0.00	0.00
01-110-5210 CONTRACT SERVICE	10,000.00	9,150.00	110,100.00	101,559.51	8,000.00	48,275.00	5,000.00	0.00	5,000.00	0.00
01-110-5250 PUBLICATION/DUES	1,000.00	0.00	300.00	325.08	305.00	1,130.78	1,500.00	200.00	1,500.00	779.96
01-110-5260 TELEPHONE	2,000.00	1,430.14	1,100.00	2,734.85	1,000.00	1,026.58	660.00	842.04	480.00	813.27
01-110-5265 TRAINING/EDUCATION	5,000.00	1,249.50	5,000.00	3,021.62	1,775.00	518.06	1,675.00	2,376.51	1,200.00	200.00
01-110-5270 TRAVEL & MEETINGS	5,000.00	714.57	5,000.00	1,874.82	3,200.00	960.42	2,890.00	1,800.52	2,040.00	0.00
01-110-5301 OFFICE SUPPLIES	1,200.00	1,040.05	1,200.00	926.26	1,000.00	678.73	2,200.00	4,573.16	2,200.00	111.76
01-110-5310 SAFETY/EQUIPMENT/CLOTHING	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-110-5330 SPECIAL DEPARTMENTAL SUPPLIES	1,500.00	441.31	7,500.00	1,509.76	30,000.00	20,070.76	5,000.00	67.81	25,000.00	12,010.41
01-110-5333 ELECTIONS	13,500.00	797.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept. 110 CITY CLERK	55,600.00	21,206.04	146,100.00	122,874.35	157,895.00	81,055.26	131,540.00	162,819.30	118,668.00	106,718.10
Dept. 120 CITY ATTORNEY										
01-120-5205 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-120-5210 CONTRACT SERVICE	100,000.00	96,000.00	150,000.00	98,880.92	115,000.00	56,000.00	135,000.00	100,663.40	160,000.00	70,242.40
01-120-5265 TRAINING/EDUCATION	400.00	0.00	400.00	75.00	400.00	0.00	0.00	0.00	0.00	0.00
01-120-5270 TRAVEL & MEETINGS	500.00	40.00	1,300.00	0.00	1,200.00	347.96	0.00	0.00	0.00	49.87
01-120-5301 OFFICE SUPPLIES	100.00	0.00	100.00	0.00	50.00	23.83	0.00	0.00	0.00	75.33
01-120-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.16	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept. 120 CITY ATTORNEY	101,000.00	96,040.00	151,800.00	98,956.08	116,650.00	56,371.79	135,000.00	100,663.40	160,000.00	70,367.60
Dept. 130 CITY MANAGER										
01-130-5101 SALARIES - FULL TIME	490,600.00	450,666.46	496,600.00	401,244.38	378,635.00	319,577.36	426,957.00	410,913.57	173,396.00	177,712.68

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual								
Fund: 01 - GENERAL FUND										
Expenditures										
01-130-5102 SALARIES - PART TIME	0.00	0.00	20,600.00	0.00	15,432.00	10,109.89	0.00	0.00	0.00	0.00
01-130-5103 OVERTIME	0.00	144.79	600.00	0.00	500.00	48.20	500.00	379.44	0.00	342.72
01-130-5104 COURT/TRAVEL/STANDBY	0.00	0.00	0.00	0.00	0.00	79.08	0.00	0.00	0.00	0.00
01-130-5105 CERTIFICATE PAY	0.00	0.00	1,600.00	0.00	1,430.00	0.00	0.00	0.00	0.00	0.00
01-130-5106 EDUCATIONAL INCENTIVE	2,000.00	0.00	4,800.00	0.00	4,400.00	0.00	0.00	0.00	0.00	0.00
01-130-5108 SPECIALTY PAY	600.00	3,084.36	600.00	0.00	520.00	0.00	0.00	1,102.80	0.00	0.00
01-130-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5111 RETIREMENT	39,700.00	52,710.45	32,200.00	23,041.63	24,485.00	22,752.80	31,341.00	28,348.52	13,499.00	22,264.89
01-130-5112 FICA	38,000.00	31,857.56	34,700.00	23,215.14	29,416.00	23,635.48	33,576.00	27,550.20	13,654.00	13,584.34
01-130-5113 WORKER'S COMP	9,400.00	9,400.00	8,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5114 UNEMPLOYMENT INS.	1,800.00	672.00	1,700.00	905.01	1,540.00	668.65	1,680.00	736.09	756.00	517.08
01-130-5115 HEALTH INSURANCE	21,600.00	28,123.99	21,600.00	16,724.69	17,043.00	14,575.81	33,600.00	22,947.81	15,120.00	13,974.64
01-130-5116 HEALTH INS IN LIEU PMTS	9,600.00	11,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5120 VEHICLE ALLOWANCE	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,040.00	3,600.00	3,450.00
01-130-5123 WELLNESS PROGRAM	300.00	0.00	300.00	0.00	1,344.00	284.25	1,440.00	499.98	288.00	309.97
01-130-5124 EDUCATION INCENTIVE	2,100.00	0.00	2,000.00	0.00	2,000.00	1,640.00	4,000.00	1,580.00	1,200.00	1,540.00
01-130-5125 PAYROLL ALLOCATION CHARGES	0.00	41.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5201 ADVERTISING (INCL LEGAL)	10,000.00	150.00	15,000.00	4,630.00	0.00	4,000.00	0.00	0.00	0.00	0.00
01-130-5210 CONTRACT SERVICE	220,000.00	239,080.21	125,000.00	227,090.85	10,000.00	25,378.43	10,000.00	2,291.66	0.00	0.00
01-130-5250 PUBLICATION/DUES	3,400.00	3,070.00	3,400.00	1,405.81	3,220.00	4,325.75	3,170.00	1,650.00	2,075.00	2,746.39
01-130-5260 TELEPHONE	3,400.00	1,474.11	3,400.00	2,636.02	3,180.00	1,271.02	2,640.00	1,719.79	1,320.00	1,807.66
01-130-5265 TRAINING/EDUCATION	6,000.00	3,485.00	5,000.00	5,125.00	5,790.00	3,646.33	4,400.00	3,239.00	1,875.00	1,369.00
01-130-5270 TRAVEL & MEETINGS	15,500.00	8,408.67	15,500.00	11,932.72	21,000.00	19,882.73	13,700.00	16,496.06	4,550.00	247.54
01-130-5301 OFFICE SUPPLIES	1,200.00	1,028.88	1,000.00	1,286.23	1,100.00	468.34	1,000.00	479.82	1,000.00	907.50
01-130-5310 SAFETY/EQUIPMENT/CLOTHING	200.00	244.65	200.00	155.16	200.00	207.84	100.00	86.60	0.00	0.00
01-130-5330 SPECIAL DEPARTMENTAL SUPPLIES	18,000.00	2,708.92	11,300.00	14,204.57	500.00	4,788.28	0.00	6,730.97	0.00	1,015.31
01-130-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	50,554.90	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.130 CITY MANAGER	899,400.00	854,151.46	811,200.00	790,152.11	527,735.00	463,340.24	574,104.00	532,792.31	232,333.00	241,789.72
Dept. 131 MARKETING & DEVELOPMENT										
01-131-5201 ADVERTISING (INCL LEGAL)	0.00	0.00	0.00	0.00	3,000.00	0.00	12,200.00	2,855.94	200.00	5.97
01-131-5210 CONTRACT SERVICE	0.00	0.00	10,000.00	10,000.00	106,988.00	78,671.10	106,228.00	122,071.46	110,388.00	88,681.75
01-131-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	10,000.00	10,175.00	1,300.00	0.00	10,000.00	2,353.25
Total for Dept.131 MARKETING & DEVELOPMENT	0.00	0.00	10,000.00	10,000.00	119,988.00	88,846.10	119,728.00	124,927.40	120,588.00	91,040.97
Dept. 140 ADMIN/FINANCIAL SERVICES										
01-140-5101 SALARIES - FULL TIME	545,800.00	524,609.26	480,100.00	377,663.46	179,969.00	202,356.91	339,449.00	324,368.01	107,918.00	127,947.55

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-141-5111 RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5112 FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5114 UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5115 HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5210 CONTRACT SERVICE	80,000.00	95,644.82	80,000.00	73,382.84	73,200.00	101,705.16	70,894.00	34,283.05	59,558.00	68,093.42
01-141-5213 STATE MANDATED FEE	500.00	323.20	500.00	218.50	450.00	386.40	400.00	411.60	250.00	330.80
01-141-5241 MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5250 PUBLICATION/DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5265 TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5270 TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5301 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5430 IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-141-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.141 ACCOUNTING AND REPORTING	80,500.00	95,968.02	80,500.00	73,601.34	73,650.00	102,091.56	71,294.00	34,694.65	59,808.00	68,424.22
Dept. 142 HUMAN RESORCE/EMPLOYEE BENEFIT										
01-142-5101 SALARIES - FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5102 SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5103 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5111 RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5112 FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5114 UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5115 HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5250 PUBLICATION/DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5262 TESTING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5265 TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5270 TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5301 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-142-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.142 HUMAN RESORCE/EMPLOYEE BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 143 INFORMATION TECHNOLOGY SERVICE										
01-143-5101 SALARIES - FULL TIME	0.00	0.00	0.00	0.00	149,428.00	178,958.32	255,655.00	235,120.48	74,927.00	77,861.79

