

DATE SUBMITTED 12/10/2024  
 SUBMITTED BY FINANCE DIRECTOR  
 DATE ACTION REQUIRED 12/18/2024

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

**IMPERIAL CITY COUNCIL  
 AGENDA ITEM**

SUBJECT: Q1 (FY 2025) QUARTERLY BUDGET REPORT ENDING SEPTEMBER 30, 2024.	
1. Receive and file the Q1 Quarterly Budget Report for Fiscal Year 2025 from July 1, 2024 through September 30, 2024. 2. Approve Q1 Budget Amendment Resolution #2024-63. 3. Approve the revised Personnel Budget Position Control schedule with Q1 changes.	
DEPARTMENT INVOLVE	ADMINISTRATIVE SERVICES DEPARTMENT
BACKGROUND/SUMMARY: Attachments 1) Budget Resolution 2024-63 2) Personnel Position Control Budget. 3) Q1 FY 2024-25 Budget vs Actual (All Funds). 4) Q1 Quarter Budget Staff Report	
FISCAL IMPACT: Budget changes as requested in item #1 above in the Q1 Budget Amendment Resolution for FY 2025.	ADMIN SERVICES SIGN INITIALS <u>MS</u>
STAFF RECOMMENDATION: Staff recommends that the City Council receive and file the Q1 Quarterly Budget Report for the 1 <sup>st</sup> quarter of FY 2025 ending September 30, 2023, and approve Budget Resolution #2024-63.	DEPT. INITIALS <u>MS</u>
CITY MANAGER'S RECOMMENDATION: <p align="center"><i>Approve</i></p>	CITY MANAGER'S INITIALS <u>MS</u>
MOTION:	
SECONDED: AYES: NAYES: ABSENT:	APPROVED ( )      REJECTED ( ) DISAPPROVED ( )      DEFERRED ( ) REFERRED TO:

**RESOLUTION NO. 2024-63**

**RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF IMPERIAL, CALIFORNIA AMENDING THE MUNICIPAL BUDGET FOR FIRST QUARTER (Q1) OF THE FISCAL YEAR THAT BEGINS JULY 1, 2024 AND ENDS JUNE 30, 2025**

**WHEREAS**, the FY 2025 City Budget was adopted with a City resolution, and all amendments to said budget will also be made by Resolution; and

**WHEREAS**, the City is requesting budget adjustments in CFD and Water Funds; and

**WHEREAS**, sufficient revenue and cash balances are available to fund said adjustments requested for CFD and Water Fund budgets.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. The **Bratton Paseo CFD** Developer Reimbursements account 61-191-5525 be increased from \$40,000 to \$50,000 at Q1 of FY 2025.
2. The **Monterrey CFD** Developer Reimbursements account 63-193-5525 be increased from \$70,000 to \$81,000 at Q1 of FY 2025.
3. In **Water Fund**, reclassify \$518,900 Transfer Out budget in 50-555-5910 and removing said Transfer Out from budget account 50-515-5910.

**APPROVED AND ADOPTED** AT A REGULARLY SCHEDULED MEETING OF THE CITY COUNCIL OF THE CITY OF IMPERIAL THIS 18<sup>TH</sup> DAY OF DECEMBER 2024.

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ROBERT AMPARANO,  
Mayor

ATTEST:

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KRISTINA SHIELDS,  
City Clerk

**CERTIFICATION**

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2024-63 was duly adopted at a meeting of the City Council of said City at its meeting held on the 18<sup>th</sup> day of December, 2024, by the following vote, to wit:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, this 18<sup>th</sup> day of December, 2024.

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KRISTINA SHIELDS,  
City Clerk

Q1 Changes

FY 2023-2024 BUDGET Council Approved Positions	FY 2024-2025 FTE Count	Q1 Vacancy Update		Current Range/Step	Hourly rate w/COLA	Position Changes Requested	Q1 FY 2024-2025 SUPPLEMENTAL CHANGES								
		Filled Allocation	Vacant Allocations				FY 2024-2025 FTE Change	Proposed Range/Step	Proposed New Hourly Rate	FY 2024-2025 BUDGET PROPOSED Positions	Filled Allocation	Vacant Allocations	FY 2024-2025 FTE Count		
<b>City Council</b>															
City Council	5.0	5.0					-					5.0		5.0	
City Clerk	1.0	1.0					-					1.0		1.0	
<b>Total City Council Positions</b>	<b>6.0</b>	<b>6.0</b>	<b>-</b>				<b>-</b>					<b>6.0</b>	<b>-</b>	<b>6.0</b>	
<b>City Manager</b>															
City Manager	1.0	1.0					-					1.0		1.0	
Assistant to the City Manager	1.0		1.0				-					-	1.0	1.0	
Executive Assistant	1.0	1.0					-					1.0		1.0	
Public Records Analyst	1.0	1.0					-					1.0		1.0	
<b>Total City Manager Positions</b>	<b>4.0</b>	<b>3.0</b>	<b>1.0</b>				<b>-</b>					<b>3.0</b>	<b>1.0</b>	<b>4.0</b>	
<b>Human Resources</b>															
Human Resources Manager	1.0	1.0					-					1.0		1.0	
Human Resources Specialist	1.0	1.0					-					1.0		1.0	
Human Resources Analyst	1.0	1.0					-					1.0		1.0	
<b>Total Human Resources Positions</b>	<b>3.0</b>	<b>3.0</b>					<b>-</b>					<b>3.0</b>	<b>-</b>	<b>3.0</b>	
<b>Administrative Services</b>															
Administrative Services Director	1.0	1.0					-					1.0		1.0	
Finance Manager	1.0	1.0					-					1.0		1.0	
Accountant	1.0	1.0					-					1.0		1.0	
Accounting Technician	1.0	1.0					-					1.0		1.0	
Accounting Assistant II	2.0	2.0					-					2.0		2.0	
Accounting Assistant III	1.0	1.0					-					1.0		1.0	
<b>Total Administrative Positions</b>	<b>7.0</b>	<b>7.0</b>					<b>-</b>					<b>7.0</b>	<b>-</b>	<b>7.0</b>	
<b>Information Technology</b>															
Information Technology Director	1.0	1.0					-					1.0		1.0	
GIS Project Manager	1.0	1.0					-					1.0		1.0	
Cybersecurity Administrator	1.0	1.0					-					1.0		1.0	
IT Technician III	2.0	2.0					-					2.0		2.0	
Administrative Assistant	1.0	1.0					-					1.0		1.0	
<b>Total Information Technology Positions</b>	<b>6.0</b>	<b>6.0</b>					<b>-</b>					<b>6.0</b>	<b>-</b>	<b>6.0</b>	
<b>Police Department</b>															
Chief of Police (Interim)	1.0	1.0					-					1.0		1.0	
Police Captain	1.0	1.0					-					1.0		1.0	
Police Chief's Administrative Assistant	1.0	1.0					-					1.0		1.0	
Sergeant	6.0	6.0					-					6.0		6.0	
Corporal	1.0	1.0					-					1.0		1.0	
Police Officer	15.0	14.0	1.0				-					14.0	1.0	15.0	
Police Service Officer III	3.0	3.0					-					3.0		3.0	
Police Service Officer I	1.0	1.0					-					1.0		1.0	
Criminal Analyst	1.0	1.0					-					1.0		1.0	
<b>Total Police Positions</b>	<b>30.0</b>	<b>29.0</b>	<b>1.0</b>				<b>-</b>					<b>29.0</b>	<b>1.0</b>	<b>30.0</b>	
<b>Public Services</b>															
Public Services Director	1.0	1.0					-					1.0		1.0	
Public Services Manager	1.0	1.0					-					1.0		1.0	
Public Services Foreman	1.0	1.0					-					1.0		1.0	
Fleet and Facilities Supervisor	1.0	1.0					-					1.0		1.0	
Management Analyst	1.0	1.0					-					1.0		1.0	
Lead Equipment Mechanic	1.0	1.0					-					1.0		1.0	
Equipment Mechanic	1.0	1.0					-					1.0		1.0	
Maintenance Electrician	1.0	1.0					-					1.0		1.0	

Q1 Changes

FY 2023-2024 BUDGET	FY 2024-2025	Q1 Vacancy Update		Current Range/Step	Hourly rate w/COLA	Position Changes Requested	Q1 FY 2024-2025 SUPPLEMENTAL CHANGES				Filled Allocation	Vacant Allocations	FY 2024-2025 FTE Count						
		Filled Allocation	Vacant Allocations				FY 2024-2025 FTE Change	Proposed Range/Step	Proposed New Hourly Rate	FY 2024-2025 BUDGET PROPOSED Positions									
		Council Approved Positions	FTE Count																
General Maintenance Technician I	1.0	1.0																	
Building Services Worker	1.0	1.0																	
Crew Leader	1.0	1.0																	
General Maintenance III	2.0	2.0																	
General Maintenance II	-	-																	
General Maintenance I	6.0	5.0	1.0																
<b>Total Public Services Positions</b>	<b>19.0</b>	<b>18.0</b>	<b>1.0</b>																
<b>Community Development</b>																			
Planning Commissioner	5.0	5.0																	
Community Development Director	1.0	1.0																	
Project Manager	1.0	1.0																	
Administrative Assistant	1.0		1.0																
Building Inspector II	1.0	1.0																	
Code Enforcement Inspector	1.0	1.0																	
Planner I	1.0	1.0																	
Engineer Tech/Inspector	1.0	1.0																	
Community Development Technician	1.0	1.0																	
Organic Waste Monitor (Limited Term)	1.0		1.0																
<b>Total Community Development Positions</b>	<b>14.0</b>	<b>12.0</b>	<b>2.0</b>																
<b>Library</b>																			
Library Administrator	1.0	1.0																	
Librarian	1.0	1.0																	
Literacy Coordinator	2.0	2.0																	
Library Technician	1.0	1.0																	
Library Assistant	2.0	2.0																	
Library Page PT	0.5	0.5																	
Recreation Leader 0.5 PT Seasonal	0.5	0.5																	
<b>Total Library Services Positions</b>	<b>8.0</b>	<b>8.0</b>	<b>-</b>																
<b>Parks &amp; Recreation</b>																			
Parks & Recreation Director	1.0	1.0																	
Special Events Coordinator	1.0	1.0																	
Recreation Coordinator	1.0	1.0																	
Recreation Specialist	3.0	2.0	1.0	60/1	\$20.39	Q1 Conversion of Vacant Recreation Specialist to Park Maintenance Worker I	(1.0)	57/1	\$18.93	Remove one (1) Recreation Specialist	2.0								
Administrative Assistant	1.0	1.0																	
Crew Leader Parks	1.0	1.0																	
Park Maintenance Worker III	2.0	2.0																	
Park Maintenance Worker II	4.0	4.0																	
Park Maintenance Worker I	4.0	3.0	1.0	60/1	\$20.39	Q1 Conversion of Vacant Recreation Specialist to Park Maintenance Worker I	1.0	57/1	\$18.93	Add one (1) Park Maintenance Worker I	3.0	2.0							
Lifeguard/Rec Leaders 0.75 PT Seasonal	18.75	18.75																	
<b>Total Parks &amp; Recreation Positions</b>	<b>36.75</b>	<b>34.75</b>	<b>2.00</b>																
<b>Water</b>																			
Water Plant Chief Operator	1.0	1.0																	
Water Treatment Operator III	3.0	3.0																	
Water Treatment Operator II	1.0	1.0																	
Water Treatment Operator I	-	1.0		64/1	\$22.50	Q1 Under-Hire Promotion from Operator in Training II to Water Treatment Operator I	1.0	71/1	\$26.75	Add one (1) Water Treatment Operator	1.0								
Distribution Utility Worker II	1.0	1.0																	
Distribution Utility Worker I	1.0	1.0																	
Water Operator-In-Training II	2.0	-	1.0	64/1	\$22.50	Q1 Conversion of Operator in Training II to General Maintenance Worker III	(2.0)	64/1	\$22.50	Remove two (2) Operator in Training	-	-							
General Maintenance Worker III	-	-	-	64/1	\$22.50	Q1 Conversion of Operator in Training II to General Maintenance Worker III	1.0	64/1	\$22.50	Add one (1) General Maintenance Worker III	-	1.0							
<b>Total Water Positions</b>	<b>9.0</b>	<b>8.0</b>	<b>1.0</b>																
<b>Wastewater</b>																			
Wastewater Plant Chief Operator	1.0	1.0																	

Q1 Changes

FY 2023-2024 BUDGET	FY 2024-2025	Q1 Vacancy Update		Current	Hourly rate	Position Changes Requested	Q1 FY 2024-2025 SUPPLEMENTAL CHANGES						
		Filled	Vacant				FY 2024-2025	Proposed	Proposed New	FY 2024-2025 BUDGET	Filled	Vacant	FY 2024-2025
Council Approved Positions	FTE Count	Allocation	Allocations	Range/Step	w/COLA		FTE Change	Range/Step	Hourly Rate	PROPOSED Positions	Allocation	Allocations	FTE Count
Wastewater Operator III	2.0	2.0					-				2.0		2.0
Wastewater Operator II	-	-	-				-				-	-	-
Wastewater Operator I	2.0	2.0					-				2.0		2.0
Wastewater Operator-In-Training II	2.0	-	2.0	64/1	\$22.50	Q1 Conversion of Operator in Training II to General Maintenance Worker III	(2.0)	64/1	\$22.50	Remove two (2) Operator in Training	-	-	-
General Maintenance Worker III	-	-	-	64/1	\$22.50	Q1 Conversion of Operator in Training II to General Maintenance Worker III	2.0	64/1	\$22.50	Add two (2) General Maintenance Worker III	-	2.0	2.0
<b>Total Wastewater Positions</b>	<b>7.0</b>	<b>5.0</b>	<b>2.0</b>				<b>-</b>				<b>5.0</b>	<b>2.0</b>	<b>7.0</b>
<b>GRAND TOTAL ALL DEPARTMENTS</b>	<b>149.75</b>	<b>139.75</b>	<b>10.0</b>				<b>0.00</b>				<b>139.75</b>	<b>10.0</b>	<b>149.75</b>

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

		2025		2024		2023		2022		2021	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND											
Revenues											
Dept. 000											
01-000-4110	PROPERTY TAXES - SECURED	1,977,000.00	450,200.51	1,847,400.00	0.00	1,720,896.00	-12,785.74	1,305,846.00	0.00	1,305,846.00	-100.00
01-000-4112	PROPERTY TRANSFER TAX	83,400.00	13,228.01	83,400.00	16,117.69	45,000.00	29,749.65	40,000.00	9,151.69	40,000.00	14,633.51
01-000-4120	SALES TAX	3,429,100.00	203,077.76	3,419,100.00	523,656.66	0.00	646,625.12	2,597,436.00	242,520.13	1,943,000.00	157,734.29
01-000-4121	CANNABIS BUSINESS TAX	315,000.00	24,886.99	510,000.00	30,330.35	500,000.00	5,074.84	350,000.00	0.00	250,000.00	37,212.60
01-000-4130	FRANCHISES	412,600.00	83,973.94	360,000.00	94,457.72	250,000.00	85,804.41	250,000.00	47,853.07	250,000.00	35,648.38
01-000-4140	TRANSIENT OCCUPANCY TAX	410,000.00	65,710.08	350,000.00	97,505.28	35,000.00	33,240.87	20,000.00	0.00	20,000.00	-14,395.96
01-000-4210	BUSINESS LICENSES	77,300.00	4,727.15	66,300.00	4,741.40	65,000.00	4,759.65	60,000.00	3,973.51	55,000.00	2,626.87
01-000-4230	ANIMAL LICENSES	8,200.00	1,217.50	8,200.00	2,017.50	8,000.00	2,745.00	5,000.00	980.00	15,712.00	1,350.00
01-000-4240	BUILDING (WORK) PERMITS	600,000.00	102,604.01	408,000.00	322,637.01	400,000.00	48,154.15	360,000.00	85,924.49	385,000.00	102,113.82
01-000-4311	LOCAL COURT FINES	9,200.00	2,723.64	9,200.00	5,143.97	9,000.00	2,577.74	3,500.00	1,455.33	4,167.00	1,250.06
01-000-4330	UTILITY PENALTIES	195,300.00	46,578.25	168,300.00	45,843.04	100,000.00	44,397.85	0.00	30,266.11	125,000.00	25,369.53
01-000-4333	CODE ENFORCEMENT FINES	3,100.00	375.00	3,100.00	25.00	3,000.00	1,050.00	3,000.00	425.00	5,000.00	1,041.22
01-000-4335	LICENSE PENALTIES	3,000.00	244.27	3,000.00	627.64	1,500.00	42.00	1,500.00	198.50	1,500.00	152.55
01-000-4469	SCHOOL RESOURCE OFFICER	130,000.00	11,182.45	90,000.00	12,617.87	82,500.00	-16,199.19	82,500.00	5,541.04	88,200.00	18,206.02
01-000-4473	HIDTA	131,000.00	270.58	100,000.00	14,440.67	159,969.00	-19,347.96	148,842.00	20,052.17	85,400.00	0.00
01-000-4480	STONEGARDEN	48,600.00	12,771.62	30,600.00	4,676.25	30,000.00	0.00	107,973.00	0.00	116,208.00	0.00
01-000-4485	Homeland Security	0.00	2,929.80	5,100.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00
01-000-4509	FIRE INSPECTION & MISC FEES	41,600.00	5,127.00	81,600.00	4,731.00	80,000.00	396.52	55,000.00	4,392.00	55,000.00	9,774.00
01-000-4510	ZONING/SUBDIVISION FEES	25,800.00	6,714.00	25,800.00	11,156.70	15,000.00	6,922.00	35,000.00	5,551.50	35,000.00	3,692.20
01-000-4521	PLAN CK/ENG/ENCROACHMENT FEES	140,000.00	17,075.43	188,700.00	17,179.07	185,000.00	3,287.50	170,000.00	30,692.27	170,000.00	43,452.82
01-000-4522	SEISMIC FEES	4,100.00	389.69	4,100.00	411.32	4,000.00	0.00	3,500.00	280.62	3,500.00	1,171.16
01-000-4523	CBSC	6,500.00	430.29	6,500.00	1,420.83	3,200.00	357.00	1,600.00	146.00	1,600.00	441.50
01-000-4526	RECYCLING	7,100.00	1,174.44	5,100.00	1,289.37	5,000.00	1,469.38	5,000.00	0.00	5,000.00	1,079.09
01-000-4533	POOL REVENUES	20,400.00	5,960.02	20,400.00	4,038.00	20,000.00	1,071.75	20,000.00	4,043.11	20,000.00	0.00
01-000-4534	RECREATION / RENTAL FEES	4,600.00	2,320.00	4,600.00	2,170.00	1,800.00	1,270.00	1,500.00	600.00	1,500.00	0.00
01-000-4535	ADMINISTRATIVE SERVICES	6,600.00	3,124.62	22,600.00	14,336.17	18,160.00	-94.77	18,104.00	1,413.44	7,500.00	144.56
01-000-4536	RECREATION PROGRAMS	40,000.00	1,864.00	35,000.00	4,863.00	15,000.00	4,853.80	15,000.00	7,105.00	15,000.00	150.00
01-000-4540	LIBRARY FEES	5,400.00	640.63	5,400.00	600.25	2,050.00	1,373.14	5,000.00	536.91	5,000.00	325.50
01-000-4610	INTEREST EARNED	370,700.00	88,098.06	490,000.00	59,951.10	6,000.00	2,494.06	6,500.00	670.79	6,500.00	670.79
01-000-4700	FARMER'S MARKET	60,000.00	16,257.00	51,000.00	10,520.00	50,000.00	11,125.00	37,000.00	6,610.00	37,000.00	0.00
01-000-4701	SPONSORSHIP (COM SERVICES)	53,600.00	41,750.00	53,600.00	39,750.00	52,500.00	25,000.00	25,000.00	19,500.00	25,000.00	0.00
01-000-4710	SALE OF MAPS, PUBS & COPIES	200.00	698.25	200.00	15.00	200.00	2.00	500.00	120.50	500.00	1.00
01-000-4721	POLICE - OTHER	25,000.00	6,380.00	25,000.00	9,338.85	2,000.00	5,580.00	16,548.00	4,845.00	16,548.00	4,351.00
01-000-4734	3% Youth Programs (Cannabis)	32,000.00	3,094.20	102,000.00	4,785.94	100,000.00	1,861.24	60,000.00	-900.00	44,000.00	6,983.57

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Fund: 01 - GENERAL FUND</b>										
Revenues										
01-000-4735 5% Public Safety (Cannabis)	53,000.00	5,157.00	153,000.00	7,976.56	150,000.00	3,102.08	74,000.00	0.00	74,000.00	11,639.28
01-000-4740 INSURANCE DIVIDENDS	1,000.00	403.99	1,000.00	364.16	800.00	0.00	800.00	358.47	800.00	-318.64
01-000-4741 W/C INSURANCE CLAIMS	44,000.00	20,548.54	10,000.00	9,296.09	0.00	0.00	0.00	2,712.62	0.00	0.00
01-000-4790 NOT OTHERWISE CLASSIFIED	5,000.00	2,500.78	5,000.00	798.75	2,500.00	1,800.25	2,500.00	0.00	2,500.00	509.51
01-000-4910 OPERATING TRANSFERS IN	6,049,300.00	1,512,325.00	5,991,000.00	1,496,500.00	1,946,558.00	0.00	4,391,878.00	0.00	1,363,797.00	0.00
<b>Total for Dept.000</b>	<b>14,828,700.00</b>	<b>2,768,734.50</b>	<b>14,743,300.00</b>	<b>2,876,330.21</b>	<b>6,074,633.00</b>	<b>927,759.34</b>	<b>10,285,027.00</b>	<b>537,019.27</b>	<b>6,579,778.00</b>	<b>466,910.23</b>
Revenues	14,828,700.00	2,768,734.50	14,743,300.00	2,876,330.21	6,074,633.00	927,759.34	10,285,027.00	537,019.27	6,579,778.00	466,910.23
<b>Fund: 02 - ARPA</b>										
Revenues										
Dept. 000										
02-000-4610 INTEREST EARNED	200.00	7,193.87	200.00	14,419.59	200.00	449.83	100.00	0.00	0.00	0.00
<b>Total for Dept.000</b>	<b>200.00</b>	<b>7,193.87</b>	<b>200.00</b>	<b>14,419.59</b>	<b>200.00</b>	<b>449.83</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Revenues	200.00	7,193.87	200.00	14,419.59	200.00	449.83	100.00	0.00	0.00	0.00
<b>Fund: 04 - TRAFFIC SAFETY</b>										
Revenues										
Dept. 000										
04-000-4310 VEHICLE CODE FINES	4,100.00	877.24	4,100.00	1,984.93	4,000.00	1,742.92	3,500.00	395.36	0.00	511.58
04-000-4610 INTEREST EARNED	800.00	153.47	800.00	114.82	5.00	3.77	20.00	0.00	0.00	0.00
<b>Total for Dept.000</b>	<b>4,900.00</b>	<b>1,030.71</b>	<b>4,900.00</b>	<b>2,099.75</b>	<b>4,005.00</b>	<b>1,746.69</b>	<b>3,520.00</b>	<b>395.36</b>	<b>0.00</b>	<b>511.58</b>
Revenues	4,900.00	1,030.71	4,900.00	2,099.75	4,005.00	1,746.69	3,520.00	395.36	0.00	511.58
<b>Fund: 05 - STATE GAS TAX</b>										
Revenues										
Dept. 000										
05-000-4419 STATE GAS TAX - 2103	186,000.00	45,718.71	186,000.00	40,948.73	182,368.00	22,326.37	146,632.00	57,360.85	0.00	39,221.41
05-000-4420 STATE GAS TAX - 2105	128,900.00	23,349.27	128,900.00	20,863.82	126,347.00	9,452.44	101,741.00	30,611.66	0.00	26,211.58
05-000-4421 STATE GAS TAX - 2106	78,000.00	15,786.06	78,000.00	13,997.69	76,509.00	6,581.63	59,270.00	20,003.11	0.00	16,126.94
05-000-4422 STATE GAS TAX - 2107	145,000.00	29,121.38	145,000.00	29,125.30	17,244.00	18,341.75	127,080.00	29,889.43	0.00	36,106.29
05-000-4423 STATE GAS TAX - 2107.5	4,100.00	5,000.00	4,100.00	5,000.00	4,000.00	0.00	4,000.00	5,000.00	0.00	4,000.00
05-000-4610 INTEREST EARNED	25,000.00	105.87	25,000.00	10,334.97	500.00	324.76	500.00	0.00	0.00	0.00
<b>Total for Dept.000</b>	<b>567,000.00</b>	<b>119,081.29</b>	<b>567,000.00</b>	<b>120,270.51</b>	<b>406,968.00</b>	<b>57,026.95</b>	<b>439,223.00</b>	<b>142,865.05</b>	<b>0.00</b>	<b>121,666.22</b>
Revenues	567,000.00	119,081.29	567,000.00	120,270.51	406,968.00	57,026.95	439,223.00	142,865.05	0.00	121,666.22
<b>Fund: 06 - LOCAL TRANSPORTATION</b>										
Revenues										
Dept. 000										
06-000-4610 INTEREST EARNED	15,000.00	3,798.65	15,000.00	4,156.14	100.00	134.43	500.00	0.00	0.00	0.00