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-144-5115 HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-144-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	17,280.00	16,962.46	20,299.00	13,149.22	0.00	0.00
01-144-5250 PUBLICATION/DUES	0.00	0.00	0.00	0.00	247,399.00	195,939.34	215,724.00	214,268.09	0.00	0.00
01-144-5265 TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-144-5282 FIBER OPTIC	0.00	0.00	0.00	0.00	23,100.00	0.00	16,538.00	15,750.00	0.00	0.00
01-144-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	20,000.00	17,359.06	15,000.00	19,433.74	0.00	0.00
01-144-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	38,174.00	36,113.16	38,182.00	41,089.05	0.00	0.00
Total for Dept.144 INFORMATION TECHNOLOGY SUPPORT	0.00	0.00	0.00	0.00	345,953.00	266,374.02	305,743.00	303,690.10	0.00	0.00
Dept. 150 HUMAN RESOURCES MANAGEMENT										
01-150-5101 SALARIES - FULL TIME	296,300.00	294,435.84	297,900.00	266,486.60	0.00	65,864.80	0.00	0.00	54,875.00	53,697.84
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	0.00	0.00	1,871.52	0.00	0.00	0.00	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	27,500.00	40,573.76	19,800.00	22,977.26	0.00	5,639.18	0.00	0.00	4,825.00	8,017.58
01-150-5112 FICA	22,700.00	22,452.50	15,300.00	19,085.42	0.00	5,123.69	0.00	0.00	4,198.00	3,905.04
01-150-5113 WORKER'S COMP	9,400.00	9,400.00	3,800.00	0.00	0.00	227,832.50	0.00	0.00	0.00	0.00
01-150-5114 UNEMPLOYMENT INS.	1,100.00	504.01	1,000.00	612.39	0.00	324.38	0.00	0.00	252.00	114.85
01-150-5115 HEALTH INSURANCE	10,800.00	23,141.72	9,600.00	15,104.45	0.00	2,769.27	0.00	0.00	5,040.00	3,302.74
01-150-5116 HEALTH INS IN LIEU PMTS	9,600.00	6,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-150-5123 WELLNESS PROGRAM	1,000.00	0.00	1,200.00	293.00	0.00	0.00	0.00	0.00	0.00	0.00
01-150-5124 EDUCATION INCENTIVE	4,000.00	0.00	4,000.00	1,293.90	0.00	0.00	0.00	0.00	0.00	0.00
01-150-5125 PAYROLL ALLOCATION CHARGES	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-150-5210 CONTRACT SERVICE	200,000.00	306,320.02	275,300.00	272,482.82	8,885.00	24,567.00	7,890.00	8,842.50	500.00	3,803.28
01-150-5230 GENERAL LIABILITY INSURANCE	138,900.00	144,472.67	639,900.00	3,545.00	0.00	287,286.60	0.00	0.00	0.00	0.00
01-150-5250 PUBLICATION/DUES	8,000.00	1,363.71	3,200.00	6,808.23	3,000.00	909.40	3,200.00	634.81	600.00	3,421.70
01-150-5260 TELEPHONE	1,600.00	1,000.16	1,100.00	1,276.28	0.00	944.34	0.00	244.82	540.00	493.55
01-150-5262 TESTING SERVICES	25,000.00	28,386.28	15,000.00	24,710.45	10,200.00	21,614.08	9,700.00	10,499.52	9,700.00	18,250.02
01-150-5265 TRAINING/EDUCATION	15,000.00	6,181.00	10,000.00	7,479.83	35,000.00	14,626.79	1,950.00	2,298.85	1,000.00	22.00
01-150-5270 TRAVEL & MEETINGS	15,000.00	15,562.43	15,000.00	6,238.16	2,500.00	15,350.32	2,500.00	853.46	500.00	0.00
01-150-5301 OFFICE SUPPLIES	4,000.00	1,886.86	2,500.00	4,322.59	250.00	2,620.10	750.00	791.25	750.00	976.42
01-150-5310 SAFETY/EQUIPMENT/CLOTHING	200.00	252.22	200.00	0.00	500.00	73.61	100.00	86.60	0.00	0.00
01-150-5330 SPECIAL DEPARTMENTAL SUPPLIES	30,000.00	28,655.15	10,000.00	13,045.98	10,500.00	40,831.45	5,000.00	7,552.90	5,000.00	6,225.15
Total for Dept.150 HUMAN RESOURCES MANAGEMENT	820,100.00	930,813.33	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
Dept. 151 EMPLOYEE BENEFITS										
01-151-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	265,698.00	0.00	265,698.00	194,834.50	163,499.00	166,996.20

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-190-5420 BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5430 IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5440 EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5442 EQUIPMENT - OTHER	15,000.00	6,494.56	8,000.00	14,413.09	9,500.00	8,655.21	8,000.00	7,107.21	8,000.00	6,684.87
01-190-5522 COMMITMENT FEES	35,000.00	19,878.30	50,000.00	31,698.55	80,000.00	52,691.60	80,000.00	34,698.30	0.00	47,692.45
01-190-5540 PROPERTY TAXES	6,000.00	1,733.26	3,000.00	5,737.56	2,500.00	1,745.25	3,000.00	1,732.80	1,600.00	2,920.13
01-190-5910 OPERATING TRANSFERS OUT	597,500.00	448,125.00	4,520,000.00	4,754,803.78	0.00	122,073.78	0.00	0.00	0.00	0.00
01-190-5911 TRANSFER TO CIP FUND 54	3,265,400.00	3,399,375.52	0.00	-16,915.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5990 CONTINGENCY APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-7000 ECONOMIC INCENTIVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-7010 COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-7020 BEAUTIFICATION CAMPAIGN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept. 190 GENERAL SERVICES	4,144,200.00	4,182,186.18	4,786,800.00	5,115,458.11	343,510.00	473,380.81	336,852.00	267,691.54	147,450.00	217,890.22
Dept. 210 POLICE MANAGEMENT SERVICES										
01-210-5101 SALARIES - FULL TIME	874,400.00	923,246.49	787,200.00	782,499.33	626,409.00	738,446.93	642,575.00	640,327.50	497,022.00	542,121.29
01-210-5102 SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	40,320.00	0.00	0.00	0.00	0.00
01-210-5103 OVERTIME	65,000.00	77,637.34	40,000.00	64,338.34	10,000.00	48,308.72	10,000.00	33,179.78	8,000.00	34,141.67
01-210-5104 COURT/TRAVEL/STANDBY	25,000.00	20,208.88	20,000.00	21,443.03	20,225.00	21,900.00	9,080.00	13,095.14	6,756.00	6,087.78
01-210-5105 CERTIFICATE PAY	35,100.00	40,950.00	52,500.00	35,100.00	47,579.00	35,804.22	34,950.00	30,040.45	29,775.00	29,120.48
01-210-5106 EDUCATIONAL INCENTIVE	0.00	0.00	0.00	0.00	29,666.00	0.00	0.00	0.00	0.00	0.00
01-210-5107 SHIFT DIFFERENTIAL	15,600.00	7,900.00	4,500.00	7,350.00	7,800.00	5,900.00	7,800.00	6,800.00	7,800.00	3,400.00
01-210-5108 SPECIALTY PAY	12,400.00	9,794.84	14,000.00	9,654.96	24,763.00	14,354.36	6,818.00	12,583.00	0.00	4,178.48
01-210-5109 SPECIAL OFFICER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5111 RETIREMENT	158,300.00	186,013.88	126,200.00	129,501.08	123,531.00	111,726.12	108,424.00	105,609.89	93,989.00	93,513.64
01-210-5112 FICA	71,900.00	84,319.07	66,300.00	65,948.72	56,418.00	62,431.39	56,630.00	52,814.06	42,332.00	42,406.96
01-210-5113 WORKER'S COMP	22,000.00	22,000.00	15,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5114 UNEMPLOYMENT INS.	2,500.00	1,344.00	2,300.00	1,344.00	2,100.00	1,208.18	2,520.00	1,095.95	2,100.00	1,004.10
01-210-5115 HEALTH INSURANCE	43,200.00	60,816.00	44,400.00	38,033.21	50,553.00	37,660.74	50,400.00	37,087.86	42,000.00	44,571.56
01-210-5116 HEALTH INS IN LIEU PMTS	19,200.00	19,200.00	0.00	0.00	25,000.00	0.00	23,600.00	0.00	0.00	0.00
01-210-5117 SEATBELTS - CHP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5118 OVERTIME - Stonegarden	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5121 POLICE DETAILS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5122 GLAMIS - DETAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5123 WELLNESS PROGRAM	600.00	1,339.94	600.00	1,089.90	960.00	760.00	1,440.00	280.00	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual								
Fund: 01 - GENERAL FUND										
Expenditures										
01-211-5111 RETIREMENT	205,100.00	340,991.70	167,100.00	182,003.28	181,122.00	140,276.79	162,274.00	154,425.61	178,159.00	379,412.42
01-211-5112 FICA	103,200.00	106,115.60	84,500.00	112,186.80	94,578.00	81,944.27	98,387.00	96,800.11	88,506.00	93,298.78
01-211-5113 WORKER'S COMP	47,100.00	47,100.00	19,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5114 UNEMPLOYMENT INS.	5,800.00	3,023.99	5,400.00	3,301.20	4,900.00	2,432.75	5,460.00	2,939.69	5,880.00	3,539.34
01-211-5115 HEALTH INSURANCE	151,200.00	123,768.77	102,000.00	120,566.81	120,658.00	83,630.26	109,200.00	96,687.45	117,600.00	104,408.05
01-211-5116 HEALTH INS IN LIEU PMTS	9,600.00	18,000.00	0.00	0.00	80,000.00	0.00	76,700.00	0.00	0.00	0.00
01-211-5117 SEATBELTS - CHP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5118 OVERTIME - Stonegarden	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5121 POLICE DETAILS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5122 GLAMIS - DETAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5123 WELLNESS PROGRAM	1,200.00	1,608.71	1,100.00	2,753.07	4,320.00	839.87	3,360.00	912.76	0.00	579.90
01-211-5124 EDUCATION INCENTIVE	2,000.00	1,575.00	10,000.00	1,950.00	10,000.00	7,847.58	14,000.00	9,038.62	2,000.00	0.00
01-211-5125 PAYROLL ALLOCATION CHARGES	0.00	104.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5221 FEE REFUNDS	0.00	258.85	0.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00
01-211-5240 M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5241 MAINTENANCE OF EQUIPMENT	35,000.00	55,563.90	35,000.00	29,355.40	40,000.00	27,379.09	30,000.00	37,228.73	34,350.00	72,091.00
01-211-5242 VEHICLE FUEL	65,000.00	67,879.81	65,000.00	52,082.90	65,000.00	49,042.14	57,893.00	47,457.32	40,000.00	36,960.30
01-211-5243 VEHICLE LEASES	10,000.00	9,863.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5250 PUBLICATION/DUES	2,000.00	0.00	2,000.00	0.00	0.00	1,905.00	0.00	1,260.00	0.00	1,140.00
01-211-5262 TESTING SERVICES	3,000.00	111.00	3,000.00	100.25	2,000.00	1,037.00	6,000.00	370.00	6,000.00	4,097.00
01-211-5265 TRAINING/EDUCATION	32,000.00	12,110.87	20,000.00	19,817.75	6,150.00	17,240.63	6,091.00	3,162.39	0.00	0.00
01-211-5266 TRAINING - POST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,695.00	0.00
01-211-5270 TRAVEL & MEETINGS	10,700.00	19,596.74	10,700.00	10,220.30	10,646.00	3,314.36	15,156.00	6,575.68	0.00	502.42
01-211-5271 TRAVEL & MEETINGS - POST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,388.00	1,854.86
01-211-5301 OFFICE SUPPLIES	5,000.00	3,766.46	3,000.00	4,570.93	3,000.00	1,791.30	2,500.00	2,316.70	2,500.00	2,596.71
01-211-5302 CUSTODIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5310 SAFETY/EQUIPMENT/CLOTHING	25,000.00	26,946.58	15,600.00	31,662.76	15,600.00	14,707.06	16,800.00	16,547.84	16,800.00	17,614.21
01-211-5320 SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5321 ARMORY/SUPPLIES	15,000.00	29,087.82	10,000.00	9,101.02	5,000.00	1,790.44	5,000.00	6,737.74	3,000.00	3,000.00
01-211-5330 SPECIAL DEPARTMENTAL SUPPLIES	500.00	2,986.03	500.00	396.58	0.00	3,093.40	0.00	0.00	0.00	0.00
01-211-5440 EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,560.68	0.00	0.00
01-211-5442 EQUIPMENT - OTHER	5,500.00	4,456.12	5,500.00	12,015.88	3,600.00	5,224.86	3,600.00	17,256.78	3,600.00	3,745.33
Total for Dept.211 POLICE FIELD SERVICES	2,298,300.00	2,336,899.05	2,061,600.00	2,167,209.53	1,970,062.00	1,634,099.50	1,804,468.00	1,748,269.35	1,665,415.00	2,061,831.83
Dept. 212 INVESTIGATIONS / COPS										

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-214-5110 UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5111 RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5112 FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5114 UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5115 HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	0.00	2,194.50	0.00	0.00	0.00	0.00
01-214-5240 M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5241 MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5265 TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00
01-214-5301 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-214-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	91,400.00	106,191.18	60,011.00	101,367.67	75,000.00	76,953.10	1,000.00	952.60
01-214-5332 Cannabis CUP Funding	95,000.00	106,277.89	0.00	521.01	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	95,000.00	106,277.89	91,400.00	106,712.19	60,011.00	103,562.17	75,000.00	77,003.10	1,000.00	952.60
Dept. 215 POLICE RECORDS										
01-215-5101 SALARIES - FULL TIME	325,200.00	317,867.46	267,400.00	259,398.81	171,482.00	169,645.18	163,405.00	114,115.20	145,600.00	108,292.85
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	3,500.00	2,956.22	3,000.00	2,691.32	1,000.00	2,116.81	1,000.00	208.65	1,000.00	0.00
01-215-5104 COURT/TRAVEL/STANDBY	1,000.00	216.51	1,500.00	146.69	0.00	771.10	0.00	128.23	0.00	0.00
01-215-5106 EDUCATIONAL INCENTIVE	0.00	0.00	0.00	0.00	2,000.00	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	3,300.00	3,400.00	2,000.00	2,475.00	2,600.00	1,950.00	1,300.00	1,300.00	1,950.00	1,950.00
01-215-5111 RETIREMENT	26,400.00	39,097.91	19,000.00	18,385.26	14,435.00	10,096.24	13,539.00	8,942.40	12,511.00	8,760.59
01-215-5112 FICA	25,900.00	25,535.80	15,900.00	19,817.50	13,507.00	12,887.71	12,866.00	8,256.55	11,364.00	8,295.42
01-215-5113 WORKER'S COMP	15,700.00	15,700.00	3,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-215-5114 UNEMPLOYMENT INS.	1,300.00	840.04	1,200.00	980.00	1,050.00	510.91	1,260.00	484.11	1,260.00	359.78
01-215-5115 HEALTH INSURANCE	32,400.00	37,557.14	21,600.00	28,998.40	21,886.00	20,883.99	16,800.00	12,971.86	25,200.00	16,869.09
01-215-5116 HEALTH INS IN LIEU PMTS	9,600.00	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-215-5123 WELLNESS PROGRAM	1,200.00	899.88	600.00	359.96	480.00	0.00	480.00	0.00	0.00	0.00
01-215-5124 EDUCATION INCENTIVE	1,000.00	1,950.00	2,500.00	1,050.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
01-215-5125 PAYROLL ALLOCATION CHARGES	0.00	27.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	200.00	130.00	115.00	115.00	0.00	65.00	0.00	0.00
01-215-5265 TRAINING/EDUCATION	1,000.00	1,597.00	1,000.00	0.00	395.00	0.00	770.00	395.00	0.00	0.00
01-215-5270 TRAVEL & MEETINGS	1,000.00	3,046.69	3,000.00	2,720.00	545.00	705.38	2,450.00	496.60	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-305-5270 TRAVEL & MEETINGS	2,900.00	1,514.97	1,200.00	1,926.55	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5301 OFFICE SUPPLIES	1,300.00	381.44	1,300.00	303.29	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5310 SAFETY/EQUIPMENT/CLOTHING	3,500.00	3,109.41	600.00	537.87	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	183,200.00	155,363.07	104,200.00	78,880.22	0.00	211.58	0.00	0.00	0.00	0.00
Dept. 310 ENGINEERING										
01-310-5101 SALARIES - FULL TIME	204,900.00	242,719.30	240,300.00	188,295.77	170,438.00	190,879.66	174,311.00	196,052.77	152,548.00	110,103.49
01-310-5102 SALARIES - PART TIME	0.00	0.00	17,500.00	0.00	17,497.00	0.00	17,497.00	1,050.00	0.00	7,782.40
01-310-5103 OVERTIME	0.00	0.00	0.00	315.81	0.00	0.00	0.00	0.00	0.00	0.00
01-310-5104 COURT/TRAVEL/STANDBY	0.00	0.00	0.00	0.00	0.00	75.32	0.00	0.00	0.00	0.00
01-310-5105 CERTIFICATE PAY	0.00	0.00	0.00	0.00	585.00	0.00	0.00	0.00	0.00	0.00
01-310-5106 EDUCATIONAL INCENTIVE	0.00	0.00	5,900.00	0.00	5,400.00	0.00	0.00	0.00	0.00	0.00
01-310-5108 SPECIALTY PAY	1,300.00	300.00	1,300.00	750.00	2,340.00	1,900.00	0.00	0.00	0.00	1,350.00
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	18,800.00	28,548.71	21,800.00	18,161.31	14,049.00	15,628.67	11,039.00	15,445.16	13,556.00	16,635.44
01-310-5112 FICA	15,700.00	18,885.56	18,900.00	16,239.17	13,774.00	14,818.46	15,053.00	14,533.67	11,792.00	8,880.15
01-310-5113 WORKER'S COMP	6,300.00	6,300.00	4,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-310-5114 UNEMPLOYMENT INS.	1,100.00	336.00	1,000.00	581.72	945.00	420.68	1,260.00	720.82	756.00	590.10
01-310-5115 HEALTH INSURANCE	21,600.00	23,895.98	18,000.00	23,292.53	14,340.00	16,111.66	16,800.00	18,876.19	15,120.00	9,945.41
01-310-5116 HEALTH INS IN LIEU PMTS	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-310-5123 WELLNESS PROGRAM	800.00	1,050.00	300.00	590.00	1,296.00	852.16	960.00	439.97	0.00	0.00
01-310-5124 EDUCATION INCENTIVE	0.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	1,375.00	1,600.00	0.00
01-310-5125 PAYROLL ALLOCATION CHARGES	0.00	17.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-310-5210 CONTRACT SERVICE	8,500.00	36,765.00	19,000.00	0.00	3,500.00	8,499.70	3,500.00	2,200.00	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	1,007.64	1,600.00	307.66	1,600.00	260.84	1,600.00	482.75	500.00	1,527.98
01-310-5242 VEHICLE FUEL	2,400.00	1,467.37	2,400.00	1,613.11	1,700.00	0.00	1,669.00	0.00	1,500.00	832.00
01-310-5250 PUBLICATION/DUES	700.00	276.00	700.00	405.00	315.00	454.00	280.00	315.00	280.00	315.00
01-310-5260 TELEPHONE	2,200.00	1,120.82	2,200.00	1,886.23	1,080.00	1,360.59	1,080.00	942.45	540.00	719.39
01-310-5265 TRAINING/EDUCATION	7,200.00	1,345.00	7,200.00	231.32	2,290.00	149.00	550.00	0.00	0.00	0.00
01-310-5270 TRAVEL & MEETINGS	2,000.00	0.00	2,000.00	0.00	2,550.00	0.00	850.00	110.00	0.00	0.00
01-310-5301 OFFICE SUPPLIES	1,200.00	1,921.32	1,200.00	644.76	500.00	169.07	500.00	454.45	500.00	298.66

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual								
Fund: 01 - GENERAL FUND										
Expenditures										
01-310-5310 SAFETY/EQUIPMENT/CLOTHING	3,900.00	3,239.27	3,900.00	3,094.72	10,300.00	871.45	600.00	789.68	300.00	456.71
01-310-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00
01-310-5442 EQUIPMENT - OTHER	34,000.00	3,618.37	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	0.00	0.00	4,397.00	0.00	4,397.00	0.00	0.00	0.00
Total for Dept.310 ENGINEERING	334,200.00	373,413.64	373,900.00	256,409.11	272,896.00	252,451.26	255,946.00	253,787.91	202,492.00	159,561.73
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									
Dept. 320 STREET MAINTENANCE										
01-320-5101 SALARIES - FULL TIME	446,800.00	435,556.82	257,500.00	356,799.77	129,273.00	147,377.19	168,278.00	153,663.59	125,267.00	126,462.23
01-320-5103 OVERTIME	18,000.00	4,734.79	12,000.00	14,510.97	10,000.00	12,253.27	10,000.00	1,691.23	10,000.00	4,970.75
01-320-5104 COURT/TRAVEL/STANDBY	22,000.00	25,564.80	9,100.00	19,687.41	2,780.00	19,857.83	9,120.00	11,679.10	13,870.00	7,498.96
01-320-5106 EDUCATIONAL INCENTIVE	0.00	0.00	4,600.00	0.00	4,600.00	0.00	0.00	0.00	0.00	0.00
01-320-5108 SPECIALTY PAY	0.00	320.40	0.00	1,744.20	0.00	275.80	0.00	0.00	0.00	0.00
01-320-5110 UNIFORM ALLOWANCE	16,000.00	7,304.45	12,000.00	14,377.46	2,500.00	14,268.53	2,500.00	11,492.40	7,000.00	8,978.44
01-320-5111 RETIREMENT	36,500.00	54,493.48	17,800.00	19,411.48	9,871.00	10,443.31	11,795.00	11,196.62	9,738.00	17,026.68
01-320-5112 FICA	34,200.00	36,320.04	18,100.00	23,289.80	10,560.00	13,732.27	14,562.00	12,192.92	11,430.00	10,287.14
01-320-5113 WORKER'S COMP	25,100.00	25,100.00	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5114 UNEMPLOYMENT INS.	1,300.00	1,716.59	1,200.00	1,680.25	1,050.00	715.75	1,680.00	709.04	1,428.00	703.80
01-320-5115 HEALTH INSURANCE	64,800.00	65,110.26	38,400.00	40,591.05	19,476.00	24,114.83	33,600.00	30,517.61	28,560.00	31,156.28
01-320-5116 HEALTH INS IN LIEU PMTS	9,600.00	14,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5123 WELLNESS PROGRAM	2,400.00	1,595.32	400.00	1,940.01	1,392.00	1,537.36	960.00	566.04	274.00	267.60
01-320-5124 EDUCATION INCENTIVE	0.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
01-320-5125 PAYROLL ALLOCATION CHARGES	0.00	-795.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5210 CONTRACT SERVICE	50,000.00	39,313.13	69,600.00	20,230.00	63,250.00	523.01	63,250.00	0.00	25,250.00	5,479.25