\* Skipped \$0 Balance Accounts



**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Fund: 06 - LOCAL TRANSPORTATION</b>										
Revenues										
Total for Dept.000	15,000.00	3,798.65	15,000.00	4,156.14	100.00	134.43	500.00	0.00	0.00	0.00
Revenues	15,000.00	3,798.65	15,000.00	4,156.14	100.00	134.43	500.00	0.00	0.00	0.00
<b>Fund: 07 - DIAL-A-RIDE</b>										
Revenues										
Dept. 000										
07-000-4610 INTEREST EARNED	700.00	140.11	700.00	58.28	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	700.00	140.11	700.00	58.28	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	700.00	140.11	700.00	58.28	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fund: 08 - LTA MEASURE D</b>										
Revenues										
Dept. 000										
08-000-4120 SALES TAX	867,000.00	184,062.29	867,000.00	150,164.37	850,000.00	68,136.32	800,000.00	0.00	0.00	0.00
08-000-4610 INTEREST EARNED	100,000.00	10,980.43	100,000.00	10,509.20	200.00	173.44	50,000.00	0.00	0.00	0.00
Total for Dept.000	967,000.00	195,042.72	967,000.00	160,673.57	850,200.00	68,309.76	850,000.00	0.00	0.00	0.00
Revenues	967,000.00	195,042.72	967,000.00	160,673.57	850,200.00	68,309.76	850,000.00	0.00	0.00	0.00
<b>Fund: 10 - COPS GRANT - 2019</b>										
Revenues										
Dept. 000										
10-000-4610 INTEREST EARNED	200.00	16.23	200.00	39.09	5.00	2.07	0.00	0.00	0.00	0.00
Total for Dept.000	200.00	16.23	200.00	39.09	5.00	2.07	0.00	0.00	0.00	0.00
Revenues	200.00	16.23	200.00	39.09	5.00	2.07	0.00	0.00	0.00	0.00
<b>Fund: 11 - FEDERAL GRANTS - SBA (DHS)</b>										
Revenues										
Dept. 000										
11-000-4610 INTEREST EARNED	0.00	11,393.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	0.00	11,393.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	0.00	11,393.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fund: 12 - ASSET FORFEITURE</b>										
Revenues										
Dept. 000										
12-000-4610 INTEREST EARNED	500.00	4.54	500.00	163.86	5.00	5.23	0.00	0.00	0.00	0.00
Total for Dept.000	500.00	4.54	500.00	163.86	5.00	5.23	0.00	0.00	0.00	0.00
Revenues	500.00	4.54	500.00	163.86	5.00	5.23	0.00	0.00	0.00	0.00
<b>Fund: 13 - COPS GRANT - 2020</b>										
Revenues										
Dept. 000										

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 13 - COPS GRANT - 2020										
Revenues										
13-000-4610 INTEREST EARNED	200.00	0.33	200.00	42.22	0.00	1.82	0.00	0.00	0.00	0.00
Total for Dept.000	<u>200.00</u>	<u>0.33</u>	<u>200.00</u>	<u>42.22</u>	<u>0.00</u>	<u>1.82</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	200.00	0.33	200.00	42.22	0.00	1.82	0.00	0.00	0.00	0.00
Fund: 14 - COPS GRANT 2022										
Revenues										
Dept. 000										
14-000-4610 INTEREST EARNED	100.00	950.96	100.00	22.93	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	<u>100.00</u>	<u>950.96</u>	<u>100.00</u>	<u>22.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	100.00	950.96	100.00	22.93	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 15 - HOME										
Revenues										
Dept. 000										
15-000-4610 INTEREST EARNED	5,000.00	1,458.40	5,000.00	1,380.10	100.00	1,066.34	500.00	0.00	0.00	6,976.56
Total for Dept.000	<u>5,000.00</u>	<u>1,458.40</u>	<u>5,000.00</u>	<u>1,380.10</u>	<u>100.00</u>	<u>1,066.34</u>	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,976.56</u>
Revenues	5,000.00	1,458.40	5,000.00	1,380.10	100.00	1,066.34	500.00	0.00	0.00	6,976.56
Fund: 16 - HOUSING REHAB										
Revenues										
Dept. 000										
16-000-4451 STBG 1703 GRANT	2,600.00	250.00	2,600.00	570.00	2,500.00	660.87	2,500.00	600.00	0.00	822.48
16-000-4462 STBG 6717 GRANT	500.00	170.10	500.00	162.99	500.00	158.69	500.00	233.99	0.00	109.82
16-000-4610 INTEREST EARNED	500.00	1,080.32	500.00	628.13	500.00	99.42	1,000.00	146.01	0.00	161.45
Total for Dept.000	<u>3,600.00</u>	<u>1,500.42</u>	<u>3,600.00</u>	<u>1,361.12</u>	<u>3,500.00</u>	<u>918.98</u>	<u>4,000.00</u>	<u>980.00</u>	<u>0.00</u>	<u>1,093.75</u>
Revenues	3,600.00	1,500.42	3,600.00	1,361.12	3,500.00	918.98	4,000.00	980.00	0.00	1,093.75
Fund: 17 - ECONOMIC DEVELOPMENT - CDBG										
Revenues										
Dept. 000										
17-000-4610 INTEREST EARNED	0.00	0.48	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	<u>0.00</u>	<u>0.48</u>	<u>0.00</u>	<u>0.20</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	0.00	0.48	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 18 - RLA - Fund										
Revenues										
Dept. 000										
18-000-4475 PROGRAM INCOME	5,100.00	548.73	5,100.00	524.32	5,000.00	507.92	5,000.00	24,143.63	0.00	8,669.86
18-000-4610 INTEREST EARNED	4,000.00	1,144.50	4,000.00	1,221.81	2,000.00	419.55	2,000.00	2,073.39	0.00	508.24
Total for Dept.000	<u>9,100.00</u>	<u>1,693.23</u>	<u>9,100.00</u>	<u>1,746.13</u>	<u>7,000.00</u>	<u>927.47</u>	<u>7,000.00</u>	<u>26,217.02</u>	<u>0.00</u>	<u>9,178.10</u>

\* Skipped \$0 Balance Accounts

INCOME STATEMENT - 5 YEARS COMPARISON

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 18 - RLA - Fund										
Revenues	9,100.00	1,693.23	9,100.00	1,746.13	7,000.00	927.47	7,000.00	26,217.02	0.00	9,178.10
Fund: 19 - IMPERIAL IT ENTERPRISE										
Revenues										
Dept. 000										
19-000-4280 IT Services (External)	33,000.00	10,270.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-000-4910 OPERATING TRANSFERS IN	597,500.00	149,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-000-4950 TRANSFER IN - Water	518,900.00	129,725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-000-4955 TRANSFER IN - Waste Water	456,000.00	114,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	1,605,400.00	403,370.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	1,605,400.00	403,370.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 20 - LIBRARY ZIPBOOKS										
Revenues										
Dept. 000										
20-000-4610 INTEREST EARNED	500.00	2.07	500.00	82.78	0.00	4.38	0.00	0.00	0.00	0.00
Total for Dept.000	500.00	2.07	500.00	82.78	0.00	4.38	0.00	0.00	0.00	0.00
Revenues	500.00	2.07	500.00	82.78	0.00	4.38	0.00	0.00	0.00	0.00
Fund: 21 - WILDFLOWER#8-LANDSCAPE/LIGHTNG										
Revenues										
Dept. 000										
21-000-4610 INTEREST EARNED	10,000.00	3,091.89	10,000.00	2,568.73	200.00	78.27	500.00	0.00	0.00	0.00
Total for Dept.000	10,000.00	3,091.89	10,000.00	2,568.73	200.00	78.27	500.00	0.00	0.00	0.00
Revenues	10,000.00	3,091.89	10,000.00	2,568.73	200.00	78.27	500.00	0.00	0.00	0.00
Fund: 23 - PASEO DEL SOL-LANDSCAPE/LIGHT										
Revenues										
Dept. 000										
23-000-4610 INTEREST EARNED	8,000.00	513.95	8,000.00	1,787.34	100.00	88.36	200.00	0.00	0.00	0.00
Total for Dept.000	8,000.00	513.95	8,000.00	1,787.34	100.00	88.36	200.00	0.00	0.00	0.00
Revenues	8,000.00	513.95	8,000.00	1,787.34	100.00	88.36	200.00	0.00	0.00	0.00
Fund: 24 - JOSHUA TREE STREET IMPROVEMENT										
Revenues										
Dept. 000										
24-000-4610 INTEREST EARNED	1,500.00	300.11	1,500.00	124.84	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	1,500.00	300.11	1,500.00	124.84	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	1,500.00	300.11	1,500.00	124.84	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 25 - DONATIONS - LIBRARY										
Revenues										
Dept. 000										

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Fund: 25 - DONATIONS - LIBRARY</b>										
Revenues										
25-000-4610 INTEREST EARNED	100.00	520.01	100.00	3.69	0.00	0.00	0.00	0.00	0.00	0.00
25-000-4731 DONATIONS	0.00	47.00	0.00	0.00	0.00	53.30	0.00	10.25	0.00	0.00
Total for Dept.000	<u>100.00</u>	<u>567.01</u>	<u>100.00</u>	<u>3.69</u>	<u>0.00</u>	<u>53.30</u>	<u>0.00</u>	<u>10.25</u>	<u>0.00</u>	<u>0.00</u>
Revenues	100.00	567.01	100.00	3.69	0.00	53.30	0.00	10.25	0.00	0.00
<b>Fund: 30 - COPS GRANT 2021</b>										
Revenues										
Dept. 000										
30-000-4610 INTEREST EARNED	100.00	1,047.12	100.00	399.01	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	<u>100.00</u>	<u>1,047.12</u>	<u>100.00</u>	<u>399.01</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	100.00	1,047.12	100.00	399.01	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fund: 31 - COPS 2017</b>										
Revenues										
Dept. 000										
31-000-4610 INTEREST EARNED	100.00	13.36	100.00	590.04	5.00	18.84	0.00	0.00	0.00	0.00
Total for Dept.000	<u>100.00</u>	<u>13.36</u>	<u>100.00</u>	<u>590.04</u>	<u>5.00</u>	<u>18.84</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	100.00	13.36	100.00	590.04	5.00	18.84	0.00	0.00	0.00	0.00
<b>Fund: 32 - SOLID WASTE SANITATION FUND</b>										
Revenues										
Dept. 000										
32-000-4524 RUBBISH COLLECTION FEES	1,971,200.00	473,283.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32-000-4525 RUBBISH COLLECTION FEES AB939	166,300.00	34,270.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32-000-4610 INTEREST EARNED	0.00	875.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	<u>2,137,500.00</u>	<u>508,429.06</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	2,137,500.00	508,429.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fund: 35 - SKY RANCH DISTRICT</b>										
Revenues										
Dept. 000										
35-000-4610 INTEREST EARNED	32,000.00	6,842.00	32,000.00	6,982.20	200.00	245.52	500.00	0.00	0.00	0.00
Total for Dept.000	<u>32,000.00</u>	<u>6,842.00</u>	<u>32,000.00</u>	<u>6,982.20</u>	<u>200.00</u>	<u>245.52</u>	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	32,000.00	6,842.00	32,000.00	6,982.20	200.00	245.52	500.00	0.00	0.00	0.00
<b>Fund: 38 - CA STATE LIBRARY "TEEN MAKERS"</b>										
Revenues										
Dept. 000										
38-000-4610 INTEREST EARNED	3,500.00	351.78	3,500.00	267.34	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	<u>3,500.00</u>	<u>351.78</u>	<u>3,500.00</u>	<u>267.34</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 38 - CA STATE LIBRARY "TEEN MAKERS"										
Revenues	3,500.00	351.78	3,500.00	267.34	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 39 - LIBRARY LITERACY STATE										
Revenues										
Dept. 000										
39-000-4531 GRANT	102,000.00	-72.99	102,000.00	0.00	100,000.00	0.00	34,580.00	0.00	0.00	0.00
39-000-4610 INTEREST EARNED	3,600.00	290.17	3,600.00	347.55	100.00	12.88	100.00	0.00	0.00	0.00
Total for Dept.000	105,600.00	217.18	105,600.00	347.55	100,100.00	12.88	34,680.00	0.00	0.00	0.00
Revenues	105,600.00	217.18	105,600.00	347.55	100,100.00	12.88	34,680.00	0.00	0.00	0.00
Fund: 42 - STATE GRANTS										
Revenues										
Dept. 000										
42-000-4471 STATE GRANTS	0.00	7,360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42-000-4610 INTEREST EARNED	0.00	27,949.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	0.00	35,309.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	0.00	35,309.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 43 - AUSTIN/WORTHINGTON IMPACT FEE										
Revenues										
Dept. 000										
43-000-4610 INTEREST EARNED	4,500.00	918.43	4,500.00	382.05	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	4,500.00	918.43	4,500.00	382.05	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	4,500.00	918.43	4,500.00	382.05	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 47 - COMMUNITY SERVICES GRANTS										
Revenues										
Dept. 000										
47-000-4610 INTEREST EARNED	2,000.00	1,305.96	2,000.00	217.45	30.00	1.82	30.00	0.00	0.00	0.00
47-000-4730 LIBRARY - OTHER	0.00	12,788.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
Total for Dept.000	2,000.00	14,093.96	2,000.00	217.45	30.00	1.82	30.00	0.00	0.00	6,000.00
Dept. 410 LIBRARY SERVICES										
47-410-4471 STATE GRANTS	0.00	-8.62	0.00	52,152.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.410 LIBRARY SERVICES	0.00	-8.62	0.00	52,152.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	2,000.00	14,085.34	2,000.00	52,369.45	30.00	1.82	30.00	0.00	0.00	6,000.00
Fund: 48 - GENERAL LOAN ACCOUNT										
Revenues										
Dept. 000										
48-000-4475 PROGRAM INCOME	25,500.00	5,792.14	25,500.00	2,406.44	25,000.00	4,180.67	20,000.00	12,969.29	0.00	2,179.54
48-000-4610 INTEREST EARNED	27,000.00	5,742.20	27,000.00	2,378.26	2,000.00	557.43	2,500.00	957.91	0.00	427.61

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 48 - GENERAL LOAN ACCOUNT										
Revenues										
Total for Dept.000	52,500.00	11,534.34	52,500.00	4,784.70	27,000.00	4,738.10	22,500.00	13,927.20	0.00	2,607.15
Revenues	52,500.00	11,534.34	52,500.00	4,784.70	27,000.00	4,738.10	22,500.00	13,927.20	0.00	2,607.15
Fund: 49 - DOG PARK ACCOUNT										
Revenues										
Dept. 000										
49-000-4610 INTEREST EARNED	0.00	0.06	0.00	2.49	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	0.00	0.06	0.00	2.49	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	0.00	0.06	0.00	2.49	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 50 - WATER										
Revenues										
Dept. 000										
50-000-4551 WATER SERVICE CHARGES	6,454,400.00	1,894,770.31	5,724,700.00	1,205,681.35	5,612,483.00	1,225,379.19	5,345,222.00	1,181,284.50	5,157,803.00	1,180,408.11
50-000-4552 WATER CONNECTION FEES	51,000.00	8,403.25	51,000.00	5,880.00	50,000.00	10,155.60	50,000.00	3,608.25	50,000.00	13,075.00
50-000-4610 INTEREST EARNED	200,000.00	75,443.73	350,000.00	106,463.25	7,000.00	3,534.69	10,000.00	0.00	25,000.00	0.00
50-000-4790 NOT OTHERWISE CLASSIFIED	500.00	1,337.50	500.00	145.00	500.00	170.00	2,500.00	75.00	2,500.00	195.00
Total for Dept.000	6,705,900.00	1,979,954.79	6,126,200.00	1,318,169.60	5,669,983.00	1,239,239.48	5,407,722.00	1,184,967.75	5,235,303.00	1,193,678.11
Revenues	6,705,900.00	1,979,954.79	6,126,200.00	1,318,169.60	5,669,983.00	1,239,239.48	5,407,722.00	1,184,967.75	5,235,303.00	1,193,678.11
Fund: 51 - WATER CAPACITY										
Revenues										
Dept. 000										
51-000-4553 WATER CAPACITY FEES	280,600.00	116,533.38	180,600.00	30,992.92	177,102.00	33,206.70	177,102.00	0.00	177,102.00	16,603.35
51-000-4610 INTEREST EARNED	305,000.00	56,758.48	275,000.00	22,140.93	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	585,600.00	173,291.86	455,600.00	53,133.85	177,102.00	33,206.70	177,102.00	0.00	177,102.00	16,603.35
Revenues	585,600.00	173,291.86	455,600.00	53,133.85	177,102.00	33,206.70	177,102.00	0.00	177,102.00	16,603.35
Fund: 54 - CITYWIDE PROJECTS (CIP/OTHER)										
Revenues										
Dept. 000										
54-000-4901 TRANSFER IN - General Fund	3,265,400.00	100,809.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4902 TRANSFER IN - ARPA	754,600.00	10,266.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4908 TRANSFER IN - LTA Meas D	1,793,300.00	104,725.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4950 TRANSFER IN - Water	1,716,300.00	18,407.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54-000-4955 TRANSFER IN - Waste Water	2,801,200.00	18,942.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	10,330,800.00	253,151.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	10,330,800.00	253,151.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 55 - WASTEWATER										

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 55 - WASTEWATER										
Revenues										
Dept. 000										
55-000-4561 SEWER SERVICE CHARGES	6,185,500.00	1,572,870.09	5,773,700.00	963,238.98	5,660,448.00	899,929.06	5,390,903.00	913,109.44	4,831,280.00	896,967.76
55-000-4610 INTEREST EARNED	690,000.00	122,531.67	525,000.00	112,540.63	4,500.00	2,680.61	10,000.00	0.00	30,000.00	0.00
Total for Dept.000	<u>6,875,500.00</u>	<u>1,695,401.76</u>	<u>6,298,700.00</u>	<u>1,075,779.61</u>	<u>5,664,948.00</u>	<u>902,609.67</u>	<u>5,400,903.00</u>	<u>913,109.44</u>	<u>4,861,280.00</u>	<u>896,967.76</u>
Revenues	6,875,500.00	1,695,401.76	6,298,700.00	1,075,779.61	5,664,948.00	902,609.67	5,400,903.00	913,109.44	4,861,280.00	896,967.76
Fund: 56 - WASTEWATER CAPACITY										
Revenues										
Dept. 000										
56-000-4563 SEWER CAPACITY FEES	300,000.00	97,111.32	400,000.00	25,827.48	147,586.00	35,789.50	147,586.00	0.00	147,586.00	11,991.33
56-000-4610 INTEREST EARNED	95,000.00	16,918.23	75,000.00	5,970.56	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	<u>395,000.00</u>	<u>114,029.55</u>	<u>475,000.00</u>	<u>31,798.04</u>	<u>147,586.00</u>	<u>35,789.50</u>	<u>147,586.00</u>	<u>0.00</u>	<u>147,586.00</u>	<u>11,991.33</u>
Revenues	395,000.00	114,029.55	475,000.00	31,798.04	147,586.00	35,789.50	147,586.00	0.00	147,586.00	11,991.33
Fund: 58 - TRUST FUND - IMPERIAL										
Revenues										
Dept. 000										
58-000-4610 INTEREST EARNED	0.00	2,507.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	<u>0.00</u>	<u>2,507.67</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	0.00	2,507.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 59 - CORONAVIRUS RELIEF UTILITIES										
Revenues										
Dept. 000										
59-000-4610 INTEREST EARNED	40,000.00	40.22	40,000.00	641.85	0.00	33.30	0.00	0.00	0.00	0.00
Total for Dept.000	<u>40,000.00</u>	<u>40.22</u>	<u>40,000.00</u>	<u>641.85</u>	<u>0.00</u>	<u>33.30</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	40,000.00	40.22	40,000.00	641.85	0.00	33.30	0.00	0.00	0.00	0.00
Fund: 61 - CFD BRATTON PASEO 91740/45										
Revenues										
Dept. 000										
61-000-4610 INTEREST EARNED	25,000.00	4,923.08	25,000.00	405.17	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	<u>25,000.00</u>	<u>4,923.08</u>	<u>25,000.00</u>	<u>405.17</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	25,000.00	4,923.08	25,000.00	405.17	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 62 - CFD MAYFIELD 91760/65										
Revenues										
Dept. 000										
62-000-4610 INTEREST EARNED	12,000.00	1,747.28	12,000.00	91.74	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	<u>12,000.00</u>	<u>1,747.28</u>	<u>12,000.00</u>	<u>91.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 62 - CFD MAYFIELD 91760/65										
Revenues	12,000.00	1,747.28	12,000.00	91.74	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 63 - CFD MONTERREY 91770/75										
Revenues										
Dept. 000										
63-000-4610 INTEREST EARNED	30,000.00	5,077.29	30,000.00	416.02	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	30,000.00	5,077.29	30,000.00	416.02	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	30,000.00	5,077.29	30,000.00	416.02	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 64 - FIRE IMPACT FEES										
Revenues										
Dept. 000										
64-000-4250 IMPACT FEES - FIRE	15,300.00	10,177.84	15,300.00	1,428.48	15,000.00	2,576.40	15,000.00	0.00	0.00	1,512.18
64-000-4610 INTEREST EARNED	10,000.00	2,222.52	10,000.00	2,025.30	500.00	59.92	150.00	0.00	0.00	0.00
Total for Dept.000	25,300.00	12,400.36	25,300.00	3,453.78	15,500.00	2,636.32	15,150.00	0.00	0.00	1,512.18
Revenues	25,300.00	12,400.36	25,300.00	3,453.78	15,500.00	2,636.32	15,150.00	0.00	0.00	1,512.18
Fund: 65 - POLICE IMPACT FEES										
Revenues										
Dept. 000										
65-000-4251 IMPACT FEES - POLICE	45,900.00	21,190.29	45,900.00	3,390.38	45,000.00	4,531.15	45,000.00	0.00	0.00	3,314.93
65-000-4610 INTEREST EARNED	50,000.00	9,336.63	50,000.00	10,193.19	1,500.00	313.70	1,000.00	0.00	0.00	0.00
Total for Dept.000	95,900.00	30,526.92	95,900.00	13,583.57	46,500.00	4,844.85	46,000.00	0.00	0.00	3,314.93
Revenues	95,900.00	30,526.92	95,900.00	13,583.57	46,500.00	4,844.85	46,000.00	0.00	0.00	3,314.93
Fund: 66 - ADMINISTRATIVE IMPACT FEES										
Revenues										
Dept. 000										
66-000-4254 IMPACT FEES - ADMIN	45,900.00	22,202.31	45,900.00	3,554.74	45,000.00	4,750.81	45,000.00	0.00	0.00	3,475.62
66-000-4610 INTEREST EARNED	50,000.00	9,917.45	50,000.00	9,783.02	1,500.00	300.33	800.00	0.00	0.00	0.00
Total for Dept.000	95,900.00	32,119.76	95,900.00	13,337.76	46,500.00	5,051.14	45,800.00	0.00	0.00	3,475.62
Revenues	95,900.00	32,119.76	95,900.00	13,337.76	46,500.00	5,051.14	45,800.00	0.00	0.00	3,475.62
Fund: 67 - LIBRARY IMPACT FEES										
Revenues										
Dept. 000										
67-000-4255 IMPACT FEES - LIBRARY	30,600.00	4,479.84	30,600.00	3,689.28	30,000.00	3,952.80	30,000.00	0.00	0.00	527.04
67-000-4610 INTEREST EARNED	40,000.00	7,493.42	40,000.00	7,600.30	1,500.00	233.24	700.00	0.00	0.00	0.00
Total for Dept.000	70,600.00	11,973.26	70,600.00	11,289.58	31,500.00	4,186.04	30,700.00	0.00	0.00	527.04
Revenues	70,600.00	11,973.26	70,600.00	11,289.58	31,500.00	4,186.04	30,700.00	0.00	0.00	527.04
Fund: 68 - PARK IMPACT FEES										
Revenues										