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-320-5241 MAINTENANCE OF EQUIPMENT	90,000.00	74,647.25	565,000.00	171,223.04	150,000.00	88,400.24	126,500.00	42,950.36	54,000.00	158,636.03
01-320-5242 VEHICLE FUEL	30,000.00	34,105.06	45,500.00	21,717.38	35,000.00	26,512.50	17,087.00	21,258.82	18,000.00	14,848.80
01-320-5243 VEHICLE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5250 PUBLICATION/DUES	1,000.00	3,632.28	8,800.00	340.00	8,000.00	1,007.00	6,200.00	1,048.78	6,200.00	1,896.00
01-320-5252 RENT OF EQUIPMENT / PROPERTY	1,200.00	653.53	1,700.00	0.00	1,500.00	0.00	1,000.00	334.82	0.00	1,070.29
01-320-5260 TELEPHONE	3,200.00	5,973.93	2,800.00	3,561.85	2,160.00	2,372.90	2,160.00	2,246.70	2,160.00	2,104.96
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	1,314.00	4,000.00	1,650.00	3,000.00	650.00	3,000.00	0.00	1,500.00	766.25
01-320-5270 TRAVEL & MEETINGS	2,000.00	1,059.81	2,000.00	1,546.05	1,800.00	43.08	1,600.00	538.63	800.00	0.00
01-320-5280 UTILITIES - ELECTRIC	200,000.00	163,896.26	250,000.00	185,905.54	250,000.00	168,385.85	125,000.00	162,551.41	115,000.00	137,079.56
01-320-5301 OFFICE SUPPLIES	500.00	383.51	500.00	212.54	0.00	90.07	0.00	0.00	0.00	0.00
01-320-5302 CUSTODIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5310 SAFETY/EQUIPMENT/CLOTHING	7,000.00	7,817.99	5,500.00	10,131.92	5,000.00	3,591.81	5,000.00	3,273.21	5,000.00	2,522.43
01-320-5320 SMALL TOOLS	10,000.00	3,739.35	16,600.00	9,528.47	16,000.00	5,063.03	16,000.00	11,989.82	4,000.00	11,048.70
01-320-5330 SPECIAL DEPARTMENTAL SUPPLIES	100,000.00	81,632.20	65,700.00	98,308.96	65,000.00	138,349.76	60,000.00	60,271.72	55,000.00	90,930.07
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	170,000.00	113,209.73	181,000.00	121,253.68	327,000.00	106,684.16	312,000.00	122,542.29	242,186.00	85,855.70
Total for Dept.320 STREET MAINTENANCE	1,345,600.00	1,202,999.33	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
Dept. 325 STORM DRAINS										
01-325-5101 SALARIES - FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.76
01-325-5103 OVERTIME	0.00	0.00	0.00	326.40	0.00	525.52	0.00	237.35	0.00	124.62
01-325-5111 RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.18	0.00	0.00
01-325-5112 FICA	0.00	0.00	0.00	23.19	0.00	39.08	0.00	16.84	0.00	17.25
01-325-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-325-5114 UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	1.57	0.00	1.32	0.00	0.00
01-325-5115 HEALTH INSURANCE	0.00	0.00	0.00	47.55	0.00	25.30	0.00	77.08	0.00	21.50
01-325-5221 FEE REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,000.00	0.00	1,000.00
01-325-5241 MAINTENANCE OF EQUIPMENT	10,000.00	10,573.14	80,000.00	18,947.05	15,000.00	118,771.30	6,000.00	10,349.04	6,000.00	5,722.38
01-325-5242 VEHICLE FUEL	600.00	0.00	600.00	0.00	500.00	0.00	500.00	0.00	1,400.00	285.60
01-325-5250 PUBLICATION/DUES	12,000.00	10,920.00	18,400.00	10,602.00	9,500.00	10,644.00	9,500.00	246.60	9,500.00	12.00
01-325-5252 RENT OF EQUIPMENT / PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-325-5265 TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-325-5270 TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-325-5280 UTILITIES - ELECTRIC	2,500.00	2,459.44	2,800.00	3,294.41	2,500.00	1,246.06	1,000.00	1,165.32	700.00	895.03
01-325-5310 SAFETY/EQUIPMENT/CLOTHING	400.00	200.28	400.00	212.83	300.00	0.00	250.00	0.00	250.00	64.79

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-325-5320 SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	422.48
01-325-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	3,000.00	0.00	0.00	1,680.90	0.00	26.52	0.00	0.00
01-325-5430 IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-325-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-325-5990 CONTINGENCY APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.325 STORM DRAINS	25,500.00	24,152.86	105,200.00	33,453.43	27,800.00	132,933.73	17,250.00	11,124.25	17,850.00	8,666.41
Dept. 330 SOLID WASTE MGMT SANITATION										
01-330-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	1,594,200.00	1,648,488.49	1,415,246.00	1,539,334.08	1,124,880.00	1,381,686.15
01-330-5216 RECYCLING/LITTER REDUCTION	0.00	0.00	0.00	0.00	500.00	0.00	300.00	0.00	300.00	0.00
01-330-5217 RECYCLING TASK FORCE	0.00	0.00	0.00	0.00	40,000.00	46,791.33	40,000.00	39,449.72	35,339.00	32,324.52
01-330-5250 PUBLICATION/DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-330-5265 TRAINING/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-330-5270 TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-330-5301 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	800.00	1,008.01	800.00	168.93	800.00	153.04
01-330-5305 POSTAGE/FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-330-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-330-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.330 SOLID WASTE MGMT SANITATION	0.00	0.00	0.00	0.00	1,635,500.00	1,696,287.83	1,456,346.00	1,578,952.73	1,161,319.00	1,414,163.71
Dept. 340 SHOP										
01-340-5101 SALARIES - FULL TIME	130,800.00	128,080.81	114,000.00	93,946.24	67,021.00	74,752.19	95,190.00	87,345.94	59,231.00	59,134.90
01-340-5103 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-340-5104 COURT/TRAVEL/STANDBY	0.00	0.00	0.00	0.00	1,433.00	0.00	0.00	0.00	0.00	0.00
01-340-5106 EDUCATIONAL INCENTIVE	0.00	0.00	1,500.00	0.00	1,400.00	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	11,600.00	17,414.78	10,400.00	6,862.16	5,502.00	5,867.96	7,127.00	6,916.50	4,951.00	9,075.92
01-340-5112 FICA	10,000.00	9,933.77	8,900.00	5,976.46	5,370.00	5,653.14	7,282.00	6,359.37	4,557.00	4,345.16
01-340-5113 WORKER'S COMP	6,300.00	6,300.00	2,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-340-5114 UNEMPLOYMENT INS.	500.00	315.76	500.00	208.43	490.00	217.56	840.00	297.47	588.00	277.30
01-340-5115 HEALTH INSURANCE	21,600.00	17,257.47	16,800.00	9,867.43	11,673.00	11,095.41	16,800.00	14,490.52	11,760.00	13,524.25
01-340-5123 WELLNESS PROGRAM	200.00	0.00	200.00	0.00	336.00	0.00	0.00	0.00	336.00	0.00
01-340-5124 EDUCATION INCENTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-340-5125 PAYROLL ALLOCATION CHARGES	0.00	11.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-340-5210 CONTRACT SERVICE	100.00	0.00	100.00	0.00	10,000.00	0.00	10,000.00	0.00	4,500.00	0.00
01-340-5240 M & O IMPROVEMENTS	25,000.00	11,906.67	1,500.00	0.00	1,350.00	0.00	1,350.00	0.00	1,350.00	0.00
01-340-5241 MAINTENANCE OF EQUIPMENT	70,000.00	55,606.49	38,500.00	97,671.71	35,000.00	34,345.92	24,990.00	24,040.00	24,500.00	23,322.77

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual								
Fund: 01 - GENERAL FUND										
Expenditures										
01-340-5242 VEHICLE FUEL	3,800.00	8,420.81	3,300.00	3,614.91	3,000.00	3,619.38	1,000.00	2,044.35	0.00	1,918.16
01-340-5250 PUBLICATION/DUES	1,200.00	740.00	700.00	1,140.00	0.00	565.00	0.00	1,130.00	0.00	0.00
01-340-5252 RENT OF EQUIPMENT / PROPERTY	0.00	0.00	900.00	0.00	800.00	0.00	450.00	0.00	450.00	0.00
01-340-5260 TELEPHONE	800.00	1,427.71	1,100.00	1,098.38	1,000.00	664.15	600.00	748.14	540.00	655.78
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	1,500.00	241.37	1,700.00	0.00	1,500.00	0.00	1,200.00	0.00	0.00	0.00
01-340-5310 SAFETY/EQUIPMENT/CLOTHING	3,000.00	2,488.00	4,500.00	4,402.61	4,000.00	2,267.96	3,500.00	1,215.57	500.00	3,420.59
01-340-5320 SMALL TOOLS	5,000.00	4,797.13	13,200.00	18,041.10	18,373.00	3,486.52	7,000.00	8,614.44	4,000.00	3,515.57
01-340-5330 SPECIAL DEPARTMENTAL SUPPLIES	1,200.00	1,356.39	5,500.00	1,906.35	5,000.00	1,132.26	5,000.00	1,129.54	0.00	61.37
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	292,600.00	266,298.20	225,500.00	244,735.78	173,248.00	143,667.45	182,329.00	154,331.84	117,263.00	119,251.77
Dept. 345 BUILDINGS & GROUNDS										
01-345-5101 SALARIES - FULL TIME	194,100.00	191,765.63	227,100.00	199,165.08	158,318.00	89,581.13	199,083.00	153,616.81	72,975.00	59,294.99
01-345-5103 OVERTIME	20,000.00	18,026.72	10,000.00	20,640.96	0.00	10,156.06	0.00	1,339.54	0.00	89.01
01-345-5104 COURT/TRAVEL/STANDBY	0.00	0.00	0.00	0.00	1,264.00	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	14,600.00	23,050.20	17,500.00	8,267.68	12,016.00	6,657.55	14,340.00	11,084.39	5,643.00	8,330.27
01-345-5112 FICA	14,800.00	16,228.11	17,700.00	9,847.38	12,628.00	7,412.37	15,609.00	11,129.07	5,597.00	4,289.89
01-345-5113 WORKER'S COMP	9,400.00	9,400.00	4,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-345-5114 UNEMPLOYMENT INS.	1,300.00	485.59	1,200.00	367.61	1,120.00	288.57	1,680.00	834.51	672.00	232.33
01-345-5115 HEALTH INSURANCE	32,400.00	22,396.69	33,600.00	16,915.40	25,262.00	15,559.46	33,600.00	25,818.17	13,440.00	12,010.22
01-345-5116 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
01-345-5123 WELLNESS PROGRAM	400.00	200.42	400.00	246.54	960.00	207.54	960.00	0.00	192.00	0.00
01-345-5124 EDUCATION INCENTIVE	0.00	1,385.00	4,000.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00
01-345-5125 PAYROLL ALLOCATION CHARGES	0.00	16.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-345-5210 CONTRACT SERVICE	10,000.00	168.00	2,800.00	9,892.18	2,500.00	2,624.14	2,500.00	0.00	2,500.00	0.00
01-345-5240 M & O IMPROVEMENTS	200,000.00	62,344.75	122,500.00	18,163.33	32,500.00	4,051.06	5,000.00	4,186.54	3,750.00	4,117.53
01-345-5241 MAINTENANCE OF EQUIPMENT	95,000.00	47,451.37	75,800.00	84,542.28	17,500.00	75,958.06	175,000.00	45,634.72	13,000.00	26,317.02
01-345-5242 VEHICLE FUEL	8,000.00	9,778.30	8,800.00	6,094.06	2,880.00	7,024.35	1,000.00	4,360.09	0.00	2,559.89
01-345-5243 VEHICLE LEASES	10,000.00	9,491.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-345-5250 PUBLICATION/DUES	500.00	303.00	500.00	133.00	300.00	220.00	250.00	208.00	250.00	181.00
01-345-5252 RENT OF EQUIPMENT / PROPERTY	0.00	0.00	1,100.00	0.00	1,000.00	0.00	1,000.00	225.00	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual								
Fund: 01 - GENERAL FUND										
Expenditures										
01-345-5260 TELEPHONE	1,200.00	1,987.41	1,100.00	1,206.27	1,000.00	1,147.69	0.00	1,093.26	0.00	618.46
01-345-5262 TESTING SERVICES	1,700.00	0.00	1,700.00	86.61	1,500.00	0.00	540.00	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	0.00	0.00	161.95
01-345-5301 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-345-5302 CUSTODIAL SUPPLIES	2,000.00	11,008.37	11,000.00	8,284.94	10,000.00	1,771.58	10,000.00	5,540.97	6,500.00	2,709.86
01-345-5310 SAFETY/EQUIPMENT/CLOTHING	2,500.00	2,441.22	3,900.00	1,695.38	3,500.00	2,418.31	1,000.00	2,499.86	300.00	652.88
01-345-5320 SMALL TOOLS	5,000.00	3,475.47	7,200.00	5,733.14	6,500.00	4,254.08	1,000.00	5,743.96	400.00	0.00
01-345-5330 SPECIAL DEPARTMENTAL SUPPLIES	11,500.00	8,743.18	6,600.00	11,101.97	6,000.00	10,008.15	5,875.00	3,344.90	4,500.00	146.47
01-345-5430 IMPROVEMENTS OTHER THAN BLDGS	6,500.00	1,181.21	0.00	6,450.00	0.00	0.00	0.00	0.00	0.00	0.00
01-345-5442 EQUIPMENT - OTHER	0.00	1,039.95	27,500.00	419.24	85,000.00	759.09	25,000.00	2,100.00	10,000.00	6,500.00
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	640,900.00	442,368.69	586,400.00	409,253.05	385,748.00	240,099.19	497,437.00	278,759.79	139,719.00	128,211.77
Dept. 350 COMMUNITY DEVELOPMENT										
01-350-5101 SALARIES - FULL TIME	282,900.00	270,826.40	214,500.00	281,494.68	150,270.00	157,090.17	274,354.00	179,879.70	221,541.00	280,379.33
01-350-5102 SALARIES - PART TIME	0.00	1,600.00	5,600.00	19,882.50	3,600.00	2,000.00	4,500.00	1,800.00	4,500.00	2,250.00
01-350-5103 OVERTIME	1,800.00	3,411.47	1,700.00	693.70	1,500.00	98.38	500.00	0.00	500.00	0.00
01-350-5105 CERTIFICATE PAY	700.00	650.00	700.00	650.00	618.00	675.00	1,300.00	650.00	1,300.00	650.00
01-350-5106 EDUCATIONAL INCENTIVE	4,400.00	0.00	4,100.00	0.00	3,700.00	0.00	0.00	0.00	0.00	0.00
01-350-5108 SPECIALTY PAY	2,600.00	1,534.36	700.00	1,201.42	1,170.00	821.80	1,300.00	0.00	1,170.00	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	24,800.00	36,028.93	17,600.00	16,659.69	13,140.00	12,783.75	20,319.00	13,496.99	18,862.00	42,208.12
01-350-5112 FICA	21,800.00	21,884.39	14,900.00	16,579.06	12,259.00	12,261.79	21,408.00	13,479.05	17,659.00	20,629.99
01-350-5113 WORKER'S COMP	9,400.00	9,400.00	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5114 UNEMPLOYMENT INS.	1,000.00	545.77	900.00	678.14	835.00	458.21	1,530.00	445.02	1,488.00	832.22
01-350-5115 HEALTH INSURANCE	21,600.00	22,765.21	16,800.00	16,828.80	12,402.00	15,390.01	25,200.00	13,629.12	24,360.00	30,217.52
01-350-5116 HEALTH INS IN LIEU PMTS	4,800.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5123 WELLNESS PROGRAM	600.00	50.00	600.00	79.98	888.00	439.90	1,440.00	0.00	1,824.00	0.00
01-350-5124 EDUCATION INCENTIVE	0.00	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00	0.00	0.00
01-350-5125 PAYROLL ALLOCATION CHARGES	0.00	23.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	72,784.85	90,000.00	46,706.72	45,000.00	9,928.00	0.00	83,018.62	45,000.00	16,242.00
01-350-5221 FEE REFUNDS	0.00	4,893.78	0.00	11,372.13	0.00	31,316.87	0.00	16,442.65	0.00	5,592.50
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	216.29	500.00	359.49	400.00	712.75	500.00	0.00	500.00	308.93

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual								
Fund: 01 - GENERAL FUND										
Expenditures										
01-350-5242 VEHICLE FUEL	300.00	213.48	300.00	524.81	250.00	0.00	230.00	0.00	250.00	0.00
01-350-5243 VEHICLE LEASES	14,000.00	20,727.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5250 PUBLICATION/DUES	2,400.00	2,695.93	1,000.00	1,600.00	950.00	1,959.00	1,000.00	887.23	880.00	494.00
01-350-5260 TELEPHONE	2,400.00	1,592.65	1,100.00	3,143.87	2,300.00	2,212.90	1,080.00	2,585.93	3,780.00	2,474.62
01-350-5265 TRAINING/EDUCATION	3,200.00	1,265.28	3,200.00	2,144.33	2,865.00	912.78	3,110.00	638.03	1,110.00	50.00
01-350-5270 TRAVEL & MEETINGS	5,600.00	5,848.95	3,700.00	3,729.11	2,700.00	1,522.52	3,650.00	815.32	1,600.00	0.00
01-350-5301 OFFICE SUPPLIES	1,500.00	2,427.96	1,500.00	857.13	1,500.00	617.61	1,500.00	1,302.29	1,500.00	626.41
01-350-5310 SAFETY/EQUIPMENT/CLOTHING	1,500.00	869.50	3,800.00	1,522.67	1,000.00	400.00	350.00	437.89	350.00	250.00
01-350-5330 SPECIAL DEPARTMENTAL SUPPLIES	1,000.00	1,190.11	0.00	886.96	0.00	1,643.82	0.00	0.00	0.00	0.00
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	6,000.00	6,638.95	1,800.00	25,095.20	6,000.00	21,379.83	1,800.00	2,998.47	1,800.00	2,409.99
Total for Dept.350 COMMUNITY DEVELOPMENT	504,800.00	494,085.20	394,600.00	452,690.39	269,347.00	274,625.09	371,071.00	332,506.31	349,974.00	405,615.63
Dept. 360 BUILDING & SAFETY										
01-360-5101 SALARIES - FULL TIME	115,300.00	116,843.90	115,600.00	80,810.12	162,272.00	138,100.17	127,647.00	132,966.52	108,809.00	110,980.06
01-360-5103 OVERTIME	2,000.00	1,507.16	1,400.00	3,334.45	0.00	1,340.08	0.00	95.03	0.00	0.00
01-360-5104 COURT/TRAVEL/STANDBY	500.00	0.00	0.00	455.56	0.00	301.84	0.00	0.00	0.00	0.00
01-360-5105 CERTIFICATE PAY	0.00	0.00	1,300.00	0.00	1,300.00	0.00	1,300.00	0.00	650.00	100.00
01-360-5106 EDUCATIONAL INCENTIVE	0.00	0.00	0.00	0.00	5,800.00	0.00	0.00	0.00	0.00	0.00
01-360-5108 SPECIALTY PAY	600.00	2,300.00	600.00	2,275.00	2,470.00	1,825.00	2,600.00	1,550.00	2,470.00	3,900.00
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	9,200.00	14,184.36	9,800.00	10,212.38	12,504.00	10,430.58	9,427.00	9,207.42	8,654.00	15,842.08
01-360-5112 FICA	9,300.00	9,396.63	10,000.00	10,604.73	13,153.00	10,688.52	10,443.00	9,846.60	8,563.00	8,578.58
01-360-5113 WORKER'S COMP	6,300.00	6,300.00	3,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5114 UNEMPLOYMENT INS.	700.00	323.28	700.00	327.04	1,015.00	459.86	840.00	576.06	798.00	372.84
01-360-5115 HEALTH INSURANCE	22,000.00	14,300.72	12,000.00	17,036.19	21,860.00	18,898.39	16,800.00	14,743.84	15,960.00	15,086.42
01-360-5116 HEALTH INS IN LIEU PMTS	0.00	4,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5123 WELLNESS PROGRAM	600.00	234.00	600.00	340.00	1,392.00	246.00	960.00	238.00	0.00	0.00
01-360-5124 EDUCATION INCENTIVE	0.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00
01-360-5125 PAYROLL ALLOCATION CHARGES	0.00	9.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5210 CONTRACT SERVICE	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5213 STATE MANDATED FEE	5,400.00	273.38	5,400.00	194.13	5,400.00	2,584.49	5,400.00	2,863.16	5,400.00	3,326.13
01-360-5240 M & O IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5241 MAINTENANCE OF EQUIPMENT	2,000.00	2,018.50	1,200.00	1,122.77	2,400.00	2,650.51	1,200.00	3,433.30	1,200.00	700.36
01-360-5242 VEHICLE FUEL	2,500.00	2,352.67	1,500.00	1,726.83	1,500.00	3,572.03	3,338.00	3,161.29	1,500.00	2,336.96
01-360-5250 PUBLICATION/DUES	1,000.00	414.00	2,700.00	723.35	2,250.00	680.50	1,150.00	860.50	1,400.00	215.00

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021		
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Fund: 01 - GENERAL FUND											
Expenditures											
01-415-5105	CERTIFICATE PAY	0.00	0.00	0.00	0.00	650.00	0.00	0.00	0.00	0.00	0.00
01-415-5106	EDUCATIONAL INCENTIVE	0.00	0.00	0.00	0.00	2,000.00	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	0.00	0.00	10,841.00	8,882.35	10,041.00	9,848.79	10,527.00	19,165.57
01-415-5112	FICA	0.00	0.00	0.00	0.00	9,777.00	8,543.76	9,790.00	9,722.42	9,157.00	9,109.16
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	0.00	0.00	350.00	163.20	420.00	182.65	420.00	193.72
01-415-5115	HEALTH INSURANCE	0.00	0.00	0.00	0.00	6,157.00	4,568.68	8,400.00	4,589.99	8,400.00	5,605.06
01-415-5123	WELLNESS PROGRAM	0.00	0.00	0.00	0.00	480.00	439.00	480.00	390.00	0.00	351.00
01-415-5124	EDUCATION INCENTIVE	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	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	0.00	0.00	500.00	1,406.30
01-415-5242	VEHICLE FUEL	0.00	0.00	0.00	0.00	0.00	335.98	0.00	190.96	400.00	319.19
01-415-5250	PUBLICATION/DUES	0.00	0.00	0.00	0.00	685.00	65.00	1,506.00	1,704.00	1,260.00	1,004.00
01-415-5260	TELEPHONE	0.00	0.00	0.00	0.00	540.00	600.13	1,540.00	1,225.25	540.00	493.55
01-415-5265	TRAINING/EDUCATION	0.00	0.00	0.00	0.00	575.00	275.00	755.00	885.00	275.00	75.00
01-415-5270	TRAVEL & MEETINGS	0.00	0.00	0.00	0.00	3,150.00	1,681.28	2,800.00	4,134.82	400.00	349.87
01-415-5301	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	400.00	229.65	400.00	255.42	400.00	356.83
01-415-5310	SAFETY/EQUIPMENT/CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-415-5330	SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-415-5442	EQUIPMENT - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.70
Total for Dept.415 COMMUNITY SERVICES MANAGEMENT		0.00	0.00	0.00	0.00	162,280.00	139,944.18	163,630.00	166,774.90	151,983.00	163,393.13
Dept. 420 PARKS & RECREATION											
01-420-5101	SALARIES - FULL TIME	952,000.00	918,480.08	916,700.00	828,574.43	480,418.00	527,187.20	418,285.00	360,355.92	245,358.00	241,354.15
01-420-5102	SALARIES - PART TIME	0.00	0.00	19,300.00	0.00	16,250.00	13,354.60	48,738.00	73,679.70	0.00	0.00
01-420-5103	OVERTIME	16,500.00	21,580.39	16,500.00	12,941.84	15,000.00	9,560.21	8,050.00	12,973.65	8,000.00	4,569.45
01-420-5104	COURT/TRAVEL/STANDBY	15,000.00	13,694.10	18,700.00	14,051.13	18,646.00	9,580.21	9,800.00	11,876.18	9,855.00	5,994.35
01-420-5106	EDUCATIONAL INCENTIVE	5,000.00	0.00	20,500.00	0.00	18,667.00	0.00	0.00	0.00	0.00	0.00
01-420-5108	SPECIALTY PAY	900.00	650.00	500.00	743.92	433.00	308.48	0.00	50.04	433.00	590.34
01-420-5110	UNIFORM ALLOWANCE	4,800.00	5,972.31	4,800.00	4,508.36	4,375.00	3,613.13	4,375.00	2,271.95	2,500.00	2,307.13
01-420-5111	RETIREMENT	76,600.00	115,479.66	59,800.00	65,021.86	38,107.00	40,479.59	33,261.00	27,264.09	20,373.00	33,042.52
01-420-5112	FICA	72,900.00	74,235.45	57,600.00	66,079.97	41,262.00	42,686.55	38,421.00	33,381.17	20,169.00	17,637.04
01-420-5113	WORKER'S COMP	50,200.00	50,200.00	13,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-420-5114	UNEMPLOYMENT INS.	4,400.00	2,861.96	4,400.00	2,880.08	3,967.00	2,639.25	4,760.00	3,412.15	2,240.00	1,232.47