\* Skipped \$0 Balance Accounts



INCOME STATEMENT - 5 YEARS COMPARISON

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 68 - PARK IMPACT FEES										
Revenues										
Dept. 000										
68-000-4256 IMPACT FEES - PARKS	183,600.00	25,583.64	183,600.00	21,068.88	180,000.00	22,573.80	180,000.00	0.00	0.00	3,009.84
68-000-4610 INTEREST EARNED	92,000.00	18,643.86	92,000.00	17,247.09	7,500.00	528.95	1,000.00	0.00	0.00	0.00
Total for Dept.000	<u>275,600.00</u>	<u>44,227.50</u>	<u>275,600.00</u>	<u>38,315.97</u>	<u>187,500.00</u>	<u>23,102.75</u>	<u>181,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,009.84</u>
Revenues	275,600.00	44,227.50	275,600.00	38,315.97	187,500.00	23,102.75	181,000.00	0.00	0.00	3,009.84
Fund: 69 - CIRCULATION IMPACT FEES										
Revenues										
Dept. 000										
69-000-4257 IMPACT FEES-CIRCULATION	91,800.00	32,975.32	91,800.00	1,167.64	90,000.00	8,170.00	90,000.00	0.00	0.00	7,489.36
69-000-4610 INTEREST EARNED	1,500.00	8,218.27	1,500.00	4,180.04	1,500.00	220.96	600.00	0.00	0.00	0.00
Total for Dept.000	<u>93,300.00</u>	<u>41,193.59</u>	<u>93,300.00</u>	<u>5,347.68</u>	<u>91,500.00</u>	<u>8,390.96</u>	<u>90,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,489.36</u>
Revenues	93,300.00	41,193.59	93,300.00	5,347.68	91,500.00	8,390.96	90,600.00	0.00	0.00	7,489.36
Fund: 71 - CFD SAVANNAH 91720/25										
Revenues										
Dept. 000										
71-000-4610 INTEREST EARNED	20,000.00	3,377.71	20,000.00	263.45	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	<u>20,000.00</u>	<u>3,377.71</u>	<u>20,000.00</u>	<u>263.45</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	20,000.00	3,377.71	20,000.00	263.45	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 73 - CFD SPRINGFIELD 91730/35										
Revenues										
Dept. 000										
73-000-4610 INTEREST EARNED	23,000.00	3,254.36	23,000.00	128.91	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	<u>23,000.00</u>	<u>3,254.36</u>	<u>23,000.00</u>	<u>128.91</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	23,000.00	3,254.36	23,000.00	128.91	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 74 - CFD VICTORIA 91750/55										
Revenues										
Dept. 000										
74-000-4610 INTEREST EARNED	22,000.00	4,154.21	22,000.00	182.91	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	<u>22,000.00</u>	<u>4,154.21</u>	<u>22,000.00</u>	<u>182.91</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues	22,000.00	4,154.21	22,000.00	182.91	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 81 - SB1 ROAD & REHABILITATION										
Revenues										
Dept. 000										
81-000-4459 OTHER FED GRANTS (SBA)	471,700.00	101,934.18	471,700.00	86,241.12	462,481.00	68,501.60	376,396.00	101,681.98	0.00	82,741.36
81-000-4610 INTEREST EARNED	45,000.00	10,651.12	45,000.00	7,349.38	100.00	149.38	100.00	0.00	0.00	0.00

\* Skipped \$0 Balance Accounts

INCOME STATEMENT - 5 YEARS COMPARISON

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 81 - SB1 ROAD & REHABILITATION										
Revenues										
Total for Dept.000	516,700.00	112,585.30	516,700.00	93,590.50	462,581.00	68,650.98	376,496.00	101,681.98	0.00	82,741.36
Revenues	516,700.00	112,585.30	516,700.00	93,590.50	462,581.00	68,650.98	376,496.00	101,681.98	0.00	82,741.36
Fund: 82 - CARES (CORONAVIRUS RELIEF FUND)										
Revenues										
Dept. 000										
82-000-4610 INTEREST EARNED	700.00	182.54	700.00	219.66	0.00	7.66	0.00	0.00	0.00	0.00
Total for Dept.000	700.00	182.54	700.00	219.66	0.00	7.66	0.00	0.00	0.00	0.00
Revenues	700.00	182.54	700.00	219.66	0.00	7.66	0.00	0.00	0.00	0.00
Fund: 83 - EDA										
Revenues										
Dept. 000										
83-000-4610 INTEREST EARNED	30,000.00	5,775.16	30,000.00	2,402.38	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	30,000.00	5,775.16	30,000.00	2,402.38	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	30,000.00	5,775.16	30,000.00	2,402.38	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 84 - EARLY LEARNING GRANT										
Revenues										
Dept. 000										
84-000-4610 INTEREST EARNED	3,900.00	527.41	3,900.00	408.22	0.00	6.20	0.00	0.00	0.00	0.00
Total for Dept.000	3,900.00	527.41	3,900.00	408.22	0.00	6.20	0.00	0.00	0.00	0.00
Revenues	3,900.00	527.41	3,900.00	408.22	0.00	6.20	0.00	0.00	0.00	0.00
Fund: 88 - LTA BOND 2012										
Revenues										
Dept. 000										
88-000-4610 INTEREST EARNED	40,000.00	38.95	40,000.00	1,847.78	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	40,000.00	38.95	40,000.00	1,847.78	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	40,000.00	38.95	40,000.00	1,847.78	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 89 - CFD										
Revenues										
Dept. 000										
89-000-4610 INTEREST EARNED	120,000.00	59.40	120,000.00	21,107.30	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	120,000.00	59.40	120,000.00	21,107.30	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	120,000.00	59.40	120,000.00	21,107.30	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 91 - Library Reimbursable Grants										
Revenues										
Dept. 000										
91-000-4610 INTEREST EARNED	300.00	8.74	300.00	7.76	0.00	0.00	0.00	0.00	0.00	0.00

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 91 - Library Reimbursable Grants										
Revenues										
Total for Dept.000	300.00	8.74	300.00	7.76	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	300.00	8.74	300.00	7.76	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 92 - Utility Assistance Grants										
Revenues										
Dept. 000										
92-000-4610 INTEREST EARNED	900.00	189.51	900.00	78.82	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	900.00	189.51	900.00	78.82	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	900.00	189.51	900.00	78.82	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 94 - SUCCESSOR AGENCY FUND										
Revenues										
Dept. 000										
94-000-4110 PROPERTY TAXES - SECURED	1,495,500.00	1,270,440.00	1,495,500.00	0.00	1,466,177.00	0.00	1,444,639.00	0.00	0.00	0.00
94-000-4610 INTEREST EARNED	145,000.00	2,074.11	145,000.00	15,473.97	500.00	817.98	6,500.00	0.00	0.00	0.00
Total for Dept.000	1,640,500.00	1,272,514.11	1,640,500.00	15,473.97	1,466,677.00	817.98	1,451,139.00	0.00	0.00	0.00
Revenues	1,640,500.00	1,272,514.11	1,640,500.00	15,473.97	1,466,677.00	817.98	1,451,139.00	0.00	0.00	0.00
Fund: 96 - SUCCESSOR RDA PROJECT FUND										
Revenues										
Dept. 000										
96-000-4610 INTEREST EARNED	4,000.00	2,709.41	4,000.00	2,357.14	100.00	0.00	600.00	0.00	0.00	0.00
Total for Dept.000	4,000.00	2,709.41	4,000.00	2,357.14	100.00	0.00	600.00	0.00	0.00	0.00
Revenues	4,000.00	2,709.41	4,000.00	2,357.14	100.00	0.00	600.00	0.00	0.00	0.00
Fund: 97 - SUCCESSOR AGENCY RENTALS										
Revenues										
Dept. 000										
97-000-4610 INTEREST EARNED	2,000.00	559.16	2,000.00	351.28	0.00	6.93	0.00	0.00	0.00	0.00
97-000-4620 RENTS	81,600.00	10,304.00	81,600.00	0.00	80,000.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.000	83,600.00	10,863.16	83,600.00	351.28	80,000.00	6.93	0.00	0.00	0.00	0.00
Revenues	83,600.00	10,863.16	83,600.00	351.28	80,000.00	6.93	0.00	0.00	0.00	0.00
Fund: 98 - SUCCESSOR RDA DEBT SERVIC										
Revenues										
Dept. 000										
98-000-4610 INTEREST EARNED	2,200.00	460.01	2,200.00	1,036.82	0.00	44.97	0.00	0.00	0.00	0.00
Total for Dept.000	2,200.00	460.01	2,200.00	1,036.82	0.00	44.97	0.00	0.00	0.00	0.00
Revenues	2,200.00	460.01	2,200.00	1,036.82	0.00	44.97	0.00	0.00	0.00	0.00
Fund: 01 - GENERAL FUND										
Expenditures										

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
Dept. 000										
01-000-5115 HEALTH INSURANCE	0.00	13,851.49	0.00	0.00	0.00	2,400.45	0.00	0.00	0.00	0.00
Total for Dept.000	0.00	13,851.49	0.00	0.00	0.00	2,400.45	0.00	0.00	0.00	0.00
Dept. 100 CITY COUNCIL										
01-100-5102 SALARIES - PART TIME	32,400.00	5,400.00	21,600.00	7,246.48	21,600.00	5,400.00	21,600.00	5,400.00	21,600.00	5,400.00
01-100-5112 FICA	2,600.00	442.17	1,700.00	413.10	1,719.00	413.10	1,650.00	413.10	1,650.00	413.10
01-100-5114 UNEMPLOYMENT INS.	1,400.00	129.60	1,300.00	108.00	1,123.00	129.60	1,295.00	156.60	1,295.00	199.80
01-100-5115 HEALTH INSURANCE	21,600.00	6,386.40	42,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-100-5123 WELLNESS PROGRAM	1,000.00	379.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-100-5260 TELEPHONE	3,000.00	417.50	3,000.00	543.82	3,000.00	443.06	3,000.00	354.75	3,300.00	802.90
01-100-5270 TRAVEL & MEETINGS	20,000.00	198.75	20,000.00	738.68	17,730.00	10,156.50	12,560.00	7,858.10	7,060.00	19.50
01-100-5330 SPECIAL DEPARTMENTAL SUPPLIES	2,000.00	146.68	1,000.00	129.90	200.00	54.19	200.00	86.20	200.00	0.00
Total for Dept.100 CITY COUNCIL	84,000.00	13,501.06	90,600.00	9,179.98	45,372.00	16,596.45	40,305.00	14,268.75	35,105.00	6,835.30
Dept. 110 CITY CLERK										
01-110-5102 SALARIES - PART TIME	4,800.00	1,200.00	4,800.00	1,200.00	7,500.00	0.00	7,500.00	3,524.08	0.00	0.00
01-110-5112 FICA	400.00	91.80	400.00	91.80	7,361.00	358.02	7,361.00	6,792.83	5,272.00	1,197.73
01-110-5114 UNEMPLOYMENT INS.	200.00	28.80	700.00	24.00	630.00	0.00	630.00	102.20	336.00	0.00
01-110-5260 TELEPHONE	2,000.00	218.11	1,100.00	923.82	1,000.00	137.78	660.00	91.84	480.00	160.58
01-110-5270 TRAVEL & MEETINGS	5,000.00	40.00	5,000.00	0.00	3,200.00	0.00	2,890.00	592.21	2,040.00	0.00
01-110-5301 OFFICE SUPPLIES	1,200.00	141.70	1,200.00	166.23	1,000.00	299.22	2,200.00	64.96	2,200.00	0.00
01-110-5333 ELECTIONS	13,500.00	497.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.110 CITY CLERK	27,100.00	2,217.48	13,200.00	2,405.85	20,691.00	795.02	21,241.00	11,168.12	10,328.00	1,358.31
Dept. 120 CITY ATTORNEY										
01-120-5270 TRAVEL & MEETINGS	500.00	40.00	1,300.00	0.00	1,200.00	322.96	0.00	0.00	0.00	0.00
Total for Dept.120 CITY ATTORNEY	500.00	40.00	1,300.00	0.00	1,200.00	322.96	0.00	0.00	0.00	0.00
Dept. 130 CITY MANAGER										
01-130-5101 SALARIES - FULL TIME	490,600.00	99,626.42	496,600.00	47,189.65	378,635.00	94,021.68	426,957.00	104,068.77	173,396.00	42,846.01
01-130-5111 RETIREMENT	39,700.00	7,953.95	32,200.00	2,993.93	24,485.00	6,943.75	31,341.00	7,369.15	13,499.00	3,225.09
01-130-5112 FICA	38,000.00	7,647.71	34,700.00	3,686.11	29,416.00	7,649.59	33,576.00	7,793.71	13,654.00	3,322.89
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
01-130-5115 HEALTH INSURANCE	21,600.00	5,900.00	21,600.00	1,207.78	17,043.00	4,088.51	33,600.00	5,613.44	15,120.00	2,345.04
01-130-5116 HEALTH INS IN LIEU PMTS	9,600.00	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-130-5120 VEHICLE ALLOWANCE	6,000.00	1,500.00	6,000.00	1,500.00	6,000.00	1,500.00	6,000.00	1,540.00	3,600.00	750.00
01-130-5210 CONTRACT SERVICE	220,000.00	39,754.50	135,000.00	19,188.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00
01-130-5250 PUBLICATION/DUES	3,400.00	3,070.00	3,400.00	0.00	3,220.00	0.00	3,170.00	0.00	2,075.00	91.99

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-130-5260 TELEPHONE	3,400.00	230.71	3,400.00	207.12	3,180.00	249.40	2,640.00	367.36	1,320.00	302.05
01-130-5265 TRAINING/EDUCATION	6,000.00	600.00	5,000.00	75.00	5,790.00	1,475.00	4,400.00	1,100.00	1,875.00	0.00
01-130-5270 TRAVEL & MEETINGS	15,500.00	40.00	15,500.00	1,115.13	21,000.00	2,387.17	13,700.00	4,717.56	4,550.00	0.00
01-130-5301 OFFICE SUPPLIES	1,200.00	354.21	1,000.00	231.57	1,100.00	268.94	1,000.00	105.38	1,000.00	256.18
01-130-5330 SPECIAL DEPARTMENTAL SUPPLIES	18,000.00	91.59	11,300.00	3,062.87	500.00	1,251.54	0.00	275.21	0.00	0.00
<b>Total for Dept.130 CITY MANAGER</b>	<b>882,400.00</b>	<b>178,569.09</b>	<b>773,800.00</b>	<b>80,457.16</b>	<b>500,369.00</b>	<b>119,835.58</b>	<b>566,384.00</b>	<b>132,950.58</b>	<b>230,089.00</b>	<b>53,139.25</b>
Dept. 140 ADMIN/FINANCIAL SERVICES										
01-140-5101 SALARIES - FULL TIME	545,800.00	114,822.39	488,700.00	33,807.76	179,969.00	68,738.31	339,449.00	77,113.34	107,918.00	39,241.57
01-140-5103 OVERTIME	1,000.00	23.16	5,000.00	9.54	5,000.00	0.00	5,000.00	0.00	5,000.00	50.54
01-140-5108 SPECIALTY PAY	1,300.00	300.00	2,600.00	330.28	1,704.00	600.00	2,600.00	574.98	988.00	1,666.66
01-140-5111 RETIREMENT	44,400.00	9,122.59	29,900.00	2,527.72	14,733.00	4,727.91	26,169.00	6,196.76	9,230.00	2,388.35
01-140-5112 FICA	41,900.00	8,921.58	28,500.00	2,538.23	14,553.00	4,838.23	27,503.00	7,168.44	8,799.00	3,069.03
01-140-5113 WORKER'S COMP	18,800.00	18,800.00	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5115 HEALTH INSURANCE	43,200.00	10,773.52	38,400.00	4,653.72	22,553.00	5,293.31	36,400.00	5,889.24	12,460.00	2,477.39
01-140-5116 HEALTH INS IN LIEU PMTS	14,400.00	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-140-5123 WELLNESS PROGRAM	600.00	249.10	400.00	35.04	845.00	120.00	960.00	0.00	317.00	0.00
01-140-5260 TELEPHONE	1,300.00	293.98	1,300.00	167.12	540.00	81.76	660.00	81.84	540.00	84.56
01-140-5270 TRAVEL & MEETINGS	9,000.00	205.55	3,100.00	0.00	8,090.00	719.99	90.00	32.21	1,000.00	0.00
01-140-5301 OFFICE SUPPLIES	2,500.00	381.39	2,300.00	319.18	1,850.00	222.65	1,650.00	849.88	1,650.00	324.27
<b>Total for Dept.140 ADMIN/FINANCIAL SERVICES</b>	<b>724,200.00</b>	<b>167,493.26</b>	<b>607,200.00</b>	<b>44,388.59</b>	<b>249,837.00</b>	<b>85,342.16</b>	<b>440,481.00</b>	<b>97,906.69</b>	<b>147,902.00</b>	<b>49,302.37</b>
Dept. 141 ACCOUNTING AND REPORTING										
01-141-5210 CONTRACT SERVICE	80,000.00	38,181.25	80,000.00	3,131.01	73,200.00	25,002.93	70,894.00	3,296.99	59,558.00	3,423.80
01-141-5213 STATE MANDATED FEE	500.00	22.40	500.00	0.00	450.00	46.00	400.00	0.00	250.00	0.00
<b>Total for Dept.141 ACCOUNTING AND REPORTING</b>	<b>80,500.00</b>	<b>38,203.65</b>	<b>80,500.00</b>	<b>3,131.01</b>	<b>73,650.00</b>	<b>25,048.93</b>	<b>71,294.00</b>	<b>3,296.99</b>	<b>59,808.00</b>	<b>3,423.80</b>
Dept. 150 HUMAN RESOURCES MANAGEMENT										
01-150-5101 SALARIES - FULL TIME	296,300.00	65,857.60	297,900.00	43,310.08	0.00	0.00	0.00	0.00	54,875.00	17,939.76
01-150-5111 RETIREMENT	27,500.00	6,244.39	19,800.00	4,212.68	0.00	0.00	0.00	0.00	4,825.00	1,299.20
01-150-5112 FICA	22,700.00	5,069.83	15,300.00	3,242.81	0.00	49.35	0.00	0.00	4,198.00	1,349.19
01-150-5113 WORKER'S COMP	9,400.00	9,400.00	3,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-150-5115 HEALTH INSURANCE	10,800.00	4,500.00	9,600.00	2,131.20	0.00	35.56	0.00	0.00	5,040.00	681.27
01-150-5116 HEALTH INS IN LIEU PMTS	9,600.00	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-150-5210 CONTRACT SERVICE	200,000.00	75,286.52	275,300.00	46,402.07	8,885.00	5,988.00	7,890.00	5,761.50	500.00	3,035.00
01-150-5230 GENERAL LIABILITY INSURANCE	138,900.00	138,900.00	639,900.00	3,545.00	0.00	0.00	0.00	0.00	0.00	0.00
01-150-5260 TELEPHONE	1,600.00	173.60	1,100.00	177.12	0.00	81.76	0.00	0.00	540.00	84.56
01-150-5262 TESTING SERVICES	25,000.00	4,998.80	15,000.00	3,694.65	10,200.00	3,757.81	9,700.00	2,093.97	9,700.00	2,990.00

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-150-5265 TRAINING/EDUCATION	15,000.00	4,190.00	10,000.00	-43.17	35,000.00	307.17	1,950.00	0.00	1,000.00	0.00
01-150-5270 TRAVEL & MEETINGS	15,000.00	452.11	15,000.00	449.00	2,500.00	227.62	2,500.00	313.22	500.00	0.00
01-150-5301 OFFICE SUPPLIES	4,000.00	391.06	2,500.00	962.02	250.00	812.34	750.00	428.54	750.00	382.90
01-150-5330 SPECIAL DEPARTMENTAL SUPPLIES	30,000.00	495.89	10,000.00	43.17	10,500.00	212.22	5,000.00	96.25	5,000.00	1,536.60
<b>Total for Dept. 150 HUMAN RESOURCES MANAGEMENT</b>	<b>805,800.00</b>	<b>318,359.80</b>	<b>1,315,200.00</b>	<b>108,126.63</b>	<b>67,335.00</b>	<b>11,471.83</b>	<b>27,790.00</b>	<b>8,693.48</b>	<b>86,928.00</b>	<b>29,298.48</b>
Dept. 190 GENERAL SERVICES										
01-190-5241 MAINTENANCE OF EQUIPMENT	0.00	26.39	0.00	0.00	500.00	0.00	500.00	-7,995.87	500.00	56.38
01-190-5242 VEHICLE FUEL	300.00	281.29	300.00	0.00	500.00	70.37	300.00	47.73	300.00	0.00
01-190-5243 VEHICLE LEASES	11,000.00	2,531.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5260 TELEPHONE	7,000.00	1,773.00	20,000.00	957.14	20,000.00	5,157.16	15,000.00	4,896.88	15,000.00	3,534.08
01-190-5270 TRAVEL & MEETINGS	0.00	-261.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5280 UTILITIES - ELECTRIC	48,000.00	12,498.09	35,000.00	11,378.95	40,000.00	10,546.58	35,000.00	10,003.36	30,000.00	8,846.01
01-190-5281 UTILITIES - GAS	500.00	48.40	500.00	29.09	450.00	60.04	400.00	77.09	400.00	71.98
01-190-5301 OFFICE SUPPLIES	7,500.00	30.96	7,500.00	2,532.75	8,500.00	2,107.21	7,500.00	616.07	6,300.00	457.88
01-190-5303 BANK CHARGES	15,000.00	22,643.81	45,000.00	92,644.21	45,000.00	38,303.34	12,000.00	10,966.94	10,000.00	1,738.25
01-190-5305 POSTAGE/FREIGHT	12,000.00	1,991.53	15,000.00	2,112.98	15,000.00	1,587.01	15,000.00	2,313.54	9,000.00	2,271.03
01-190-5330 SPECIAL DEPARTMENTAL SUPPLIES	4,000.00	737.65	2,500.00	657.12	3,500.00	544.32	1,800.00	719.36	3,300.00	268.55
01-190-5442 EQUIPMENT - OTHER	15,000.00	1,131.54	8,000.00	1,260.04	9,500.00	1,302.72	8,000.00	1,698.14	8,000.00	1,308.27
01-190-5910 OPERATING TRANSFERS OUT	597,500.00	149,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-190-5911 TRANSFER TO CIP FUND 54	3,265,400.00	100,809.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept. 190 GENERAL SERVICES</b>	<b>3,983,200.00</b>	<b>293,617.03</b>	<b>133,800.00</b>	<b>111,572.28</b>	<b>142,950.00</b>	<b>59,678.75</b>	<b>95,500.00</b>	<b>23,343.24</b>	<b>82,800.00</b>	<b>18,552.43</b>
Dept. 210 POLICE MANAGEMENT SERVICES										
01-210-5101 SALARIES - FULL TIME	874,400.00	209,949.63	787,200.00	149,531.75	626,409.00	156,342.00	642,575.00	149,716.18	497,022.00	140,141.83
01-210-5103 OVERTIME	65,000.00	20,682.14	40,000.00	21,592.75	10,000.00	7,765.22	10,000.00	9,941.61	8,000.00	11,242.44
01-210-5104 COURT/TRAVEL/STANDBY	25,000.00	5,545.27	20,000.00	3,417.46	20,225.00	7,234.24	9,080.00	1,720.69	6,756.00	1,863.84
01-210-5105 CERTIFICATE PAY	35,100.00	9,450.00	52,500.00	8,100.00	47,579.00	9,384.74	34,950.00	8,008.75	29,775.00	8,014.44
01-210-5107 SHIFT DIFFERENTIAL	15,600.00	1,800.00	4,500.00	1,800.00	7,800.00	1,900.00	7,800.00	1,500.00	7,800.00	900.00
01-210-5108 SPECIALTY PAY	12,400.00	2,293.08	14,000.00	1,950.00	24,763.00	3,640.56	6,818.00	3,271.48	0.00	2,003.48
01-210-5111 RETIREMENT	158,300.00	37,664.33	126,200.00	28,203.04	123,531.00	27,980.99	108,424.00	27,532.79	93,989.00	24,069.84
01-210-5112 FICA	71,900.00	19,928.41	66,300.00	15,069.85	56,418.00	14,790.01	56,630.00	12,585.45	42,332.00	12,032.27
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
01-210-5115 HEALTH INSURANCE	43,200.00	13,200.00	44,400.00	9,000.00	50,553.00	9,480.90	50,400.00	9,283.42	42,000.00	9,467.78
01-210-5116 HEALTH INS IN LIEU PMTS	19,200.00	4,800.00	0.00	0.00	25,000.00	0.00	23,600.00	0.00	0.00	0.00
01-210-5123 WELLNESS PROGRAM	600.00	350.00	600.00	190.00	960.00	200.00	1,440.00	120.00	0.00	0.00
01-210-5124 EDUCATION INCENTIVE	2,000.00	1,200.00	2,000.00	450.00	10,000.00	0.00	4,000.00	0.00	4,000.00	1,946.99