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-421-5105 CERTIFICATE PAY	0.00	0.00	0.00	0.00	650.00	0.00	0.00	0.00	0.00	0.00
01-421-5106 EDUCATIONAL INCENTIVE	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
01-421-5108 SPECIALTY PAY	0.00	0.00	0.00	0.00	650.00	0.00	0.00	0.00	1,300.00	0.00
01-421-5111 RETIREMENT	0.00	0.00	0.00	0.00	7,958.00	968.77	4,033.00	3,974.83	3,279.00	5,267.03
01-421-5112 FICA	8,700.00	6,782.52	3,600.00	4,194.87	7,815.00	3,859.36	5,744.00	5,302.61	3,626.00	2,358.61
01-421-5113 WORKER'S COMP	25,100.00	25,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-421-5114 UNEMPLOYMENT INS.	3,200.00	2,127.74	3,000.00	1,176.79	700.00	795.49	1,620.00	717.86	720.00	480.62
01-421-5115 HEALTH INSURANCE	0.00	0.00	0.00	0.00	20,745.00	2,269.97	8,400.00	8,698.76	8,400.00	9,080.90
01-421-5123 WELLNESS PROGRAM	0.00	0.00	0.00	0.00	960.00	0.00	0.00	0.00	0.00	0.00
01-421-5124 EDUCATION INCENTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-421-5210 CONTRACT SERVICE	10,000.00	4,875.74	10,000.00	4,131.20	3,000.00	3,144.70	3,000.00	600.44	3,000.00	45.50
01-421-5221 FEE REFUNDS	0.00	542.00	0.00	2,321.00	0.00	1,468.40	0.00	1,334.00	0.00	0.00
01-421-5241 MAINTENANCE OF EQUIPMENT	2,500.00	3.88	1,500.00	1,500.00	500.00	355.58	500.00	193.03	0.00	0.00
01-421-5242 VEHICLE FUEL	500.00	0.00	1,500.00	0.00	500.00	0.00	510.00	186.59	0.00	0.00
01-421-5250 PUBLICATION/DUES	4,000.00	3,779.62	4,000.00	3,734.89	1,020.00	1,003.00	411.00	764.40	320.00	808.85
01-421-5252 RENT OF EQUIPMENT / PROPERTY	5,000.00	4,289.23	5,000.00	1,440.00	6,500.00	1,350.00	5,000.00	288.82	0.00	0.00
01-421-5260 TELEPHONE	0.00	0.00	0.00	0.00	540.00	450.80	540.00	521.01	540.00	493.55
01-421-5265 TRAINING/EDUCATION	3,000.00	1,558.00	3,000.00	1,975.63	870.00	733.00	820.00	382.31	350.00	260.00
01-421-5270 TRAVEL & MEETINGS	1,100.00	0.00	1,100.00	27.00	1,100.00	1,148.34	1,045.00	42.56	0.00	7.50
01-421-5280 UTILITIES - ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-421-5301 OFFICE SUPPLIES	500.00	270.64	500.00	330.63	400.00	281.52	5,400.00	3,098.80	400.00	171.53
01-421-5310 SAFETY/EQUIPMENT/CLOTHING	4,000.00	3,267.15	4,000.00	3,031.17	400.00	0.00	400.00	392.95	400.00	342.07
01-421-5330 SPECIAL DEPARTMENTAL SUPPLIES	15,000.00	17,062.25	10,000.00	18,734.66	4,300.00	23,941.30	0.00	1,581.30	49,000.00	47,162.43
01-421-5332 Cannabis CUP Funding	7,000.00	6,502.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-421-5430 IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-421-5442 EQUIPMENT - OTHER	25,000.00	23,683.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-421-5445 GRANT PRGRMS LUNCH LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-421-5446 AQUATICS PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.421 RECREATION & AQUATICS PROGRAM	228,800.00	188,504.18	70,100.00	97,432.82	178,505.00	93,017.22	112,510.00	102,982.72	117,436.00	101,407.11
Dept. 422 PARKS - SUNSET										
01-422-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-422-5430 IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-422-5442 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										

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
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	0.00	0.00	26,642.68	25,000.00	35,009.64	25,000.00	24,966.87	8,000.00	3,138.07
01-431-5103 OVERTIME	0.00	0.00	0.00	0.00	0.00	34.88	0.00	120.96	0.00	0.00
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	0.00	0.00	2,038.13	1,913.00	2,680.94	1,913.00	1,919.19	612.00	240.08
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	0.00	0.00	532.87	1,800.00	793.40	1,800.00	719.55	360.00	90.99
01-431-5115 HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43.06	0.00	0.00
01-431-5210 CONTRACT SERVICE	0.00	0.00	0.00	0.00	500.00	472.50	0.00	143.50	0.00	486.50
01-431-5221 FEE REFUNDS	0.00	0.00	0.00	0.00	0.00	178.00	0.00	5,673.20	0.00	510.00
01-431-5241 MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	3,500.00	10.76	3,500.00	0.00	0.00	0.00
01-431-5250 PUBLICATION/DUES	0.00	0.00	0.00	0.00	2,400.00	941.70	2,400.00	80.00	1,200.00	1,081.00
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	0.00	0.00	400.00	0.00	400.00	0.00	200.00	0.00
01-431-5301 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	100.00	0.00	0.00	22.98	0.00	0.00
01-431-5310 SAFETY/EQUIPMENT/CLOTHING	0.00	0.00	0.00	-158.15	1,550.00	563.08	1,500.00	1,102.74	875.00	351.30
01-431-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	3,974.07	3,000.00	-1,896.72	3,000.00	1,674.38	1,500.00	1,144.10
01-431-5442 EQUIPMENT - OTHER	0.00	0.00	0.00	-751.61	0.00	751.61	0.00	0.00	0.00	0.00
Total for Dept.431 POOL PROGRAMS	0.00	0.00	0.00	32,277.99	40,163.00	39,539.79	39,513.00	36,466.43	12,747.00	7,042.04
Dept. 450 SPECIAL EVENTS										
01-450-5101 SALARIES - FULL TIME	0.00	3,286.23	10,000.00	9,337.20	0.00	11,457.03	0.00	4,147.75	0.00	61.45
01-450-5102 SALARIES - PART TIME	0.00	2,001.11	5,000.00	4,263.74	5,000.00	2,033.28	5,000.00	4,241.75	5,000.00	0.00
01-450-5103 OVERTIME	53,500.00	89,438.06	50,000.00	53,067.63	25,000.00	50,510.83	25,000.00	47,164.56	10,000.00	5,138.25
01-450-5111 RETIREMENT	0.00	27.36	500.00	218.32	0.00	187.03	0.00	158.14	0.00	159.61
01-450-5112 FICA	0.00	7,159.65	5,000.00	6,440.91	2,295.00	4,814.39	2,295.00	4,158.46	1,148.00	383.50
01-450-5114 UNEMPLOYMENT INS.	0.00	192.25	1,000.00	235.41	900.00	92.23	900.00	276.91	900.00	44.18
01-450-5115 HEALTH INSURANCE	0.00	5,266.81	7,000.00	4,770.52	0.00	6,496.71	0.00	4,713.56	0.00	619.01
01-450-5201 ADVERTISING (INCL LEGAL)	3,500.00	3,447.49	3,500.00	1,849.05	1,250.00	806.33	2,000.00	6,095.60	400.00	4.00
01-450-5210 CONTRACT SERVICE	150,000.00	145,607.30	150,000.00	112,153.65	105,725.00	96,670.43	21,150.00	79,432.57	15,000.00	256.71
01-450-5211 PROGRAMS (BF, RDA, ETC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-450-5212 MARKET SUPPLIES	70,000.00	88,654.05	65,000.00	64,615.73	51,440.00	72,564.62	32,550.00	65,580.26	30,500.00	10,468.78

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual								
Fund: 01 - GENERAL FUND										
Expenditures										
01-999-5310 SAFETY/EQUIPMENT/CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,467.21
01-999-5320 SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	267.68	0.00	0.00	0.00	0.00
01-999-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	153,600.86	0.00	1,145.79	0.00	20,894.42
01-999-5442 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.999 COVID-19	0.00	0.00	0.00	0.00	0.00	190,818.01	0.00	57,771.58	0.00	218,114.24
Expenditures	20,628,382.00	20,031,384.33	20,766,318.00	18,721,485.64	14,401,438.00	14,633,594.60	14,389,658.00	12,879,856.60	10,167,498.00	10,741,074.68
Grand Total Net Effect:	-2,990,400.00	-676,056.36	-4,000,000.00	-2,265,863.20	-160,318.00	3,027,677.14	-302,070.00	3,146,463.04	-18,131.00	2,568,046.33

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 50 - WATER										
Expenditures										
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. 320 STREET MAINTENANCE										
50-320-5911 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
Total for Dept.320 STREET MAINTENANCE	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	663,200.00	603,410.61	601,700.00	599,153.24	1,044,000.00	873,342.02	486,577.00	463,812.83	780,817.00	902,840.09
50-510-5102 SALARIES - PART TIME	0.00	0.00	2,100.00	0.00	1,929.00	0.00	0.00	0.00	0.00	0.00
50-510-5103 OVERTIME	33,000.00	36,950.50	33,000.00	28,880.67	30,000.00	27,043.76	30,000.00	24,399.96	30,000.00	25,431.57
50-510-5104 COURT/TRAVEL/STANDBY	25,200.00	40,879.81	25,200.00	26,230.28	43,955.00	22,341.78	25,200.00	22,678.20	25,550.00	23,794.72
50-510-5105 CERTIFICATE PAY	14,000.00	10,025.00	7,800.00	13,125.00	9,441.00	13,675.00	3,900.00	10,275.00	26,000.00	6,700.00
50-510-5106 EDUCATIONAL INCENTIVE	5,000.00	0.00	23,000.00	0.00	20,872.00	0.00	0.00	0.00	0.00	0.00
50-510-5108 SPECIALTY PAY	2,500.00	5,510.80	1,500.00	2,779.20	1,401.00	462.96	0.00	525.00	936.00	0.00
50-510-5110 UNIFORM ALLOWANCE	14,000.00	10,220.25	4,800.00	13,489.83	4,375.00	13,953.97	4,375.00	10,894.51	11,000.00	6,879.65
50-510-5111 RETIREMENT	54,900.00	76,643.14	49,200.00	117,410.32	83,056.00	-76,266.42	37,354.00	34,880.82	66,571.00	93,486.51
50-510-5112 FICA	51,300.00	53,391.29	47,600.00	75,455.16	85,393.00	68,961.82	42,883.00	37,405.17	66,489.00	67,885.29
50-510-5113 WORKER'S COMP	28,200.00	28,200.00	11,600.00	0.00	0.00	55,330.75	0.00	47,316.95	43,925.00	40,556.22
50-510-5114 UNEMPLOYMENT INS.	6,400.00	1,197.74	6,000.00	2,494.02	5,461.00	2,427.15	2,940.00	1,682.86	5,009.00	2,853.45
50-510-5115 HEALTH INSURANCE	86,400.00	61,070.30	72,000.00	99,042.56	140,633.00	98,436.96	58,800.00	60,939.58	100,170.00	96,113.93
50-510-5116 HEALTH INS IN LIEU PMTS	4,800.00	9,600.00	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	0.00	0.00	1,260.00	1,390.00
50-510-5123 WELLNESS PROGRAM	600.00	0.00	700.00	819.88	4,961.00	466.30	2,880.00	103.06	1,267.00	0.00
50-510-5124 EDUCATION INCENTIVE	1,000.00	100.00	13,200.00	854.23	12,000.00	425.00	12,000.00	0.00	3,300.00	1,059.06
50-510-5125 PAYROLL ALLOCATION CHARGES	0.00	55.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5201 ADVERTISING (INCL LEGAL)	5,000.00	2,310.00	5,000.00	4,788.00	5,000.00	2,442.00	5,000.00	3,360.00	6,000.00	0.00
50-510-5210 CONTRACT SERVICE	256,500.00	106,929.09	391,800.00	52,931.03	122,500.00	28,990.66	75,500.00	84,720.33	75,000.00	15,332.53
50-510-5211 PROGRAMS (BF, RDA, ETC)	5,000.00	0.00	5,000.00	0.00	4,500.00	0.00	4,500.00	0.00	4,500.00	0.00
50-510-5221 FEE REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5230 GENERAL LIABILITY INSURANCE	291,700.00	294,243.22	0.00	0.00	0.00	174,279.20	0.00	163,813.25	150,000.00	219,536.80
50-510-5240 M & O IMPROVEMENTS	29,000.00	20,971.73	61,500.00	661.65	24,000.00	540.00	24,000.00	540.00	24,000.00	405.00
50-510-5241 MAINTENANCE OF EQUIPMENT	277,500.00	201,268.57	990,000.00	247,683.49	599,135.00	248,219.55	523,135.00	338,675.43	710,000.00	333,296.07

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 50 - WATER										
Expenditures										
50-510-5242 VEHICLE FUEL	50,000.00	34,762.28	69,400.00	38,341.69	63,072.00	38,612.40	48,517.00	35,970.79	35,000.00	26,837.56
50-510-5243 VEHICLE LEASES	32,000.00	31,688.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5250 PUBLICATION/DUES	50,000.00	49,434.36	120,000.00	43,854.42	120,000.00	48,818.78	101,700.00	69,981.17	153,057.00	74,900.78
50-510-5252 RENT OF EQUIPMENT / PROPERTY	7,800.00	0.00	7,800.00	0.00	7,000.00	0.00	7,000.00	0.00	6,000.00	9,513.75
50-510-5260 TELEPHONE	18,000.00	13,610.40	22,000.00	11,642.27	20,000.00	16,576.03	15,000.00	18,142.32	10,000.00	13,042.54
50-510-5262 TESTING SERVICES	100,000.00	81,635.28	228,000.00	61,696.88	207,222.00	52,076.51	80,000.00	177,248.88	65,000.00	40,242.00
50-510-5263 CHEMICALS	350,000.00	327,242.49	569,000.00	317,744.97	517,923.00	344,304.62	300,000.00	265,472.71	250,000.00	264,650.03
50-510-5264 FILTER MEDIA GAC	400,000.00	99,131.20	600,000.00	96,508.00	300,000.00	96,508.00	120,000.00	95,509.00	290,000.00	0.00
50-510-5265 TRAINING/EDUCATION	10,000.00	2,663.41	10,000.00	693.00	7,500.00	883.67	7,500.00	619.00	10,000.00	4,197.22
50-510-5270 TRAVEL & MEETINGS	10,500.00	10,179.96	10,500.00	6,455.06	8,500.00	1,966.59	8,500.00	4,639.98	10,000.00	637.05
50-510-5280 UTILITIES - ELECTRIC	350,000.00	299,516.95	385,000.00	320,293.84	350,000.00	270,357.96	175,000.00	272,117.06	175,000.00	217,467.43
50-510-5301 OFFICE SUPPLIES	11,000.00	6,088.58	11,000.00	5,352.75	10,000.00	5,353.83	10,000.00	6,032.76	8,500.00	2,641.92
50-510-5302 CUSTODIAL SUPPLIES	1,500.00	28.45	1,100.00	481.83	1,000.00	0.00	1,000.00	0.00	1,500.00	570.48
50-510-5303 BANK CHARGES	25,000.00	90,100.28	30,000.00	90,364.95	30,000.00	44,794.68	15,000.00	85,414.28	20,000.00	15,653.07
50-510-5305 POSTAGE/FREIGHT	10,000.00	7,552.00	13,800.00	6,804.14	12,500.00	10,213.22	11,000.00	12,951.22	15,000.00	11,740.02
50-510-5310 SAFETY/EQUIPMENT/CLOTHING	12,000.00	5,394.54	14,900.00	8,836.61	13,500.00	6,875.46	12,000.00	7,905.53	10,000.00	10,653.27
50-510-5320 SMALL TOOLS	7,500.00	4,283.11	26,000.00	15,776.47	20,000.00	2,349.07	20,000.00	10,266.50	20,000.00	9,514.83
50-510-5330 SPECIAL DEPARTMENTAL SUPPLIES	7,500.00	6,374.82	165,000.00	27,092.51	150,000.00	7,280.80	150,000.00	38,713.72	150,000.00	14,006.55
50-510-5331 CONTRACTOR METERS, DIALS, ETC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,894.43	0.00	35,488.78
50-510-5350 WATER PURCHASES	110,000.00	73,316.00	125,400.00	66,754.00	114,000.00	92,450.00	95,000.00	87,826.00	150,000.00	96,242.00
50-510-5420 BUILDINGS	0.00	0.00	264,000.00	0.00	240,000.00	0.00	175,000.00	0.00	175,000.00	0.00
50-510-5430 IMPROVEMENTS OTHER THAN BLDGS	50,000.00	998.93	269,500.00	0.00	172,000.00	0.00	172,000.00	0.00	208,000.00	0.00
50-510-5440 EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5442 EQUIPMENT - OTHER	1,400,000.00	101,766.16	2,447,800.00	196.76	894,765.00	11,196.28	247,765.00	8,437.26	297,965.00	0.00
50-510-5490 DEPRECIATION	0.00	1,036,676.79	0.00	1,305,770.46	0.00	726,494.75	0.00	1,266,257.33	0.00	1,281,358.00
50-510-5510 AMORTIZATION-COI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5520 DEBT SERVICE - PRINCIPAL	1,382,500.00	325,445.79	1,382,500.00	359,592.74	1,256,763.00	424,259.72	1,256,763.00	450,273.97	1,242,023.00	479,805.82
50-510-5521 TRUSTEE FEES	5,000.00	-59,200.47	5,000.00	-59,200.47	4,500.00	-123,402.81	4,500.00	5,000.00	4,500.00	-59,200.00
50-510-5522 COMMITMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5523 DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	1,200,000.00	1,200,000.00	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
50-510-5911 TRANSFER TO CIP FUND 54	2,716,300.00	1,616,169.69	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	0.00	0.00	10,000.00	0.00
50-510-6010 INFRASTRUCTURE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	-18,266.00	0.00	-76,478.00	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	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	13,559,000.00	7,900,160.51	13,162,600.00	5,651,309.47	12,532,796.00	4,903,040.38	7,897,838.00	6,097,603.53	5,786,703.00	4,807,007.26
Grand Total Net Effect:	-6,851,600.00	-1,506,775.10	-7,034,900.00	1,047,834.21	-6,776,952.00	1,346,683.24	-2,405,255.00	-176,661.55	-475,400.00	1,203,041.15

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	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
55-000-4459	OTHER STATE & FED GRANTS	0.00	0.00	0.00	0.00	0.00	-121,919.75	0.00	154,334.10	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
55-000-4482	CALEMA /FEMA	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
55-000-4560	BOND ISSUANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-000-4561	SEWER SERVICE CHARGES	6,185,500.00	5,764,895.84	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
55-000-4562	SEWER CONNECTION FEES	0.00	0.00	0.00	0.00	0.00	1,159.13	0.00	2,558.00	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
55-000-4610	INTEREST EARNED	690,000.00	543,867.68	525,000.00	390,090.24	4,500.00	48,570.99	10,000.00	11,191.49	30,000.00
55-000-4711	SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
55-000-4790	NOT OTHERWISE CLASSIFIED	500.00	1,532.50	500.00	0.00	500.00	0.00	500.00	0.00	500.00
55-000-4910	OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00	46,058.00	0.00	46,058.00	3,130.25	0.00
Total for Dept.000		6,876,000.00	6,310,296.02	6,299,200.00	6,614,716.07	5,711,506.00	6,010,975.59	5,447,461.00	5,764,560.19	4,861,780.00
Revenues		6,876,000.00	6,310,296.02	6,299,200.00	6,614,716.07	5,711,506.00	6,010,975.59	5,447,461.00	5,764,560.19	4,861,780.00
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
55-000-5910	OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,152,832.08
Total for Dept.000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,152,832.08
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
55-140-5103	OVERTIME	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
55-140-5112	FICA	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
55-140-5114	UNEMPLOYMENT INS.	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
55-140-5210	CONTRACT SERVICE	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
Dept. 520 WASTEWATER OPERATIONS										
55-520-5101	SALARIES - FULL TIME	392,800.00	405,233.23	472,500.00	558,290.21	801,980.00	795,825.27	417,790.00	371,774.57	733,603.00