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-210-5210 CONTRACT SERVICE	1,500.00	556.01	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-210-5265 TRAINING/EDUCATION	6,000.00	1,462.58	5,000.00	0.00	5,776.00	850.00	3,790.00	1,353.40	495.00	0.00
01-210-5270 TRAVEL & MEETINGS	10,000.00	2,365.28	17,600.00	1,073.00	11,912.00	3,103.20	27,149.00	3,944.69	388.00	0.00
01-210-5310 SAFETY/EQUIPMENT/CLOTHING	13,000.00	12,000.00	8,000.00	9,117.45	8,400.00	3,332.32	7,200.00	4,544.85	6,000.00	2,061.11
01-210-5330 SPECIAL DEPARTMENTAL SUPPLIES	15,000.00	72.42	0.00	13,872.23	0.00	0.00	0.00	0.00	74,000.00	0.00
01-210-5332 Cannabis CUP Funding	25,000.00	2,481.05	0.00	9,141.75	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.210 POLICE MANAGEMENT SERVICES</b>	<b>1,415,200.00</b>	<b>367,800.20</b>	<b>1,205,000.00</b>	<b>272,509.28</b>	<b>1,029,326.00</b>	<b>246,004.18</b>	<b>993,856.00</b>	<b>233,523.31</b>	<b>812,557.00</b>	<b>213,744.02</b>
Dept. 211 POLICE FIELD SERVICES										
01-211-5101 SALARIES - FULL TIME	1,242,900.00	244,626.75	1,238,800.00	227,447.12	1,018,099.00	231,109.59	993,144.00	238,814.49	968,754.00	196,316.98
01-211-5103 OVERTIME	190,000.00	51,177.00	140,000.00	47,645.26	80,000.00	31,953.17	80,015.00	33,813.28	80,000.00	46,098.36
01-211-5104 COURT/TRAVEL/STANDBY	26,800.00	5,326.51	25,000.00	5,627.88	31,555.00	8,902.10	29,626.00	8,609.60	27,860.00	7,162.60
01-211-5105 CERTIFICATE PAY	46,800.00	8,775.00	55,000.00	9,900.00	77,880.00	15,262.44	46,280.00	13,855.94	40,525.00	11,914.64
01-211-5107 SHIFT DIFFERENTIAL	31,200.00	3,750.00	18,000.00	4,500.00	27,300.00	3,600.00	15,600.00	5,097.47	15,600.00	4,800.00
01-211-5108 SPECIALTY PAY	26,700.00	6,131.76	25,000.00	5,734.44	29,591.00	6,187.87	27,382.00	8,055.96	22,198.00	6,137.80
01-211-5111 RETIREMENT	205,100.00	40,745.49	167,100.00	38,234.13	181,122.00	39,074.69	162,274.00	42,611.22	178,159.00	35,247.16
01-211-5112 FICA	103,200.00	24,119.67	84,500.00	22,825.85	94,578.00	22,263.77	98,387.00	25,376.19	88,506.00	22,234.78
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	284.69	5,400.00	237.46	4,900.00	161.22	5,460.00	230.23	5,880.00	260.83
01-211-5115 HEALTH INSURANCE	151,200.00	26,700.00	102,000.00	25,000.00	120,658.00	22,111.73	109,200.00	24,843.89	117,600.00	19,307.60
01-211-5116 HEALTH INS IN LIEU PMTS	9,600.00	3,800.00	0.00	0.00	80,000.00	0.00	76,700.00	0.00	0.00	0.00
01-211-5123 WELLNESS PROGRAM	1,200.00	146.97	1,100.00	355.96	4,320.00	199.97	3,360.00	112.85	0.00	339.90
01-211-5124 EDUCATION INCENTIVE	2,000.00	450.00	10,000.00	450.00	10,000.00	2,601.74	14,000.00	2,165.56	2,000.00	0.00
01-211-5221 FEE REFUNDS	0.00	258.85	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	10,873.43	35,000.00	3,156.37	40,000.00	5,345.02	30,000.00	6,662.83	34,350.00	31,465.98
01-211-5242 VEHICLE FUEL	65,000.00	15,680.99	65,000.00	11,695.03	65,000.00	9,088.70	57,893.00	7,778.96	40,000.00	6,619.89
01-211-5243 VEHICLE LEASES	10,000.00	2,475.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5265 TRAINING/EDUCATION	32,000.00	1,400.35	20,000.00	694.00	6,150.00	957.63	6,091.00	750.00	0.00	39.00
01-211-5270 TRAVEL & MEETINGS	10,700.00	3,993.54	10,700.00	129.50	10,646.00	2,921.83	15,156.00	1,586.58	0.00	0.00
01-211-5301 OFFICE SUPPLIES	5,000.00	1,079.25	3,000.00	1,431.09	3,000.00	121.57	2,500.00	276.55	2,500.00	398.92
01-211-5310 SAFETY/EQUIPMENT/CLOTHING	25,000.00	24,649.05	15,600.00	20,536.86	15,600.00	5,968.55	16,800.00	4,092.86	16,800.00	6,336.03
01-211-5321 ARMORY/SUPPLIES	15,000.00	2,911.43	10,000.00	83.57	5,000.00	132.98	5,000.00	2,706.22	3,000.00	359.43
01-211-5330 SPECIAL DEPARTMENTAL SUPPLIES	500.00	2,587.68	500.00	-621.54	0.00	48.70	0.00	0.00	0.00	0.00
01-211-5442 EQUIPMENT - OTHER	5,500.00	960.02	5,500.00	2,039.67	3,600.00	964.56	3,600.00	973.48	3,600.00	880.60
<b>Total for Dept.211 POLICE FIELD SERVICES</b>	<b>2,293,300.00</b>	<b>530,003.56</b>	<b>2,056,600.00</b>	<b>427,102.65</b>	<b>1,908,999.00</b>	<b>408,977.83</b>	<b>1,798,468.00</b>	<b>428,414.16</b>	<b>1,647,332.00</b>	<b>395,920.50</b>
Dept. 213 COMMUNICATIONS										

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-213-5210 CONTRACT SERVICE	415,000.00	142,164.21	385,000.00	2,194.50	341,341.00	114,393.56	340,441.00	92,071.07	326,550.00	76,909.00
01-213-5260 TELEPHONE	45,000.00	10,354.94	54,300.00	7,526.59	51,060.00	7,749.51	25,500.00	6,163.68	18,041.00	4,419.61
Total for Dept.213 COMMUNICATIONS	460,000.00	152,519.15	439,300.00	9,721.09	392,401.00	122,143.07	365,941.00	98,234.75	344,591.00	81,328.61
Dept. 214 POLICE SPECIAL PROGRAM SERVICE										
01-214-5332 Cannabis CUP Funding	95,000.00	393.95	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	393.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 215 POLICE RECORDS										
01-215-5101 SALARIES - FULL TIME	325,200.00	71,531.24	267,400.00	40,578.38	171,482.00	43,760.00	163,405.00	27,617.60	145,600.00	26,887.44
01-215-5103 OVERTIME	3,500.00	2,422.68	3,000.00	1,495.31	1,000.00	324.14	1,000.00	0.00	1,000.00	0.00
01-215-5108 SPECIALTY PAY	3,300.00	750.00	2,000.00	325.00	2,600.00	475.00	1,300.00	350.00	1,950.00	1,000.00
01-215-5111 RETIREMENT	26,400.00	5,261.15	19,000.00	3,144.42	14,435.00	2,559.24	13,539.00	2,424.87	12,511.00	2,368.92
01-215-5112 FICA	25,900.00	5,960.50	15,900.00	3,346.30	13,507.00	3,341.89	12,866.00	2,104.54	11,364.00	2,098.96
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
01-215-5115 HEALTH INSURANCE	32,400.00	8,700.00	21,600.00	5,400.00	21,886.00	5,285.35	16,800.00	3,111.51	25,200.00	3,042.53
01-215-5116 HEALTH INS IN LIEU PMTS	9,600.00	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-215-5123 WELLNESS PROGRAM	1,200.00	150.00	600.00	0.00	480.00	0.00	480.00	0.00	0.00	0.00
01-215-5124 EDUCATION INCENTIVE	1,000.00	450.00	2,500.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
01-215-5270 TRAVEL & MEETINGS	1,000.00	207.00	3,000.00	0.00	545.00	0.00	2,450.00	0.00	0.00	0.00
01-215-5301 OFFICE SUPPLIES	1,200.00	59.67	1,200.00	192.39	1,511.00	398.49	800.00	178.27	800.00	103.61
01-215-5310 SAFETY/EQUIPMENT/CLOTHING	3,200.00	3,125.00	1,500.00	1,875.00	1,000.00	0.00	1,200.00	500.00	0.00	0.00
Total for Dept.215 POLICE RECORDS	449,600.00	116,717.24	341,600.00	56,356.80	230,446.00	56,144.11	215,840.00	36,286.79	198,425.00	35,501.46
Dept. 220 FIRE										
01-220-5210 CONTRACT SERVICE	1,450,000.00	273,058.99	1,300,000.00	158,958.45	1,112,185.00	163,061.63	1,079,791.00	137,000.10	1,079,791.00	201,989.72
Total for Dept.220 FIRE	1,450,000.00	273,058.99	1,300,000.00	158,958.45	1,112,185.00	163,061.63	1,079,791.00	137,000.10	1,079,791.00	201,989.72
Dept. 230 ANIMAL CONTROL										
01-230-5101 SALARIES - FULL TIME	67,100.00	13,411.12	66,500.00	14,583.20	53,152.00	13,680.00	52,182.00	13,016.00	46,384.00	12,488.00
01-230-5103 OVERTIME	2,700.00	47.45	2,500.00	228.22	1,500.00	382.41	1,500.00	653.34	500.00	785.35
01-230-5111 RETIREMENT	6,800.00	1,417.65	6,800.00	1,472.91	4,598.00	1,180.97	4,112.00	1,142.41	4,079.00	1,098.16
01-230-5112 FICA	5,300.00	1,060.78	5,200.00	1,206.97	4,066.00	1,071.91	4,749.00	1,032.92	3,587.00	1,003.50
01-230-5113 WORKER'S COMP	3,100.00	3,100.00	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-230-5115 HEALTH INSURANCE	10,800.00	2,100.00	8,400.00	2,100.00	9,019.00	2,114.67	8,400.00	2,203.41	8,400.00	2,190.28
01-230-5210 CONTRACT SERVICE	37,000.00	9,315.00	20,000.00	820.00	7,668.00	680.00	7,668.00	1,310.00	7,668.00	785.00
01-230-5241 MAINTENANCE OF EQUIPMENT	2,000.00	1,305.49	4,000.00	36.80	3,000.00	122.17	2,500.00	0.00	750.00	630.55
01-230-5242 VEHICLE FUEL	5,000.00	1,410.15	5,000.00	541.09	4,600.00	1,283.62	3,500.00	1,097.87	2,090.00	598.73
01-230-5310 SAFETY/EQUIPMENT/CLOTHING	700.00	784.34	800.00	625.00	500.00	0.00	600.00	0.00	300.00	236.99

\* Skipped \$0 Balance Accounts



**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-230-5330 SPECIAL DEPARTMENTAL SUPPLIES	500.00	813.92	500.00	0.00	917.00	149.44	1,000.00	172.08	0.00	445.97
Total for Dept.230 ANIMAL CONTROL	141,000.00	34,765.90	121,000.00	21,614.19	89,020.00	20,665.19	86,211.00	20,628.03	73,758.00	20,262.53
Dept. 300 PUBLIC SERVICES MANAGEMENT										
01-300-5101 SALARIES - FULL TIME	420,900.00	52,968.83	495,400.00	35,085.01	154,715.00	70,923.36	422,956.00	93,974.46	60,220.00	22,752.68
01-300-5111 RETIREMENT	32,000.00	5,308.55	48,900.00	2,868.34	13,307.00	5,839.56	33,369.00	7,766.55	5,294.00	1,425.76
01-300-5112 FICA	32,200.00	3,732.58	38,800.00	2,519.74	11,994.00	5,147.75	32,947.00	6,802.93	4,607.00	1,639.73
01-300-5113 WORKER'S COMP	6,300.00	6,300.00	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-300-5115 HEALTH INSURANCE	43,200.00	2,800.00	22,800.00	1,882.36	10,833.00	3,553.65	33,600.00	4,420.68	5,460.00	783.42
Total for Dept.300 PUBLIC SERVICES MANAGEMENT	534,600.00	71,109.96	615,500.00	42,355.45	190,849.00	85,464.32	522,872.00	112,964.62	75,581.00	26,601.59
Dept. 305 CODE ENFORCEMENT-NUSIANCE ABAT										
01-305-5101 SALARIES - FULL TIME	116,000.00	14,268.00	59,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5102 SALARIES - PART TIME	0.00	1,937.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5103 OVERTIME	600.00	61.75	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5111 RETIREMENT	8,900.00	1,095.82	4,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5112 FICA	9,000.00	1,324.76	4,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5113 WORKER'S COMP	6,300.00	6,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5114 UNEMPLOYMENT INS.	400.00	24.36	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5115 HEALTH INSURANCE	10,800.00	1,177.01	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5116 HEALTH INS IN LIEU PMTS	4,800.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5241 MAINTENANCE OF EQUIPMENT	2,000.00	132.38	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5242 VEHICLE FUEL	3,000.00	662.81	1,500.00	473.67	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5260 TELEPHONE	1,400.00	310.68	1,100.00	173.58	0.00	0.00	0.00	0.00	0.00	0.00
01-305-5265 TRAINING/EDUCATION	3,500.00	520.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.305 CODE ENFORCEMENT-NUSIANCE ABAT	166,700.00	29,015.45	84,100.00	647.25	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 310 ENGINEERING										
01-310-5101 SALARIES - FULL TIME	204,900.00	49,548.10	240,300.00	45,275.95	170,438.00	50,941.50	174,311.00	45,384.80	152,548.00	25,653.60
01-310-5111 RETIREMENT	18,800.00	4,126.98	21,800.00	3,623.20	14,049.00	4,166.66	11,039.00	3,744.14	13,556.00	2,258.16
01-310-5112 FICA	15,700.00	3,798.12	18,900.00	3,501.68	13,774.00	3,954.37	15,053.00	3,555.36	11,792.00	2,038.79
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
01-310-5115 HEALTH INSURANCE	21,600.00	6,000.00	18,000.00	4,601.23	14,340.00	4,627.78	16,800.00	4,190.00	15,120.00	1,625.69
01-310-5123 WELLNESS PROGRAM	800.00	100.00	300.00	140.00	1,296.00	199.97	960.00	40.00	0.00	0.00
01-310-5241 MAINTENANCE OF EQUIPMENT	1,600.00	178.20	1,600.00	94.14	1,600.00	40.00	1,600.00	137.85	500.00	69.59
01-310-5242 VEHICLE FUEL	2,400.00	333.10	2,400.00	0.00	1,700.00	0.00	1,669.00	0.00	1,500.00	200.90
01-310-5260 TELEPHONE	2,200.00	153.44	2,200.00	247.14	1,080.00	163.52	1,080.00	143.78	540.00	84.56
Total for Dept.310 ENGINEERING	274,300.00	70,537.94	310,200.00	57,483.34	218,277.00	64,093.80	222,512.00	57,195.93	195,556.00	31,931.29

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
Dept. 320 STREET MAINTENANCE										
01-320-5101 SALARIES - FULL TIME	446,800.00	109,944.09	257,500.00	46,267.68	129,273.00	38,568.21	168,278.00	41,268.92	125,267.00	31,642.24
01-320-5103 OVERTIME	18,000.00	697.60	12,000.00	8,181.10	10,000.00	4,782.67	10,000.00	272.91	10,000.00	1,129.78
01-320-5104 COURT/TRAVEL/STANDBY	22,000.00	972.36	9,100.00	9,885.69	2,780.00	4,848.00	9,120.00	2,984.70	13,870.00	2,135.59
01-320-5110 UNIFORM ALLOWANCE	16,000.00	1,682.96	12,000.00	3,318.27	2,500.00	2,387.52	2,500.00	2,286.75	7,000.00	1,823.22
01-320-5111 RETIREMENT	36,500.00	8,537.41	17,800.00	2,996.49	9,871.00	2,834.82	11,795.00	3,100.62	9,738.00	2,386.14
01-320-5112 FICA	34,200.00	8,617.25	18,100.00	4,925.33	10,560.00	3,673.11	14,562.00	3,373.95	11,430.00	2,636.91
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
01-320-5115 HEALTH INSURANCE	64,800.00	16,621.73	38,400.00	7,695.48	19,476.00	6,741.92	33,600.00	7,586.39	28,560.00	6,224.16
01-320-5116 HEALTH INS IN LIEU PMTS	9,600.00	4,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-320-5123 WELLNESS PROGRAM	2,400.00	524.95	400.00	414.20	1,392.00	470.29	960.00	119.98	274.00	0.00
01-320-5210 CONTRACT SERVICE	50,000.00	1,800.00	69,600.00	0.00	63,250.00	133.33	63,250.00	0.00	25,250.00	0.00
01-320-5241 MAINTENANCE OF EQUIPMENT	90,000.00	15,060.03	565,000.00	17,484.12	150,000.00	15,072.48	126,500.00	8,846.86	54,000.00	23,974.34
01-320-5242 VEHICLE FUEL	30,000.00	5,734.80	45,500.00	5,344.89	35,000.00	5,943.59	17,087.00	3,406.40	18,000.00	3,467.79
01-320-5250 PUBLICATION/DUES	1,000.00	3,062.28	8,800.00	0.00	8,000.00	0.00	6,200.00	-528.22	6,200.00	0.00
01-320-5260 TELEPHONE	3,200.00	1,004.68	2,800.00	396.83	2,160.00	413.00	2,160.00	382.92	2,160.00	327.87
01-320-5265 TRAINING/EDUCATION	4,000.00	875.00	4,000.00	0.00	3,000.00	0.00	3,000.00	0.00	1,500.00	0.00
01-320-5270 TRAVEL & MEETINGS	2,000.00	379.50	2,000.00	0.00	1,800.00	43.08	1,600.00	0.00	800.00	0.00
01-320-5280 UTILITIES - ELECTRIC	200,000.00	35,203.86	250,000.00	41,542.20	250,000.00	37,055.09	125,000.00	26,595.04	115,000.00	32,494.27
01-320-5301 OFFICE SUPPLIES	500.00	50.69	500.00	51.81	0.00	69.22	0.00	61.67	0.00	0.00
01-320-5310 SAFETY/EQUIPMENT/CLOTHING	7,000.00	2,649.18	5,500.00	1,285.53	5,000.00	1,532.81	5,000.00	2,589.89	5,000.00	854.50
01-320-5320 SMALL TOOLS	10,000.00	1,351.08	16,600.00	1,913.92	16,000.00	0.00	16,000.00	147.32	4,000.00	746.70
01-320-5330 SPECIAL DEPARTMENTAL SUPPLIES	100,000.00	904.74	65,700.00	12,151.45	65,000.00	8,531.85	60,000.00	1,891.67	55,000.00	38,715.12
01-320-5442 EQUIPMENT - OTHER	170,000.00	1,114.18	181,000.00	186,305.45	327,000.00	13,382.74	312,000.00	0.00	242,186.00	15,570.57
<b>Total for Dept.320 STREET MAINTENANCE</b>	<b>1,343,100.00</b>	<b>246,288.37</b>	<b>1,586,800.00</b>	<b>350,160.44</b>	<b>1,112,062.00</b>	<b>146,483.73</b>	<b>988,612.00</b>	<b>104,387.77</b>	<b>735,235.00</b>	<b>164,129.20</b>
Dept. 325 STORM DRAINS										
01-325-5241 MAINTENANCE OF EQUIPMENT	10,000.00	6,131.37	80,000.00	4,580.65	15,000.00	11,943.68	6,000.00	8,137.43	6,000.00	1,033.29
01-325-5280 UTILITIES - ELECTRIC	2,500.00	617.14	2,800.00	267.79	2,500.00	192.28	1,000.00	271.36	700.00	106.53
<b>Total for Dept.325 STORM DRAINS</b>	<b>12,500.00</b>	<b>6,748.51</b>	<b>82,800.00</b>	<b>4,848.44</b>	<b>17,500.00</b>	<b>12,135.96</b>	<b>7,000.00</b>	<b>8,408.79</b>	<b>6,700.00</b>	<b>1,139.82</b>
Dept. 330 SOLID WASTE MGMT SANITATION										
01-330-5217 RECYCLING TASK FORCE	0.00	53,414.29	70,000.00	0.00	40,000.00	46,791.33	40,000.00	39,449.72	35,339.00	32,324.52
<b>Total for Dept.330 SOLID WASTE MGMT SANITATION</b>	<b>0.00</b>	<b>53,414.29</b>	<b>70,000.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>46,791.33</b>	<b>40,000.00</b>	<b>39,449.72</b>	<b>35,339.00</b>	<b>32,324.52</b>
Dept. 340 SHOP										
01-340-5101 SALARIES - FULL TIME	130,800.00	29,376.81	114,000.00	19,321.16	67,021.00	20,671.52	95,190.00	21,480.00	59,231.00	14,215.68
01-340-5111 RETIREMENT	11,600.00	2,659.16	10,400.00	1,551.66	5,502.00	1,668.69	7,127.00	1,773.31	4,951.00	1,166.95