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 55 - WASTEWATER										
Expenditures										
55-520-5102 SALARIES - PART TIME	0.00	0.00	2,100.00	0.00	1,929.00	0.00	0.00	0.00	0.00	0.00
55-520-5103 OVERTIME	30,000.00	23,108.45	33,000.00	19,043.75	30,000.00	13,178.58	30,000.00	6,640.14	30,000.00	9,468.14
55-520-5104 COURT/TRAVEL/STANDBY	27,000.00	18,006.16	25,200.00	17,868.63	32,596.00	16,131.12	25,200.00	17,364.80	25,550.00	15,270.94
55-520-5105 CERTIFICATE PAY	5,200.00	1,950.00	5,900.00	2,250.00	7,491.00	2,300.00	2,600.00	3,275.00	26,000.00	1,500.00
55-520-5106 EDUCATIONAL INCENTIVE	0.00	0.00	19,000.00	0.00	17,272.00	0.00	0.00	0.00	0.00	0.00
55-520-5108 SPECIALTY PAY	2,000.00	0.00	1,500.00	1,571.44	1,401.00	171.12	0.00	175.00	741.00	0.00
55-520-5110 UNIFORM ALLOWANCE	10,500.00	10,308.04	4,800.00	11,140.66	4,375.00	10,424.20	4,375.00	9,052.19	10,000.00	7,574.92
55-520-5111 RETIREMENT	30,000.00	47,325.91	38,500.00	87,082.99	63,012.00	-32,263.16	31,712.00	26,311.95	61,965.00	68,612.92
55-520-5112 FICA	30,400.00	34,631.85	37,300.00	59,868.41	65,519.00	60,378.77	37,331.00	28,905.35	62,868.00	53,073.14
55-520-5113 WORKER'S COMP	15,700.00	15,700.00	9,100.00	0.00	0.00	42,311.75	0.00	36,183.55	36,604.00	31,013.58
55-520-5114 UNEMPLOYMENT INS.	4,800.00	896.65	4,500.00	2,062.19	4,131.00	2,154.92	2,940.00	1,878.95	4,715.00	2,009.63
55-520-5115 HEALTH INSURANCE	32,400.00	39,213.65	51,600.00	68,527.10	92,725.00	77,948.09	58,800.00	44,390.03	94,290.00	62,822.33
55-520-5116 HEALTH INS IN LIEU PMTS	9,600.00	9,800.00	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	0.00	0.00	1,260.00	1,390.00
55-520-5123 WELLNESS PROGRAM	600.00	649.85	600.00	489.89	4,097.00	479.89	2,400.00	159.96	1,651.00	239.94
55-520-5124 EDUCATION INCENTIVE	11,000.00	6,036.53	11,000.00	4,121.58	10,000.00	1,950.00	10,000.00	0.00	3,000.00	1,242.50
55-520-5125 PAYROLL ALLOCATION CHARGES	0.00	33.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5201 ADVERTISING (INCL LEGAL)	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,523.82	1,000.00	0.00
55-520-5210 CONTRACT SERVICE	50,000.00	102,195.52	350,500.00	69,497.39	175,000.00	50,678.40	160,000.00	33,604.18	160,000.00	67,146.89
55-520-5211 PROGRAMS (BF, RDA, ETC)	1,000.00	0.00	1,000.00	0.00	800.00	0.00	800.00	0.00	900.00	0.00
55-520-5230 GENERAL LIABILITY INSURANCE	288,500.00	291,046.78	0.00	0.00	0.00	174,279.20	0.00	163,813.25	150,000.00	219,536.80
55-520-5240 M & O IMPROVEMENTS	1,301,500.00	324,787.82	1,051,500.00	2,190.92	46,500.00	21,683.68	1,500.00	1,224.00	1,500.00	1,224.00
55-520-5241 MAINTENANCE OF EQUIPMENT	185,000.00	104,363.27	1,573,400.00	490,604.55	1,174,000.00	422,798.57	1,163,000.00	259,136.52	880,000.00	179,478.30
55-520-5242 VEHICLE FUEL	55,000.00	31,756.49	98,500.00	35,194.33	62,000.00	36,720.50	31,231.00	32,591.71	20,000.00	21,829.23
55-520-5243 VEHICLE LEASES	35,000.00	35,624.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5250 PUBLICATION/DUES	35,000.00	27,618.79	58,500.00	21,944.83	40,000.00	32,877.03	40,000.00	-7,427.04	34,000.00	51,584.43
55-520-5252 RENT OF EQUIPMENT / PROPERTY	0.00	0.00	38,500.00	0.00	35,000.00	15,039.56	10,000.00	3,062.04	0.00	113.81
55-520-5260 TELEPHONE	15,000.00	9,689.08	21,500.00	11,454.71	18,000.00	16,253.54	12,000.00	16,280.37	8,100.00	11,163.44
55-520-5262 TESTING SERVICES	30,000.00	37,915.56	104,500.00	33,290.47	95,000.00	16,787.30	30,000.00	51,855.01	10,000.00	27,629.00
55-520-5263 CHEMICALS	180,000.00	96,506.80	247,500.00	59,203.90	125,000.00	75,732.10	1,200.00	36,530.16	1,200.00	0.00
55-520-5265 TRAINING/EDUCATION	10,500.00	3,430.29	10,500.00	1,696.00	8,000.00	16.66	7,500.00	223.00	7,500.00	3,176.21
55-520-5270 TRAVEL & MEETINGS	6,500.00	5,705.15	6,500.00	421.38	5,000.00	2,606.22	4,500.00	3,158.89	4,500.00	84.75
55-520-5280 UTILITIES - ELECTRIC	375,000.00	324,289.42	457,000.00	404,206.77	380,000.00	354,626.82	280,000.00	343,889.27	250,000.00	262,511.20
55-520-5281 UTILITIES - GAS	1,500.00	603.00	1,400.00	585.16	1,000.00	1,016.86	800.00	679.23	1,000.00	434.85

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 55 - WASTEWATER										
Expenditures										
55-555-5111 RETIREMENT	7,550.00	8,809.07	2,900.00	1,865.00	2,637.00	1,821.18	0.00	0.00	2,361.00	2,234.19
55-555-5112 FICA	7,650.00	4,489.00	3,100.00	1,826.07	2,799.00	1,830.26	0.00	0.00	2,422.00	2,174.95
55-555-5113 WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-555-5114 UNEMPLOYMENT INS.	300.00	168.01	300.00	94.58	263.00	86.91	0.00	0.00	315.00	127.26
55-555-5115 HEALTH INSURANCE	16,200.00	8,316.10	6,100.00	2,864.26	5,520.00	3,675.85	0.00	0.00	6,300.00	4,677.31
55-555-5116 HEALTH INS IN LIEU PMTS	4,800.00	4,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-555-5123 WELLNESS PROGRAM	300.00	0.00	100.00	0.00	120.00	0.00	0.00	0.00	120.00	0.00
55-555-5124 EDUCATION INCENTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-555-5125 PAYROLL ALLOCATION CHARGES	0.00	8.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-555-5210 CONTRACT SERVICE	25,000.00	17,500.00	100,000.00	23,535.00	0.00	0.00	0.00	20,904.00	0.00	0.00
55-555-5241 MAINTENANCE OF EQUIPMENT	633,000.00	337,840.64	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
55-555-5242 VEHICLE FUEL	6,000.00	1,052.47	5,500.00	3,941.76	7,800.00	1,743.66	3,000.00	1,589.43	1,400.00	885.94
55-555-5250 PUBLICATION/DUES	4,000.00	3,945.00	300.00	3,746.00	500.00	45.00	250.00	45.00	250.00	15.00
55-555-5265 TRAINING/EDUCATION	1,000.00	925.00	1,000.00	0.00	500.00	0.00	250.00	0.00	250.00	0.00
55-555-5270 TRAVEL & MEETINGS	5,000.00	2,918.04	1,000.00	0.00	500.00	0.00	250.00	0.00	250.00	0.00
55-555-5310 SAFETY/EQUIPMENT/CLOTHING	1,500.00	979.25	800.00	846.21	1,000.00	151.01	500.00	0.00	500.00	273.18
55-555-5320 SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-555-5440 EQUIPMENT - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-555-5910 OPERATING TRANSFERS OUT	456,000.00	342,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.555 COLLECTIONS & DISTRIBUTION	1,269,100.00	787,170.21	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
Expenditures	13,865,200.00	8,976,786.75	10,165,500.00	5,843,453.97	7,494,219.00	4,581,179.01	5,157,044.00	2,446,939.72	5,529,614.00	8,954,695.34
Grand Total Net Effect:	-6,989,200.00	-2,666,490.73	-3,866,300.00	771,262.10	-1,782,713.00	1,429,796.58	290,417.00	3,317,620.47	-667,834.00	-3,315,927.20

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

		2025		2024		2023		2022		2021	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 54 - CITYWIDE PROJECTS (CIP/OTHER)											
Revenues											
Dept. 000											
54-000-4901	TRANSFER IN - General Fund	3,561,200.00	3,399,375.52	621,900.00	138,748.69	0.00	80,705.77	0.00	0.00	0.00	0.00
54-000-4902	TRANSFER IN - ARPA	754,600.00	233,488.30	129,500.00	17,431.62	0.00	50,763.77	0.00	0.00	0.00	0.00
54-000-4905	TRANSFER IN - Gas Tax	0.00	0.00	855,000.00	397,187.02	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4906	TRANSFER IN - Local Transport	419,900.00	38,766.68	503,100.00	164,986.51	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4908	TRANSFER IN - LTA Meas D	1,793,300.00	801,355.68	1,538,500.00	31,998.35	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4910	OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	2,473,466.97	0.00	0.00	0.00	0.00
54-000-4911	TRANSFER IN - Federal Grants	3,167,000.00	1,541,682.25	4,667,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4942	TRANSFER IN - State Grants	6,450,100.00	4,857,379.77	5,318,300.00	69,255.00	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4950	TRANSFER IN - Water	3,131,600.00	1,616,169.69	111,300.00	73,960.62	0.00	62,465.23	0.00	0.00	0.00	0.00
54-000-4951	TRANSFER IN - Water Capacity	200,000.00	35,070.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4955	TRANSFER IN - Waste Water	7,233,500.00	2,665,436.49	111,300.00	73,960.69	0.00	62,465.23	0.00	0.00	0.00	0.00
54-000-4956	TRANSFER IN - WW Capacity	1,400,000.00	624,231.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4969	TRANSFER IN - DIF Circulation	810,000.00	0.00	701,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4978	TRANSFER IN - CMAQ	496,400.00	411,658.00	404,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4981	TRANSFER IN - SB1 Road & Rehab	1,300,400.00	1,150,062.66	1,220,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4983	TRANSFER IN - EDA Fund	599,900.00	599,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000		31,317,900.00	17,974,577.40	16,180,900.00	967,528.50	0.00	2,729,866.97	0.00	0.00	0.00	0.00
Revenues		31,317,900.00	17,974,577.40	16,180,900.00	967,528.50	0.00	2,729,866.97	0.00	0.00	0.00	0.00
Fund: 54 - CITYWIDE PROJECTS (CIP/OTHER)											
Expenditures											
Dept. 811 ACCOUNTING CLEAN-UP PROJECT											
54-811-5210	CONTRACT SERVICE	289,000.00	349,515.00	149,000.00	286,670.00	191,000.00	256,400.00	0.00	0.00	0.00	0.00
Total for Dept.811 ACCOUNTING CLEAN-UP PROJECT		289,000.00	349,515.00	149,000.00	286,670.00	191,000.00	256,400.00	0.00	0.00	0.00	0.00
Dept. 812 ERP SOFTWARE UPGRADE											
54-812-5101	SALARIES - FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-812-5113	WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-812-5114	UNEMPLOYMENT INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-812-5115	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-812-5210	CONTRACT SERVICE	300,000.00	63,908.66	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-812-5442	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.812 ERP SOFTWARE UPGRADE		300,000.00	63,908.66	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 813 La Brucherie Rd Widening											
54-813-5210	CONTRACT SERVICE	0.00	0.00	2,642,800.00	0.00	0.00	2,473,466.97	0.00	0.00	0.00	0.00
Total for Dept.813 La Brucherie Rd Widening		0.00	0.00	2,642,800.00	0.00	0.00	2,473,466.97	0.00	0.00	0.00	0.00

INCOME STATEMENT - 5 YEARS COMPARISON

Q4 BUDGET - 11/19/25 AGENDA

City of Imperial

YEAR: THROUGH JUNE (PFY)

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 54 - CITYWIDE PROJECTS (CIP/OTHER)										
Expenditures										
Total for Dept.856 Water Backwash Pond	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 857 Wastewater Master Plan										
54-857-5210 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.857 Wastewater Master Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 858 Old Imperial Wastewater Pipe										
54-858-5210 CONTRACT SERVICE	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.858 Old Imperial Wastewater Pipe	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 859 Old Imperial Water Pipes										
54-859-5210 CONTRACT SERVICE	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.859 Old Imperial Water Pipes	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 860 Wastewater Headworks Replacemt										
54-860-5210 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.860 Wastewater Headworks Replacemt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 861 Redondo Park PG										
54-861-5210 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.861 Redondo Park PG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 864 CA Irving Parking Lot										
54-864-5210 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.864 CA Irving Parking Lot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures	31,457,900.00	17,974,577.40	16,205,900.00	967,528.50	191,000.00	2,729,866.97	0.00	0.00	0.00	0.00
Grand Total Net Effect:	-140,000.00	0.00	-25,000.00	0.00	-191,000.00	0.00	0.00	0.00	0.00	0.00