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-340-5112 FICA	10,000.00	2,239.69	8,900.00	1,462.39	5,370.00	1,562.79	7,282.00	1,626.13	4,557.00	1,074.41
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
01-340-5115 HEALTH INSURANCE	21,600.00	4,200.00	16,800.00	2,696.94	11,673.00	3,091.58	16,800.00	3,532.21	11,760.00	2,709.35
01-340-5240 M & O IMPROVEMENTS	25,000.00	252.50	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	17,381.38	38,500.00	13,076.37	35,000.00	11,733.88	24,990.00	5,260.72	24,500.00	3,023.10
01-340-5242 VEHICLE FUEL	3,800.00	4,012.48	3,300.00	1,195.23	3,000.00	514.64	1,000.00	367.72	0.00	365.54
01-340-5260 TELEPHONE	800.00	252.37	1,100.00	147.04	1,000.00	115.20	600.00	114.58	540.00	83.28
01-340-5302 CUSTODIAL SUPPLIES	1,500.00	15.07	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	1,309.31	4,500.00	85.68	4,000.00	199.52	3,500.00	810.77	500.00	420.00
01-340-5320 SMALL TOOLS	5,000.00	569.55	13,200.00	116.21	18,373.00	115.81	7,000.00	3,688.97	4,000.00	109.46
01-340-5330 SPECIAL DEPARTMENTAL SUPPLIES	1,200.00	524.99	5,500.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00
<b>Total for Dept.340 SHOP</b>	<b>290,600.00</b>	<b>69,093.31</b>	<b>221,600.00</b>	<b>39,652.68</b>	<b>158,789.00</b>	<b>39,673.63</b>	<b>171,039.00</b>	<b>38,654.41</b>	<b>111,389.00</b>	<b>23,167.77</b>
Dept. 345 BUILDINGS & GROUNDS										
01-345-5101 SALARIES - FULL TIME	194,100.00	43,165.72	227,100.00	17,653.07	158,318.00	31,327.78	199,083.00	35,588.49	72,975.00	17,125.76
01-345-5103 OVERTIME	20,000.00	2,905.77	10,000.00	9,339.80	0.00	2,486.57	0.00	57.87	0.00	89.01
01-345-5111 RETIREMENT	14,600.00	3,244.68	17,500.00	1,110.36	12,016.00	2,344.26	14,340.00	2,704.31	5,643.00	1,289.25
01-345-5112 FICA	14,800.00	3,507.57	17,700.00	2,010.07	12,628.00	2,508.44	15,609.00	2,609.82	5,597.00	1,285.68
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
01-345-5115 HEALTH INSURANCE	32,400.00	5,238.27	33,600.00	3,379.83	25,262.00	5,077.79	33,600.00	4,855.06	13,440.00	2,398.12
01-345-5123 WELLNESS PROGRAM	400.00	46.12	400.00	23.06	960.00	0.00	960.00	0.00	192.00	0.00
01-345-5240 M & O IMPROVEMENTS	200,000.00	3,156.38	122,500.00	747.36	32,500.00	719.16	5,000.00	1,082.63	3,750.00	713.16
01-345-5241 MAINTENANCE OF EQUIPMENT	95,000.00	16,809.72	175,800.00	7,833.02	17,500.00	9,252.02	175,000.00	10,004.60	13,000.00	5,503.16
01-345-5242 VEHICLE FUEL	8,000.00	2,289.96	8,800.00	1,489.94	2,880.00	1,396.92	1,000.00	563.87	0.00	311.11
01-345-5243 VEHICLE LEASES	10,000.00	2,381.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-345-5260 TELEPHONE	1,200.00	201.16	1,100.00	200.54	1,000.00	127.16	0.00	98.24	0.00	127.70
01-345-5302 CUSTODIAL SUPPLIES	2,000.00	1,928.00	11,000.00	110.27	10,000.00	1,502.09	10,000.00	1,192.13	6,500.00	1,198.86
01-345-5310 SAFETY/EQUIPMENT/CLOTHING	2,500.00	1,347.17	3,900.00	28.76	3,500.00	1,844.10	1,000.00	1,232.22	300.00	406.41
01-345-5320 SMALL TOOLS	5,000.00	348.73	7,200.00	2,961.75	6,500.00	303.07	1,000.00	479.72	400.00	0.00
01-345-5330 SPECIAL DEPARTMENTAL SUPPLIES	11,500.00	1,983.97	6,600.00	3,085.17	6,000.00	433.21	5,875.00	0.00	4,500.00	0.00
01-345-5442 EQUIPMENT - OTHER	0.00	444.86	27,500.00	0.00	85,000.00	0.00	25,000.00	2,100.00	10,000.00	0.00
<b>Total for Dept.345 BUILDINGS &amp; GROUNDS</b>	<b>620,900.00</b>	<b>98,399.90</b>	<b>675,100.00</b>	<b>49,973.00</b>	<b>374,064.00</b>	<b>59,322.57</b>	<b>487,467.00</b>	<b>62,568.96</b>	<b>136,297.00</b>	<b>30,448.22</b>
Dept. 350 COMMUNITY DEVELOPMENT										
01-350-5101 SALARIES - FULL TIME	282,900.00	64,328.93	214,500.00	42,114.50	150,270.00	45,162.36	274,354.00	56,138.52	221,541.00	77,547.38
01-350-5102 SALARIES - PART TIME	0.00	450.00	5,600.00	730.00	3,600.00	800.00	4,500.00	850.00	4,500.00	400.00
01-350-5103 OVERTIME	1,800.00	317.37	1,700.00	87.26	1,500.00	0.00	500.00	0.00	500.00	0.00

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-350-5105 CERTIFICATE PAY	700.00	150.00	700.00	150.00	618.00	175.00	1,300.00	175.00	1,300.00	175.00
01-350-5108 SPECIALTY PAY	2,600.00	300.00	700.00	468.62	1,170.00	125.00	1,300.00	0.00	1,170.00	0.00
01-350-5111 RETIREMENT	24,800.00	5,599.07	17,600.00	3,719.04	13,140.00	3,335.56	20,319.00	4,304.79	18,862.00	6,392.06
01-350-5112 FICA	21,800.00	5,091.36	14,900.00	3,331.91	12,259.00	3,530.96	21,408.00	4,338.78	17,659.00	5,844.60
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	10.80	900.00	14.60	835.00	118.64	1,530.00	24.65	1,488.00	14.80
01-350-5115 HEALTH INSURANCE	21,600.00	5,362.38	16,800.00	4,212.32	12,402.00	3,650.21	25,200.00	4,506.20	24,360.00	6,799.27
01-350-5116 HEALTH INS IN LIEU PMTS	4,800.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5210 CONTRACT SERVICE	90,000.00	8,250.00	90,000.00	6,395.00	45,000.00	2,702.50	0.00	52,809.21	45,000.00	62.00
01-350-5221 FEE REFUNDS	0.00	500.00	0.00	2,173.30	0.00	2,025.37	0.00	1,559.72	0.00	500.00
01-350-5241 MAINTENANCE OF EQUIPMENT	500.00	26.39	500.00	238.08	400.00	306.96	500.00	0.00	500.00	0.00
01-350-5242 VEHICLE FUEL	300.00	63.39	300.00	0.00	250.00	0.00	230.00	0.00	250.00	0.00
01-350-5243 VEHICLE LEASES	14,000.00	4,702.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-350-5250 PUBLICATION/DUES	2,400.00	5,079.00	1,000.00	0.00	950.00	0.00	1,000.00	0.00	880.00	0.00
01-350-5260 TELEPHONE	2,400.00	301.48	1,100.00	395.18	2,300.00	386.53	1,080.00	536.77	3,780.00	231.57
01-350-5270 TRAVEL & MEETINGS	5,600.00	1,347.23	3,700.00	266.46	2,700.00	320.72	3,650.00	107.03	1,600.00	0.00
01-350-5310 SAFETY/EQUIPMENT/CLOTHING	1,500.00	400.00	3,800.00	0.00	1,000.00	400.00	350.00	400.00	350.00	250.00
01-350-5330 SPECIAL DEPARTMENTAL SUPPLIES	1,000.00	85.77	0.00	459.02	0.00	534.28	0.00	0.00	0.00	0.00
01-350-5442 EQUIPMENT - OTHER	6,000.00	1,279.01	1,800.00	1,665.61	6,000.00	1,422.19	1,800.00	726.60	1,800.00	688.20
<b>Total for Dept.350 COMMUNITY DEVELOPMENT</b>	<b>495,100.00</b>	<b>114,244.24</b>	<b>379,200.00</b>	<b>66,420.90</b>	<b>254,394.00</b>	<b>64,996.28</b>	<b>359,021.00</b>	<b>126,477.27</b>	<b>345,540.00</b>	<b>98,904.88</b>
Dept. 360 BUILDING & SAFETY										
01-360-5101 SALARIES - FULL TIME	115,300.00	26,433.61	130,400.00	32,485.86	162,272.00	40,527.52	127,647.00	33,200.59	108,809.00	29,294.72
01-360-5103 OVERTIME	2,000.00	122.06	1,400.00	0.00	0.00	253.21	0.00	0.00	0.00	0.00
01-360-5108 SPECIALTY PAY	600.00	600.00	600.00	450.00	2,470.00	475.00	2,600.00	600.00	2,470.00	2,000.00
01-360-5111 RETIREMENT	9,200.00	2,076.17	9,800.00	2,357.89	12,504.00	3,069.99	9,427.00	2,010.23	8,654.00	2,215.66
01-360-5112 FICA	9,300.00	2,168.65	10,000.00	2,528.45	13,153.00	3,152.44	10,443.00	2,585.75	8,563.00	2,401.69
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
01-360-5115 HEALTH INSURANCE	22,000.00	3,360.61	12,000.00	4,993.01	21,860.00	4,837.62	16,800.00	2,448.99	15,960.00	3,072.42
01-360-5116 HEALTH INS IN LIEU PMTS	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-360-5123 WELLNESS PROGRAM	600.00	99.00	600.00	45.00	1,392.00	188.00	960.00	0.00	0.00	0.00
01-360-5241 MAINTENANCE OF EQUIPMENT	2,000.00	167.78	1,200.00	0.00	2,400.00	120.29	1,200.00	311.79	1,200.00	180.65
01-360-5242 VEHICLE FUEL	2,500.00	634.39	1,500.00	776.39	1,500.00	833.44	3,338.00	343.16	1,500.00	455.89
01-360-5260 TELEPHONE	1,100.00	154.28	1,100.00	163.58	1,080.00	175.41	1,080.00	173.73	1,080.00	179.12
01-360-5310 SAFETY/EQUIPMENT/CLOTHING	5,200.00	1,849.41	1,000.00	926.31	3,480.00	340.98	950.00	399.86	900.00	492.43
<b>Total for Dept.360 BUILDING &amp; SAFETY</b>	<b>176,100.00</b>	<b>45,165.96</b>	<b>173,300.00</b>	<b>44,726.49</b>	<b>222,111.00</b>	<b>53,973.90</b>	<b>174,445.00</b>	<b>42,074.10</b>	<b>149,136.00</b>	<b>40,292.58</b>

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
Dept. 410 LIBRARY SERVICES										
01-410-5101 SALARIES - FULL TIME	447,300.00	100,534.06	584,200.00	56,352.50	149,769.00	12,804.80	77,034.00	14,040.50	68,474.00	18,435.24
01-410-5102 SALARIES - PART TIME	19,700.00	5,594.57	73,900.00	20,476.50	125,930.00	39,682.19	101,928.00	13,370.77	77,378.00	11,193.30
01-410-5103 OVERTIME	1,000.00	203.24	2,000.00	343.74	0.00	46.67	0.00	0.00	0.00	338.89
01-410-5108 SPECIALTY PAY	3,700.00	450.00	3,500.00	0.00	3,171.00	72.00	1,300.00	100.00	0.00	500.00
01-410-5111 RETIREMENT	36,500.00	8,591.88	39,200.00	4,857.68	14,763.00	1,931.40	8,458.00	1,895.83	7,910.00	2,369.49
01-410-5112 FICA	35,900.00	8,033.85	43,000.00	5,856.05	21,934.00	4,044.92	14,016.00	2,085.38	11,158.00	2,306.98
01-410-5113 WORKER'S COMP	25,100.00	25,100.00	6,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5114 UNEMPLOYMENT INS.	4,900.00	203.67	4,600.00	69.25	3,850.00	161.50	3,360.00	85.10	3,336.00	11.90
01-410-5115 HEALTH INSURANCE	43,200.00	12,000.00	51,600.00	8,200.00	23,315.00	349.97	16,800.00	1,400.00	16,800.00	2,100.00
01-410-5116 HEALTH INS IN LIEU PMTS	14,400.00	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5123 WELLNESS PROGRAM	600.00	207.15	600.00	80.00	960.00	46.12	960.00	60.48	0.00	0.00
01-410-5210 CONTRACT SERVICE	9,000.00	1,037.90	5,000.00	839.96	15,044.00	224.97	3,850.00	239.96	3,850.00	179.97
01-410-5222 LITERACY SERVICES	34,000.00	801.32	34,000.00	1,747.81	18,000.00	24.95	18,000.00	0.00	18,000.00	35.99
01-410-5242 VEHICLE FUEL	1,000.00	156.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5250 PUBLICATION/DUES	13,700.00	286.41	10,000.00	1,295.00	2,697.00	406.00	2,602.00	410.00	2,177.00	0.00
01-410-5260 TELEPHONE	1,200.00	219.23	0.00	167.12	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5265 TRAINING/EDUCATION	5,000.00	890.00	4,000.00	0.00	950.00	38.58	925.00	18.54	500.00	0.00
01-410-5270 TRAVEL & MEETINGS	13,000.00	1,872.48	1,500.00	988.76	1,460.00	0.00	1,400.00	42.56	0.00	0.00
01-410-5280 UTILITIES - ELECTRIC	20,000.00	6,235.02	20,000.00	4,914.42	12,000.00	4,383.09	12,000.00	4,661.27	11,000.00	4,000.81
01-410-5301 OFFICE SUPPLIES	2,500.00	271.36	2,000.00	692.53	2,000.00	216.90	2,000.00	106.62	2,000.00	119.18
01-410-5310 SAFETY/EQUIPMENT/CLOTHING	1,500.00	755.52	500.00	546.07	210.00	0.00	200.00	0.00	200.00	0.00
01-410-5330 SPECIAL DEPARTMENTAL SUPPLIES	22,000.00	3,034.24	20,000.00	12,051.72	7,500.00	2,885.87	7,150.00	2,026.53	6,500.00	328.58
01-410-5332 Cannabis CUP Funding	46,200.00	125.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-410-5442 EQUIPMENT - OTHER	14,200.00	1,824.39	5,000.00	755.95	2,600.00	1,103.42	2,500.00	757.36	1,800.00	803.68
01-410-5444 LIBRARY BOOKS	55,000.00	4,986.82	55,000.00	7,306.52	8,900.00	4,896.31	8,500.00	1,474.18	7,000.00	1,424.24
01-410-5445 GRANT PRGRMS LUNCH LIBRARY	7,000.00	10,502.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.410 LIBRARY SERVICES</b>	<b>877,600.00</b>	<b>197,516.94</b>	<b>966,500.00</b>	<b>127,541.58</b>	<b>415,053.00</b>	<b>73,319.66</b>	<b>282,983.00</b>	<b>42,775.08</b>	<b>238,083.00</b>	<b>44,148.25</b>
Dept. 420 PARKS & RECREATION										
01-420-5101 SALARIES - FULL TIME	952,000.00	213,584.18	916,700.00	173,364.00	480,418.00	111,974.37	418,285.00	86,738.06	245,358.00	55,290.27
01-420-5103 OVERTIME	16,500.00	4,696.26	16,500.00	4,658.87	15,000.00	2,798.21	8,050.00	2,815.79	8,000.00	424.33
01-420-5104 COURT/TRAVEL/STANDBY	15,000.00	3,001.96	18,700.00	4,832.54	18,646.00	3,011.49	9,800.00	2,816.38	9,855.00	1,709.77
01-420-5108 SPECIALTY PAY	900.00	150.00	500.00	418.92	433.00	0.00	0.00	50.04	433.00	431.88
01-420-5110 UNIFORM ALLOWANCE	4,800.00	1,458.42	4,800.00	936.13	4,375.00	454.86	4,375.00	532.45	2,500.00	639.11
01-420-5111 RETIREMENT	76,600.00	16,886.72	59,800.00	12,692.08	38,107.00	8,993.14	33,261.00	6,964.75	20,373.00	4,609.97

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 01 - GENERAL FUND										
Expenditures										
01-420-5112 FICA	72,900.00	17,163.42	57,600.00	13,840.37	41,262.00	9,294.89	38,421.00	7,603.34	20,169.00	4,249.20
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	98.74	4,400.00	30.55	3,967.00	153.57	4,760.00	820.84	2,240.00	107.74
01-420-5115 HEALTH INSURANCE	162,000.00	25,000.00	106,800.00	20,765.46	108,573.00	15,659.67	70,000.00	12,825.68	44,800.00	8,754.86
01-420-5116 HEALTH INS IN LIEU PMTS	14,400.00	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-420-5123 WELLNESS PROGRAM	600.00	374.45	1,200.00	39.99	4,960.00	80.00	3,360.00	0.00	0.00	0.00
01-420-5124 EDUCATION INCENTIVE	21,000.00	2,000.00	14,000.00	0.00	14,000.00	0.00	14,000.00	0.00	0.00	0.00
01-420-5240 M & O IMPROVEMENTS	8,400.00	1,350.00	0.00	900.00	5,400.00	1,350.00	5,400.00	900.00	5,400.00	1,350.00
01-420-5241 MAINTENANCE OF EQUIPMENT	75,000.00	8,855.09	75,000.00	10,985.21	75,000.00	8,955.39	75,000.00	4,945.87	50,000.00	3,788.37
01-420-5242 VEHICLE FUEL	14,000.00	2,097.81	14,000.00	1,771.03	14,000.00	2,168.40	21,634.00	2,352.62	10,000.00	1,015.10
01-420-5243 VEHICLE LEASES	38,000.00	9,366.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-420-5250 PUBLICATION/DUES	7,800.00	1,332.99	4,600.00	340.00	1,160.00	0.00	975.00	0.00	975.00	0.00
01-420-5260 TELEPHONE	10,000.00	1,726.20	7,200.00	2,429.11	5,400.00	631.43	4,320.00	639.24	2,160.00	338.24
01-420-5265 TRAINING/EDUCATION	3,600.00	3,076.83	3,600.00	3,150.00	800.00	615.00	2,350.00	0.00	400.00	0.00
01-420-5270 TRAVEL & MEETINGS	10,000.00	1,736.41	6,100.00	216.00	1,200.00	1,118.39	3,500.00	297.00	400.00	0.00
01-420-5280 UTILITIES - ELECTRIC	38,000.00	5,348.87	35,000.00	4,609.24	35,000.00	4,549.49	25,000.00	5,225.80	25,000.00	2,622.48
01-420-5301 OFFICE SUPPLIES	2,000.00	328.56	2,000.00	71.86	650.00	318.17	500.00	221.57	500.00	192.04
01-420-5302 CUSTODIAL SUPPLIES	10,000.00	849.94	7,000.00	1,082.13	7,000.00	0.00	7,000.00	1,001.42	7,000.00	830.21
01-420-5310 SAFETY/EQUIPMENT/CLOTHING	10,000.00	5,568.00	13,800.00	722.16	13,800.00	6,212.13	3,500.00	3,109.26	3,500.00	1,013.53
01-420-5320 SMALL TOOLS	9,200.00	79.72	9,200.00	1,140.89	9,200.00	443.81	12,050.00	4,137.68	4,050.00	1,426.33
01-420-5330 SPECIAL DEPARTMENTAL SUPPLIES	20,000.00	5,157.33	30,600.00	4,587.58	24,600.00	158.44	34,000.00	130.86	4,000.00	0.00
<b>Total for Dept.420 PARKS &amp; RECREATION</b>	<b>1,647,300.00</b>	<b>385,088.55</b>	<b>1,423,000.00</b>	<b>263,584.12</b>	<b>922,951.00</b>	<b>178,940.85</b>	<b>799,541.00</b>	<b>144,128.65</b>	<b>467,113.00</b>	<b>88,793.43</b>
Dept. 421 RECREATION & AQUATICS PROGRAM										
01-421-5102 SALARIES - PART TIME	114,200.00	64,160.46	22,900.00	34,819.71	20,000.00	23,212.75	20,000.00	14,077.63	5,000.00	97.50
01-421-5103 OVERTIME	0.00	14.20	0.00	0.00	0.00	0.00	0.00	962.54	0.00	74.93
01-421-5112 FICA	8,700.00	4,909.41	3,600.00	2,663.73	7,815.00	2,915.08	5,744.00	2,394.13	3,626.00	456.31
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	1,540.15	3,000.00	696.43	700.00	557.10	1,620.00	506.11	720.00	3.61
01-421-5210 CONTRACT SERVICE	10,000.00	1,565.00	7,000.00	819.50	3,000.00	892.50	3,000.00	77.00	3,000.00	0.00
01-421-5221 FEE REFUNDS	0.00	455.00	0.00	125.00	0.00	90.00	0.00	135.00	0.00	0.00
01-421-5250 PUBLICATION/DUES	4,000.00	1,319.97	4,000.00	1,200.00	1,020.00	550.00	411.00	0.00	320.00	25.90
01-421-5252 RENT OF EQUIPMENT / PROPERTY	5,000.00	3,233.66	5,000.00	0.00	6,500.00	0.00	5,000.00	0.00	0.00	0.00
01-421-5330 SPECIAL DEPARTMENTAL SUPPLIES	15,000.00	81,544.38	10,000.00	689.34	4,300.00	1,215.98	0.00	690.78	49,000.00	291.84
<b>Total for Dept.421 RECREATION &amp; AQUATICS PROGRAM</b>	<b>185,200.00</b>	<b>183,842.23</b>	<b>55,500.00</b>	<b>41,013.71</b>	<b>43,335.00</b>	<b>29,433.41</b>	<b>35,775.00</b>	<b>18,843.19</b>	<b>61,666.00</b>	<b>950.09</b>
Dept. 450 SPECIAL EVENTS										

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Fund: 01 - GENERAL FUND</b>										
Expenditures										
01-450-5101 SALARIES - FULL TIME	0.00	1,681.50	10,000.00	5,746.23	0.00	141.32	0.00	434.56	0.00	0.00
01-450-5103 OVERTIME	53,500.00	1,362.62	50,000.00	0.00	25,000.00	843.32	25,000.00	433.89	10,000.00	0.00
01-450-5111 RETIREMENT	0.00	7.33	500.00	173.12	0.00	21.56	0.00	0.00	0.00	0.00
01-450-5112 FICA	0.00	231.69	5,000.00	439.47	2,295.00	75.25	2,295.00	66.13	1,148.00	0.00
01-450-5115 HEALTH INSURANCE	0.00	13.60	7,000.00	51.93	0.00	112.70	0.00	0.00	0.00	0.00
01-450-5210 CONTRACT SERVICE	150,000.00	21,350.00	150,000.00	25,233.32	105,725.00	6,000.00	21,150.00	2,000.00	15,000.00	-1,125.00
01-450-5212 MARKET SUPPLIES	70,000.00	-2,031.94	65,000.00	6,679.82	51,440.00	4,743.75	32,550.00	184.17	30,500.00	0.00
01-450-5221 FEE REFUNDS	0.00	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-450-5250 PUBLICATION/DUES	18,500.00	470.37	10,000.00	0.00	5,910.00	0.00	3,514.00	802.00	1,638.00	0.00
01-450-5301 OFFICE SUPPLIES	2,500.00	64.00	2,500.00	40.08	300.00	177.90	500.00	0.00	250.00	0.00
01-450-5330 SPECIAL DEPARTMENTAL SUPPLIES	36,000.00	1,349.09	25,000.00	192.12	6,876.00	1,137.04	4,000.00	43.66	200.00	0.00
<b>Total for Dept.450 SPECIAL EVENTS</b>	<b>330,500.00</b>	<b>24,623.26</b>	<b>325,000.00</b>	<b>38,556.09</b>	<b>197,546.00</b>	<b>13,252.84</b>	<b>89,009.00</b>	<b>3,964.41</b>	<b>58,736.00</b>	<b>-1,125.00</b>
Expenditures	19,846,300.00	4,096,200.76	15,447,700.00	2,432,487.45	10,030,712.00	2,206,370.42	9,983,378.00	2,047,607.89	7,425,785.00	1,692,363.42
<b>Fund: 02 - ARPA</b>										
Expenditures										
Dept. 140 ADMIN/FINANCIAL SERVICES										
02-140-5911 TRANSFER TO CIP FUND 54	754,600.00	10,266.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.140 ADMIN/FINANCIAL SERVICES</b>	<b>754,600.00</b>	<b>10,266.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditures	754,600.00	10,266.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fund: 04 - TRAFFIC SAFETY</b>										
Expenditures										
Dept. 320 STREET MAINTENANCE										
04-320-5910 OPERATING TRANSFERS OUT	3,500.00	875.00	3,500.00	900.00	3,500.00	0.00	3,500.00	0.00	0.00	0.00
<b>Total for Dept.320 STREET MAINTENANCE</b>	<b>3,500.00</b>	<b>875.00</b>	<b>3,500.00</b>	<b>900.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditures	3,500.00	875.00	3,500.00	900.00	3,500.00	0.00	3,500.00	0.00	0.00	0.00
<b>Fund: 05 - STATE GAS TAX</b>										
Expenditures										
Dept. 320 STREET MAINTENANCE										
05-320-5910 OPERATING TRANSFERS OUT	500,000.00	125,000.00	1,649,600.00	412,400.00	400,000.00	0.00	338,775.00	0.00	0.00	0.00
<b>Total for Dept.320 STREET MAINTENANCE</b>	<b>500,000.00</b>	<b>125,000.00</b>	<b>1,649,600.00</b>	<b>412,400.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>338,775.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditures	500,000.00	125,000.00	1,649,600.00	412,400.00	400,000.00	0.00	338,775.00	0.00	0.00	0.00
<b>Fund: 06 - LOCAL TRANSPORTATION</b>										
Expenditures										
Dept. 320 STREET MAINTENANCE										
06-320-5210 CONTRACT SERVICE	10,000.00	2,614.18	10,000.00	2,584.09	10,000.00	2,592.19	10,000.00	0.00	0.00	2,285.53

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Fund: 06 - LOCAL TRANSPORTATION</b>										
Expenditures										
06-320-5910 OPERATING TRANSFERS OUT	5,000.00	1,250.00	5,000.00	1,300.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00
<b>Total for Dept.320 STREET MAINTENANCE</b>	<b>15,000.00</b>	<b>3,864.18</b>	<b>15,000.00</b>	<b>3,884.09</b>	<b>15,000.00</b>	<b>2,592.19</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,285.53</b>
Expenditures	15,000.00	3,864.18	15,000.00	3,884.09	15,000.00	2,592.19	15,000.00	0.00	0.00	2,285.53
<b>Fund: 08 - LTA MEASURE D</b>										
Expenditures										
Dept. 310 ENGINEERING										
08-310-5910 OPERATING TRANSFERS OUT	122,000.00	30,500.00	348,500.00	87,200.00	21,484.00	0.00	60,230.00	0.00	0.00	0.00
<b>Total for Dept.310 ENGINEERING</b>	<b>122,000.00</b>	<b>30,500.00</b>	<b>348,500.00</b>	<b>87,200.00</b>	<b>21,484.00</b>	<b>0.00</b>	<b>60,230.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Dept. 320 STREET MAINTENANCE										
08-320-5210 CONTRACT SERVICE	100,000.00	40,950.83	100,000.00	-25,009.70	600,000.00	307,414.53	100,000.00	244,419.49	0.00	163,991.07
08-320-5910 OPERATING TRANSFERS OUT	710,000.00	279,825.97	188,300.00	47,100.00	515,325.00	0.00	512,830.00	0.00	0.00	0.00
08-320-5911 TRANSFER TO CIP FUND 54	1,793,300.00	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.320 STREET MAINTENANCE</b>	<b>2,603,300.00</b>	<b>323,176.80</b>	<b>288,300.00</b>	<b>22,090.30</b>	<b>1,115,325.00</b>	<b>307,414.53</b>	<b>612,830.00</b>	<b>244,419.49</b>	<b>0.00</b>	<b>163,991.07</b>
Dept. 350 COMMUNITY DEVELOPMENT										
08-350-5910 OPERATING TRANSFERS OUT	30,000.00	7,500.00	29,500.00	7,400.00	29,502.00	0.00	69,659.00	0.00	0.00	0.00
<b>Total for Dept.350 COMMUNITY DEVELOPMENT</b>	<b>30,000.00</b>	<b>7,500.00</b>	<b>29,500.00</b>	<b>7,400.00</b>	<b>29,502.00</b>	<b>0.00</b>	<b>69,659.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditures	2,755,300.00	361,176.80	666,300.00	116,690.30	1,166,311.00	307,414.53	742,719.00	244,419.49	0.00	163,991.07
<b>Fund: 09 - PROP 172</b>										
Expenditures										
Dept. 210 POLICE MANAGEMENT SERVICES										
09-210-5910 OPERATING TRANSFERS OUT	150,000.00	37,500.00	97,900.00	24,500.00	97,942.00	0.00	91,879.00	0.00	0.00	0.00
<b>Total for Dept.210 POLICE MANAGEMENT SERVICES</b>	<b>150,000.00</b>	<b>37,500.00</b>	<b>97,900.00</b>	<b>24,500.00</b>	<b>97,942.00</b>	<b>0.00</b>	<b>91,879.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditures	150,000.00	37,500.00	97,900.00	24,500.00	97,942.00	0.00	91,879.00	0.00	0.00	0.00
<b>Fund: 16 - HOUSING REHAB</b>										
Expenditures										
Dept. 190 GENERAL SERVICES										
16-190-5910 OPERATING TRANSFERS OUT	5,000.00	1,250.00	5,000.00	1,300.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00
<b>Total for Dept.190 GENERAL SERVICES</b>	<b>5,000.00</b>	<b>1,250.00</b>	<b>5,000.00</b>	<b>1,300.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditures	5,000.00	1,250.00	5,000.00	1,300.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00
<b>Fund: 18 - RLA - Fund</b>										
Expenditures										
Dept. 155 COMMUNITY DEVELOPMENT										
18-155-5910 OPERATING TRANSFERS OUT	5,000.00	1,250.00	5,000.00	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.155 COMMUNITY DEVELOPMENT</b>	<b>5,000.00</b>	<b>1,250.00</b>	<b>5,000.00</b>	<b>1,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditures	5,000.00	1,250.00	5,000.00	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00

\* Skipped \$0 Balance Accounts



**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 19 - IMPERIAL IT ENTERPRISE										
Expenditures										
Dept. 143 INFORMATION TECHNOLOGY SERVICE										
19-143-5101 SALARIES - FULL TIME	344,000.00	68,037.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5103 OVERTIME	10,000.00	3,376.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5104 COURT/TRAVEL/STANDBY	2,000.00	152.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5108 SPECIALTY PAY	600.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5111 RETIREMENT	26,000.00	5,236.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5112 FICA	26,300.00	5,463.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5113 WORKER'S COMP	12,600.00	12,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5115 HEALTH INSURANCE	43,200.00	7,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5123 WELLNESS PROGRAM	800.00	54.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5241 MAINTENANCE OF EQUIPMENT	1,800.00	774.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5242 VEHICLE FUEL	2,000.00	406.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5243 VEHICLE LEASES	6,000.00	1,369.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5250 PUBLICATION/DUES	3,700.00	1,130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5252 RENT OF EQUIPMENT / PROPERTY	1,900.00	288.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5260 TELEPHONE	4,300.00	636.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5270 TRAVEL & MEETINGS	2,000.00	23.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5301 OFFICE SUPPLIES	3,000.00	2,022.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5310 SAFETY/EQUIPMENT/CLOTHING	2,000.00	921.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5320 SMALL TOOLS	3,500.00	1,731.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5330 SPECIAL DEPARTMENTAL SUPPLIES	5,000.00	2,019.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-143-5442 EQUIPMENT - OTHER	0.00	12,323.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.143 INFORMATION TECHNOLOGY SERVICE</b>	<b>500,700.00</b>	<b>126,418.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Dept. 144 INFORMATION TECHNOLOGY SUPPORT										
19-144-5210 CONTRACT SERVICE	22,800.00	1,553.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-144-5250 PUBLICATION/DUES	0.00	149.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-144-5251 LICENSES	51,000.00	13,987.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-144-5253 SAS - SOFTWARE AS SVC	237,600.00	80,691.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-144-5254 TECH SUPPORT SERVICES	57,500.00	5,247.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-144-5255 IT SERVICES (OTHER)	3,000.00	403.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-144-5282 FIBER OPTIC	33,200.00	29,513.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-144-5330 SPECIAL DEPARTMENTAL SUPPLIES	25,000.00	9,730.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.144 INFORMATION TECHNOLOGY SUPPORT</b>	<b>430,100.00</b>	<b>141,277.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Dept. 145 GIS DIVISION OF IT SERVICES										
19-145-5101 SALARIES - FULL TIME	110,300.00	23,779.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 19 - IMPERIAL IT ENTERPRISE										
Expenditures										
19-145-5111 RETIREMENT	8,300.00	1,826.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-145-5112 FICA	8,400.00	1,579.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-145-5113 WORKER'S COMP	3,100.00	3,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-145-5115 HEALTH INSURANCE	10,800.00	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-145-5241 MAINTENANCE OF EQUIPMENT	1,500.00	64.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-145-5242 VEHICLE FUEL	1,500.00	99.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-145-5253 SAS - SOFTWARE AS SVC	79,400.00	40,070.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-145-5260 TELEPHONE	900.00	73.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-145-5270 TRAVEL & MEETINGS	11,300.00	1,436.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.145 GIS DIVISION OF IT SERVICES</b>	<b>235,500.00</b>	<b>74,128.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Dept. 146 CYBERSECURITY DIVISION OF IT										
19-146-5101 SALARIES - FULL TIME	64,500.00	9,297.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-146-5111 RETIREMENT	5,000.00	714.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-146-5112 FICA	4,900.00	713.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-146-5115 HEALTH INSURANCE	10,800.00	700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-146-5123 WELLNESS PROGRAM	0.00	24.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-146-5250 PUBLICATION/DUES	0.00	641.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-146-5251 LICENSES	46,600.00	57,984.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-146-5253 SAS - SOFTWARE AS SVC	80,600.00	56,153.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-146-5260 TELEPHONE	600.00	73.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-146-5265 TRAINING/EDUCATION	3,000.00	384.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.146 CYBERSECURITY DIVISION OF IT</b>	<b>216,000.00</b>	<b>126,686.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Dept. 147 BROADBAND DIVISION OF IT										
19-147-5282 FIBER OPTIC	11,100.00	9,837.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-147-5330 SPECIAL DEPARTMENTAL SUPPLIES	5,000.00	3,607.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.147 BROADBAND DIVISION OF IT</b>	<b>16,100.00</b>	<b>13,445.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenditures</b>	<b>1,398,400.00</b>	<b>481,956.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fund: 21 - WILDFLOWER#8-LANDSCAPE/LIGHTNG										
Expenditures										
Dept. 400 LIGHTING DISTRICT										
21-400-5910 OPERATING TRANSFERS OUT	17,200.00	4,300.00	17,100.00	4,300.00	3,500.00	0.00	3,500.00	0.00	0.00	0.00
<b>Total for Dept.400 LIGHTING DISTRICT</b>	<b>17,200.00</b>	<b>4,300.00</b>	<b>17,100.00</b>	<b>4,300.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Dept. 500 LANDSCAPE										
21-500-5241 MAINTENANCE OF EQUIPMENT	3,500.00	920.70	3,500.00	124.69	3,500.00	679.35	0.00	0.00	0.00	0.00
21-500-5242 VEHICLE FUEL	3,000.00	205.26	0.00	137.75	0.00	77.11	0.00	0.00	0.00	0.00

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 21 - WILDFLOWER#8-LANDSCAPE/LIGHTNG										
Expenditures										
Total for Dept.500 LANDSCAPE	6,500.00	1,125.96	3,500.00	262.44	3,500.00	756.46	0.00	0.00	0.00	0.00
Expenditures	23,700.00	5,425.96	20,600.00	4,562.44	7,000.00	756.46	3,500.00	0.00	0.00	0.00
Fund: 22 - EQUIP/VEHICLE REPLACEMENT										
Expenditures										
Dept. 346 VEHICLE REPLACEMENT										
22-346-5910 OPERATING TRANSFERS OUT	950,000.00	237,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.346 VEHICLE REPLACEMENT	950,000.00	237,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures	950,000.00	237,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 23 - PASEO DEL SOL-LANDSCAPE/LIGHT										
Expenditures										
Dept. 400 LIGHTING DISTRICT										
23-400-5910 OPERATING TRANSFERS OUT	69,600.00	17,400.00	17,100.00	17,400.00	3,500.00	0.00	3,500.00	0.00	0.00	0.00
Total for Dept.400 LIGHTING DISTRICT	69,600.00	17,400.00	17,100.00	17,400.00	3,500.00	0.00	3,500.00	0.00	0.00	0.00
Dept. 500 LANDSCAPE										
23-500-5242 VEHICLE FUEL	4,000.00	821.00	1,500.00	550.96	1,500.00	308.46	0.00	0.00	0.00	0.00
Total for Dept.500 LANDSCAPE	4,000.00	821.00	1,500.00	550.96	1,500.00	308.46	0.00	0.00	0.00	0.00
Expenditures	73,600.00	18,221.00	18,600.00	17,950.96	5,000.00	308.46	3,500.00	0.00	0.00	0.00
Fund: 26 - SB 1383										
Expenditures										
Dept. 320 STREET MAINTENANCE										
26-320-5910 OPERATING TRANSFERS OUT	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.320 STREET MAINTENANCE	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 27 - RISK MANAGEMENT FUND										
Expenditures										
Dept. 152 RISK MANAGEMENT										
27-152-5910 OPERATING TRANSFERS OUT	250,000.00	62,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.152 RISK MANAGEMENT	250,000.00	62,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures	250,000.00	62,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 30 - COPS GRANT 2021										
Expenditures										
Dept. 210 POLICE MANAGEMENT SERVICES										
30-210-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	14,801.96	0.00	2,632.68	0.00	0.00	0.00	0.00	0.00	0.00
30-210-5910 OPERATING TRANSFERS OUT	500.00	125.00	500.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.210 POLICE MANAGEMENT SERVICES	500.00	14,926.96	500.00	2,732.68	0.00	0.00	0.00	0.00	0.00	0.00

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 30 - COPS GRANT 2021										
Expenditures	500.00	14,926.96	500.00	2,732.68	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 32 - SOLID WASTE SANITATION FUND										
Expenditures										
Dept. 330 SOLID WASTE MGMT SANITATION										
32-330-5210 CONTRACT SERVICE	1,900,000.00	309,257.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32-330-5301 OFFICE SUPPLIES	900.00	150.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.330 SOLID WASTE MGMT SANITATION	1,900,900.00	309,408.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures	1,900,900.00	309,408.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 35 - SKY RANCH DISTRICT										
Expenditures										
Dept. 500 LANDSCAPE										
35-500-5240 M & O IMPROVEMENTS	3,200.00	675.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35-500-5241 MAINTENANCE OF EQUIPMENT	52,500.00	3,325.90	12,000.00	1,012.83	12,000.00	3,106.19	500.00	1,364.19	0.00	0.00
35-500-5242 VEHICLE FUEL	8,000.00	2,052.51	3,000.00	1,377.41	3,000.00	771.15	0.00	0.00	0.00	0.00
35-500-5302 CUSTODIAL SUPPLIES	5,000.00	479.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35-500-5310 SAFETY/EQUIPMENT/CLOTHING	1,800.00	43.08	1,800.00	0.00	1,800.00	0.00	0.00	0.00	0.00	0.00
35-500-5910 OPERATING TRANSFERS OUT	99,300.00	24,825.00	99,200.00	24,800.00	99,243.00	0.00	215,625.00	0.00	0.00	0.00
Total for Dept.500 LANDSCAPE	169,800.00	31,400.90	116,000.00	27,190.24	116,043.00	3,877.34	216,125.00	1,364.19	0.00	0.00
Expenditures	169,800.00	31,400.90	116,000.00	27,190.24	116,043.00	3,877.34	216,125.00	1,364.19	0.00	0.00
Fund: 39 - LIBRARY LITERACY STATE										
Expenditures										
Dept. 410 LIBRARY SERVICES										
39-410-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	48.52	0.00	144.89	58,400.00	864.91	25,000.00	4,735.07	0.00	10,060.39
39-410-5910 OPERATING TRANSFERS OUT	42,200.00	10,550.00	42,200.00	10,600.00	42,201.00	0.00	39,742.00	0.00	0.00	0.00
Total for Dept.410 LIBRARY SERVICES	42,200.00	10,598.52	42,200.00	10,744.89	100,601.00	864.91	64,742.00	4,735.07	0.00	10,060.39
Expenditures	42,200.00	10,598.52	42,200.00	10,744.89	100,601.00	864.91	64,742.00	4,735.07	0.00	10,060.39
Fund: 47 - COMMUNITY SERVICES GRANTS										
Expenditures										
Dept. 410 LIBRARY SERVICES										
47-410-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	95.93	0.00	3,727.05	0.00	-8,578.96	0.00	-2,825.31	0.00	3,745.96
Total for Dept.410 LIBRARY SERVICES	0.00	95.93	0.00	3,727.05	0.00	-8,578.96	0.00	-2,825.31	0.00	3,745.96
Expenditures	0.00	95.93	0.00	3,727.05	0.00	-8,578.96	0.00	-2,825.31	0.00	3,745.96
Fund: 48 - GENERAL LOAN ACCOUNT										
Expenditures										
Dept. 190 GENERAL SERVICES										
48-190-5910 OPERATING TRANSFERS OUT	5,000.00	1,250.00	5,000.00	1,300.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 48 - GENERAL LOAN ACCOUNT										
Expenditures										
Total for Dept.190 GENERAL SERVICES	5,000.00	1,250.00	5,000.00	1,300.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00
Expenditures	5,000.00	1,250.00	5,000.00	1,300.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00
Fund: 50 - WATER										
Expenditures										
Dept. 510 WATER OPERATIONS										
50-510-5101 SALARIES - FULL TIME	663,200.00	152,191.33	601,700.00	235,975.36	1,044,000.00	175,644.56	486,577.00	119,967.15	780,817.00	219,002.06
50-510-5103 OVERTIME	33,000.00	4,673.61	33,000.00	6,328.67	30,000.00	8,871.17	30,000.00	3,687.39	30,000.00	6,621.46
50-510-5104 COURT/TRAVEL/STANDBY	25,200.00	7,332.91	25,200.00	4,738.45	43,955.00	6,457.76	25,200.00	5,908.96	25,550.00	6,447.58
50-510-5105 CERTIFICATE PAY	14,000.00	2,700.00	7,800.00	3,200.00	9,441.00	3,400.00	3,900.00	1,800.00	26,000.00	2,200.00
50-510-5108 SPECIALTY PAY	2,500.00	1,290.56	1,500.00	179.28	1,401.00	300.00	0.00	150.00	936.00	0.00
50-510-5110 UNIFORM ALLOWANCE	14,000.00	2,536.79	4,800.00	3,424.00	4,375.00	2,205.58	4,375.00	1,927.22	11,000.00	937.37
50-510-5111 RETIREMENT	54,900.00	12,019.49	49,200.00	18,221.60	83,056.00	13,418.07	37,354.00	9,510.79	66,571.00	17,623.94
50-510-5112 FICA	51,300.00	12,734.05	47,600.00	18,657.19	85,393.00	14,516.95	42,883.00	9,700.08	66,489.00	17,177.68
50-510-5113 WORKER'S COMP	28,200.00	28,200.00	11,600.00	0.00	0.00	0.00	0.00	0.00	43,925.00	0.00
50-510-5115 HEALTH INSURANCE	86,400.00	15,893.70	72,000.00	26,778.69	140,633.00	19,632.33	58,800.00	16,597.16	100,170.00	23,221.43
50-510-5116 HEALTH INS IN LIEU PMTS	4,800.00	2,400.00	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	0.00	5,000.00	1,470.00	5,000.00	0.00	6,000.00	0.00
50-510-5210 CONTRACT SERVICE	256,500.00	9,066.15	391,800.00	6,135.71	122,500.00	471.42	75,500.00	19,321.09	75,000.00	715.92
50-510-5230 GENERAL LIABILITY INSURANCE	291,700.00	294,243.22	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	37,953.60
50-510-5240 M & O IMPROVEMENTS	29,000.00	150.00	61,500.00	90.00	24,000.00	135.00	24,000.00	90.00	24,000.00	135.00
50-510-5241 MAINTENANCE OF EQUIPMENT	277,500.00	36,855.05	990,000.00	21,713.51	599,135.00	29,202.00	523,135.00	60,948.17	710,000.00	138,739.28
50-510-5242 VEHICLE FUEL	50,000.00	8,254.16	69,400.00	9,560.84	63,072.00	7,114.09	48,517.00	5,783.79	35,000.00	5,592.03
50-510-5243 VEHICLE LEASES	32,000.00	7,951.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-510-5260 TELEPHONE	18,000.00	2,894.51	22,000.00	2,035.06	20,000.00	3,784.18	15,000.00	3,629.48	10,000.00	2,925.84
50-510-5262 TESTING SERVICES	100,000.00	5,223.16	228,000.00	10,584.64	207,222.00	13,111.61	80,000.00	12,504.50	65,000.00	5,544.00
50-510-5263 CHEMICALS	350,000.00	83,793.14	569,000.00	82,452.01	517,923.00	93,923.26	300,000.00	172,992.38	250,000.00	75,400.59
50-510-5264 FILTER MEDIA GAC	400,000.00	99,131.20	600,000.00	96,508.00	300,000.00	0.00	120,000.00	0.00	290,000.00	0.00
50-510-5265 TRAINING/EDUCATION	10,000.00	2,117.41	10,000.00	0.00	7,500.00	0.00	7,500.00	25.00	10,000.00	0.00
50-510-5270 TRAVEL & MEETINGS	10,500.00	5,551.32	10,500.00	5,670.48	8,500.00	1,386.72	8,500.00	2,177.87	10,000.00	0.00
50-510-5280 UTILITIES - ELECTRIC	350,000.00	54,160.55	385,000.00	54,357.72	350,000.00	48,282.20	175,000.00	50,972.94	175,000.00	44,353.57
50-510-5301 OFFICE SUPPLIES	11,000.00	687.96	11,000.00	1,127.52	10,000.00	638.39	10,000.00	1,020.33	8,500.00	444.82
50-510-5302 CUSTODIAL SUPPLIES	1,500.00	28.45	1,100.00	0.00	1,000.00	0.00	1,000.00	0.00	1,500.00	475.06
50-510-5303 BANK CHARGES	25,000.00	22,643.81	30,000.00	10,395.41	30,000.00	16,466.78	15,000.00	7,141.32	20,000.00	1,738.22
50-510-5305 POSTAGE/FREIGHT	10,000.00	1,683.64	13,800.00	1,087.89	12,500.00	789.16	11,000.00	2,681.88	15,000.00	1,359.64
50-510-5310 SAFETY/EQUIPMENT/CLOTHING	12,000.00	2,373.26	14,900.00	1,027.87	13,500.00	3,911.91	12,000.00	3,097.64	10,000.00	3,647.32

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 50 - WATER										
Expenditures										
50-510-5320 SMALL TOOLS	7,500.00	122.94	26,000.00	3,797.46	20,000.00	300.32	20,000.00	2,306.16	20,000.00	762.11
50-510-5330 SPECIAL DEPARTMENTAL SUPPLIES	7,500.00	702.66	165,000.00	-6,055.32	150,000.00	705.25	150,000.00	216.14	150,000.00	3,356.62
50-510-5350 WATER PURCHASES	110,000.00	15,924.00	125,400.00	18,784.00	114,000.00	23,004.00	95,000.00	16,350.00	150,000.00	16,368.00
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
50-510-5442 EQUIPMENT - OTHER	1,400,000.00	362.42	2,447,800.00	4,095.21	894,765.00	49.19	247,765.00	18,796.69	297,965.00	47.49
50-510-5520 DEBT SERVICE - PRINCIPAL	1,382,500.00	950,627.38	1,382,500.00	906,817.40	1,256,763.00	600,910.07	1,256,763.00	885,396.45	1,242,023.00	1,199,831.25
50-510-5910 OPERATING TRANSFERS OUT	1,200,000.00	300,000.00	976,900.00	244,200.00	69,756.00	0.00	1,481,344.00	0.00	8,177.00	0.00
50-510-5911 TRANSFER TO CIP FUND 54	1,716,300.00	18,407.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.510 WATER OPERATIONS</b>	<b>9,091,000.00</b>	<b>2,168,236.52</b>	<b>9,660,500.00</b>	<b>1,791,888.65</b>	<b>6,411,390.00</b>	<b>1,090,101.97</b>	<b>5,543,113.00</b>	<b>1,434,700.58</b>	<b>5,092,623.00</b>	<b>1,832,621.88</b>
Dept. 515 WATER CONSERVATION										
50-515-5242 VEHICLE FUEL	0.00	393.40	1,200.00	0.00	1,000.00	0.00	1,000.00	0.00	500.00	0.00
50-515-5301 OFFICE SUPPLIES	0.00	52.08	1,000.00	52.08	500.00	52.08	500.00	0.00	3,000.00	0.00
50-515-5910 OPERATING TRANSFERS OUT	518,900.00	129,725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.515 WATER CONSERVATION</b>	<b>518,900.00</b>	<b>130,170.48</b>	<b>2,200.00</b>	<b>52.08</b>	<b>1,500.00</b>	<b>52.08</b>	<b>1,500.00</b>	<b>0.00</b>	<b>3,500.00</b>	<b>0.00</b>
Dept. 555 COLLECTIONS & DISTRIBUTION										
50-555-5101 SALARIES - FULL TIME	99,100.00	26,049.61	97,100.00	17,897.40	102,747.00	45,745.60	225,117.00	41,626.68	189,979.00	20,788.00
50-555-5111 RETIREMENT	7,550.00	2,000.58	7,500.00	1,160.34	7,910.00	3,367.96	16,193.00	3,164.43	15,275.00	1,576.80
50-555-5112 FICA	7,650.00	1,858.03	7,600.00	1,344.77	8,398.00	3,356.75	17,690.00	3,000.74	14,637.00	1,558.85
50-555-5113 WORKER'S COMP	6,300.00	6,300.00	1,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-555-5115 HEALTH INSURANCE	16,200.00	4,000.85	13,200.00	2,228.05	16,560.00	6,993.54	16,800.00	5,994.57	35,700.00	2,954.76
50-555-5123 WELLNESS PROGRAM	300.00	119.97	200.00	0.00	360.00	0.00	480.00	0.00	480.00	0.00
50-555-5210 CONTRACT SERVICE	0.00	1,400.00	24,000.00	0.00	0.00	10,334.00	0.00	-8,293.60	0.00	0.00
50-555-5241 MAINTENANCE OF EQUIPMENT	2,600,000.00	6,044.30	2,590,000.00	15,203.74	5,450,000.00	414,705.07	1,725,000.00	27,374.12	7,500.00	40,291.28
50-555-5310 SAFETY/EQUIPMENT/CLOTHING	3,900.00	233.77	3,900.00	0.00	7,000.00	0.00	1,000.00	1,593.90	700.00	560.07
50-555-5320 SMALL TOOLS	12,000.00	294.74	21,400.00	1,293.10	28,000.00	0.00	2,500.00	7,376.14	5,000.00	0.00
50-555-5330 SPECIAL DEPARTMENTAL SUPPLIES	98,000.00	11,407.54	212,500.00	19,434.80	2,000.00	0.00	1,000.00	0.00	0.00	0.00
<b>Total for Dept.555 COLLECTIONS &amp; DISTRIBUTION</b>	<b>2,851,000.00</b>	<b>59,709.39</b>	<b>2,979,300.00</b>	<b>58,562.20</b>	<b>5,622,975.00</b>	<b>484,502.92</b>	<b>2,005,780.00</b>	<b>81,836.98</b>	<b>269,271.00</b>	<b>67,729.76</b>
Expenditures	12,460,900.00	2,358,116.39	12,642,000.00	1,850,502.93	12,035,865.00	1,574,656.97	7,550,393.00	1,516,537.56	5,365,394.00	1,900,351.64
Fund: 52 - WATER BOND 2019										
Expenditures										
Dept. 510 WATER OPERATIONS										
52-510-5210 CONTRACT SERVICE	93,800.00	4,232.50	93,800.00	558,944.07	93,782.00	83,157.41	93,782.00	41,889.36	20,000.00	80,603.78
<b>Total for Dept.510 WATER OPERATIONS</b>	<b>93,800.00</b>	<b>4,232.50</b>	<b>93,800.00</b>	<b>558,944.07</b>	<b>93,782.00</b>	<b>83,157.41</b>	<b>93,782.00</b>	<b>41,889.36</b>	<b>20,000.00</b>	<b>80,603.78</b>
Expenditures	93,800.00	4,232.50	93,800.00	558,944.07	93,782.00	83,157.41	93,782.00	41,889.36	20,000.00	80,603.78
Fund: 54 - CITYWIDE PROJECTS (CIP/OTHER)										

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 54 - CITYWIDE PROJECTS (CIP/OTHER)										
Expenditures										
Dept. 811 ACCOUNTING CLEAN-UP PROJECT										
54-811-5210 CONTRACT SERVICE	149,000.00	76,350.00	149,000.00	227,284.38	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.811 ACCOUNTING CLEAN-UP PROJECT	149,000.00	76,350.00	149,000.00	227,284.38	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 812 ERP SOFTWARE UPGRADE										
54-812-5210 CONTRACT SERVICE	300,000.00	61,808.66	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.812 ERP SOFTWARE UPGRADE	300,000.00	61,808.66	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 829 CORRIDOR SAFETY IMPROVENTS										
54-829-5210 CONTRACT SERVICE	5,447,900.00	266,173.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.829 CORRIDOR SAFETY IMPROVENTS	5,447,900.00	266,173.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept. 830 SUNSET PARK IMPROVEMENTS										
54-830-5210 CONTRACT SERVICE	150,000.00	10,266.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.830 SUNSET PARK IMPROVEMENTS	150,000.00	10,266.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures	6,046,900.00	414,598.64	449,000.00	227,284.38	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 55 - WASTEWATER										
Expenditures										
Dept. 520 WASTEWATER OPERATIONS										
55-520-5101 SALARIES - FULL TIME	392,800.00	85,949.64	472,500.00	195,338.99	801,980.00	171,274.00	417,790.00	95,025.81	733,603.00	189,657.65
55-520-5103 OVERTIME	30,000.00	4,004.58	33,000.00	9,230.62	30,000.00	3,750.50	30,000.00	816.27	30,000.00	3,367.44
55-520-5104 COURT/TRAVEL/STANDBY	27,000.00	2,847.56	25,200.00	5,367.92	32,596.00	3,041.99	25,200.00	4,690.50	25,550.00	4,986.22
55-520-5105 CERTIFICATE PAY	5,200.00	450.00	5,900.00	600.00	7,491.00	600.00	2,600.00	200.00	26,000.00	600.00
55-520-5110 UNIFORM ALLOWANCE	10,500.00	2,526.76	4,800.00	2,539.72	4,375.00	1,635.67	4,375.00	2,098.48	10,000.00	1,169.06
55-520-5111 RETIREMENT	30,000.00	5,953.23	38,500.00	14,850.24	63,012.00	12,954.75	31,712.00	6,847.91	61,965.00	14,673.58
55-520-5112 FICA	30,400.00	7,205.89	37,300.00	15,620.75	65,519.00	13,251.92	37,331.00	7,569.47	62,868.00	14,838.28
55-520-5113 WORKER'S COMP	15,700.00	15,700.00	9,100.00	0.00	0.00	0.00	0.00	0.00	36,604.00	0.00
55-520-5115 HEALTH INSURANCE	32,400.00	6,745.74	51,600.00	18,173.56	92,725.00	18,696.92	58,800.00	10,655.25	94,290.00	15,661.02
55-520-5116 HEALTH INS IN LIEU PMTS	9,600.00	2,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5123 WELLNESS PROGRAM	600.00	119.97	600.00	79.98	4,097.00	0.00	2,400.00	119.97	1,651.00	0.00
55-520-5124 EDUCATION INCENTIVE	11,000.00	504.99	11,000.00	261.25	10,000.00	0.00	10,000.00	0.00	3,000.00	0.00
55-520-5210 CONTRACT SERVICE	50,000.00	14,556.84	350,500.00	4,496.13	175,000.00	13,965.89	160,000.00	13,042.36	160,000.00	1,422.73
55-520-5230 GENERAL LIABILITY INSURANCE	288,500.00	291,046.78	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	37,953.60
55-520-5240 M & O IMPROVEMENTS	1,301,500.00	48,623.60	1,051,500.00	204.00	46,500.00	306.00	1,500.00	204.00	1,500.00	306.00
55-520-5241 MAINTENANCE OF EQUIPMENT	185,000.00	72,804.76	1,573,400.00	62,867.63	1,174,000.00	30,026.74	1,163,000.00	53,500.40	880,000.00	122,825.05
55-520-5242 VEHICLE FUEL	55,000.00	7,158.83	98,500.00	7,155.55	62,000.00	7,639.71	31,231.00	4,567.87	20,000.00	4,343.48
55-520-5243 VEHICLE LEASES	35,000.00	8,597.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-520-5260 TELEPHONE	15,000.00	1,961.86	21,500.00	1,716.72	18,000.00	3,825.87	12,000.00	3,348.54	8,100.00	2,739.60

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 55 - WASTEWATER										
Expenditures										
55-520-5262 TESTING SERVICES	30,000.00	4,974.00	104,500.00	2,043.37	95,000.00	4,290.18	30,000.00	23,053.65	10,000.00	2,117.00
55-520-5263 CHEMICALS	180,000.00	16,502.31	247,500.00	12,379.60	125,000.00	12,440.75	1,200.00	3,593.46	1,200.00	0.00
55-520-5265 TRAINING/EDUCATION	10,500.00	1,000.19	10,500.00	0.00	8,000.00	0.00	7,500.00	25.00	7,500.00	0.00
55-520-5270 TRAVEL & MEETINGS	6,500.00	3,389.04	6,500.00	0.00	5,000.00	420.72	4,500.00	1,323.19	4,500.00	0.00
55-520-5280 UTILITIES - ELECTRIC	375,000.00	50,807.76	457,000.00	58,702.82	380,000.00	52,601.53	280,000.00	56,994.16	250,000.00	44,293.75
55-520-5281 UTILITIES - GAS	1,500.00	151.34	1,400.00	134.93	1,000.00	100.27	800.00	157.56	1,000.00	90.86
55-520-5301 OFFICE SUPPLIES	7,500.00	252.46	7,500.00	1,620.81	6,800.00	2,372.35	6,500.00	1,225.04	6,500.00	218.83
55-520-5302 CUSTODIAL SUPPLIES	2,500.00	65.21	1,700.00	0.00	1,500.00	0.00	1,500.00	0.00	1,800.00	0.00
55-520-5303 BANK CHARGES	24,400.00	22,643.75	1,000.00	10,395.47	15,000.00	16,466.76	15,000.00	7,141.31	15,000.00	1,738.22
55-520-5305 POSTAGE/FREIGHT	5,700.00	937.72	10,000.00	909.19	9,000.00	775.96	9,000.00	1,967.13	8,000.00	1,358.16
55-520-5310 SAFETY/EQUIPMENT/CLOTHING	6,000.00	2,763.94	11,000.00	1,113.99	10,000.00	3,904.40	10,000.00	1,697.82	10,000.00	2,069.96
55-520-5320 SMALL TOOLS	13,000.00	11.03	35,500.00	0.00	22,200.00	1,288.74	13,000.00	3,364.39	18,200.00	701.50
55-520-5330 SPECIAL DEPARTMENTAL SUPPLIES	2,500.00	829.17	58,300.00	227.15	53,000.00	874.29	53,000.00	3,188.25	40,000.00	1,611.53
55-520-5430 IMPROVEMENTS OTHER THAN BLDGS	0.00	454.06	825,500.00	0.00	775,000.00	0.00	710,000.00	0.00	1,012,000.00	0.00
55-520-5442 EQUIPMENT - OTHER	25,000.00	6,114.95	1,597,400.00	4,095.21	1,101,000.00	49.19	184,000.00	18,796.69	197,300.00	47.49
55-520-5520 DEBT SERVICE - PRINCIPAL	900,000.00	1,077,090.17	301,600.00	1,125,877.42	1,510,527.00	1,116,115.93	1,510,527.00	1,102,711.30	1,426,976.00	1,084,136.48
55-520-5910 OPERATING TRANSFERS OUT	1,200,000.00	300,000.00	997,700.00	249,400.00	16,751.00	0.00	43,088.00	0.00	8,177.00	0.00
55-520-5911 TRANSFER TO CIP FUND 54	2,801,200.00	18,942.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.520 WASTEWATER OPERATIONS</b>	<b>8,116,500.00</b>	<b>2,086,288.21</b>	<b>8,459,500.00</b>	<b>1,805,403.02</b>	<b>6,722,073.00</b>	<b>1,492,671.03</b>	<b>4,867,554.00</b>	<b>1,427,925.78</b>	<b>5,323,284.00</b>	<b>1,552,927.49</b>
Dept. 555 COLLECTIONS & DISTRIBUTION										
55-555-5101 SALARIES - FULL TIME	99,100.00	16,883.20	37,700.00	5,147.00	34,249.00	5,014.80	0.00	0.00	30,546.00	6,690.40
55-555-5111 RETIREMENT	7,550.00	1,296.60	2,900.00	395.28	2,637.00	374.60	0.00	0.00	2,361.00	508.48
55-555-5112 FICA	7,650.00	1,303.41	3,100.00	385.87	2,799.00	374.79	0.00	0.00	2,422.00	501.47
55-555-5115 HEALTH INSURANCE	16,200.00	3,112.59	6,100.00	724.86	5,520.00	838.89	0.00	0.00	6,300.00	1,054.92
55-555-5116 HEALTH INS IN LIEU PMTS	4,800.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-555-5241 MAINTENANCE OF EQUIPMENT	633,000.00	18,224.56	1,111,500.00	25,195.81	328,000.00	11,900.33	11,000.00	9,364.45	3,500.00	3,054.78
55-555-5242 VEHICLE FUEL	6,000.00	958.02	5,500.00	102.11	7,800.00	360.94	3,000.00	235.87	1,400.00	106.52
55-555-5910 OPERATING TRANSFERS OUT	456,000.00	114,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.555 COLLECTIONS &amp; DISTRIBUTION</b>	<b>1,230,300.00</b>	<b>156,778.38</b>	<b>1,166,800.00</b>	<b>31,950.93</b>	<b>381,005.00</b>	<b>18,864.35</b>	<b>14,000.00</b>	<b>9,600.32</b>	<b>46,529.00</b>	<b>11,916.57</b>
<b>Expenditures</b>	<b>9,346,800.00</b>	<b>2,243,066.59</b>	<b>9,626,300.00</b>	<b>1,837,353.95</b>	<b>7,103,078.00</b>	<b>1,511,535.38</b>	<b>4,881,554.00</b>	<b>1,437,526.10</b>	<b>5,369,813.00</b>	<b>1,564,844.06</b>
Fund: 61 - CFD BRATTON PASEO 91740/45										
Expenditures										
Dept. 191 CFD BRATTON-PASEO										
61-191-5205 PROFESSIONAL SERVICES	15,700.00	346.50	15,700.00	2,025.50	6,000.00	0.00	0.00	0.00	0.00	0.00
61-191-5210 CONTRACT SERVICE	99,000.00	225.00	99,000.00	150.00	99,000.00	0.00	0.00	0.00	0.00	0.00

\* Skipped \$0 Balance Accounts



**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 61 - CFD BRATTON PASEO 91740/45										
Expenditures										
61-191-5241 MAINTENANCE OF EQUIPMENT	50,000.00	2,468.37	0.00	1,259.23	0.00	0.00	0.00	0.00	0.00	0.00
61-191-5242 VEHICLE FUEL	5,000.00	1,026.25	0.00	688.70	0.00	0.00	0.00	0.00	0.00	0.00
61-191-5302 CUSTODIAL SUPPLIES	2,500.00	239.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61-191-5520 DEBT SERVICE - PRINCIPAL	394,800.00	329,061.88	394,800.00	5,000.00	417,500.00	0.00	0.00	0.00	0.00	0.00
61-191-5525 DEVELOPER REIMBURSEMENTS	40,000.00	50,000.00	40,000.00	0.00	42,300.00	0.00	0.00	0.00	0.00	0.00
61-191-5910 OPERATING TRANSFERS OUT	65,000.00	16,250.00	65,000.00	16,300.00	53,600.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.191 CFD BRATTON-PASEO</b>	<b>672,000.00</b>	<b>399,617.70</b>	<b>614,500.00</b>	<b>25,423.43</b>	<b>618,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditures	672,000.00	399,617.70	614,500.00	25,423.43	618,400.00	0.00	0.00	0.00	0.00	0.00
Fund: 62 - CFD MAYFIELD 91760/65										
Expenditures										
Dept. 192 CFD MAYFIELD										
62-192-5520 DEBT SERVICE - PRINCIPAL	184,500.00	131,737.98	184,500.00	2,000.00	195,100.00	0.00	0.00	0.00	0.00	0.00
62-192-5910 OPERATING TRANSFERS OUT	65,000.00	16,250.00	65,000.00	16,300.00	63,600.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.192 CFD MAYFIELD</b>	<b>249,500.00</b>	<b>147,987.98</b>	<b>249,500.00</b>	<b>18,300.00</b>	<b>258,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditures	249,500.00	147,987.98	249,500.00	18,300.00	258,700.00	0.00	0.00	0.00	0.00	0.00
Fund: 63 - CFD MONTERREY 91770/75										
Expenditures										
Dept. 193 CFD MONTERREY										
63-193-5210 CONTRACT SERVICE	15,600.00	225.00	65,600.00	150.00	69,400.00	0.00	0.00	0.00	0.00	0.00
63-193-5241 MAINTENANCE OF EQUIPMENT	90,000.00	1,181.39	0.00	46.52	0.00	0.00	0.00	0.00	0.00	0.00
63-193-5242 VEHICLE FUEL	4,000.00	821.00	0.00	550.96	0.00	0.00	0.00	0.00	0.00	0.00
63-193-5302 CUSTODIAL SUPPLIES	2,500.00	239.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63-193-5520 DEBT SERVICE - PRINCIPAL	448,000.00	345,356.29	448,000.00	0.00	473,700.00	0.00	0.00	0.00	0.00	0.00
63-193-5525 DEVELOPER REIMBURSEMENTS	70,000.00	81,000.00	70,000.00	0.00	74,000.00	0.00	0.00	0.00	0.00	0.00
63-193-5910 OPERATING TRANSFERS OUT	65,000.00	16,250.00	65,000.00	16,300.00	63,600.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.193 CFD MONTERREY</b>	<b>695,100.00</b>	<b>445,073.38</b>	<b>648,600.00</b>	<b>17,047.48</b>	<b>680,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditures	695,100.00	445,073.38	648,600.00	17,047.48	680,700.00	0.00	0.00	0.00	0.00	0.00
Fund: 65 - POLICE IMPACT FEES										
Expenditures										
Dept. 210 POLICE MANAGEMENT SERVICES										
65-210-5330 SPECIAL DEPARTMENTAL SUPPLIES	0.00	946.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total for Dept.210 POLICE MANAGEMENT SERVICES</b>	<b>0.00</b>	<b>946.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditures	0.00	946.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 68 - PARK IMPACT FEES										
Expenditures										

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 68 - PARK IMPACT FEES										
Expenditures										
Dept. 420 PARKS & RECREATION										
68-420-5910 OPERATING TRANSFERS OUT	25,000.00	6,250.00	25,000.00	6,300.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00
Total for Dept.420 PARKS & RECREATION	<u>25,000.00</u>	<u>6,250.00</u>	<u>25,000.00</u>	<u>6,300.00</u>	<u>25,000.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures	25,000.00	6,250.00	25,000.00	6,300.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00
Fund: 71 - CFD SAVANNAH 91720/25										
Expenditures										
Dept. 194 CFD SAVANNAH										
71-194-5210 CONTRACT SERVICE	61,400.00	225.00	62,400.00	150.00	66,000.00	0.00	0.00	0.00	0.00	0.00
71-194-5241 MAINTENANCE OF EQUIPMENT	48,000.00	1,705.36	0.00	1,510.07	0.00	0.00	0.00	0.00	0.00	0.00
71-194-5242 VEHICLE FUEL	4,000.00	821.00	0.00	550.96	0.00	0.00	0.00	0.00	0.00	0.00
71-194-5302 CUSTODIAL SUPPLIES	5,000.00	119.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71-194-5520 DEBT SERVICE - PRINCIPAL	293,000.00	225,955.95	293,000.00	5,000.00	309,800.00	0.00	0.00	0.00	0.00	0.00
71-194-5910 OPERATING TRANSFERS OUT	65,000.00	16,250.00	65,000.00	16,300.00	12,400.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.194 CFD SAVANNAH	<u>476,400.00</u>	<u>245,077.15</u>	<u>420,400.00</u>	<u>23,511.03</u>	<u>388,200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures	476,400.00	245,077.15	420,400.00	23,511.03	388,200.00	0.00	0.00	0.00	0.00	0.00
Fund: 73 - CFD SPRINGFIELD 91730/35										
Expenditures										
Dept. 195 CFD SPRINGFIELD										
73-195-5241 MAINTENANCE OF EQUIPMENT	45,000.00	2,587.27	0.00	967.56	0.00	0.00	0.00	0.00	0.00	0.00
73-195-5242 VEHICLE FUEL	3,000.00	410.51	0.00	275.48	0.00	0.00	0.00	0.00	0.00	0.00
73-195-5302 CUSTODIAL SUPPLIES	5,000.00	119.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73-195-5520 DEBT SERVICE - PRINCIPAL	406,700.00	315,003.67	406,700.00	5,000.00	430,100.00	0.00	0.00	0.00	0.00	0.00
73-195-5910 OPERATING TRANSFERS OUT	65,000.00	16,250.00	65,000.00	16,300.00	24,100.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.195 CFD SPRINGFIELD	<u>524,700.00</u>	<u>334,371.29</u>	<u>471,700.00</u>	<u>22,543.04</u>	<u>454,200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures	524,700.00	334,371.29	471,700.00	22,543.04	454,200.00	0.00	0.00	0.00	0.00	0.00
Fund: 74 - CFD VICTORIA 91750/55										
Expenditures										
Dept. 196 CFD VICTORIA										
74-196-5210 CONTRACT SERVICE	99,000.00	225.00	99,000.00	150.00	104,700.00	0.00	0.00	0.00	0.00	0.00
74-196-5241 MAINTENANCE OF EQUIPMENT	45,500.00	2,025.01	0.00	1,276.73	0.00	0.00	0.00	0.00	0.00	0.00
74-196-5242 VEHICLE FUEL	8,000.00	2,052.51	0.00	1,377.41	0.00	0.00	0.00	0.00	0.00	0.00
74-196-5302 CUSTODIAL SUPPLIES	2,500.00	359.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74-196-5520 DEBT SERVICE - PRINCIPAL	394,800.00	262,913.77	394,800.00	5,000.00	417,400.00	0.00	0.00	0.00	0.00	0.00
74-196-5910 OPERATING TRANSFERS OUT	65,000.00	16,250.00	65,000.00	16,300.00	15,000.00	0.00	0.00	0.00	0.00	0.00
Total for Dept.196 CFD VICTORIA	<u>614,800.00</u>	<u>283,825.85</u>	<u>558,800.00</u>	<u>24,104.14</u>	<u>537,100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

\* Skipped \$0 Balance Accounts

**INCOME STATEMENT - 5 YEARS COMPARISON**

Q1 BUDGET RPT 12/18/24

City of Imperial

YEAR: THROUGH SEPTEMBER

	2025		2024		2023		2022		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fund: 74 - CFD VICTORIA 91750/55										
Expenditures	614,800.00	283,825.85	558,800.00	24,104.14	537,100.00	0.00	0.00	0.00	0.00	0.00
Fund: 94 - SUCCESSOR AGENCY FUND										
Expenditures										
Dept. 904 SUCCESSOR AGENCY										
94-904-5910 OPERATING TRANSFERS OUT	250,000.00	62,500.00	250,000.00	62,500.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00
Total for Dept.904 SUCCESSOR AGENCY	250,000.00	62,500.00	250,000.00	62,500.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00
Expenditures	250,000.00	62,500.00	250,000.00	62,500.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00
Grand Total Net Effect:	-11,775,000.00	-2,843,432.20	-10,978,400.00	-1,776,807.52	-12,834,806.00	-2,290,739.30	745,231.00	-2,370,081.03	-1,179,943.00	-2,581,991.38

\* Skipped \$0 Balance Accounts



# Staff Report

## Agenda Item No.

**To:** City of Imperial City Council

**From:** Victor Manriquez, Administrative Services Director

**Date:** December 18, 2024

**Subject:** Q1 Quarterly Budget Report for FY 2025 as of September 30, 2024

### Summary:

As directed by the City Council, staff continues focus on fiscal transparency and accountability as well as regularly evaluating the fiscal health of the City. This quarterly budget review staff report presents a "**Budget vs Actual**" fiscal analysis for **Q1 of FY 2025** ending **September 30, 2024** as reviewed with the Council at their regularly scheduled meeting on December 4, 2024.

### Background/Discussion and Analysis

The Q1 Budget Report is the first of four financial analyses that review the City's budget and the balance sheet each fiscal year. At **25%** of the fiscal year, not enough time lapsed in the budget at Q1 to provide the same insights that the Q2 or Q3 reports provide to project out where it will end on June 30, 2025. However, this Q1 Budget Report is useful in showing how the Q1 report for FY 2025 compares to the Q1 report for FY 2024, using actual financial data for the first three months of each fiscal year.

The important updates that need to be discussed with the City Council are related to the status of hiring permanent staff that shows the status of "filled" vs "unfilled" staff positions, and the progress made in updating the purchasing policy to provide more accurate Quarterly Budget Report updates as follows:

1. **Personnel Budget Position Control:** Shows **149.75** total "authorized" positions (FTE count), with **139.75** "filled" positions and **10.0** "unfilled" FTE staff positions at Q1 of FY 2025.
2. **Purchasing Policy Updates:** Staff continues to work on this policy to ensure "large" purchases are "encumbered" in the budget for more accurate Budget Reports. This "Budget Equation" policy **Available Budget = Adopted Budget less Actual Expense less Encumbrances**. The new Tyler MUNIS ERP implementation, which is now underway, will provide functionality to allow the City to comply with purchasing policy objectives and improved reporting in the budget.
3. **Budget Compliance:** The City budget is on track as adopted on July 5, 2024.

Quarterly Budget Reports continue to keep the City Council abreast of key fiscal matters to ensure the City's long-term fiscal sustainability to deliver municipal services and capital improvements in Imperial.

## **BALANCE SHEET vs CITY BUDGET**

Equally important as the quarterly review of **Revenues** and **Expenditures** in the City Budget is the review of the **Assets** and **Liabilities** of the City as presented in the Balance Sheet. The Balance Sheet is often least understood, but it basically is a financial report that lists the Assets, Liabilities, and residual Equity (Fund Balance) for every Fund of the City. The City Council will continue to request key balances in the City's Balance Sheet across all "major" funds, not just the General Fund.

Few if any City organizations open up their Balance Sheet, for numerous reasons that are beyond the scope of this staff report. This is not the case in Imperial where the City Council is committed to asking the tough questions to achieve their transparency and accountability goals for the community they represent. During the last 24 months, the City Council has reiterated their request to make the City Budget more accessible to the public, by expanding the availability of financial information to the public, not only to receive feedback from the community on the budget, but to allow the Council to better carry out their fiscal stewardship responsibilities. *The new Tyler MUNIS financial system project now being implemented will assist with fiscal transparency and accountability objectives of the Council.*

By reviewing the Balance Sheet together with the Budget, the City Council can have the information to be well-versed in both the current financial position of the City, as well as lay the foundation to expand their planning horizon with a 5-year forecast to stay ahead of leading economic trends locally and nationally.

### **MUNICIPAL CORPORATIONS COMPETE IN ECONOMIC DEVELOPMENT MARKETPLACE**

The City of Imperial is a municipal corporation with over \$100 million in total assets, \$30 million in annual revenues, and an investment portfolio with over **\$50.7 million in cash balances**. The accounting, auditing, budgeting, financial planning, and investing activities must adhere to "best practices" to ensure the City of Imperial remains fiscally strong today and a "going concern" for generations to come.

Like any private corporation in the Imperial Valley, the City of Imperial must continually look for economic development opportunities to maintain and expand its fiscal sustainability in the long term.

By always "knowing our numbers", knowing exactly where the City stands financially (at any moment), the City will be more competitive, in a stronger financial position to go out and compete in the marketplace, for economic development opportunities and available grants that fund streets and roads which improves the quality of life for residents of the City.

### **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 performs GAAP basis of accounting, using the "modified accrual" basis of accounting for governmental funds and the "full accrual" basis of accounting for proprietary type funds like enterprise funds and internal service funds. However, when the Tyler MUNIS accounting system is fully implemented, staff expects to be able to expand the use of GAAP basis accounting within the Quarterly Budget Updates provided to City Council.

**Cash Flow Basis:** Q1 of FY 2025 ended the quarter with inflows of **\$2,768,735** and outflows of **\$3,995,392**, for a net **<\$1,226,657>** cash flow as of September 30, 2024. Net cash flow for Q1 of FY 2024 \$16,056 as of September 30, 2023. Per the bank reconciliation, **cash totals \$50,696,854** at Q1 in FY 2025, and is **\$2,818,944** "higher" than the \$47,877,910 cash balance at Q1 in FY 2024.

There are two points to consider in the Cash Flow basis presentation. First, the FY 2025 Budget was assembled with more accurate personnel cost estimates and operating budget assumptions than the FY 2024 Budget. Second, the total cash balance increased because of the **\$2,818,944** budget savings carried over from FY 2024 into FY 2025.

**Budgetary Basis:** The \$17,330,400 General Fund budget in FY 2025 (net of capital projects) stands at **23%** of budget at Q1, which is close to the 25%, where the budget should be at September 30, 2024. The General Fund budget was \$19,614,700 in FY 2024, which is why it stood at 17% of budget at Q1 last fiscal year. We informed the Council that the FY 2024 budget was "inflated" from prior years, which is not true of the FY 2025 budget, which has more accurate estimates in personnel and operating costs.

**Average Monthly Expenditure:** The average monthly spending in the General Fund during the first three months of FY 2025 are **\$1,331,797**. This is 19% higher than the average monthly spending in the General Fund during the first three months of FY 2024 which averaged **\$1,121,028**.

The City's Finance Department is processing vendor invoices more quickly now, which is another reason the Budget vs Actual numbers will be closer to where the budget estimates were adopted. However, there is still a need to implement the encumbrance accounting system using Purchase Orders. As stated earlier, this will be possible after the Tyler MUNIS accounting system is implemented. A Purchase Order "encumbers" the City budget in the accounting system, for all purchases made by City Departments, to show more accurate budget figures pending receipt of the vendor invoice.

**Encumbrance Accounting Basis:** During certain months of the fiscal year, the City may have \$500,000 or more in purchases which have not been invoiced by vendors. It is very likely there are invoices for purchases made during August or September, not reflected in the expenditures total of this Q1 Budget Report, because those invoices were "not encumbered" in the budget. **It can take 30 to 60 days for vendor invoices to be processed from the date of purchase.**

**Note:** This is why Purchase Orders (which encumber the budget) are essential, to improve the "accuracy" of the Quarterly Budget Reports. We do not want to simply present expenditures in the Quarterly Budget Report; we need to include "encumbrances", which reflect "purchases" made but have not yet generated an invoice for payment by the City.

**Purchasing Policy & Procedure Update Project:** The City Manager and Departments are currently working with the Finance Director to update the City's Purchasing Policy & Procedures, to implement an effective Purchase Order and Encumbrance accounting system for all purchases "above a certain dollar amount". Staff is also working to determine the "dollar amount" threshold for "encumbering" purchases and obtaining City Manager approval of the Purchase Order "before" the purchase is made by City Departments. Once this Purchase Order and Encumbrance policy is established, it will be followed as part of the City's Purchasing Policy & Procedures going forward. *Staff expects to complete its update of the Purchasing Policy & Procedures along with its implementation of the Tyler MUNIS accounting system.*

## **LEGAL LEVEL OF BUDGETARY CONTROL**

After the Purchasing Policy & Procedures are updated and approved by the City Manager, the Accounts Payable desk in the Finance Department will be the front-line employee responsible for performing the role of "gatekeeper" on the City Budget. Any purchase order or vendor invoice submitted to the Finance

Department with “insufficient” money in each line item of the budget, will require the City Department to prepare a “Budget Transfer”. The Budget Transfer will be approved by the City Manager and/or Finance Director, to move money from one budget line item to another, to make sure there is “available budget” for Purchase Orders, and/or to post and pay vendor invoices, especially when City Manager approval for purchase was not obtained “in advance”.

The Budget Transfer will only be allowed “within” their Department budget, “not” from one Department budget to another Department budget.

The reason for this limitation is that the City Council has delegated budgetary “control” of the City Budget to the City Manager at the “Department Level”. This means that the City Manager has authority to approve Budget Transfers “within” individual City Department budgets, not “from one Department budget to another Department budget”.

This is another example of the importance of the Encumbrance Accounting system, advance approval of purchases using the “duly authorized” Purchase Order (approved by the City Manager “before purchase is made”), and the Purchasing Policy & Procedures are essential for the accurate reporting of Budget vs Actual reports within the Quarterly Budget Update reports that come before the City Council.

### FUND BALANCE ANALYSIS IN THE GENERAL FUND

The fund balance in the General Fund for Q1 stands at **\$6,626,895** at Q1 of FY 2025. The fund balance stood at **\$8,171,590** at Q1 of FY 2024. As stated above, at Q1 of FY 2025, the General Fund spent an “average” of **\$1,331,797 monthly** (on a cash flow basis) for general government, public safety, public services, community development, library, and related General Fund activities. This is **19% higher** than the **\$1,121,028 monthly** for the same Q1 at FY 2024. The budgeted amount approved for FY 2025 averages out to is \$1,444,200 per month. Thus, the City continues to maintain about 5 months of “liquid” reserves in the General Fund to provide these vital public services to the residents of Imperial. Put another way, the City’s General Fund could continue to operate for up to 5 months without receiving “any” revenues and still be able to pay all of its bills.

The City as a whole has **\$50,696,854** in cash at Q1 ending September 30, 2024 for all funds (“excluding” the \$6,778,678 in Water Bond funds or the \$311,031 in RDA Housing funds). This is **\$5,818,944 “higher”** than the **\$44,877,910** in cash at Q1 ending September 30, 2023. On an “acid test” balance sheet basis, the City’s General Fund has significantly more than **5 months of liquidity** should there be a serious fiscal emergency. Nevertheless, the \$50.7 million cash balance is not all General Fund cash; it is part of a Citywide investment portfolio which is being “safely” invested in higher-yielding US government securities to enhance both the General Fund and all other funds of the City.

With each successive Quarterly Budget Report, staff gains new insights into the City’s finances, improving accounting procedures which are the engine that drive the budget. To provide a historical perspective on the Q1 Budget picture in the General Fund, here are the prior five (5) fiscal years “actuals”:

#### Q1 Quarter

	<b>FY 2024</b>	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>
Revenue	\$3,379,139	\$ 1,754,417	\$ 699,553	\$ 728,682	\$ 1,023,169
Expenditure	<u>\$3,363,083</u>	<u>\$ 3,066,090</u>	<u>\$ 2,959,233</u>	<u>\$ 2,322,967</u>	<u>\$ 2,250,118</u>
<b>Net Revenue</b>	<b><u>\$ 16,056</u></b>	<b><u>\$1,311,673</u></b>	<b><u>\$2,259,680</u></b>	<b><u>\$1,594,285</u></b>	<b><u>\$1,226,949</u></b>

## SALES TAX = LEADING ECONOMIC INDICATOR FOR THE CITY BUDGET

The single most important leading indicator affecting the Q1 Budget Report is Sales Tax.

As discussed during the last two years, an especially during the last 6 months, Sales Tax revenue has been volatile, flashing yellow at Q1 in FY 2024 and then bouncing back during Q4 of FY 2024. At Q1 of FY 2025 Sales Tax is once again flashing yellow, which requires another meeting with the HdL Sales Tax consultants which is scheduled for the coming month.

The City's Sales Tax revenues is the largest revenue source in the General Fund, estimated at \$3,429,100 for FY 2025. Actual Sales Tax for Q1 is \$203,078 and is well below the \$523,657 received at Q1 FY 2024. The Sales Tax revenue budget in FY 2024 was \$3,419,000; "actual" Sales Tax received was \$3,651,147.

**It is too early to adjust the \$3,429,100 Sales Tax revenue in the FY 2025 budget at Q1. Staff will continue to monitor this key tax revenue and return with more information at Q2.**

## GENERAL FUND ADJUSTMENTS TO THE BUDGET AND THE BALANCE SHEET

### BUDGET

The City's FY 2025 Adopted Operating Budget has a "budgetary" net revenue of \$275,000 as follows:

- Revenues \$17,605,400
- Expenditures \$17,330,400 (Net of \$3,265,400 CIP Project Budgets)
- **Net Revenue** **\$ 275,000**

The Q1 Budget Amendment **Resolution #2024-65** does not impact the General Fund. All requested budget adjustments are for the CFD and Water Fund as shown in Attachment A.

### **25% Emergency Reserve Fund in the General Fund at Q1 FY 2025**

General Fund "emergency" reserves stand at **\$6,626,895** at Q1, which equals **38%** of budget, or about five (5) months operating reserve. This exceeds the minimum **25% "emergency" reserve**, which equates to three (3) months operating reserve.

Most Cities in California strive to maintain a minimum 25% operating reserve in their General Fund. At the City of Imperial, our goal is to increase that reserve while funding the Streets CIP projects needed in Imperial in FY 2025 and through the next five years.

## LIGHTING & LANDSCAPE FUNDS

The City of Imperial operates three different Lighting & Landscape District funds, the Wildflower, Paseo Del Sol, and Sky Ranch District Funds. During the Q2 Report, staff will provide a more comprehensive analysis of all three (3) of its Lighting and Landscape Districts.

The following schedule shows the "actual" revenues vs expenditures for the last five fiscal years:



The **Lighting and Landscape Funds 21, 23, and 35** are right on target at Q1 of FY 2025. **Wildflower** Fund 21 has revenues of \$3,092 and expenditures of \$5,425. **Paseo Del Sol** Fund 23 has revenues of \$514 and expenditures of \$18,221.00 at Q1. Lastly, **Sky Ranch** Fund 35 has revenues of \$6,842 and expenditures of \$31,401 at Q1 of FY 2025. Below is a 5-year history of where each of these lighting and landscape fund funds stood at Q1 of each respective fiscal year ending September 30<sup>th</sup>:

**Wildflower Lighting & Landscape Fund 21**

	<b>FY 2024</b>	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>
Revenues	\$ 2,569	<\$192>	\$0	\$ 17,977	\$ 671
Expenditures	\$ 4,562	\$ 812	\$0	\$ 1,000	\$ 3,275
<b>Net Revenue</b>	<b><u>\$1,993</u></b>	<b><u>\$1,004</u></b>	<b><u>\$0</u></b>	<b><u>\$16,977</u></b>	<b><u>\$2,604</u></b>

**Paseo Del Sol Lighting & Landscape Fund 23**

	<b>FY 2024</b>	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>
Revenues	\$ 1,787	\$ 88	\$0	\$20,987	\$ 867
Expenditures	\$ 17,951	\$ 364	\$0	\$0	\$ 4,410
<b>Net Revenue</b>	<b><u>\$16,164</u></b>	<b><u>\$10,013</u></b>	<b><u>\$0</u></b>	<b><u>\$20,987</u></b>	<b><u>\$3,543</u></b>

**Sky Ranch Landscape District Fund 35**

	<b>FY 2024</b>	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>
Revenues	\$ 6,982	<\$1,224>	\$ 245	\$ 74,970	\$0
Expenditures	\$ 28,284	\$ 4,580	\$ 2,230	\$ 49,535	\$32,363
<b>Net Revenue</b>	<b><u>\$21,302</u></b>	<b><u>\$5,804</u></b>	<b><u>\$1,985</u></b>	<b><u>\$25,435</u></b>	<b><u>\$32,363</u></b>

**ENTERPRISE FUNDS**

The City of Imperial operates two different enterprise funds, the Water Fund and the Wastewater Fund. At Q1 FY 2025, the Water Fund had revenues of **\$1,979,955** and expenses of **\$2,358,116** and “negative” net revenue of **\$378,161**. The Wastewater Fund had revenues of **\$1,695,402** and expenses of **\$2,243,067** and “negative” net revenue of **\$547,665**. The following schedule shows the “actual” revenues vs expenditures for the last five fiscal years ending September 30<sup>th</sup>:

**Water Fund 50**

	<b>FY 2024</b>	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>
Revenues	\$1,928,191	\$1,822,109	\$1,187,376	\$1,194,954	\$1,102,629
Expenses	\$1,878,763	\$1,723,969	\$1,525,317	\$1,925,185	\$1,714,282
<b>Net Revenue</b>	<b><u>\$ 49,428</u></b>	<b><u>\$ 98,140</u></b>	<b><u>\$ 337,941</u></b>	<b><u>\$ 730,231</u></b>	<b><u>\$ 611,653</u></b>

The Q1 for FY 2025 excludes “capital improvement” costs which total **\$558,944**. Also, **the \$906,817 bond debt payment in Q1 “front loads” expenses in the Water Fund**. These costs will balance out by Q2.

**Wastewater Fund 55**

	<b>FY 2024</b>	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>
Revenues	\$ 1,673,699	\$ 1,485,146	\$ 913,109	\$ 896,968	\$ 860,774
Expenses	\$ 1,837,542	\$ 1,542,077	\$1,425,335	\$1,570,332	\$1,168,661
<b>Net Revenue</b>	<b><u>\$ 163,843</u></b>	<b><u>\$ 56,931</u></b>	<b><u>\$ 512,226</u></b>	<b><u>\$ 673,364</u></b>	<b><u>\$ 307,887</u></b>

For Q1 of FY 2025, the reason for the deficit cash flows is due to \$1,125,877 bond debt service payments that “front load” Fund 55 expenses. These costs will balance out by the Q2 and Q3 reports.

### **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”. A detailed balance sheet analysis of the Water and Wastewater Funds will be expanded upon during the Q2 Quarterly Budget Report; however, we can consider the existing liquidity in these two funds at Q1 to show the Council the possible “reserves” available for emergencies and for financing capital improvements on a “pay as you go” basis.

The Water Fund cash and receivable balance totals **\$8,608,686** at September 30, 2024. The Wastewater Fund cash and receivable balance stands at **\$12,097,190** at September 30, 2024.

### **CFD FUNDS (COMMUNITY FACILITIES DISTRICTS)**

The CFD’s for six (6) different districts were established to finance the construction of tax-exempt financed infrastructure, with the ultimate goal of providing more affordable housing costs to residents moving into newly developed housing. Bonds were issued and, except for the Mayfield CFD, all CFDs have generated sufficient special taxes to pay for the bond debt service (facilities taxes) and the services related to the maintenance of related amenities.

The CFD special taxes also pay for reimbursement of a minimum level of administrative costs incurred in the General Fund to manage the CFD program.

On April 11, 2023 staff completed a comprehensive financial accounting analysis to separate out the entire CFD special tax and bond program into six (6) separate funds in the budget. In FY 2024 and going forward, City staff and Council will be able to present a Quarterly Budget Report for the adopted budget for each CFD, and project out revenues and estimate expenditures in the City budget.

The following Q1 Quarterly Budget Report presents the results of financial operations for each of the six CFDs. However, because FY 2023 is the first year that revenue and expenditure detail exists for the CFD program at the City of Imperial, there is no 5-year historical comparison to provide. The FY 2024 financial results of Q1 are presented below:

### **Fund 61 – Bratton Paseo CFD**

The Bratton Paseo CFD has a fund balance of **\$205,183** at Q1 FY 2025, compared to the **\$180,535** fund balance at Q1 of FY 2024. Total revenues were **\$4,923** at Q1 of FY 2025, well above the **\$405** revenues at Q1 of FY 2024. Expenditures were **\$399,618**, compared to expenditures of **\$347,640** at Q1 FY 2024, for a net revenue of **(394,695)** at Q1 FY 2025, compared to the net revenue of **(\$347,235)** at Q1 FY 2024. The reason for the deficit cash flow at Q1 is due to the fact that **CFD special tax revenues are received by the City during Q3.**

Note: The CFD Fund 61 balance sheet shows a **\$960,000** liability for **Developer Reimbursements**, with \$40,000 budgeted to pay off part of this liability in FY 2025. The *Q1 Budget adjustment requested in attached Budget Resolution #2024-65 totals \$10,000* for a new Developer Reimbursement budget of \$50,000 for FY 2025.

### **Fund 62 – Mayfield CFD**

The Mayfield CFD has a fund balance of **\$58,058** at Q1 of FY 2025, compared to the **\$77,037** fund balance at Q1 of FY 2024. Total revenues are **\$1,747** at Q1 FY 2025, compared to **\$92** at Q1 FY 2024, and expenditures total **\$147,988** at Q1 FY 2025, compared to **\$158,890** at Q1 FY 2024, for a net revenue of **(\$146,241)** at Q1 FY 2025, compared to **(\$158,798)** at Q1 FY 2024. The reason for the deficit cash flow at Q1 is due to **CFD special tax revenues not received by the City until Q3, while CFD bond payments begin in Q1.**

**Note:** The Mayfield CFD has some fiscal matters and proceedings related to delinquent parcels with unpaid special taxes from prior years. The General Fund will 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 **\$182,504** at Q1 FY 2025, compared to **\$184,893** at Q1 FY 2024. Total revenues are **\$5,077** at Q1 FY 2025, compared to **\$416** at Q1 FY 2024, and expenditures are **\$445,073** at Q1 FY 2025, compared to **\$367,878** at Q1 FY 2024, for a net revenue of **(\$439,996)** at Q1 FY 2025, compared to **(\$367,462)** at Q1 FY 2024. The reason for the deficit cash flow at Q1 is due to the fact that **CFD special tax revenues are received by the City during Q2, while CFD bond payments begin in Q1.**

Note: The CFD Fund 63 balance sheet shows a **\$2,360,000** liability for **Developer Reimbursements**, with \$70,000 budgeted to pay off part of this liability. The *Q1 Budget adjustment requested totals \$11,000* for a new Developer Reimbursement budget of \$81,000 for FY 2025.

### **Fund 71 – Savannah CFD**

The Savannah CFD has a fund balance of **\$166,143** at Q1 FY 2025, compared to **\$112,687** at Q1 FY 2024. Total revenues are **\$3,378** at Q1 FY 2025, compared to **\$263** at Q1 FY 2024, and expenditures of **\$245,077** at Q1 FY 2025, compared to **\$247,179** at Q1 FY 2024, for a net revenue of **(\$241,699)** at Q1 FY 2025, compared to **(\$246,916)** at Q1 FY 2024. The reason for the deficit cash flow at Q1 is due to the fact that **CFD special tax revenues are received by the City during Q3, while CFD bond payments begin in Q1.**

### **Fund 73 – Springfield CFD**

The Springfield CFD has a fund balance of **\$92,659** at Q1 FY 2025, compared to **\$62,569** at Q1 FY 2024. Total revenues of **\$3,254** at Q1 FY 2025, compared to **\$129** at Q1 FY 2024, and expenditures of **\$334,371** at Q1 FY 2025, compared to **\$330,008** at Q1 FY 2024, for a net revenue of **(\$331,117)** at Q1 FY 2025, compared to net revenue of **(\$329,879)** at Q1 FY 2024. The reason for the deficit cash flow at Q1 is due to the fact that **CFD special tax revenues are received by the City during Q3, while CFD bond payments begin in Q1.**

### **Fund 74 – Victoria CFD**

The Victoria CFD has a fund balance of **\$221,450** at Q1 FY 2025, compared to **\$99,181** at Q1 FY 2024. Total revenues were **\$4,154** at Q1 FY 2025, compared to **\$183** at Q1 FY 2024. Expenditures were **\$283,826** at Q1 FY 2025, compared to **\$344,449** at Q1 FY 2024, for a net revenue of **(\$279,672)** at Q1 FY 2025, compared to **(\$344,266)** at Q1 FY 2024. The deficit cash flow at Q1 is due to **CFD special taxes are received by the City during Q3, while CFD bond payments begin in Q1.**

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

As stated above, now that all CFDs have their own separate and distinct fund within the City's Fund Balance accounting system, the City Council will now 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 Q1 report, will be prepared every three months, with annual comparisons of CFD budget results going forward.

### **NEXT QUARTERLY BUDGET UPDATE FOR Q2 DUE JANUARY 15, 2025**

The Q2 Budget Report will be brought to the City Council for review and approval on **January 15, 2025**.

### **IN CONCLUSION**

Staff appreciates the patience and consideration of this rather lengthy Q1 Budget Update report which has expanded into a lot more than simply a presentation of Budget vs Actuals for FY 2025 quarter ending September 30, 2024.

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

### **Recommendation**

Staff recommends receive and file this Q1 Quarterly Budget Report for quarter ending September 30, 2024, along with the attached detailed 5-Year History of Revenues and Expenditures for various funds. The data in this Q1 Budget Report was reviewed with the Council with the staff presentation at the December 4, 2024 Council meeting.

Respectfully Submitted,

Victor Manriquez  
Administrative Services Director

### **Attachments:**

1. **Budget Amendment Resolution #2024-65** for Various Q1 Budget Amendments.
2. **Personnel Budget Position Control** Schedule (Human Resources) for Q1 FY 2025.
3. **Q1 Quarterly Budget** ending September 30, 2024, with 5-Year History (by Department).